IN THE HIGH COURT AT CALCUTTA
CIVIL APPELLATE JURISDICTION
APPELLATE SIDE

BEFORE :-

THE HON'BLE JUSTICE SHAMPA SARKAR

THE HON'BLE JUSTICE ARJUN RAY MUKHERJEE

MAT 1032 of 2026
With
CAN 1 of 2026

CESC Limited & Anr.
vs.
Union of India & Ors.

For the Appellants/CESC Ltd.	: Mr. S. N. Mookherjee, Sr. Advocate Mr. Ratnanko Banerjee, Sr. Adv. Mr. Shounak Mitra, Adv. Mrs. Akshita Bohra, Adv. Mr. Shubrojyoti Mookherjee, Mr. Aman Khemka
For the Union of India	: Mr. Kumar Jyoti Tewari, Sr. Adv. Mr. Arijit Majumdar, Adv. Mr. Aniruddha Tewari, Adv.
For the Respondent No.3/BEE	: Mr. Pratik Dhar, Sr. Advocate, Md. Dilawar Khan, Mr. Ambuj Dixit, Mr. Snehal Sinha, Mr. Rupnath Mallick
For the WBERC :	Mr. Raja Saha, Mr. Sanjay Mukherjee
Judgment reserved on	: 21.09.2026
Judgment pronounced on	: 26.11.2026

Shampa Sarkar, J.

1. The appellant No. 1 is a distribution licensee, which procures electricity from various sources, including renewable energy generating stations for supply to its consumers within its area of operation.

2. The appellants are aggrieved by the order dated May 19, 2026, passed by the learned single Judge in WPA 5874 of 2026.

3. The learned single Judge was of the opinion that the appellants were not entitled to any interim order. His Lordship directed that the writ petition should be heard upon exchange of affidavits and pendency of the writ petition would not prevent the respondents from bringing the proceedings arising out of the show-cause notice which was also impugned in the writ petition, to its logical conclusion and from taking further steps in accordance with law. The appellant No.1 was directed to participate in the proceedings before the respondent authorities.

4. It was however clarified by His Lordship that steps taken by the authority on the basis of the said show-cause notice would abide by the result of the writ petition.

5. While coming to the aforementioned conclusion, His Lordship held as follows:-

(i) The impugned notification No. S.O. 4421 (E) dated September 27, 2025 (hereinafter referred to as the notification of 2025), issued by the Ministry of Power, by which the respondent No. 1 as a distribution licensee was treated to be a designated consumer even with respect to electrical energy supplied to its consumers within its operational periphery, was not expressly arbitrary or perverse. The case made out by the appellants did not warrant interference at the interim stage.

(ii) Keeping in view the nature, scheme, and object of the Energy Conservation Act, 2001 (in short EC Act), it could not be decided at the interim stage that the impugned notification of 2025, was de-hors the EC Act.

(iii) The question whether the Renewable Energy Consumer Norms (RCO) was excessive and impossible to be achieved, could not be decided by the court, but should be decided by the authorities under the EC Act. The contentions of the appellants before the learned single Judge with regard to the overlap between the EC Act and the Electricity Act of 2003 (in short 2003 Act) was again a matter to be decided by the authorities and not by the court. The further contention of the appellants that the 2025 notification was contrary to the Regulations prescribed under the 2003 Act by the West Bengal Electricity Regulatory Commission (in short WBERC) should also be decided by the authorities under the EC Act and not by court.

(iv) It would not be desirable to paralyse the proceedings initiated by the authority on the basis of the show-cause notice issued under the EC Act.

(v) Challenge to the vires of the EC Act and the notifications issued thereunder had been resorted to in order to bypass the alternative remedy that was available under the law.

(vi) It was imperative and worthwhile to examine whether the challenges in the writ petition were bona fide and such examination would require the writ court to lift the veil in order to ascertain whether there was a hidden agenda in such litigation, as per the ratio laid down

in ***PGF Ltd. and Ors. vs Union of India and Anr.*** reported in ***(2015) 13 SCC 50,***

(vii) A, prima facie, consideration of the schedule to the EC Act, and the language of Serial No.14 of the schedule, made it difficult for the appellants to contend that the 2025 notification lacked legislative competence. Both the EC Act and the 2003 Act were complementary to each other, rather than being in conflict. The provisions of the two statutes should be read harmoniously.

(viii) Ordinarily, a writ petition would not lie against a show-cause notice. At the stage of issuance of a show-cause notice, the rights of the parties were still undetermined. The notice did not give right to a cause of action to file a writ petition because, no adverse order had been passed against the appellants. It was possible that, after considering the reply to the show-cause notice or after holding an inquiry, the concerned authority would drop the proceeding and decide in favour of the appellants. The show-cause notice which was challenged did not appear to be ex-facie without jurisdiction. The same was not issued in contravention to any constitutional provision, and as such, the writ court should not pass an interim order by staying the proceedings. Thus, the facts of the case did not call for interim protections.

6. According to the appellants, the above observations and finding of the learned Single Judge suffered from misinterpretation of the statutory provisions, erroneous understanding of the jurisdiction of the authority to issue the impugned show-cause notice and was patently illegal.

7. The writ petition was directed against the legality and validity of the EC Act as amended by different Notifications dated 12 March, 2007, 29 December, 2015, 28 September, 2020, 28 October, 2023 and 27 September, 2025, respectively. There was also a consequential challenge to a show-cause notice dated November 29, 2025, issued by the Secretary, Bureau of Energy Efficiency (in short BEE).

