



W.P.No.13718 of 2011

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.10.2025

CORAM

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.Nos.13718 of 2011

M/s.Southern Petrochemical Industries
Corporation Limited Pharma Division,
SIPCOT Industrial Complex,
Cuddalore.

: Petitioner

Vs.

1.The Tamil Nadu Generation and Distribution
Corporation Limited (TANGEDCO),
Represented by its Chairman,
No.144, Anna Salai,
Chennai-600 002.

2.The Superintending Engineer,
TANGEDCO,
Cuddalore Electricity Distribution Circle,
Cuddalore.

3.The Accounts Officer,
Revenue,
Cuddalore Electricity Distribution Circle,
Cuddalore.

: Respondents



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PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue Writ of Certiorarified Mandamus, calling for the records of the second respondent herein relating to the proceedings, viz (I) letter under Ref.SE/CEDC/Cud/DFC/AO/RCS/ASA4/F.HT.Audit/D/2010 dated 22.2.2011 (ii) letter under Ref.SE/CEDC/Cud/DFC/AO/R/AS/RCS/A4/F.Audi/10 dated 27.04.2011 and (iii) letter under Ref.SE/CEDC/Cud/DFC/AO/RCS/ASA4/F.HT.Audit/D/2010 dated 22.02.2011 and the Bill dated 31.05.2011 and quash the same insofar as it relates to the demand of Rs.15,70,049/- Rs.12,09,600/- and Rs.14,40,522/- in all amounting to Rs.42,20,171/- and consequently direct the second respondent herein to forthwith refund the excess Current Consumption Deposit of Rs.59,60,679/- available with the Board under HTSC No.85 of the petitioner company and pass orders.

For Petitioner :M/s.AL.Gandhimathi
Senior Counsel
for Mr.L.Palanimuthu

For Respondents :Mr.Venkata Seshaiya

ORDER

The writ petition is filed to call for the records of the second respondent relating to the proceedings, viz (i) letter under Ref.SE/CEDC/Cud/DFC/AO/RCS/ASA4/F.HT.Audit/D/2010 dated 22.2.2011 (ii) letter under Ref.SE/CEDC/Cud/DFC/AO/R/AS/RCS/A4/F.Audi/10 dated 27.04.2011 and (iii) letter under



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Ref.SE/CEDC/Cud/DFC/AO/RCS/ASA4/F.HT.Audit/D/2010 dated 22.02.2011

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and the Bill dated 31.05.2011, and quash the same insofar as it relates to the demand of Rs.15,70,049/- Rs.12,09,600/- and Rs.14,40,522/-, in all amounting to Rs.42,20,171/-, and consequently direct the second respondent to forthwith refund the excess Current Consumption Deposit of Rs.59,60,679/- available with the Board under HTSC No.85 of the petitioner company.

2. The case of the petitioner is that the petitioner has been enjoying High Tension Service connection in HTSC No.85 and Tamil Nadu Electricity Board under Industrial Tariff namely HT1A. The petitioner has been carrying on manufacturing activity in Pharma related products and is also carrying on research and development activity. It is further case of the petitioner that on account of certain maintenance activity, there was temporary stoppage of the production output in the petitioner's pharmaceutical unit, resulting in reduction in the number of electrical units consumed during June, 2009, July 2009 and August 2009, and thereby respondents issued three demand notices to the petitioner and the same were adjusted towards Current Consumption Deposit, without issuing any show cause notice to the petitioner and conducting any enquiry. Hence, this writ petition has been filed.



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this order.

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5. The writ petitions stands disposed of with the above directions. No. costs.

Consequently MP Nos.1 and 2 of 2011 are closed.

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Speaking (or) Non Speaking Order

Neutral Citation: Yes/No

mrn

To

1.The Tamil Nadu Generation and Distribution
Corporation Limited (TANGEDCO),
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No.144, Anna Salai,
Chennai-600 002.

2.The Superintending Engineer,
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Cuddalore Electricity Distribution Circle,
Cuddalore.

3.The Accounts Officer,
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M.DHANDAPANI, J.

(mrn)

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