



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

145

CWP-11753-2026

Date of Decision: 20.04.2026

NEW SENIOR SECONDARY SCHOOL AND ANR.

...Petitioner

Vs.

PUNJAB STATE POWER CORPORATION LIMITED ANR.

...Respondents

CORAM:- HON'BLE MR. JUSTICE JAGMOHAN BANSAL

Present:- Mr. Akshay Kumar Jinda, Sr. Advocate with
Mr. Bhavya Vats, Advocate for the petitioner

Mr. Rahul Sharma, Sr. Advocate with
Mr. Ayush Loomba, Advocate
for respondent-PSPCL

JAGMOHAN BANSAL, J. (ORAL)

1. The petitioners through instant petition under Article 226/227 of the Constitution of India are seeking setting aside of appellate order dated 02.03.2026 whereby respondent No.2-Appellate Authority has dismissed their appeal. They are also seeking:

- i. setting aside of final assessment order dated 15.01.2026;
- ii. direction to respondents to issue fresh electricity connection in leased premises; and
- iii. direction to respondents not to disconnect the electricity supply.

2. Petitioner No.2 is President of petitioner No.1-society which is managing a school under the name and style of 'New Senior Secondary School'. It has land measuring 4.71 acres in Ludhiana. It let out part of its



premises to Orchid Play Way and Shri Ram Wonder Year School who were granted additional electricity connection based on the executed lease deeds. One PKB Society managing Shri Ram Wonder School but the same was denied. The petitioner-society on refusal of additional connection in 2019 got increased its electricity load from 41.270 KW to 289.27 KW. Respondent No.1 on 06.03.2025 conducted a joint inspection wherein observed use of part of the building by Shir Ram Universal School and dual use of the same connection. A provisional assessment notice dated 07.03.2025 was issued to the petitioner who in its reply dated 13.03.2025 submitted that a lease deed has been executed and both the schools form part of the same contiguous area. Respondent vide final assessment order dated 20.03.2025 imposed penalty of Rs. 21,01,028/- upon the petitioner who approached respondent No.2-appellate authority which vide order dated 24.12.2025 partly allowed the appeal and directed the respondents to revise the final assessment. The respondents vide order dated 31.12.2025 revised the final assessment and reduced the liability to Rs.17,89,496/-. The petitioner deposited Rs.10,51,520/- before filing appeal and Rs.7,37,976/- on 28.01.2026 as per revised assessment order. During the pendency of appeal, the respondents again conducted inspection of the premises on 16/17.12.2025 pursuant to which final assessment order dated 15.01.2026 raising demand of Rs.13,81,495/- was passed. It deposited whole of the penalty still the respondents disconnected its electricity connection on 28.01.2026. It approached this Court on 17.02.2026 by way of CWP-5036-2026 against final assessment order dated 20.03.2025 and 24.12.2025 passed by the respondents. This Court vide order dated 24.02.2026 directed restoration of electricity



connection subject to deposit of 50% of final assessment order dated 15.01.2026. They deposited Rs.10,59,463/- vide receipts dated 23.02.2026 and 25.02.2026. They preferred appeal against the final assessment dated 15.01.2026 before the appellate authority which has been dismissed vide order dated 02.03.2026 on the ground of limitation

3. Learned counsel for the respondent submits that it is factually correct that appeal was filed within 30 days from the date of receipt of order, however, it was beyond 30 days from the date of order.

4. The Appellate Authority has dismissed appeal on the ground that appeal was not filed within 30 days from the date of order. Indubitably, appeal was filed within 30 days from the date of receipt of copy of impugned order. The Appellate Authority has adopted highly technical approach. It cannot be countenanced in law. In a case where impugned order is communicated after 30 days, the aggrieved party would have no remedy if findings of Appellate Authority are upheld. The impugned order deserves to be set aside and accordingly set aside. The Appellate Authority is hereby directed to decide appeal on merits.

5. Disposed of.

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

(JAGMOHAN BANSAL)
JUDGE

April 20, 2026
Deepak DPA

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