8. The prayers in the writ petition are quoted below:-

> "**a)** A declaration that the Energy Conservation Act, 2001 as amended from time to time, including the amendments of 2010 and 2022, insofar as they make the Energy Conservation Act, 2001 applicable to the petitioner No. 1 as designated consumers and to the extent of renewable energy consumption obligations are imposed, is unconstitutional, ultra vires, and illegal;
> **b)** Alternatively, a declaration that the Energy Conservation Act, 2001 (as amended from time to time, including the amendments of 2010 and 2022, insofar as they make the Energy Conservation Act, 2001 applicable to the petitioner No. 1 ought to be read down to conform with the provisions of the Constitution of India, and the decision of the Hon'ble Supreme Court, and/or in harmony with the provisions of the Electricity Act, 2003 and the Regulations framed thereunder;
> **c)** Declaration that Notification dated 12th March, 2007 amended from time to time is contrary to Section 14(e) of the EC Act, 2001;
> **d)** Declaration that Notification dated 29t December, 2015 is contrary to Section 14(e) read with (n) and (x) of the EC Act, 2001 and Section 86(1)(e) of the Electricity Act, 2003;
> **e)** Declaration that Notification dated 28th September, 2020 is contrary to Section 14(e) read with (n) and (x) of the EC Act, 2001 and Section 86(1)(e) of the Electricity Act, 2003;
> **f)** Declaration that Notification dated 20th October, 2023 is contrary to Section 14(e) read with (n) and (x) of the EC Act, 2001 and Section 86(1)(e) of the Electricity Act, 2003;
> **g)** Declaration that Notification dated 27th September, 2025 is contrary to Section 14(e) read with (n) and (x) of the EC Act, 2001 and Section 86(1)(e) of the Electricity Act, 2003;
> **h)** Declaration that Notifications dated 20th October 2023 which has been superseded by 27th September, 2025 is not applicable on distribution licensees so far as it mandates distribution licensees to purchase certain quantum of renewable energy;
> **i)** Declaration that the impugned Notifications are unconstitutional, ultra vires, illegal, arbitrary and unreasonable;
> **j)** A declaration that all consequential communications/ notices including the Communication dated 29h November, 2025 issued by

the respondent No. 3, which is annexed as Annexure "P-26") and/or actions and/or inactions in furtherance of the Energy Conservation Act, 2001 (as amended from time to time and/or the impugned Notifications or howsoever otherwise are unconstitutional, ultra vires and illegal;

k) A writ of or in the nature of mandamus directing the respondents to desist and/or forbear from giving any effect to the Notification dated 12th March, 2007, 20th October, 2023, 27th September, 2025;

l) A writ of or in the nature of mandamus commanding the respondent authorities to forthwith recall and/or rescind and/or withdraw all letters and/or emails and/or communications issued in furtherance of the Impugned Notifications;

m) A writ of or in the nature of mandamus directing MoP to desist and/or forebear from giving any effect to the Notification dated 20th October, 2023 subsequently superseded by the Notification dated 27h September, 2025;

n) A writ of or in the nature of certiorari do issue directing the respondent authorities to transmit to this Hon'ble Court the impugned Notifications dated 12th March, 2007, 29th December, 2015, 28th September, 2020, 20th October, 2023 and 27th September, 2025 so that the same be quashed and conscionable justice rendered;

o) A writ of or in the nature of prohibition do issue prohibiting the respondent authorities and each one of them from giving effect or further effect to the impugned Notifications dated 12th March, 2007, 29th December, 2015, 28th September, 2020, 20th October, 2023 and 27 September, 2025 in any manner whatsoever;

p) Rule NISI in terms of the prayers above;

q) An order of injunction restraining the respondents from seeking compliance in respect of Renewable consumption obligations from the petitioners on the basis of the notifications dated 12th March, 2007, 20th October, 2023 and 27th September, 2025 and all actions and/ or inactions and/or demand and/or communications relying thereon, pending disposal of the present writ petition;

r) An order of injunction restraining the respondents from taking any steps against the petitioner No. 1 under the Energy Conservation (Compliance Enforcement) Rules, 2025 in any manner whatsoever;

s) An order of injunction restraining the respondents from imposing any penalty on the petitioner No. 1 under the provisions of the Energy Conservation Act, 2001 and/ or any Notifications or orders issued thereunder in any manner whatsoever;

t) An order of injunction restraining the respondents from taking any coercive steps against the petitioner No. 1 on the basis of Energy Conservation Act, 2001 and/or any Notifications or orders issued thereunder in any manner whatsoever;

u) Ad interim orders in terms of prayers above;

v) Such further and/ or other order or orders be passed, direction or directions be given as Your Lordships may deem fit and proper."

9. By the impugned notification of 2025, a mandatory obligation was imposed on designated consumers (distribution companies and licensees) including the appellant No.1 to consume certain quantum of energy from non-fossil sources for the period between 2024-25 to 2029-30, failing which the appellant No.1, would be liable to be penalised. The said quantum was to be calculated on the basis of the total consumption of all the consumers of the licensee.

10. The writ petition was filed challenging various notifications under the EC Act and amendments to the said Act. The said issues are pending final adjudication in the writ petition. Hence, we are not inclined to consider those issues in this appeal. The scope of this appeal is limited to the question as to whether the learned single Judge had erred in refusing to pass any interim order. Consequently, what this Bench proposes to decide in the appeal is whether the appellants were entitled to some interim protection during the pendency of the writ proceeding, especially because the vires of the notification of 2025 was under challenge in the writ petition and the Secretary BEE, issued the show cause notice dated November 29, 2025 for non-compliance of the notification of 2025.

11. Mr. S.N. Mookherjee learned senior Advocate for the appellants submitted that the learned single Judge had erred in law by not considering the principles underlying grant of interim reliefs. The notification of 2025, particularly clause 8 thereof, was contrary to the provisions of the EC Act and the same was otherwise illegal. According to Mr. S.N. Mookherjee, the appellant No.1 could not be treated as a designated consumer with respect to the electrical energy consumed by its end users/consumers. The

definition of 'consumer' under Section 2(c) of the Indian Electricity Act, 1910 and Section 2(15) of the 2003 Act would mean any person who was supplied with electricity by a distribution licensee for his own use. Thus, the distribution licensee would only be liable to be treated as a designated consumer for the purpose of its own consumption and at best, the energy lost in transmission to its consumers. The consumption of those consumers, could not be treated as the consumption of distribution licensee.

12. Referring to Black's Law Dictionary, 7th edition, Mr. S.N. Mookherjee submitted that the expression 'consumption' was defined as the act of destroying a thing by using it; the use of a thing in a way thereby exhausting it. Thus, the distribution licensee could not be treated as a consumer in respect of the electrical energy that was supplied to its end use consumers. Reference was made to the definition of 'distribution licensee' under Section 2 (17) of the 2003 Act. Such definition read with Section 14(e) of the EC Act would clearly indicate that the legislative intent was not to include the energy consumed by the consumers within the ambit of consumption of the distribution licensee. Under the EC Act, thermal power stations, hydel power stations, electricity transmission companies and distribution companies were listed as designated consumers under serial number 14 of the Schedule, but the inclusion of the distribution licensee in the schedule was with respect to the said licensee being treated as a user and/or a class of user of energy. The provision of Section 14 (e) and the schedule at serial number 14, could not be read down to mean that the user or the class of user in case of distribution licensee would mean and include

the end consumer to whom the distribution licensee was selling or supplying electricity.

