

109 18-09-2025
AKG
Ct. 15

WPA 22240 of 2025

**Asif Hossain
Vs.
CESC Limited & Anr.**

Mr. Bidyut Kr. Halder,
Mr. Indranil Halder
...for the Petitioner

Dr. Madhusudan Saha Roy,
Mr. Debanjan Chatterjee
...for CESC

The petitioner challenges the final order of assessment dated August 19, 2025, which directs the petitioner to deposit a sum of Rs. 4,79,675/- on the allegation of unauthorised use of electricity. The Calcutta Electric Supply Corporation (CESC) has produced the relevant inspection report in support of the said assessment order. The pertinent portion of the report filed by CESC before this Court is reproduced below:

“Connected Load / Gadgets detected during inspection are as follows:

- i) Double Door Refrigerator: 0.30 KW
- ii) 3 Air Conditioners :-4.5 KW
- iii) Microwave Oven : 1 KW
- iv) Washing Machine – 0.4 KW
- v) Geyser: 1.0 KW”

Although the contractual load in this case is 4.5 kW, the load taken into consideration for the purpose of the final

assessment was 6 kW, based on the findings of the inspection report. The inspection report, however, does not disclose the calculation in arriving at the figure of 6 kW as the connected load.

A plain reading of both the final order of assessment and the inspection report reveals that the assessing officer proceeded on the assumption that all the electrical appliances were in operation continuously for 24 hours a day—an assumption that appears implausible. Such usage is highly unlikely under normal residential house.

Mr. Saha Roy, learned counsel appearing on behalf of CESC, submits that under Section 126(1) read with Section 126(5) of the Electricity Act, 2003, the assessing officer is empowered to pass an order of assessment based on the best of his judgment. He further contends that there exists sufficient material on record to support the impugned assessment order. In support of his submission, he relies on the judgment reported in **AIR 2020 SC 1878 (State of Karnataka v. N. Gangaraj)**, and argues that in the exercise of its writ jurisdiction, this Court does not function as an appellate forum over such assessments.

This Court, however, is unable to accept such an argument when the assessment order is, on the face of the records of the case, vitiated by apparent illegality. The Court has already taken note of the fact that the assessing officer

based the assessment on the untenable assumption that all the appliances were operated continuously for 24 hours a day. This assumption defies both logic and common usage patterns. It is evident that the concerned officer failed to apply his mind properly while passing the final assessment order. These observations are, of course, prima facie in nature and subject to CESC being given an opportunity of hearing.

In light of the foregoing findings, the petitioner is permitted to deposit 50% of the assessed amount within a period of 15 days from the date of this order. Upon receipt of such payment, CESC is directed to restore the petitioner's electricity connection within 48 hours. Following reconnection, the petitioner shall continue to pay electricity bills regularly as raised.

Such deposit shall be made without prejudice to the rights and contentions of the parties.

Let this matter be listed under the heading "Motion" two weeks after the upcoming Puja Vacation.

(Kausik Chanda, J.)