

104 18-09-2025
AKG
Ct. 15

WPA 22073 of 2025

**Arif Hossain & Anr.
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 requires the petitioner to deposit a sum of Rs. 4,80,009/- on the allegation of unauthorised use of electricity.

The Calcutta Electric Supply Corporation (CESC) has submitted the relevant inspection report in support of the said assessment order. The pertinent portion of the assessment order is reproduced below:

“FINDINGS:

During time of inspection, direct connection was detected from incoming service cable bus bar of the CESC service at 5B & 5C Imdad Ali Lane, Kol. 16 bypassing the meter (5465038) catering load to the 3rd floor of 5C Imdad Ali Lane, Kol.-16 to the flat of Arif Hossain.

SPECIAL NOTES:

Connected load was found to be:-

- i) Air Conditioner – 3 Nos. (Fig 4,5,30)
- ii) Television – 1 No. (Fig 30)

- iii) Refrigerator 1 No. (Fig-1)
- iv) Computer – 1 No. (Fig 3)
- v) Washing Machine – 1 No. (Fig 29)
- vi) Deep Freezer – 1 No. (Fig 29)”

Although the contractual load in this case is 4.5 kW, the load considered 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 bare perusal of the final order of assessment as well as the inspection report reveals that the assessing officer proceeded on the assumption that the electrical apparatus were in operation for 24 hours a day. Such an assumption appears to be wholly implausible. Their actual usage patterns in a domestic setting do not support such a conclusion.

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

This Court is unable to accept such a submission in circumstances where the final order of assessment appears, on the face of the records of the case, to be legally unsustainable. As noted earlier, the assessing officer appears to have proceeded on an unreasonable premise—that appliances such as air conditioners, televisions, and washing machines operated continuously for 24 hours a day. Such a conclusion is not only factually improbable but also reflects a lack of application of mind on the part of the concerned officer while making the assessment. These observations, however, are prima facie in nature and are subject to affording CESC an opportunity of hearing.

In view of the above observations, the petitioner shall be at liberty to deposit 50% of the assessed amount within 15 days from the date of this order. Upon receipt of such payment, CESC is directed to restore the electricity supply to the petitioner within 48 hours. Following reconnection, the petitioner shall continue to pay regular electricity bills as raised.

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

Let the matter be listed two weeks after the upcoming Puja Vacation under the heading “Motion”.

(Kausik Chanda, J.)

