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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.11.2021

CORAM

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.No.15850 of 2014

and

M.P.No.1 of 2014

Karpagam Charity Trust,
SF.No.619, 620, 623, 624
Othakalmantapam Post,
Coimbatore - 641 021
Represented by Managing Trustee
Mr.R.Vasanthakumar

...Petitioner

Vs

- 1.Superintending Engineer,
Coimbatore Electricity Distribution Circle/
South/Tatabad, Coimbatore - 12.
- 2.Assistant Audit Officer,
TANGEDCO
Audit Branch / Audit Department No.3,
Coimbatore Region.
- 3.Tamil Nadu Generation and Distribution
Corporation Ltd.,
Coimbatore (South Circle)
Coimbatore.

...Respondents

PRAYER : Writ Petition filed Under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records relating to the proceedings issued by the 1st respondent in Lr.No.SE/CEDC/S/CBE/DFC/AO/REV/AS/F.BOAB/D/2014 dated 07.04.2014 and quash the same and direct the 1st respondent to collect the Tariff under 6.5 High Tension Tariff II B issued in TP No.1/2013, Determination of Tariff for Generation and Distribution, issued by the Tamil Nadu Electricity Regulatory Commission.



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For Petitioner : Mr.K.Sukumaran

For Respondents : R1 - No appearance

R2 & R3 - Dismissed vide Court
order dated 12.03.2019

O R D E R

The Demand Notice for payment of Audit amount for 2012-13 is under challenge in the present writ petition.

2. The petitioner is a Trust, filed the writ petition raising the grounds against the demand notice. The Statutory demand notices issued by the competent authorities require an elaborate adjudication with reference to the documents and evidences to be made available by the parties. Such an adjudication cannot be done in a writ proceedings under Article 226 of the Constitution of India.

3. This apart, the petitioner is having an opportunity to approach the Electricity Regulatory Commission under Regulation 26(3) of the Tamil Nadu Electricity Supply Code. When statutory appeal is provided for effective adjudication of the issues between the parties, the High Court need not exercise the power of judicial review under Article 226, in the absence of exhausting the statutory remedy, which is also effective.

4. The learned counsel for the petitioner made a submission that pursuant to the interim order granted in this writ petition, the petitioner had deposited 50% of the demanded amount. It is needless to state that in the event of preferring any appeal, the said amount is to be adjusted.

5. Thus, the petitioner is at liberty to approach the Electricity Regulatory Commission and in the event of approaching the Electricity Regulatory Commission, the period during which the writ petition was pending, is to be taken into consideration by the Commission for the purpose of condoning the delay, if any such application is filed by the petitioner to condone the delay. The issues raised between the parties are adjudicated on merits and in accordance with law and based on the documents and evidences available.



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

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s/d-
Assistant Registrar

//True Copy//

Sub-Assistant Registrar

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To

1. Superintending Engineer,
Coimbatore Electricity Distribution Circle/
South/Tatabad, Coimbatore - 12.

2. Assistant Audit Officer,
TANGEDCO
Audit Branch / Audit Department No.3,
Coimbatore Region.

3. Tamil Nadu Generation and Distribution
Corporation Ltd.,
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Coimbatore.

+1 CC to Mr.K.Sukumaran, Advocate sr 61818.

W.P.No.15850 of 2014

RSV(CO)
SP(13/12/2021)