



W.P.(MD) No.11930 of 2017

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 28.11.2024

CORAM:

THE HONOURABLE MR.JUSTICE **K.KUMARESH BABU**

W.P.(MD) No.11930 of 2017
and W.M.P.(MD).Nos.9189 & 9190 of 2017

M/s.Pralcka Machinery Manufacturing
Private Limited,
Rep., by its Managing Director,
I.Paulraj,
A1- Jesu Enclave,
Opp., to Britto School,
Mela Ponnagaram II Street,
Gnanaolivupuram,
Madurai – 625 016.

... Petitioner

/vs./

1.The Assistant Accounts Officer,
Revenue Branch,
TANGEDCO,
Samayanallur, Madurai.

2.The Assistant Engineer,
TANGEDCO,
Keelamathur,
Madurai District.

... Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India for



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issuance of Writ of Certiorari to call for the records relating to the impugned order passed by the first respondent in his proceedings Ka.No.U.Ka.A/Va.P/Samaya/KaMey10/A No.538/17, dated 14.06.2017 and the consequential impugned order passed by the second respondent in his proceedings in Ka.No.U.Me.Po/Pagir/Keelamath/ Ko.Va.P/A.No.107/2017, dated 21.06.2017 and quash the same as illegal and without jurisdiction and pass such further order.

For Petitioner : Mr.B.Saravanan

For Respondents : Mr.S.Deenadhayalan
Standing counsel for RR1 & 2

ORDER

This Writ Petition had been filed challenging the impugned order passed by the first respondent, dated 14.06.2017 and the consequential impugned order passed by the second respondent, dated 21.06.2017 and to quash the same.

2. A demand had been made in respect of the short levy indicated by the Audit Department in its audit slip. Admittedly, the petitioner had not been put on notice of the audit slip and the present demand has been made. The same has also been substantiated from the reference given in the impugned order, none of



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the reference refers to any prior notice given to the petitioner before passing the order impugned herein. Hence, the impugned order suffers from violation of principles of natural justice and on that ground alone, the impugned order is set aside and remanded back to the second respondent with a direction to the petitioner to submit his objections by treating the impugned order as a show cause notice. Such reply shall be made by the petitioner on or before 30.12.2024 and thereafter, the second respondent shall pass orders on merits and in accordance with the law, however, after providing an opportunity of hearing to the petitioner within a period of four (4) weeks thereafter.

3. With the aforesaid directions, this Writ Petition is disposed of. However, there shall be no order as to costs. Consequently, connected miscellaneous petitions are also closed.

Index : Yes / No
Internet : Yes / No
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K.KUMARESH BABU, J.

Gba

To

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TANGEDCO,
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- 2.The Assistant Engineer,
TANGEDCO,
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