



WEB COPY

WP No. 47213 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-12-2025

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THE HONOURABLE MR JUSTICE N. SATHISH KUMAR

**WP No. 47213 of 2025
AND
WMP NO. 52752 OF 2025**

Thaamarai World School,
Operated Under The Thaamarai Thaaai,
Educational And Charitable Foundation,
Registered Under Companies Act, 2013
Rep. By Its Management Committee Member,
Mr.Sankar Guru, S/o. P.Mottaiyandi,
Having Office At No. 163 Frontier Highway,
Othakkalmandapam To Velanthavalam Road,
Thirumalampalayam, Kuttigoundenpathi,
Coimbatore 641 032.

Petitioner(s)

Vs

- 1.The Chief Engineer,
Tamil Nadu Electricity Generation And
Distribution Corporation,
Coimbatore District.
- 2.The Superintending Engineer,
Tamil Nadu Electricity Generation And
Distribution Corporation,
Coimbatore EDC, South, Tatabad
Coimbatore District.
- 3.The Executive Engineer,
Tamil Nadu Electricity Generation And
Distribution Corporation Operation,
Kuniamuthur Division,
Coimbatore Electricity Distribution Circle,
South, Kuniamuthur, Coimbatore District.



4.The Assistant Executive Engineer
Tamil Nadu Electricity Generation And
Distribution Corporation Operation,
Coimbatore Electricity Distribution Circle,
South Madukkarai, Coimbatore District.

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned order in U.Se.Po/ Vi/ Ma.Dhu/ Ko.Min Kalavu/ A.No. 136/ 2025 dated 28.07.2025 passed by the 4th respondent and quash the same and further direct the respondents not to enforce or recover the impugned demand of Rs.2,61,756/- (Rupees Two Lakhs Sixty One Thousand Seven Hundred and Fifty Six) or any amount based on the illegal proceedings.

For Petitioner : Mr.K.Rajasekaran
for M/s.E.Rani

Respondent: Mr.L.Jai Venkatesh
Standing Counsel

ORDER

This writ petition has been filed by the petitioner challenging the impugned order in U.Se.Po/ Vi/ Ma.Dhu/ Ko.Min Kalavu/ A.No. 136/ 2025 dated 28.07.2025, passed by the 4th respondent.

2.Learned counsel for the petitioner would submit that the 4th respondent



after conducting inspection in the petitioner's school and adjacent agricultural land, issued two notices dated 28.11.2024 and 11.12.2024 on the ground of electricity tapping, stating that during the inspection conducted by the 4th respondent, it was found that free agricultural electricity supply has been mis-used for the benefits of the petitioner's School by drawing water using motor pump installed in the agricultural land through PVC pipes to the School campus and hostel premises located about 500 meters away. Subsequently, a Criminal Complaint was lodged against the Administrative Officer of the petitioner School by the 4th respondent, without conducting any enquiry. The petitioner through its authorized representatives issued a detailed legal notice dated 19.12.2024 to the 4th respondent denying all allegations and demanding documentary proof for the alleged misuse. However, without considering the same and without providing any personal hearing opportunity, the 4th respondent issued the impugned final assessment order dated 28.07.2025, demanding a sum of Rs.2,61,756/-. Hence, the present writ petition has been filed challenging the impugned final assessment order on the ground that the provisional assessment orders and the final assessment orders are contradictory, overlapping and impermissible in law and the petitioner was not given opportunity to file their objection before passing the final order.

3.Learned Standing Counsel appearing for the respondents 1 to 4 would



submit that the petitioner committed an act of electricity theft and the order impugned herein is not a final assessment order. As far as the theft of electricity is concerned, the criminal complaint has already been registered against the petitioner's School. For assessment of loss during the period of electricity tapping, proper enquiry has to be conducted and as per Rule 8 under Regulation 23AA of the Tamil Nadu Electricity Supply Code, within a period of five days of inspection, the authorised officer has to serve on the accused person, provisional assessment order in the Form 9 in Appendix to the code for the charges for the theft of electricity based on the evidence recorded during the course of inspection and the accused person shall be required to submit his representation within seven days from the issuance of the provisional assessment order. Further as per Rule 11 under Regulation 23AA, in case the accused person does not respond to the provisional order within seven working days, the licensee or supplier concerned, may proceed to initiate the recovery against the provisional assessment order. Furthermore, as per Rule 15 under Regulation 23AA, considering the facts submitted by the accused person, the authorised officer shall issue, within seven working days from the date of enquiry, a final assessment order in Form 10 in Appendix to the Electricity Supply Code. If the accused person does not respond to the personal hearing, the authorised officer shall issue a final assessment order within fifteen days from the issuance of provisional assessment order.

4.He would further submit that in the present case the petitioner failed to



submit their representation within seven days from the date of issuance of provisional assessment order and therefore, the 4th respondent initiated recovery proceedings against the petitioner and the impugned order herein is not a final assessment order.

5. Heard the learned counsel for the petitioner as well as the learned Standing Counsel appearing for the respondents 1 to 4 and perused the materials available on records.

6. On perusal of the impugned order and the provisional assessment orders, it is evident that though it is stated by the petitioner that one of the provisional assessment order was served on 11.12.2024 and objection for the same has been given on 19.12.2024, there is no reference whatsoever with regard to the reply given by the accused namely the petitioner herein and the impugned order also does not indicate the personal hearings stated to have given to the petitioner. Therefore, the impugned order demanding a sum of Rs.2,61,756 cannot be sustained. Hence, the matter has to be remanded back to the 4th respondent.

7. Accordingly, the order impugned herein is set aside and the matter is remanded back to the 4th respondent subject to the payment of 50% of the demand made by the 4th respondent. Though the petitioner would submit that



they are ready to deposit 30% of the amount demanded by the 4th respondent, considering the allegation of theft, the petitioner is directed to deposit 50% of the demand. Such deposit shall be made within a period of two weeks from the date of receipt of a copy of this order. Thereafter, within a week, the 4th respondent is directed to serve the provisional assessment order afresh to the petitioner. After the receipt of the fresh provisional assessment order, the petitioner is directed to file their objection within a period of seven working days. On receipt of such objection, the 4th respondent shall decide the matter after providing personal hearing opportunity as per Regulation 23AA of the Tamil Nadu Electricity Supply code.

8. With the above directions, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

10-12-2025

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Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes



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