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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.12.2021

CORAM :

THE HONOURABLE MR. JUSTICE S.M. SUBRAMANIAM

W.P.No.11694 of 2014

and

M.P.No.1 of 2014 and W.M.P.No.21875 of 2019

M/s.ELGI Rubber Company Limited
2000, Trichy Road, Coimbatore -5 rep.by its
Vice President S.R.Venkatachalam.

... Petitioner

Vs.

1. The Secretary to Government
Energy Department,
Government of Tamilnadu,
Fort St.George, Chennai - 600 002.
2. The Chairman cum Managing Director
Tamil Nadu Generation and Distribution
Corporation Limited (TANGEDCO),
144, Anna Salai, Chennai - 600 002.
3. The Chief Accountant,
Chief Electrical Inspectorate,
Thiru.Vi.Ka. Industrial Estate,
Guindy, Chennai - 32.
4. The Electrical Inspector,
58, Thiruvananthapuram Road,
Palayamkottai, Tirunelveli - 2.

... Respondents

Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari calling for the record relating to the Notice of Assessment dated 25.11.2013 under Section 9 of the Tamil Nadu Tax on Consumption or Sale of Electricity Act, 2003 issued by the 3rd Respondent and consequential Letter No.TIN 51 TO 57/EI/TIN/E.Tax/2013 dated 27.12.2013 issued by the 4th Respondent and quash the same.

For Petitioner : Mr.Palani Selvaraj

For R1 : Mr.M.Rajendiran

For R2 to R4 : No Appearance



contemplated under the Acts and Regulations enabling the High Court to exercise the power of judicial review in an effective manner. The findings of those authorities are greater assistance for the High Court to form an opinion more specifically in such matters where certain technicalities and intricacies are involved. The power of judicial review under Article 226 of the Constitution of India is to ensure that the process through which a decision is taken by the Competent Authorities is in consonance with the provisions of the Act and Rules, but not the decision itself. Thus, the parties are bound to go for an adjudication for establishing their case with reference to the evidences.

8. This being the factum established, this Court is of the opinion that the petitioner has to approach the Appellate Authority or the Competent Forum constituted for such adjudication, and in the event of filing any such appeal or application, the authorities competent shall consider the period during which the Writ Petition was pending before this Court for the purpose of condoning the delay and the issues raised between the parties are directed to be adjudicated on merits and in accordance with law, as expeditiously as possible.

9. With these directions, the Writ Petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar (CS-VII)

//True Copy//

Sub Assistant Registrar

raja/shr

To

1. The Secretary to Government
Energy Department,
Government of Tamilnadu,
Fort St.George, Chennai - 600 002.
2. The Chairman cum Managing Director
Tamil Nadu Generation and Distribution
Corporation Limited (TANGEDCO),
144, Anna Salai, Chennai - 600 002.



3. The Chief Accountant,
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4. The Electrical Inspector,
58, Thiruvananthapuram Road,
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+1cc to the Government Pleader, S.R.No.69856

W.P.No.11694 of 2014
and
M.P.No.1 of 2014
and
W.M.P.No.21875 of 2019

AD(CO)
SU(12/01/2022)