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The Electricity Act, 2003

Section 127 -

(2) No appeal against an order of assessment under sub-section (1) shall be entertained unless an amount equal to one third 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.(3) The appellate authority referred to in sub-section (1) shall dispose of the appeal after hearing the parties and pass appropriate order and send copy of the order to the assessing officer and the appellant.(4) The order of the appellate authority referred to in sub-section (1) passed under sub-section (3) shall be final.(5) No appeal shall lie to the appellate authority referred to in sub-section (1) against the final order made with the consent of the parties.(6) When a person default in making payment of assessed amount, he, in addition to the assessed amount shall be liable to pay, on the expiry of thirty days from the date of order of assessment, an amount of interest at the rate of sixteen per cent per annum compounded every six months.