13. According to Mr. S.N. Mookherjee, although the learned single Judge had framed the relevant issue urged by the appellants, His Lordship failed to return a single finding on such issue. Mr. S.N. Mookherjee pointed out that His Lordship erred in holding that the distribution licensee had always been a designated consumer under the EC Act vide notifications of 2007, 2015 and 2020. The said observation was incorrect. In the written instruction filed before His Lordship the authorities clarified that the distribution licensee was neither covered by the notification of 2007 nor by the notification of 2015, but was covered by the notification of September 28, 2020. It was urged that by issuing the notification of September 27, 2025, the respondents had contravened the statutory scheme of the 2003 Act as also the EC Act.

14. According to the learned senior Advocate, the notification of 2025 was liable to be set aside for the following reasons:-

(a) The West Bengal Electricity Regulatory Commission (WBERC), had exclusive jurisdiction to regulate procurement of energy by distribution licensees and specify the purchase of electricity from renewable sources. Sections 86(1)(b), 86(1)(e) and 181 of the 2003 Act clearly provided so. Such power was taken away by the notification.

(b) WBERC had already framed and determined the Renewable Purchase Obligations (RPO) of the distribution licensees. The notification rendered such exercise by the WBERC as nullity.

(c) Regulations of the WBERC had statutory force. The 2003 Act, by virtue of Sections 173 and 174 had overriding effect over the EC Act.

(d) The EC Act was promulgated to ensure efficient use of energy. Under the scheme of the Act, consumption by designated consumers would have to be understood in the sense of their own consumption.

(e) The notification of 2025 was an administrative order, but in issuing such notification, the Central Government undertook a legislative exercise, which was beyond the scope of the statute.

(f) The Central Government, as a delegate under Section 14 of the EC Act, could not have issued the notification which was contrary to the object of the parent legislation and the express provisions thereunder. By the said notification the Central Government could not have widened the scope of the parent legislation and the policy framed thereunder. Moreover, the percentage of minimum share of energy consumption from renewable energy sources as provided in the Table to the said notification was also arbitrary and irrational, as it did not take into consideration several relevant factors, including the availability of alternative sources of energy in all regions of India. The Table is quoted below:-

“ Table

Sl No.	Year	Wind energy	Hydro energy	Distributed renewable energy	Other renewable energy	Total renewable energy
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	2024-25	0.67%	0.38%	1.50%	27.36%	29.91%
2.	2025-26	1.45%	1.22%	2.10%	28.24%	33.01%
3.	2026-27	1.97%	1.34%	2.70%	29.3694	35.95%
4.	2027-28	2.45%	1.42%	3.30%	31.64%	38.81%
5.	2028-29	2.95%	1.42%	3.0%	33.09%	41.36%
6.	2029-30	3.48%	1.33%	4.50%	34.02%	43.33%

(g) West Bengal did not have adequate supply of non-fossil energy sources.

15. Mr. S.N. Mookherjee urged that the learned single Judge failed to consider that the show cause notice was challenged on the ground of the lack of jurisdiction of the Secretary, BEE, to issue the same. First and foremost, the authority acted on the basis of the power derived from the 2025 notification which was already under challenge. Secondly, the authority issuing the show cause notice was not the adjudicating authority and lacked the competence to issue the same. His Lordship also failed to consider that the show cause notice had been rendered infructuous, as the timelines for compliance of the notification dated September 27, 2025 had been extended from time to time. Thus, the direction upon the appellants to appear before the authority who had issued the show cause notice and participate in the proceedings and the further direction upon the said authority to reach the proceeding to its logical conclusion, was contrary to law, as it conferred power of adjudication upon an authority who lacked legislative competence. It was urged that, in view of the multiple extensions of the period of compliance, the allegations in the show cause notice dated November 29, 2025, was no longer sustainable. It was further urged that, by a notice dated September 24, 2026, the timeline for fulfillment of RPO compliance shortfall for the financial year 2024-2025, had been extended lastly up to October 31, 2026. Those designated consumers who had not achieved the full compliance were directed to ensure fulfillment of the outstanding RPO shortfall on or before October 31, 2026 through the compliance mechanism specified under the RPO framework, namely, (i)

purchase/self-retention of renewable energy certificates and/or (ii) payment of the applicable buyout amount as specified under the RPO framework.

16. It was urged by Mr. S.N. Mookherjee that Sections 26 and 27 of the EC Act dealt with penalties and adjudication. The power of adjudication was vested with a member to be appointed by the State Commission as the adjudicating officer. The inquiry was to be held in the manner prescribed by the rules. In the event the State Commission had not been established in a State, the government of that State was empowered to appoint its officer not below the rank of a Secretary dealing with legal affairs in that State, to be the Adjudicating Officer. Under such circumstances, the Secretary of the BEE did not have any authority under the law to issue the impugned show-cause notice. It was urged on behalf of the appellants that, as the impugned notification of 2025 was contrary to the provisions of the statute and unsustainable in law, His Lordship ought to have stayed the proceedings as also the applicability of the 2025 notification until the writ petition was adjudicated and the points of law raised by the appellants were decided by the learned single Judge.

17. Mr. Raja Saha, learned Advocate who appeared on behalf of the WBERC submitted that the WBERC had no members at present, and none had been appointed as an Adjudicating Officer to adjudicate disputes under Chapter 8 of the EC Act.

18. Mr. Saha further submitted that, the provisions of the 2003 Act had given the WBERC exclusive jurisdiction to regulate procurement of energy by the appellant No.1 and specify purchase of electricity from renewable

sources. The WBERC had framed regulations and determined such renewable purchase obligations (RPO) for the distribution licensees.

19. Mr. Pratik Dhar, learned senior Advocate, appeared on behalf of the BEE and submitted that the appellants had read down the expression 'consumption' as the personal consumption of the appellant No.1 (for its own use). 'Consumption' in general and 'consumption for a person's own use' carried different meanings. In the present case, the notification of 2025 had made a distinction between distribution licensees, open access users and the electricity generated and consumed by captive users. He referred to clauses 8, which is quoted below:-

> "8. For designated consumers who are distribution licensees, the Renewable Consumption Obligation shall be calculated based on the electrical energy supplied to consumers within the periphery of the distribution licensee. This supply shall not include the consumption of open access users from the sources other than the distribution licensee and the electricity generated and self-consumed by captive users. (An illustrative example is provided in Annexure-I attached to this notification.)

