

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **29.07.2022**

CORAM

THE HON'BLE MR.JUSTICE R.VIJAYAKUMAR

W.P(MD)No.9768 of 2012

and

M.P(MD)No.1 of 2012

L.Jayabalan

... Petitioner

Vs.

Assistant Engineer (Distribution),
TANGEDCO,
Devipattinam,
Ramanathapuram District.

... Respondent

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records relating to the impugned demand made in ந.க.எண்.உ.மி.பொ/தேவி/அ.ப.எண். Nil 2012, dated 06-07-2012 which was delivered to the petitioner on 09-07-2012 and quash the same.

For Petitioner : No Appearance

For Respondent : Mr.S.Deena Dhayalan
Standing Counsel

ORDER

The present writ petition has been filed challenging an order passed by the respondent herein, under which a demand of Rs.41,458/- (Rupees Forty One Thousand Four Hundred and Fifty Eight only) was made on the ground of short levy detected during audit objection.

2. Even, in case, where an audit objection has been raised, the petitioner is entitled to a show cause notice and only after receiving his explanation, an order of recovery could be passed as against the petitioner. In the present case, merely based upon the audit objection, the impugned order of recovery has been passed.

3. In view of the above said facts, the impugned order is set aside. This matter is remitted back to the file of the respondent herein. The respondent shall issue a show cause notice to the writ petitioner. After giving due opportunity to the writ petitioner and considering his explanation, shall pass a reasoned order within a period of twelve (12) weeks from the date of receipt of a copy of this order.

4. With the above said observations, this Writ Petition stands allowed. No costs. Consequently, connected Miscellaneous Petition is closed.

29.07.2022

Index : Yes / No
Internet : Yes / No

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To

Assistant Engineer (Distribution),
TANGEDCO,
Devipattinam,
Ramanathapuram District.

W.P(MD)No.9768 of 2012

R.VIJAYAKUMAR ,J.

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Order made in
W.P(MD)No.9768 of 2012

Dated:
29.07.2022