



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED: 13.11.2024

CORAM

THE HON'BLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD)No.17403 of 2015

and

M.P(MD)No.1 of 2015

M/s.Sri Ramajayam Spintext (P) Limited,
Represented by its Managing Director
K.B.Thulasi Ramaraja,
HTSC No.188,
445, Kothankulam Village,
Srivilliputhur Road,
Rajapalayam – 626 117.

... Petitioner

Vs

1.Tamil Nadu Electricity Regulatory
Commission represented by its Secretary,
19-A, Rukmini lakshmipathy Salai,
Egmore, Chennai – 600 008.

2.The Chairman,
Tamil Nadu Generation and Distribution
Corporation Limited,
144, Anna Salai,
Chennai – 600 002.

3.The Director(Finance),
Accounts Branch, Revenue Division,
Tamil Nadu Generation and Distribution Corporation
Limited, 144, Anna Salai, Chennai – 600 002.

4.The Superintending Engineer,
Virudhunagar Electricity Distribution Circle,
TANGEDCO, Virudhunagar.



5.The Assistant Audit Officer,
BOAB/Audit Party No.1,
Tamil Nadu Electricity Board, Tirunelveli Region,
Tirunelveli -11. ...Respondents

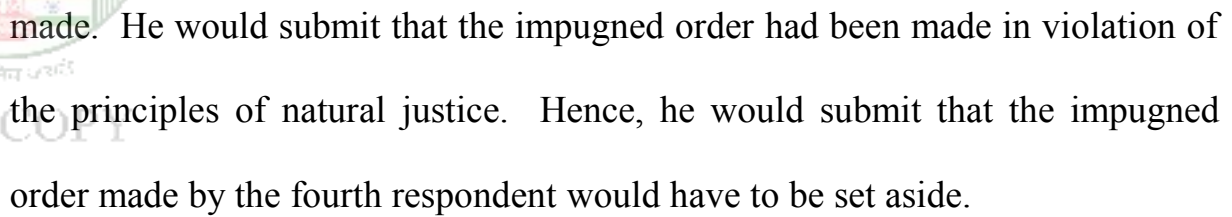
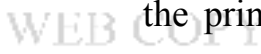
PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a writ of Certiorari, calling for the records of the 4th respondent in his Demand Notices in Lr.No.SE/VDR/AO/Rev/RCS/Asst.6/F.BOAB AUDIT/2015, dated 31.08.2015 raising a demand of Rs.34,93,135/- in so far as it relates to levy of penalty in the form of excess demand and energy charges towards audit short levy and quash the same as illegal, arbitrary, without the authority of law and against the orders of the 1st respondent made in M.P. No.42 of 2008 dated 28.11.2008, Suo-Motu Proceedings No.1 of 2009, dated 28.10.2009, D.R.P.No.13 & 14 of 2010, M.P.No.6,9 and 17 of 2010 and DRP No.9 of 2010, dated 07.09.2010, R.A.No.4/2013, dated 25.02.2013.

For Petitioner : M/s.N.Sudalaimuthu
For Respondents : Mr.S.Deenadhayalan
Standing Counsel

ORDER

Challenging the demand notice dated 31.08.2015 issued by the fourth respondent, the petitioner is before this Court to quash the same.

2.The primary contention of the learned counsel for the petitioner is that the petitioner was not provided with an opportunity before the demand had been



4. I have considered the rival submissions made by the learned counsel on either side.

<https://www.mhc.tn.gov.in/judis>
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interfere with the order impugned and accordingly, the same is set aside. The fourth respondent would be at liberty to issue show cause notice to the petitioner and thereafter, proceed with the same in accordance with law however, after affording opportunity to the writ petitioner.

6. With the aforesaid liberty, this Writ Petition stands disposed of. No costs. Consequently, connected miscellaneous petition is also closed.

13.11.2024

NCC : Yes/No
Index : Yes/No
Internet: Yes/No
RJR

To

The Superintending Engineer,
Virudhunagar Electricity Distribution Circle,
TANGEDCO, Virudhunagar.



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K.KUMARESH BABU, J.

RJR

W.P.(MD)No.17403 of 2015

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