20. Referring to Sections 2(8) and 2(15) of the 2003 Act, Mr. Dhar submitted that consumption by a designated consumer, that is, the distribution licensee was not intended to be restricted to the 'own use' of the said distribution licensee. Whenever the Parliament intended to restrict the consumption to 'own use', the Parliament had said so. Even in the notification of 2025, the consumption of open access users from sources other than the distribution licensee and the electricity generated and self-consumed by captive users, were left outside the RPO obligation imposed under clause 8 of the 2025 notification. Similarly, under Section 2(8) of the 2003 Act, a 'captive generating plant' was defined to mean a plant set up by any person to generate electricity primarily for his own use. Section 2(15) of

the said Act defined 'consumer' to mean a person who was supplied with electricity for his own use either by the licensee or by the government. Section 2(17) of the 2003 Act defined a distribution licensee to mean a licensee authorized to operate and maintain a distribution system for supplying electricity to the consumers within its area of supply. Thus, as the distribution licensee operated in a larger periphery, the consumption of such licensee could not be restricted only to its own. The definition of consumption itself would indicate a much wider consumption, based on its distribution system. Hence, the consumption of the end user fell within the consumption of the designated user on account of operation of the distribution system.

21. Moreover, Section 14(x) of the EC Act empowered the Central Government to specify a minimum share of consumption of non-fossil sources by the consumers, as energy or feedstock. The consumption of non-fossil fuel by designated consumers was the key word which would determine the legislative intent. Had the parliament intended to restrict the applicability of Section 14(x) to the consumption of the designated consumer (licensee), the parliament would have used the expression 'for its own use'. The expression 'for its own use' was absent in the EC Act and could neither be read down by the court nor supplied by court. If the consumption of a distribution licensee was reduced to its consumption for the purpose of running its office and transmission systems only, in that event, the very purpose of the EC Act would be defeated and Section 14(x) would be rendered otiose. Supply of electricity was the very character of the distribution licensee, and as such, a distribution licensee was rightly treated

as a designated consumer in respect of the total amount of electricity consumed by all end-users from the distribution system of the licensee. Reference was made to the decision of ***Hindustan Zinc Limited versus Rajasthan Electricity Regulatory Commission*** reported in ***(2015) 12 SCC 611,*** in support of the contention that, it had been judicially recognized that the total consumption in the area of a distribution licensee would be in three ways:-

(a) Supply by the distribution licensee.

(b) Supply by captive power plants using transmission lines of distribution licensee, and

(c) Consumption from any other source using transmission lines of distribution licensee.

22. Therefore, according to the Hon'ble Apex Court, supply by a distribution licensee was an important limb in determining the total consumption of electricity in the area. Consumption at every stage by the designated consumer was the relevant factor in determining the total consumption.

23. Reference was made to ***Burmah Shell Oil Storage and Distributing Co of India Ltd., Belgaum vs Belgaum Borough Municipality Belgaum*** reported in ***1962 SCC Online SC 331.*** Paragraphs 20 and 21 of the said judgment were relied upon in support of the contention that the word 'consumption' in its primary sense, meant the act of consuming and in ordinary parlance, the use of an article in a way which destroyed or wasted or used up that article. In the legal context however, the word consumption had a wider meaning and it was not necessary that by the act of

consumption, the commodity would be completely destroyed or used up. It was also not true that the person who brought the goods into the local area must consume the goods itself. The act of consumption could be postponed or performed by someone else. So long as the goods had been brought into the market, no matter by whom, the goods were ultimately consumed, the entire process of bringing the goods to the market, selling the same to the end-users and use of the said goods sold to the end-users by the said end-users, constituted the entire process of consumption. Similarly, a designated consumer, being the licensee in this case, which supplied electricity could be held responsible for the consumption by the end-users as the entire process of buying, selling and using electricity fell within the definition of consumption.

24. ***State of Bombay and Anr. vs. United Motors (India) Limited and Ors.*** reported in ***(1953) 1 SCC 514*** was also relied upon in support of a similar contention that consumption could take place at various stages.

25. With regard to the power of the Secretary of the BEE to issue the show cause notice, it was submitted that the Energy Conservation (Compliance Enforcement) Rules 2025, permitted BEE to verify compliance of the EC Act and in doing so, BEE could issue notice to the contravening entities in case of failure. Moreover, in the absence of any challenge to the validity of the 2025 Rules, the authority of the Secretary, BEE, to issue a show-cause notice could not be questioned before the learned Single Judge and the learned Single Judge rightly refused to pass any interim order. The said Rules, read with the fourth recital to the preamble of the Rules, would indicate that the BEE was empowered to detect, verify, assess, and

represent compliance matters before the investigating officer appointed by the State Commission.

26. In this case, compliance report was called for and the same was within the powers of BEE under the Rules. Once the answer to the show cause notice would be received by the BEE, the matter would be then verified, assessed, and represented to the Adjudicating Officer. By issuing the show cause notice, the Secretary of the BEE was not acting as the adjudicatory authority, but the notice was a pre-cursor to the adjudicatory process. The show cause notice was issued in exercise of the power conferred under Rule 6 of the 2025 Rules. BEE was responsible for compliance and enforcement of the standards prescribed by the Central Government under the said Act and under the rules framed from time to time. In this case, the shortfall by the licensee was a major non-compliance of the 2025 notification as also the EC Act, and the same attracted penal consequences. Non-supply of required information to the BEE was also an act of violation of the statutory provisions and the Rules. Every designated consumer was obligated under Section 52 of the EC Act to furnish information to the BEE and to supply records relating to energy consumption. BEE had the power to call for the data in case of any doubt. Any person who failed to provide such information under Section 52 was liable to be penalized. The Appellant No. 1 was in default for non-compliance with the RPO target and also for not furnishing adequate information to the BEE, although called upon to do so. Section 13 of the EC Act also cast a duty upon the BEE to effectively coordinate with the designated consumers, in order to ensure proper functioning by them and compliance of the law.

