

In the High Court of Judicature at Madras
Dated : 02.3.2020
Coram

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.13230 of 2012 & MP.No.1 of 2012

M/s.Butterfly Spinning Mills (P)
Ltd., rep.by its Director P.Sekar ...Petitioner

Vs

- 1.The Secretary to Government of
Tamil Nadu, Energy Department,
Fort.St.George, Chennai-9.
- 2.The Chairman, Tamil Nadu
Electricity Board, No.144,
Anna Salai, Chennai-2.
- 3.The Superintending Engineer,
Tamil Nadu Generation & Distribution
Corporation Ltd. (TANGEDCO),
Erode Electricity Distribution Circle,
948, EVN Road, Erode-9. ...Respondents

PETITION under Article 226 of The Constitution of India
praying for issuance of a Writ of Certiorari to call for the
records of the third respondent in so far as the demand in para
17 of the Bill dated 28.4.2012 for HTSC No. 96 in pursuance of
the letter bearing Lr.No.A/Cs.Br/HT/A1/F.HT SC No.96/ D.776-
1/2012 dated 16.3.2012 issued by the third respondent and quash
the same as being violative of the Tamil Nadu Tax on Sale or
Consumption of Electricity Act, 2003 and also unconstitutional.

For Petitioner :Mr.M.Kamalanathan
For Respondent-1 :Mr.A.S.Reehana Begum, GA
For Respondents 2 & 3 :Mr.M.Vijay Meganathan for
Mr.N.Damodharan

ORDER

I have heard the learned counsel for the parties.

2. The petitioner has challenged a demand issued by the third respondent with regard to short levy, which has been loaded to the bill dated 28.4.2012.

3. On instructions from the petitioner, the learned counsel submits that as of now, the entire factory has been dismantled, that the property has been sold and that the electricity service connection has already been dismantled and removed. It is further submitted that nothing would survive in this writ petition.

4. From the typed set of papers filed by respondents 2 and 3, it is seen that the petitioner submitted a representation on 09.5.2012 to the third respondent requesting that they may be granted 12 instalments to pay the arrears of e-tax totaling to Rs.96,207/-. They agreed to pay at the rate of Rs.8,020/- per month. The said representation was considered by the third respondent and by communication dated 10.5.2012, the petitioner was granted two instalments i.e. Rs.48,207/- towards the first instalment and Rs.48,000/- towards the second instalment. The first instalment was directed to be paid immediately on receipt of the said communication and the second instalment was to be paid by 10.6.2012.

5. From the typed set of papers, it is further seen that the first instalment of Rs.48,207/- has been paid by the petitioner on 16.5.2012, for which, a receipt has been issued by the concerned Accounts Officer. It is not clear as to whether the second instalment has been paid or not. In all probabilities, the same would have been paid, failing which, dismantling of the supply would not have taken place and respondents 2 and 3 would have been entitled to take steps to recover the money either from the very same connection or from any other service connection standing in the name of the petitioner. Therefore, this Court is of the view that the writ petition can be disposed of in the light of the subsequent events, which were reported to have taken place during the pendency of this writ petition, as the challenge to the impugned proceedings has become academic.

6. Accordingly, the writ petition is disposed of by directing the petitioner to pay the said sum of Rs.48,000/- (Rupees forty eight thousand only) within six weeks from the date of receipt of a copy of this order, if the same has not yet been paid. It is made clear that in the event the petitioner does not comply with the said condition, it is open to respondents 2 and 3 to initiate appropriate proceedings for recovery of the sum in terms of the relevant Regulations. No costs. Consequently, the connected MP is closed.

Sd/-

Asst.Registrar

/true copy/

Sub Asst. Registrar

rs

To

1.The Secretary to Government of Tamil Nadu, Energy Department,
Fort.St.George, Chennai-9.

2.The Chairman, Tamil Nadu Electricity Board, No.144, Anna
Salai,
Chennai-2.

3.The Superintending Engineer, Tamil Nadu Generation &
Distribution
Corporation Ltd. (TANGEDCO), Erode Electricity Distribution
Circle,
948, EVN Road, Erode-9.

+1 cc to M/s.M.kamalanathan Advocate sr18351

+1 cc to the Government Pleader sr18722

सत्यमेव जयते

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