



**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

135

CWP-16488-2026

Date of Decision: 25.05.2026

M/S JEET VANSI AGRO INDUSTRIES

...Petitioner

Vs.

PUNJAB STATE POWER CORPORATION LTD AND ORS.

...Respondents

CORAM:- HON'BLE MR. JUSTICE JAGMOHAN BANSAL

Present:- Mr. Brijesh Nandan, Advocate and
Mr. Aditya Vinayak Bhanot, Advocate
for the petitioner

Mr. Amrit Singh Kang, Advocate
for respondent-PSPCL

JAGMOHAN BANSAL, J. (ORAL)

1. The petitioner through instant petition under Article 226 of the Constitution of India is seeking setting aside of Enforcement Checking Report dated 02.09.2022, provisional assessment order dated 19.09.2022 and order dated 11.02.2026 whereby appellate authority has rejected its appeal under Section 127 of Electricity Act, 2003 (for short '2003 Act') on the ground of limitation. It is further seeking direction to respondent No.3-appellate authority to decide the appeal after condoning delay.

2. The petitioner is a registered partnership firm which is engaged in the agro-industrial business. It holds a Medium Supply (MS) electricity connection bearing account No. 3007487175 with a sanctioned

load of 97.42 KW and sanctioned contract demand of 99.99 KVA. It received provisional assessment order dated 19.09.2022 whereby demand of Rs.11,20,055/- was raised on the basis of inspection conducted on 02.09.2022 by Sr. XEN, Enforcement, Moga. It instituted Civil Suit No. CS/1846/2022 before Civil Judge (Junior Division), Ferozpur which was dismissed vide order dated 05.08.2025. It deposited Rs.2,80,014/- by way of Demand Draft No. 433747 during the pendency of civil suit pursuant to interim directions of trial court. The petitioner filed representation dated 24.09.2025 seeking copy of final assessment order. Respondent No.1-Punjab State Power Corporation Limited (for short 'PSPCL') issued memo No. 2524 dated 09.12.2025 informing the petitioner that provisional notice be considered as final. The petitioner on 19.12.2025 deposited Rs.2,80,014/- vide receipt No. 228587735 and preferred appeal under Section 127 of 2003 Act before appellate authority which vide order dated 11.02.2026 has rejected the same on the ground of limitation.

3. Mr. Amrit Singh Kang, Advocate has filed memo of appearance on behalf of respondent-PSPCL. The same is taken on record. Registry is directed to tag the same at an appropriate place.

4. Learned counsel for respondent expressed his inability to controvert that respondent has not passed final assessment order under Section 126 of 2003 Act. He submits that final assessment order was not passed because petitioner did not file objections to provisional assessment order and authorities assumed provisional assessment order as final assessment order.

5. The assumption of respondent that in case of non-filing of objections, provisional assessment order has to be considered as final assessment order is misconceived. As per Section 126, the authorities are duty bound to pass final assessment order where provisional assessment order is passed. Non-filing of objections by consumer is irrelevant. Filing of objection is an opportunity which a consumer may or may not avail, however, authorities are bound to pass final assessment order. Section 126 of 2003 Act reads as:-

“126. Assessment.—(1) If on an inspection of any place or premises or after inspection of the equipments, gadgets, machines, devices found connected or used, or after inspection of records maintained by any person, the assessing officer comes to the conclusion that such person is indulging in unauthorised use of electricity, he shall provisionally assess to the best of his judgment the electricity charges payable by such person or by any other person benefited by such use.

(2) The order of provisional assessment shall be served upon the person in occupation or possession or in charge of the place or premises in such manner as may be prescribed.

(3) The person, on whom an order has been served under sub-section (2), shall be entitled to file objections, if any, against the provisional assessment before the assessing officer, who shall, after affording a reasonable opportunity of hearing to such person, pass a final order of assessment within thirty days from the date of service of such order of provisional assessment, of the electricity charges payable by such person.

(4) Any person served with the order of provisional assessment may, accept such assessment and deposit the assessed amount with the licensee within seven days of service of such provisional assessment order upon him.

(5) If the assessing officer reaches to the conclusion that unauthorised use of electricity has taken place, the assessment shall be made for the entire period during which such unauthorised use of electricity has taken place and if, however, the period during which such unauthorised use of electricity has taken place cannot be ascertained, such period shall be limited to a period of twelve months immediately preceding the date of inspection.

(6) The assessment under this section shall be made at a rate equal to twice the tariff applicable for the relevant category of services specified in sub-section (5).

Explanation.—For the purposes of this section,—

(a) "assessing officer" means an officer of a State Government or Board or licensee, as the case may be, designated as such by the State Government;

(b) "unauthorised use of electricity" means the usage of electricity-

(i) by any artificial means; or

(ii) by a means not authorised by the concerned person or authority or licensee; or

iii) through a tampered meter; or

(iv) for the purpose other than for which the usage of electricity was authorised; or

(v) for the premises or areas other than those for which the supply of electricity was authorised."

6. From the perusal of above quoted Section, it is quite evident that provisional assessment order should be followed by final assessment order. A consumer may or may not avail opportunity to file objections and opportunity of hearing, however, authorities are bound to pass final assessment order.

7. In the backdrop, the petition stands disposed of with liberty to respondent to pass final assessment order. It is made clear that till the passing of final assessment order no coercive step shall be initiated against the petitioner.

8. Pending application(s), if any, stands disposed of.

(JAGMOHAN BANSAL)
JUDGE

May 25, 2026
Deepak DPA

Whether Speaking/reasoned	Yes/No
Whether Reportable	Yes/No