The BEE had the power to recommend the minimum share of consumption of non-fossil sources by designated consumers. The Adjudicating Officer did not have any authority to either receive compliance data or monitor the functioning of the designated consumer and detect defaults. On the contrary, the BEE was empowered by law to call for such data, to issue notice, assess the data, monitor the functioning, detect non-compliance and then refer the matter for adjudication in case of violation of the statutory provisions and the Rules.

27. Reference was made to ***Sakiri Vasu vs State of Uttar Pradesh and Ors.*** reported in ***(2008) 2 SCC 409,*** in support of the contention that in view of the power expressly granted by the EC Act to the BEE, BEE also retained implied and inherent power to control the compliances of the provisions of the EC Act and the notification by the designated consumers. Otherwise, the power granted by the statute would be rendered ineffective.

28. Further reference was made to ***UMC Technologies Pvt. Ltd. vs Food Corporation of India and Anr.*** reported in ***(2021) 2 SCC 551,*** in support of the contention that the appellants were being given a reasonable opportunity to defend themselves before penal steps could be taken. Therefore, before the BEE arrived at a finding that the appellants should be penalized for not achieving the RPO compliances and be referred for adjudication under Section 27, the appellants were given an opportunity to place their case before the Bureau.

29. ***Wander Ltd. and Anr. vs Antox India P. Ltd.*** reported in ***(1990) (supp) Supreme Court Cases 727*** was relied upon by Mr. Dhar in support of his contention that the appellate court should not interfere with the

exercise of discretion by the court of the first instance, by substituting its own views. Only in cases when the discretion exercised by the court of the first instance was either arbitrary or capricious or perverse, the appellate court must exercise restraint. ***Ramakant Ambalal Choksi vs Harish Ambalal Choksi and Ors.*** reported in ***(2024) 11 SCC 351*** was also relied upon on the same proposition that, mere error of law or fact would not entitle the appellate court to set aside a discretionary order passed by the court of the first instance. ***Bhavesh D. Parish and Ors. vs Union of India and Anr.*** reported in ***(2000) 5 SCC 471*** was relied upon in support of the contention that merely because a statute came for examination, the court should not put a legislation under suspension, pending consideration of the validity of such statute. ***Health For Millions vs Union of India and Ors.*** reported in ***(2014) 14 SCC 496*** was relied upon in support of the contention that, in matters involving challenge to the constitutionality of any legislation or rules framed thereunder, courts should be extremely slow to pass an interim order. Operation of a statute could not be stayed by an interim order, except in cases where the court was fully convinced that either the particular enactment or the rules, was ex-facie unconstitutional. ***Union of India and Anr. vs Deoki Nandan Aggarwal*** reported in ***1992 Supp (1) SCC 323*** had been relied upon in support of the contention that courts cannot rewrite the statute. It cannot legislate in the guise of interpretation of the law. ***State of Tamil Nadu and Anr. vs P. Krishnamurthy and Ors.*** reported in ***(2006) 4 SCC 517*** was relied upon to support the contention that, while the court decided on the validity of a subordinate legislation, it would have to consider the nature, object and the scheme of the enabling

Act. ***Union of India and Anr. vs Kunisetty Satyanarayana*** reported in ***(2006) 12 SCC 28*** was relied upon in support of the contention that a mere charge sheet or a show-cause notice did not give rise to a cause of action. No order had been passed, which was adverse to the interest of the party challenging such show-cause notice. The mere issuance of a show-cause notice did not amount to infringement of any right of the person to whom such notice was issued.

30. Mr. Tewari learned Senior Advocate appeared for the Union of India and submitted that India, as a responsible member of the international community and a signatory to major international climate change instruments was constitutionally obliged to honour its treaty commitments. Article 51(c) of the Constitution enjoined a duty upon the state to foster respect for international laws and treaty obligations. Under Article 253 of the Constitution, the Parliament could enact legislations to implement international treaties. Article 48A mandated the State to protect and improve the environment. These constitutional provisions and the international treaty obligations provided the foundation for enactment of the EC Act and promulgation of the Rules and the notifications which were issued thereunder.

31. Under such circumstances, India was obligated to undertake legislative measures to promote clean energy and reduce dependence on fossil fuel. Enactment of the EC Act encouraged the use of non-fossil fuel sources. This legitimate exercise of power by the legislature was undertaken in order to fulfil India's obligations under the United Nations Framework

Convention on Climate Change (UNFCCC), i.e., the Kyoto Protocol and The Paris Agreement. All of those instruments had been ratified by India. The Articles provided progressive measures to mitigate climate change and imposed legally binding emission targets aimed to facilitate the transition to sustainable energy systems. Mr. Tewari submitted that the BEE had the authority under the law to monitor and supervise the functioning of the distribution licensee and call for information to ascertain whether the target set forth by way of the notification of 2025 had been achieved or not.

32. He also relied on the decision of ***PGF Ltd. (supra)*** in support of the contention that judicial review of a statute should not be encouraged. The court should lift the veil in order to determine whether the litigation had been initiated as an abuse of process of court or not. The court was also required to examine whether there was any hidden agenda in challenging the provisions of the statute, as also the notifications issued thereunder. The appellant No.1 in this case, was raising a challenge only to avoid compliance of the law. Moreover, the notification was issued in larger public interest and the financial implications which the appellants had alleged with regard to achieving the target specified under the notification of 2025, should not be taken as a valid reason warranting interference with a piece of delegated legislation.

33. Learned Advocate for the Union of India relied upon the same decisions as BEE, in support of the contention that interim orders should not be passed by staying the operation of a rule or a statute, even if the validity of the same were under challenge. ***Mandali, Ranganna and others***

vs T. Ramachandra and Ors. reported in ***(2008) 11 SCC 1*** was referred in support of the contention that the conduct of the parties would be relevant for the purpose of determining the prima facie case, balance of convenience and inconvenience and irreparable loss and injury while granting an order of injunction. In this case, the appellant had already answered to the show cause notice. The appellant had asked for postponement of the proceeding, due to pendency of another writ petition filed by the West Bengal State Electricity Distribution Company (WBSEDCL) on the self-same issue and in which certain interim orders had been passed. In the earlier communications made by the appellants, no issue was raised with regard to the validity of the notification of 2025. The appellants got emboldened only because WBSEDCL had moved a writ petition and had been favoured with an interim protection. The averments in the writ petition would indicate that the entire cause of action was based on the litigation initiated by WBSEDCL. In such context, it was further submitted by Mr. Tewari that as WBSEDCL had withdrawn the matter, the interim order that was passed in its favour did not survive and the challenge to the notification of 2025 at the instance of WBSEDCL, had become infructuous.

