

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.03.2021

CORAM:

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P. No. 3152 of 2018

and

W.M.P. Nos. 3867 to 3869 of 2018

M/s.Cauvery Boards (P) Ltd.,
HT SC No.35,
Represented by its Managing Director,
A.Nanda Kumar,
Nagarpalayam,
Gobichettipalayam - 638 452.

...Petitioner

Vs

1. The Chairman,
Tamil Nadu Generation and Distribution
Corporation Limited,
144, Anna Salai,
Chennai - 600 002.
2. Director Finance,
Tamil Nadu Generation and Distribution
Corporation Limited,
144, Anna Salai,
Chennai - 600 002.
3. The Superintending Engineer/Distribution,
Gobi Electricity Distribution Circle,
132-B, Cutchery Street,
Gobichettipalayam - 638 452.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the 3rd Respondent's Impugned Demand Notice bearing Lr.No.SE/GEDC/DFC/F.HT 35/F.DKT/D.043 No/2018 dated 18.01.2018 and quash the same.

For Petitioner : Mr.Rahul Balaji

For Respondents: Mr.N.Damodaran

Standing Counsel

ORDER

The petitioner has challenged the impugned communication of the 3rd respondent/Superintending Engineer(Distribution) dated 18.01.2018, wherein, the 3rd respondent/Superintending Engineer

(Distribution) has clarified as follows:-

"The working sheet has been thoroughly rechecked and objections raised by you during personal hearing have been attended. After attending your objections against the above show cause notice issued under reference(1), you are finally requested to pay the amount of Rs.7,39,865.00 (Rupees Seven lakhs thirty nine thousand eight hundred and sixty five only) as detailed below.

The self explanatory month wise, year wise revised short levy working sheets have been enclosed herewith.

Year	Short levy Amount Rs-p
2012-13	374106.00
2013-14	314670.00
2014-15	51089.00
Total	739865.00

You are requested to remit the amount within 15 days from the date of receipt of this letter. If you fail to remit the above amount within the due date, your service will be liable for disconnection after issuing of 15 days clear notice.

Encl: 54 Working sheets

Superintending Engineer/Distribution,
GOBI EDC.

HTSC 35 M/s.Cauvery Boards (P) Ltd.,	
Year Wise Abstract	
Year	Revised short levy Rs.Ps
2012-13	374106.00
2013-14	314670.00
2014-15	51089.00
Net Short Levy	739865.00

SUPERINTENDING ENGINEER
GOBI ELECY.DISTN.CIRCLE
GOBICHETTIPALAYAM"

2. The impugned communication precedes few other communications exchanged between the petitioner and the 3rd respondent and by a notice dated 14.03.2016 bearing Ref.No.

Lr.No.SE/D/GOBI/DFC/F.DKT/D.No75/HTSc.No.35/2016. The demand has been proposed by stating that while scrutinizing the petitioner's HT service for the years 2012-2013, 2014-2015 and 2015-2016, a short levy of Rs.7,36,865/- has been found. Under these circumstances, the petitioner was called upon to pay the aforesaid amount within a period of 15 days from the date of receipt of the aforesaid notice. Though the petitioner has been asking the respondents to give the particulars based on which the aforesaid calculation has been made in the Demand Notice dated 14.03.2006, there is no reasons given for the same.

3. The impugned order merely reiterates that the work sheet has been thoroughly rechecked and the objections of the petitioner during personal hearing have been attended and therefore the 3rd respondent/Superintending Engineer (Distribution) calls upon the petitioner to pay the aforesaid amount. Since the proceedings are without proper issuance of a notice, they are liable to be set aside with liberty to the respondents to issue appropriate Show Cause Notice to the petitioner within a period of three months from the date of receipt of a copy of this order.

4. On such Show Cause Notice issued to the petitioner, the petitioner shall file representation/reply within a period of thirty days from the date of receipt of a copy of this order. The 3rd respondent/Superintending Engineer(Distribution) shall thereafter call upon the petitioner for a personal hearing and pass speaking order not only citing the provisions under which the proposed demand has been made but also the basis on which the demand has been worked out.

5. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

Sd/-

सत्यमेव जयते
Assistant Registrar (CS-VII)

//True Copy//

Sub Assistant Registrar

arb

To

1. The Chairman,
Tamil Nadu Generation and Distribution
Corporation Limited,
144, Anna Salai,
Chennai - 600 002.

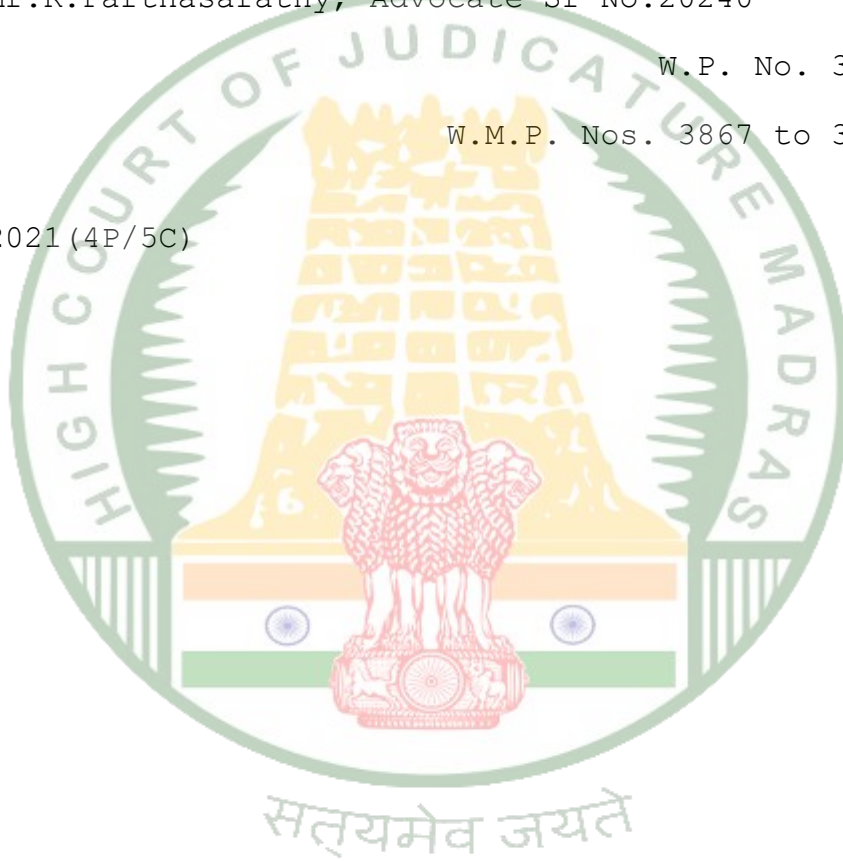
2. Director Finance,
Tamil Nadu Generation and Distribution
Corporation Limited,
144, Anna Salai,
Chennai - 600 002.

3. The Superintending Engineer/Distribution,
Gobi Electricity Distribution Circle,
132-B, Cutchery Street,
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+1 cc to Mr.R.Parthasarathy, Advocate Sr No.20240

W.P. No. 3152 of 2018
and
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29.03.2021

GPL (CO)
RG.23.04.2021 (4P/5C)



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