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**THE GAUHATI HIGH COURT  
(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)**

**Case No. : WP(C)/6488/2024**

M/S EDEN COLD STORAGE PVT LTD  
HAVING ITS REGISTERED OFFICE AT N.H. NO. 37, OPP. KAMRUP WEIGH  
BRIDGE, KHANAPARA, GUWAHATI- 781022, KAMRUP (M), ASSAM,  
REPRESENTED BY ITS MANAGER, SRI TUPIDHAR GOGOI, SON OF LATE  
BOGADHAR GOGOI, RESIDENT OF BASISTHA BAKRAPARA, P.O. AND P.S.  
BASISTHA, GUWAHATI, PIN- 7810029, DISTRICT- KAMRUP, ASSAM

VERSUS

ASSAM POWER DISTRIBUTION COMPANY LIMITED AND 3 ORS  
BIJULEE BHAWAN, PALTAN BAZAR, GUWAHATI-1 REPRESENTED BY ITS  
CHAIRMAN, ASSAM POWER DISTRIBUTION COMPANY LIMITED, BIJULEE  
BHAWAN, PALTAN BAZAR, GUWAHATI-1, ASSAM

2:THE MANAGING DIRECTOR  
ASSAM POWER DISTRIBUTION COMPANY LIMITED  
BIJULEE BHAWAN  
PALTAN BAZAR  
GUWAHATI-1  
ASSAM

3:THE AREA MANAGER  
INDUSTRIAL REVENUE COLLECTION  
AREA- I  
ASSAM POWER DISTRIBUTION COMPANY LIMITED  
BIJULEE BHAWAN  
PALTAN BAZAR  
GUWAHATI-1

4:THE SDO  
GARBHANGA SUB DIVISION  
ASSAM POWER DISTRIBUTION COMPANY LIMITED  
GUWAHATI- 3

**Advocate for the Petitioner** : MRS. P GOSWAMI, MR. SUMANTA TALUKDAR

**Advocate for the Respondent** : SC, APDCL,

**BEFORE**  
**HONOURABLE MR. JUSTICE MICHAEL ZOTHANKHUMA**

**ORDER**

**Date : 13-12-2024**

Heard Ms. P Goswami, learned counsel for the petitioner, who is aggrieved with the impugned bill and assessment order dated 15.10.2024, on the ground that the same has not been made in compliance with the Circular dated 05.11.2014, where warehouse, godown and cold storage services have been placed under industrial category of services under MSMED Act, 29006. The further case of the petitioner is that the assessment order does not conform to the provisions of the Section 126 of the Electricity Act, 2003 or the Electricity Supply Code and Related Matters Regulations, 2004 as well as the Circular dated 13.11.2014.

Issue notice, returnable in 4 (four) weeks.

Mr. KP Pathak, learned counsel accepts notice on behalf of all the respondents.

Ms. Goswami, learned counsel for the petitioner shall submit the Board Resolution authorizing Sri Tupidhar Gogoi to represent the company and to file the present case on behalf of the company.

List the matter ***after 4 (four) weeks.***

**JUDGE**

**Comparing Assistant**