34. The case of ***M.K. Ranjitsinh and Ors. vs Union of India and Ors.*** reported in ***(2024) 19 SCC 139,*** was relied upon in support of the contention that the constitution had made specific provisions with regard to the right of a person to be free from the effects of climate change and such right was recognized as a part of the fundamental right enshrined under Articles 21 and 14 of the Constitution of India.

35. It was submitted that the appellants' case should be dismissed and the impugned order in question should not be interfered with. The learned Single Judge rightly exercised his discretion by refusing to stay the proceedings initiated by the Secretary, BEE, in view of the non-compliance with the mandate of the law by the appellants.

36. We have considered the rival contentions of the parties. We are of the considered opinion that the learned Judge has failed to appreciate that the show cause notice was challenged by the appellants on the ground of lack of jurisdiction of the Secretary of the BEE to proceed under Sections 26 and 27 of the EC Act. The writ petition was maintainable on such ground. The decisions relied upon by His Lordship on such issue, were not applicable. Sections 26 and 27 are quoted below:-

> **"26. Penalty. -**
>
> (1)If any person fails to comply with the provisions of clause (/) or clause () or clause (4) or clause (/) of section 14 or clause (c) or clause (7) of section 15, he shall be liable to a penalty which shall not exceed ten lakh rupees:Provided that in the case of continuing failures, the person shall be liable to an additional penalty which may extend to ten thousand rupees for every day during which such failures continue.
>
> (2)Notwithstanding anything contained in this Act or any other Act for the time being in force, if any person fails to comply with the provisions of clauses (c) and (d) of section 14, he shall in addition to the penalty of ten lakh rupees, be also liable to pay additional penalty which shall not exceed five thousand rupees per appliance or equipment in relation to which the non-compliance has occurred, but shall not be lower than two thousand rupees:
>
> Provided that where such non-compliance relates to any industrial unit or vessel, he shall also be liable to an additional penalty which shall not exceed twice the price of every metric ton of oil equivalent consumed in excess of the prescribed norms:
>
> Provided further that if the manufacturer of a vehicle fails to comply with the fuel consumption norms, he shall also be liable to pay an additional penalty per unit of vehicles sold in the corresponding year, as follows, namely:—

(i)twenty-five thousand rupees per vehicle for non-compliance of norms up to 0.2 litres per 100 kms;

(ii)fifty thousand rupees per vehicle for non-compliance of norms above 0.2 litres per 100 kms.

(3)If any person fails to comply with the directions issued under clauses (४) and (x) of section 14, he shall be liable to a penalty which shall not exceed ten lakh rupees for each such failure:Provided that he shall also be liable to an additional penalty which shall not exceed twice the price of every metric ton of oil equivalent prescribed under this Act, which is in excess of the prescribed norms.

(4)If a person fails to comply with the provisions of sub-section (/) of section 13A or fails to provide any information under section 52, he shall be liable to a penalty which may extend to fifty thousand rupees on first such non-compliance or failure:

Provided that for every subsequent non-compliance or failure, he shall be liable to pay an additional penalty which shall not exceed ten thousand rupees per day of such non-compliance or failure.

(5)Any amount payable under this section, if not paid, may be recovered as if it were an arrear of land revenue."

"**27. Power to adjudicate. -**

(1)For the purpose of adjudging under section 26, the State Commission shall appoint any of its members to be an adjudicating officer for holding an inquiry in such manner as may be prescribed by the Central Government, after giving any person concerned a reasonable opportunity of being heard for the purpose of imposing any penalty.

(2)While holding an inquiry, the adjudicating officer shall have power to summon and enforce the attendance of any person acquainted with the facts and circumstances of the case to give evidence or produce any document which in the opinion of the adjudicating officer, may be useful for or relevant to the subject-matter of the inquiry, and if, on such inquiry, he is satisfied that the person has failed to comply with the provisions of any of the clauses of the sections specified in section 26, he may impose such penalty as he thinks fit in accordance with the provisions of any of those clauses of that section:

Provided that where a State Commission has not been established in a State, the Government of that State shall appoint any of its officer not below the rank equivalent to a Secretary dealing with legal affairs in that State to be an adjudicating officer for the purposes of this section and such officer shall cease to be an adjudicating officer immediately

> on the appointment of an adjudicating officer by the State Commission on its establishment in that State:
>
> Provided further that where an adjudicating officer appointed by a State Government ceased to be an adjudicating officer, he shall transfer to the adjudicating officer appointed by the State Commission all matters being adjudicated by him and thereafter the adjudicating officer appointed by the State Commission shall adjudicate the penalties on such matters."

37. The law categorically provided the mechanism by which penalty could be imposed upon the designated consumer for non-compliance of the RPO. By the show cause notice the Secretary, BEE, alleged that despite due extension of the period of RPO compliance, the appellant No.1 had failed to submit the RPO compliance report for the financial year 2024-2025. Such non-submission, prima facie, constituted violation of the provisions of the Energy Conservation Act, 2001, and specifically attracted penalties thereunder. Thus, the appellant No.1 was asked to show cause as to why action should not be initiated against the appellant No.1 under the relevant provisions of the EC Act, for failure to submit the RPO compliance report in respect of the year 2024-2025.

38. Failure to adhere to the timelines prescribed by BEE and non-compliance of the statutory obligations mandated by the Ministry of Power, were the main charges against the appellants. It was further stated that failure to respond to the notice within 10 days would result in initiation of proceedings under Section 26(3) and 26(4) of the EC Act and the Rules framed there under. The relevant portions of the show cause notice are quoted below:-

> **"2.** As per the notification, Bureau of Energy Efficiency **(BEE) is mandated to maintain date related to compliance** of renewable energy utilization by the designated consumers and submit periodic

report to the Central Government with a copy to the respective State Electricity Regulatory Commissions.

3. In this regard, BEE had issued detailed instructions and timelines for submission of RCO compliance reports for FY 2024-25, vide notices and letters referred above.

4. Further, through subsequent extensions given vide letters dated 30th May 2025, 24th July 2025, and 24th September 2025 and also through the amend the duty certified RCO issued on 27th Sept 2025, the final deadline for **submission of the duly certified RCO compliance energy accounting report was extended to 31st October 2025, after verification** through:

- **State Load Dispatch Centers (SLDCs) for DISCOMS.**

5. However, despite repeated extensions, stakeholder consultations, and adequate time provided, it is observed that your **DISCOM has failed to submit the RCO compliance** report for FY 2024 25.

