



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :15.06.2021

CORAM

THE HON'BLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.No.32431 of 2012

and

M.P.No.1 of 2012

M/s.TVS Energy Limited,
Jayalakshmi Estates,
No.29, Haddows Road,
Chennai - 600 006.
Rep. By its Authorised Signatory,
Mr.R.Ragavan.

...Petitioner

Vs

1.The Chief Electrical Inspector to
Government,
Thiru.Vi.Ka.Industrial Estate,
Guindy, Chennai - 600 032.

2.The Electrical Inspector,
Madurai.

... Respondents

PRAYER : Petition filed Under Article 226 of the Constitution of India to issue of Writ of Certiorari, calling for the records relating to proceedings of the 1st respondent in letter No.7066/A2/2012 dated 01.11.2012 and quash the same.

For Petitioner : Mr.AR.L.Sundaresan,
Senior Counsel for
Mrs.A.L.Ganthimathi

For Respondents : Mr.V.Veluchamy
Government Advocate

O R D E R

The order impugned dated 01.11.2012 regarding the assessment of Electricity Tax for the period from 09/2010 to 03/2011 is under challenge in the present writ petition.



2. The petitioner is M/s.TVS Energy Limited, consuming energy under the category of captive user, namely Sundaram Clayton Limited, having service connections. The learned Senior Counsel appearing on behalf of the petitioner mainly contended that the writ petition is preferred on the ground that the petitioner was not provided with an opportunity of hearing before passing the impugned order of assessment. Thus, the impugned order is in violation of the principles of natural justice. This apart, grounds are raised on merits also. However, the respondents filed a counter stating that the notice contemplated under the provisions of the statute had already been issued to the petitioner, who in turn received the said notice and not responded nor defended the case before the Original Authority.

3. The writ petitioner filed an additional affidavit stating that the notice received by the office of the writ petitioner was mistakenly not handed over to the person concerned and it was a bonafide mistake committed by the staff of the writ petitioner Company. Thus, they could not able to defend their case before the Original Authority. Thus, an another opportunity is to be provided to defend their case on merits and by raising the legal grounds.

4. This Court is of the considered opinion that the petitioner has initially stated that no notice was issued. However, the respondents could able to establish that the notice was issued. Thus, the Original Authority has not committed any mistake and provided opportunity to the petitioner to participate in the process of enquiry. However, due to the bonafide mistake happened in the office of the writ petitioner, the petitioner was unable to defend the case before the Original Authority. Thus the Original Authority cannot be held responsible for such lapses while conducting the proceedings before passing the impugned order of Assessment.

5. Under these circumstances, it would be appropriate for the petitioner to prefer an appeal under Section 10 of the Act before the Appellate Authority. Thus, the petitioner is at liberty to file an appeal by raising all the grounds both factual and legal before the Appellate Authority. The Appellate Authority on receipt of any such appeal from the writ petitioner within a period of four weeks from the date of receipt of a copy of this order, shall entertain the same without reference to the period of limitation and adjudicate the merits of the appeal by affording opportunity to all the parties concerned and decide the same, as expeditiously as possible.



6. With these directions, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

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7. The Registry, High Court, is directed to return the Original Impugned Order copy to the counsel on record.

s/d-
Assistant Registrar(CS-VI)

True Copy

Sub-Assistant Registrar

Pns
To

1.The Chief Electrical Inspector to
Government,
Thiru.Vi.Ka.Industrial Estate,
Guindy, Chennai - 600 032.

2.The Electrical Inspector,
Madurai.

+1 CC to Mrs.A.L.Ganthimathi, Advocate sr 27978.

W.P.No.32431 of 2012
and M.P.No.1 of 2012

SRA(CO)
SP(15/07/2021)