



W.P.(MD).No.17658 of 2020

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 07.09.2023

CORAM

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

**W.P.(MD).No.17658 of 2020
and
W.M.P.(MD).No.14746 of 2020**

M.Nandakumar

... Petitioner

Vs.

1.The Executive Engineer,
TANGEDCO,
Court Road,
Thanjavur District.

2.The Assistant Executive Engineer,
TANGEDCO,
Court Road,
Thanjavur District.

3.The Assistant Engineer,
TANGEDCO,
Court Road,
Thanjavur District.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned order of the third respondent in கமத.எண்.உ.பொ/இ&பா/ந/நீதிமசா/தஞ்சை/கோ.எண்.தணிக்கை/அ.எண்/2017 dated 04.08.2017 and the proceedings in



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கடித எண்.உ.பொ/இ&பா/ந/நீதிமசா/தஞ்சை/கோ.எண்.தணிக்கை/அ.எண்/2017 and the proceedings in கடித.எண்.உ.பொ/இ&பா/நக/தஞ்சை/கோ.எண். தணிக்கை/அ.எண் 268/20-21 dated 21.10.2020.

For Petitioner : Mr.S.RamsundarVijayraj,
For M/s.Veera Associates.

For Respondents : Mr.S.Deenadhayalan,
Standing Counsel.

ORDER

This Writ Petition is filed to quash the orders dated 04.08.2017 and 21.10.2020.

2. The contention of the petitioner is that the first impugned order was passed on 04.08.2017 based on the audit slip. However, the petitioner was not granted the audit slip and the reasons stated by the Audit Department. Subsequently, the respondents have issued another notice dated 21.10.2020, where the respondents have stated that the Audit Department has not considered the petitioner's claim to delete the audit slip. The contention of the petitioner is that the respondents have not granted any opportunity to the petitioner to submit explanation. Moreover, the respondents have not furnished the details for fixing such charges.



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3. The further contention of the petitioner is that the petitioner was using additional AC room and other accessories only from 2013 onwards, but the respondents have collected tax even prior to the new meter which was connected on 15.03.2013. Therefore, the petitioner is aggrieved by the demand of the respondents.

4. The respondents is bound to give the details and also opportunity, otherwise the same is violative of principles of natural justice. Since the respondents have not granted any opportunity, the impugned demand is quashed. The respondents are directed to furnish proper details to the petitioner within a period of one (1) week from the date of receipt of a copy of this order. Thereafter, the petitioner shall submit objection to the said details furnished by the respondents within a period of two (2) weeks therefrom. Thereafter, the respondents shall conduct an enquiry by granting personal hearing and pass order. Based on the order, the rights of the parties would be determined. The said exercise shall be completed within a period of eight (8) weeks therefrom.



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5. With the above direction, this Writ Petition is disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

07.09.2023

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
Nsr

To

- 1.The Executive Engineer,
TANGEDCO,
Court Road,
Thanjavur District.
- 2.The Assistant Executive Engineer,
TANGEDCO,
Court Road,
Thanjavur District.
- 3.The Assistant Engineer,
TANGEDCO,
Court Road,
Thanjavur District.



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S.SRIMATHY, J.

Nsr

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