6. It is pertinent to mention that non-submission constitutes prima-facie **violation of the provisions of the Energy Conservation Act, 2001,** and specifically attracts penalty under

- Section 26(4) -for failure to submit information required under the Act;

- Section 26(3) -for failure to meet Renewable Consumption Obligations, once assessment is undertaken.

7. Accordingly, vide this **show cause notice you are hereby directed to inform as to why action should not be initiated** against your DISCOM under the relevant provisions of the Energy Conservation Act, 2001, for

- Failure to submit the RCO compliance report for FY 2024-25;
- Failure to adhere to the timelines prescribed by BEE;
- Non-compliance with statutory obligations mandated by the Ministry of Power.

8. Failure to respond to this Show Cause Notice, within 10 days, will result in initiation of proceedings under Sections 26(3) and 26(4) of the Energy Conservation Act 2001 and Energy Conservation (Compliance Enforcement) Rules, 2025, without any further notice."

39. It is clear from the aforementioned notice that the Secretary had come to a, prima facie, finding with regard to non-compliance and was of the opinion that the non-compliance of the appellant No.1 would result in

initiation of proceedings under Section 26 of the said Act. Section 26 of the said Act which has been quoted hereinabove, provides imposition of penalty and Section 27 provides how the adjudication should be made in respect of cases to which Section 26 would be attracted. It is the specific case of the WBERC that the Commission had not appointed any of its members as an Adjudicating Officer to hold the inquiry.

40. Thus, in our view, the show cause notice had been initiated by the Secretary as if the Secretary was the Adjudicating Officer under Section 27 of the EC Act. The contents of the said notice and the language of the same do not indicate that the said notice was issued only for the purpose of gathering information in discharge of any regulatory or supervisory function. It appears that the Secretary, BEE, had usurped the powers of the Adjudicating Officer which is not permissible under the statute. Section 30 of the EC Act also provides for appeal and it states that any person aggrieved by an order under Section 27 passed by the Adjudicating Officer was entitled to prefer an appeal before the appellate tribunal constituted under Section 110 of the 2003 Act.

41. Under such circumstances, we are unable to accept the contentions of Mr. Dhar and Mr. Tewari, that the Secretary, BEE, as the regulatory authority and an authority entitled to gather information from the distribution licensee had issued the show cause notice, not for the purpose of adjudication, but as a precursor to initiation of the proceeding under Section 26 and 27 of the EC Act, against appellate No.1 for the purpose of collecting the data. The data that would be readily available with the

Secretary, could be forwarded to the Adjudicating Officer at the appropriate time.

42. His Lordship failed to take into consideration this vital aspect. The show cause notice was not a simple notice requiring information, but it was a notice to initiate penal proceedings. The Secretary, BEE did not have such power, and as such, His Lordship ought to have stayed the operation of the notice, even if His Lordship was not inclined to interfere with the notification of 2025 at the interim stage. Moreover, the Adjudicating Officer has not yet been appointed. Under such circumstances, even if answer to the show cause notice was filed by the appellants, no further adjudication could take place. Even if we accept Mr. Dhar and Mr. Tewari's contention that the Secretary, BEE was only trying to gather information under the Rules, the learned Court could not have directed the appellants to participate in any proceedings that would be initiated pursuant to the show cause notice and could not have granted liberty either to the Secretary, BEE or to the competent authority to reach the proceeding to its logical conclusion. Such direction of His Lordship was contrary to the provisions of Sections 26 and 27 of the EC Act. Moreover, we find that the Ministry of Power and the Central Government and also the BEE were not confident about the compliance of the 2025 notification and the RPO target. Many designated consumers and industries had approached the BEE for extension of time for the purpose of fulfillment of the RPO compliance shortfall for the financial year 2024-2025. The Ministry also examined the said issue and was of the view that further time should be afforded to the designated consumers to

enable them to fulfill the shortfall in the RPO compliance for the financial year 2024-2025. The Table is quoted below:-

TABLE

Sl No.	Year	Wind energy	Hydro energy	Distributed renewable energy	Other renewable energy	Total renewable energy
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	2024-25	0.67%	0.38%	1.50%	27.36%	29.91%
2.	2025-26	1.45%	1.22%	2.10%	28.24%	33.01%
3.	2026-27	1.97%	1.34%	2.70%	29.3694	35.95%
4.	2027-28	2.45%	1.42%	3.30%	31.64%	38.81%
5.	2028-29	2.95%	1.42%	3.0%	33.09%	41.36%
6.	2029-30	3.48%	1.33%	4.50%	34.02%	43.33%

43. Thus, BEE as also the Ministry of Power were themselves conscious of the position that the RPO compliance under the 2025 notification was not achievable at least on the date when the impugned show cause notice was issued and hence the period of compliance was extended from time to time. The show cause notice which was issued on November 29, 2025 had thus become infructuous in our view. Before His Lordship, it was urged by the appellants that after the issuance of the show cause notice, sometime in April 2026, the RPO compliance shortfall for the financial year 2024-2025 was extended up to May 31st 2026. Despite this submission having been made before the learned single Judge, the learned single Judge did not appreciate that the show cause notice alleging non-compliance was issued on a date prior to the extended period, and as such, the non-compliances alleged in the impugned notice would cease to exist on account of further extensions of the period of compliance.

44. Even if the appellants replied to the show cause notice, the challenge to the validity of the notice on the ground of lack of jurisdiction could not be

dismissed without any adjudication on the issues raised. There cannot be any estoppel against law. His Lordship erred in holding that the appellant was a designated consumer from 2007 and the challenge was thus belated, although the report filed by the respondent clearly indicated that the appellant no 1 was specified as a 'designated consumer' in 2020 .

