



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.1078 of 2026

In the matter of an application under Articles 226 and 227
of the Constitution of India.

.....

Geetanjali Mohanty

....

Petitioner

-versus-

State of Odisha & Others

....

Opposite Parties

For Petitioner : Mr. F.R. Mohapatra, Advocate

For Opp. Parties : Mr. S.P. Das, ASC
Mr. L.K. Maharana, Advocate
for TPNODL-O.P. No.3

PRESENT:

THE HONBLE JUSTICE BIRAJA PRASANNA SATAPATHY

Date of Hearing:25.02.2026 and Date of Judgment:25.02.2026

Biraja Prasanna Satapathy, J.

1. Heard Mr. F.R. Mohapatra, learned counsel for the petitioner and Mr. L.K. Maharana, learned counsel appearing for TPNODL-Opp. Party No.3.

2. The present Writ Petition has been filed inter alia challenging order dated 03.12.2025, so passed



by the Opp. Party No.2 under Annexure-10 in Appeal Case No.01/2023-24.

3. Learned counsel for the petitioner contended that against the final assessment order passed on 05.05.2022 under Annexure-3, petitioner preferred the appeal within the stipulated time period under Annexure-4, on dated 27.05.2022. Since as per the provisions contained under Section 127(2) of the Act, petitioner could not make the required deposit to the extent of 50% of the demand so raised in the Final Assessment Order, vide letter dated 08.09.2024 under Annexure-5, petitioner was advised to enclose the required document showing the deposit as provided under Section 127(2) of the Electricity Act, 2003.

3.1. It is contended that petitioner on receipt of Annexure-5 letter dated 08.05.2024, made the deposit on 13.05.2024 and provided the money receipt before the Appellate Authority. But on the ground that petitioner has not made the deposit



within the stipulated time and the same has been made after one month, the appeal was held not entertainable, and accordingly the Appellate Authority rejected the appeal vide the impugned order.

3.2. Learned counsel for the petitioner contended that since during pendency of the appeal, basing on letter dated 08.05.2024 under Annexure-5 so issued by the Appellate Authority, petitioner made the deposit on 13.05.2024, the appeal could not have been rejected on the ground indicated in the impugned order under Annexure-10. It is accordingly contended that the appellate authority be directed to dispose of the appeal on merit with quashing of the impugned order.

4. Learned counsel appearing for TPNODL-Opp. Party No.3 on the other hand contended that as provided under Section 127(2) of the Act, against a final assessment order, a consumer has to prefer the appeal within a period of 30 days along with a



deposit to the extent of 50%. There is no such provisions for extension of the time to make such deposit and the appeal should accompany the proof of deposit to be made before the concerned authority.

4.1. It is accordingly contended that since the appeal was made without making the statutory deposit so provided under Section 127(2) of the Act, even though vide letter dated 08.05.2024, petitioner was directed to provide the document showing such deposit and the deposit was made on 13.05.2024, but no such document showing the deposit of the required amount within the stipulated time was ever provided.

4.2. Since the statutory deposit which is not disputed, was only made on 13.05.2024, which is not within the stipulated time period as provided under Section 127(2) of the Act, no illegality or irregularity can be found with the impugned order. Section 127(2) of the Act reads as follows:-



“(2) No appeal against an order of assessment under sub-section (1) shall be entertained unless an amount equal to half of the assessed amount is deposited in cash or by way of bank draft with the licensee and documentary evidence of such deposit has been enclosed along with the appeal.”

5. Having heard learned counsel for the parties and considering the submissions made, this Court finds that against the final assessment order passed, against the petitioner under Annexure-3 on 05.05.2022, petitioner preferred the appeal under Annexure-4 on 27.05.2022. However, it is not disputed that along with the appeal, petitioner never enclosed the receipt showing deposit of 50% of the demand amount in terms of the provision contained under Section 127(2) of the Act.

5.1. However, pursuant to the letter issued by Opp. Party No.2 on 08.05.2024, petitioner made the deposit on 13.05.2024. But the Appellate Authority rejected the appeal vide the impugned order dated 03.12.2025 under Annexure-10 on the ground that since the statutory deposit has been made contrary to the provision contained under Section 127(2) of the Act, the appeal is not entertainable.



5.2. It is the view of this Court that along with the appeal so filed on 27.05.2022, petitioner never provided the receipt showing deposit of the statutory amount in terms of the provisions contained under Section-127(2) of the Act. There is no such provision under the Act to make such deposit after expiry of the period of 30 days. It is the view of this Court that, even though such a deposit was made basing on the letter dated 08.05.2024 on 13.05.2024 but it cannot cure the defect. It is the view of this Court that statutory deposit has to be made within a period of 30 days from the date of communication of the final assessment order and the receipt showing such deposit is to be enclosed to the appeal memo.

5.3. Therefore, this Court finds no illegality or irregularity with the impugned order dated 03.12.2025 so passed by Opp. Party No.2 under Annexure-10. However, since petitioner which is not disputed has already deposited 50% of the demand amount, it is observed that if a fresh appeal will be



filed before the Appellate Authority by enclosing the receipt showing such deposit, the appellate authority shall do well to entertain the appeal and decide the issue on merit and in accordance with law, in which this Court expresses no opinion, without insisting on any delay.

However, petitioner is directed to file a fresh appeal within a period of 2(two) weeks from the date of receipt of this order, failing which, the delay be decided in accordance with law.

6. The Writ Petition stands disposed of accordingly.

(Biraja Prasanna Satapathy)
Judge

Orissa High Court, Cuttack
Dated the 25th February, 2026/Basudev