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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.03.2020

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P. No. 22210 of 2012

M/s.Jagadamba Carbon-di-oxide private limited
Reptd. By its Managing Director
Sri. D.N.Bhushanam
No.130/5, Manali-Ponneri High Road
Chennai - 600 068.

.. Petitioner

Vs.

1. The Executive Engineer (O&M)
Tondiarpet Revenue Branch
CEDC / North
Tamil Nadu Electricity Board
Tondiarpet, Chennai - 600 021.

2. The Assistant Engineer
CEDC /North /Manali New Town
Tamil Nadu Electricity Board
Manali New Town
Chennai - 600 103.

.. Respondents

Petition under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari, calling for the records of the first respondent pertaining to the impugned letter, Lr. No. EE/O&M/TPT/AAO/RB/AS/F.Audit/D.4/12 dated 07.07.2012 issued to the Service Connection S.C. A/c. No.07-15-351 to the petitioner demanding a sum of Rs.77,528/- towards C.C.Charges short assessment said to have to detected by their BOAB/ Audit department 10/2010 to 3/2011 and quash the same as arbitrary, illegal and against the principles of natural justice.

For Petitioner	:	M/s. Anitha Lourdus Margo For M/s. R.Munuswamy
For Respondents	:	Mr. P.R.Dhilip Kumar

O R D E R

The petitioner has filed this writ petition challenging a demand issued by the first respondent dated 07.07.2012.



2. This demand has not been issued by the first respondent on his own valuation or on own mistake being deducted in the premises of the petitioner in respect of the service connection granted to the petitioner. But it has been raised solely based upon the audit slip, which was issued by the audit department of the electricity board. Every audit account cannot result any demand to the petitioner. If according to the audit department there is computation error, the petitioner cannot be straight away made liable. The respondents 1 and 2 are bound to explain to the satisfaction of the audit department that there is no error in their computation and there is no short fall. Merely because the audit department issued a slip the respondent - electricity department cannot issue a demand. Furthermore, the impugned order does not state as to how the department is satisfied that the objection raised by the audit department is unsustainable and there is a short fall. Furthermore, there is no show cause notice issued to the petitioner and the alleged period of short fall is January 2008 to April 2008 for which the impugned demand has been issued in the year 2012.

3. Thus for all the above reasons, the impugned order is wholly unsustainable in law. Accordingly, the writ petition is allowed and the impugned demand is quashed. It is submitted by the learned counsel for the petitioner that pursuant to the interim orders passed by this court 50% of the impugned demand has been paid. No costs.

4. In the light of the impugned demand is quashed, the respondents are directed to adjust the amount, which had been paid by the petitioner as against the current consumption charges from June 2020 onwards.

Sd/-

Assistant Registrar (AD I MDU)

//True Copy//

Sub Assistant Registrar

may a

To

1. The Executive Engineer (O&M)
Tondiarpet Revenue Branch
CEDC / North
Tamil Nadu Electricity Board
Tondiarpet, Chennai - 600 021.



2. The Assistant Engineer
CEDC /North /Manali New Town
Tamil Nadu Electricity Board
Manali New Town
Chennai - 600 103.

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+1cc to Mr.P.R.Dhilip Kumar, Advocate, S.R.No. 20036

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GJ(CO)
GN(02/07/2020)