45. The show cause notice is also contrary to the provisions of the Energy Conservation Act (Manner of Holding Inquiry) Rules, 2009. Rule 2(b) defines Adjudicating Officer to means the Adjudicating Officer appointed under Section 27 of the EC Act, 2001. Rule 3 provides the manner of inquiry by the Adjudicating Officer and it states that whenever the State Commission appoints an Adjudicating Officer, a copy of the appointment order shall be provided to the person concerned. In holding the inquiry the Adjudicating Officer is required to issue a notice containing the particulars of violations under Section 26 of the EC Act, to the person concerned, requiring him to appear before the authority within 21 days from the date of issue of such notice. The Adjudicating Officer is to provide adequate opportunity to the person concerned to present his case. The Adjudicating Officer is to hold the inquiry and follow, as far as practicable, the same procedure as is followed in the proceeding of the State Commission in exercise of its powers and discharge of its functions. Relevant portions of the Rules are quoted below:-

> "**3. Manner of holding inquiry by an adjudicating officer -** (1) Whenever the State Commission appoints an adjudicating officer, a copy of the appointment order shall be provided to the person concerned.
>
> (2) In holding the inquiry, the adjudicating officer shall, issue a notice containing the particulars of violations under section 26 to the person

concerned requiring him to appear before the adjudicating officer within twenty one days from the date of issue of such notice.

(3) The adjudicating officer shall provide an opportunity to the concerned person to present his case.

(4) If the person concerned fails, neglects or refuses to appear before the adjudicating officer as required under sub-rule (2), the adjudicating officer may proceed with the inquiry in the absence of such person after recording the reasons for so doing.

(5) The adjudicating officer, while holding inquiry, shall follow as far as possible the same procedure as is followed in the proceedings of the State Commission in exercise of its powers and in discharge of its functions.

(6) The adjudicating officer shall complete the inquiry within sixty days from the date of issue of the notice referred to in sub-rule (2),

(7) Where the inquiry may not be completed within the period of sixty days, the adjudicating officer may, after recording reasons in writing, seek extension of time from the State Commission for a further period of sixty days.

(8) On completion of inquiry, the adjudicating officer shall record his findings and impose penalty accordingly"

46. We also find that questions had been raised in the proceedings of the Lok Sabha and various newspaper articles had been published. The questions which were posed to the Minister of Renewable Energy were with regard to the existence of renewable energy transmission infrastructure. The answers to such questions clearly indicate that adequate infrastructures were not available in the country. The RPO compliance stipulated by the 2025 notification was unachievable with the existing infrastructure. Most importantly, the fact that the RPO compliance as stipulated in the notification of 2025 was not achievable, was well known to the Central Government and that is why clause 9 was incorporated in the 2025 notification. The said clause provided that, if the percentage of renewable energy could not be achieved by a designated consumer/licensee, in that

event the designated consumer/licensee would pay money and buy certificates to cover up the shortfall in the compliance and such money would be utilized by the government for developing infrastructural facilities. This, in our, prima facie, view is an unjust enrichment as the respondents have not produced any policy or scheme which would show how the money so received were being utilized for infrastructural development and what projects had come up upon utilization of the money which were received from designated consumers/licensee under clauses 8 and 9 of the 2025 notification. Clause 8 and 9 of the 2025 notification are quoted below :-

> "8. For designated consumers who are distribution licenses, the Renewable Consumption Obligation shall be calculated based on the electricaql energy supplied to consumers within the periphery of the distribution licensee. This supply shall not include the consumption of open access users from the sources other than the distribution licensee and the electricity generated and self-consumed by captive users. (An illustrative example is provided in Annexure – I attached to this notification.)
>
> 9. Designated consumers may fulfill the specified Renewable Consumption Obligation through one or more of the following methods, namely:-
>
> (i) consumption of renewable electricity, either directly or through an energy storage system;
>
> (ii) purchased or self-generated Renewable Energy Certificates issued in accordance with regulations notified by the Central Electricity Regulatory Commission including Renewable Energy Certificates acquired under Virtual Power Purchase Agreements; and
>
> (iii) payment of the buyout price specified by the Central Electricity Regulatory Commission:
>
> Provided that the sums received through the buyout mechanism shall be credited to the Central Energy Conservation Fund under a separate head, from which 75% of the amount shall be transferred to the respective State Energy Conservation Funds. These sums shall be utilized to support the development of specified renewable energy sources and storage capacities, with the objective of increasing the share of non-fossil fuel energy in the overall energy mix. The Appropriate Government shall specify the mechanism for utilizing these sums to support the development of such non-fossil fuel capacities."

47. Another issue which has created a controversy is whether, the 2025 notification by virtue of clause 16 could negate the provisions of Sections 181 and 182 of the 2003 Act and take away the power of the WBERC in making regulations with regard to the percentage of renewable energy which the licensee was supposed to utilize. Clause 16 is quoted below :-

> "12. Designated consumers shall submit their duly certified energy accounts for the year 2024-25 by 31st October 2025, and by 31st July for each subsequent year. They shall submit compliance report after meeting the shortfalls in Renewable Consumption Obligation through purchase of Renewable Energy Certificate or payment of buyout price, if any, by 31st March 2026 for the year 2024-25, and by 31st December for each subsequent year.
> 16. For all designated consumers under the Act, no additional Renewable Purchase Obligation shall apply under the Electricity Act, 2003 (36 of 2003), and the State-level Renewable Purchase Obligation targets shall be subsumed with the Renewable Consumption Obligation targets specified in this notification."

48. The power of the WBERC to publish regulations and specify how the distribution licensee should procure energy and purchase electricity from renewable sources, could not be subsumed by the notification of 2025, in our prima facie, view. The Regulations of the WBERC had statutory force. Under such circumstances, this is a fit case for stay of operation of the show cause notice. The show-cause notice shall remain stayed till disposal of the writ petition. We are conscious of the scope of the appeal and the settled principles of law. With regard to the other issues raised by the respective parties, we choose not to express any opinion as the writ petition is pending and all such issues as raised, should be decided by the writ court. Accordingly, the order impugned is set aside to the extent of the directions issued upon the appellants to participate in the proceedings initiated by issuance of the show-cause notice and the liberty granted to the authority to reach the proceedings to its logical conclusion. The appellants will be at

liberty to file a supplementary affidavit incorporating the parliamentary debates, the questions raised in the parliament, the newspaper publications and other documents which the appellants want to rely upon in order to support their contentions. A composite affidavit-in-opposition shall be filed by the respondents within three weeks from receipt of the supplementary affidavit, reply, if any, with two weeks thereafter.

49. Liberty is granted to mention the writ petition for early hearing.

50. The appeal and the application are disposed of.

51. Urgent Photostat certified copies of this judgment, if applied for, be supplied to the parties upon fulfilment of requisite formalities.

I Agree

(Arjun Ray Mukherjee, J.) **(Shampa Sarkar, J.)**