



W.P(MD)No.17682 of 2018

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 14.07.2026

CORAM:

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P(MD)No.17682 of 2018

and

WMP (MD) Nos.15568 to 15570 of 2018 & 17677 of 2019

M/s.Prakash Paper Mills
Rep. by its Partner
K.P.Venkatesh

... Petitioner(s)

vs.

1. The Superintending Engineer,
Tamil Nadu Generation and Distribution
Corporation,
Sivagangai.

2. The Executive Engineer,
Tamil Nadu Generation and Distribution
Corporation, Manamadurai,
Sivagangai District.

3. The Assistant Divisional,
Engineer, Tamil Nadu Generation and
Distribution Corporation, Thiruppuvanam,
Sivagangai District.

4. The Assistant Engineer,
Tamil Nadu Generation and Distribution

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Corporation, Keeladi,
Sivagangai District.

... Respondent(s)

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari to call for the records pertaining to the impugned demand dated 11.07.2018 in respect of excess demand penalty of the 4th respondent and quash the same.

For Petitioner : Mr. J.Anandkumar

For R1 to R4 : Mr.S.Deenadhayalan, Standing Counsel

ORDER

Assailing the impugned demand notice dated 11.07.2018 in respect of excess demand penalty of the fourth respondent, the present writ petition has been filed by the Transport Corporation.

2. The case of the petitioner is that the petitioner/paper mill running a kraft paper board manufacturing unit in the name and style of M/s. Prakash Paper Mills and has obtained 3-phase LTCT electricity service connection in S.C.No.0543801456. The sanctioned demand was 112 K.W. The manufacturing



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capacity of the unit is 12 tonnes per day. The average power consumption of the unit is around 80 KW. From the year 2013, the maximum demand recorded has never exceeded 95 KW, since the petitioner had installed an alarm and K.W. trip mechanism to ensure that the demand would not exceed the sanctioned limit. However, on 16.04.2018, the meter suddenly recorded a maximum demand of 174.22 KW for a period of 15 minutes. According to the petitioner, such recording is impossible, as the controlling meter was fitted with an alarm and trip system, and therefore the demand could not have exceeded 95 KW. Immediately thereafter, the petitioner submitted several representations, the last of which was dated 30.04.2018, requesting the respondents to inspect and replace the defective meter. Admittedly, the respondents subsequently replaced the meter. However, without properly considering the petitioner's objections, the respondents issued a provisional assessment demanding a sum of Rs.17,13,747/- towards alleged excess consumption for the period from 24.04.2018 to 29.06.2018, besides levying a penalty of Rs.13,83,514/-. Challenging the said provisional assessment and penalty, the present writ petition has been filed.



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3. The learned counsel for the petitioner would submit that the impugned demand is only a provisional assessment issued without affording an effective opportunity to the petitioner. Therefore, this Court may permit the petitioner to submit a detailed explanation and direct the respondents to pass a final assessment order after considering the petitioner's objections and after affording due opportunity of personal hearing.

4. On instructions, the learned Standing Counsel appearing for the respondents would submit that the impugned proceedings are only provisional in nature. If the petitioner submits his objections, the respondents are willing to consider the same and pass a final assessment order in accordance with law.

5. Recording the said submission, this Court directs that the provisional assessment/demand shall be treated as a show cause notice to the petitioner and directs the petitioner to submit his objections/explanation to the provisional assessment within two weeks from the date of receipt of a copy of this order. On receipt of the same, the respondents shall consider the objections, afford an opportunity of personal hearing to the petitioner and pass a reasoned



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final assessment order on merits and in accordance with law within a period of two weeks thereafter.

6. Accordingly, the writ petition stands disposed of. No costs.

Consequently, connected miscellaneous petitions are closed.

14.07.2026

NCC : Yes / No
Index : Yes / No
Internet : Yes
PKN

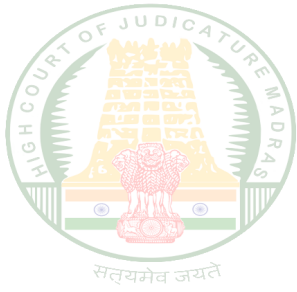


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M.DHANDAPANI,J.

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**ORDER MADE IN
W.P(MD)No.17682 of 2018**

DATED : 14.07.2026