



W.P.(MD) No.21405 of 2016

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 12.11.2024

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD) No.21405 of 2016

and

W.M.P.(MD) Nos.15290 and 15291 of 2016

Thankaraj

.. Petitioner

Vs.

- 1.The Chairman,
Tamil Nadu Electricity Board,
N.P.K.R.R.Mallikai,
800, Anna Salai, Chennai-2.
- 2.The Chief Engineer,
Tamil Nadu Electricity Board,
Regional Office, Maharaja Nagar,
Tirunelveli.
- 3.The District Superintending Engineer,
Tamil Nadu Electricity Board,
Nagercoil, Kanyakumari District.
- 4.The Executive Engineer,
Tamil Nadu Electricity Board,
TANGEDCO Distribution,
Marthancode & Post,
Kanyakumari District.



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5. The Junior Engineer,
Tamil Nadu Electricity Board,
TANGEDCO Distribution,
Puthukarai Post, Kanyakumari District.

6. The Assistant Account Officer,
Revenue Branch,
Tamil Nadu Electricity Board,
Kuzhithurai, Kanyakumari District.

.. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, to call for the records relating to the proceeding in Lr.No.AAO/RB/KZ1/AS-8/D.87/2015, dated --.06.2016 issued by the sixth respondent and quash the same as illegal.

For Petitioner : Mr.V.M.Balamohan Thambi

For Respondents : Mr.S.Deenadhayalan
Standing Counsel

ORDER

Challenging the demand notice dated --.06.2016 issued by the sixth 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 made. He would further submit that the petitioner had



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sent a detailed representation to the respondents herein by communication dated 19.07.2016. He would submit that the impugned order had been made in violation of the principles of natural justice. Hence, he would submit that the impugned order made by the sixth respondent would have to be set aside.

3. Countering the arguments of the learned counsel for the petitioner, Mr.S.Deenadhayalan, learned Standing Counsel appearing on behalf of the respondents would submit that the demand had been made pursuant to the audit slip issued by the Audit Office, wherein there was a short levy in respect of the electricity connection availed by the petitioner and hence, an average of such short levy had been pointed by the Audit Department and based upon the same, the amount had been demanded. Hence, he would submit that there is no infirmity in the order impugned.

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



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5. Even though the demand had been made pursuant to the audit slip issued by the Audit Department of the respondents, there has been no show cause notice issued to the petitioner calling upon him to show cause as to why such demand should not be made. In such view of the matter, I am inclined to interfere with the order impugned and accordingly, the same is set aside. The sixth 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. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

12.11.2024

NCC : Yes/No

Index : Yes/No

Internet : Yes

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K.KUMARESH BABU, J.

abr

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