



WA No. 3477 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-02-2026

CORAM

**THE HONOURABLE MR JUSTICE S. M. SUBRAMANIAM
AND**

THE HONOURABLE MR.JUSTICE C.KUMARAPPAN

WA Nos. 3477 & 3479 of 2023

AND

CMP NOS. 28384 & 28390 OF 2023

1. M/s.Nova Techset Limited
(Formerly known as Techset
Composition India (P) Limited)
Mini Mac Centre No.118, Arcot Road,
Valasaravakkam, Chennai-600087

Appellant(s)

Vs

1. J.Sriram
S/o.E.Jagannathan, EJR Enclave,
No.1/40-H Mount Poonamalle Road,
St. Thomas Mount, Chennai-600016

2.The Chairman
Tamil Nadu Electricity Board
No.144, Anna Salai,
Chennai-600002

3.The Executive Engineer
(O and M), Guindy,
Tamilnadu Electricity Board,
110 KV Sub Station, KK Nagar,
Chennai-600033

4.The Assistant Executive Engineer
(O and M), Ramapuram,



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Tamil Nadu Electricity Board,
110 KV Sub Station KK Nagar,
Chennai-600033

Respondent(s)

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PRAYER

Writ Appeal filed under Clause 15 of Letters Patent, praying to set aside the order dt. 12.04.2022 in WP No.25679/2008.



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PRAYER

Writ Appeal filed under Clause 15 of Letters Patent, praying to set aside the order dt. 12.04.2022 in WP No.8588/2009.

For Appellant(s): Ms.Apoorva Vinjamur
in both WAs. Anisha Gupta Of Dua Associates

For Respondent(s): Mr.M.Venkatakrisnan for R1
In both WAs. Ms.K.Lakshana
for Mr.L.Jaivenkatesh
Standing Counsel (TANGEDCO)
for R2 to R4

COMMON JUDGMENT

(Judgment of the Court was made by S.M.Subramaniam J.)

Under assail is the writ order dated 12.04.2022 passed in WP.Nos.25679 of 2008 & 8588 of 2009.

2.The writ petition has been instituted challenging the provisional assessment order passed by the Assistant Executive Engineer under Section 126 of the Tamil Nadu Electricity Act. The appellant was a tenant at No.1/40H, Mount Poonamallee Road, St.Thomas Mount, Chennai-16 and consumed electricity for industrial purposes. As per the tariff applicable, provisional assessment order was made by the Assistant Executive Engineer (Operation and Maintenance) Ramapuram and the impugned provisional assessment order was



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issued providing an opportunity to the owner of the building to raise their objections if any, against the provisional assessment.

3.The learned counsel appearing on behalf of the landlord would submit that the fact regarding the lease agreement was intimated to the Tamil Nadu Electricity Board and the Board effected tariff revision. That being so, any consumption charges due to the Electricity Board is to be recovered from the tenant. However, these all are the grounds to be submitted before the competent authority for taking an appropriate decision. As far as the impugned provisional assessment order is concerned, it is only a notice issued to the owner of the landlord providing an opportunity to submit their objections if any, against the provisional assessment order. The notice itself clearly states that the noticee is at liberty to submit their objections if any along with the documents. Therefore, no writ petition against such notice is entertainable. At the first instance, the person, who received notice, has to submit his objections along with the documents if any to the respondent/Electricity Board. Thereafter, the objections if any to be considered by the authorities and a final order is to be passed. An appeal is also contemplated.



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4. Section 127 of the Tamil Nadu Electricity Act, 2003 provides appeal to the Appellate Authority. Sub Section (1) contemplates “***any person aggrieved by the final order made under section 126 may, within thirty days of the said order, prefer an appeal in such form, verified in such manner and be accompanied by such fee as may be specified by the State Commission, to an appellate authority as may be prescribed***”. Therefore, a provisional assessment order issued under Section 126 of the Tamil Nadu Electricity Act is not amenable to writ jurisdiction and the person who received the provisional assessment order has to submit his objections, if any along with the documents to the authority enabling them to consider and pass final order under Section 126 of the Tamil Nadu Electricity Act. An aggrieved person against the final assessment order may prefer an appeal under Section 127 of the Tamil Nadu Electricity Act, 2003. This being the scheme under the Electricity Act, this writ petition is not entertainable. Thus, this Court is inclined to set aside the writ order by granting liberty to the landlord as well as the tenant to submit their objections to the competent authority, who in turn shall consider the same, take final decision and pass final assessment order under Section 126 of the Tamil Nadu Electricity Act.



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5. In view of the above position, the impugned writ order dated 12.04.2022 made in WP.Nos.25679 of 2008 & 8588 of 2009 is hereby set aside and the Writ Petitions are held as not maintainable and the landlord and tenant in the present case are permitted to submit their respective objections to the Board for consideration.

6. The respective learned counsels appearing on behalf of the landlord and tenant would submit that pursuant to the interim order in Review Application, the tenant had deposited the consumption charges as demanded by the Board before the Registrar General. Since this Court has set aside the writ order by granting liberty to the parties to submit their objections to the competent authority of the Tamil Nadu Electricity Board, the Registrar General, High Court of Madras is directed to transfer the amount deposited in favour of the Tamil Nadu Electricity Board on receipt of an application from the Tamil Nadu Electricity Board. The deposit to be transferred and to be kept in the account of the Tamil Nadu Electricity Board is subject to the final assessment order to be passed by the competent authority under Section 126 of the Tamil Nadu Electricity Act, 2003.



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7. With the above directions, this Writ Appeal stands allowed. No costs.

Consequently, connected CMPs are also closed.

(S.M.SUBRAMANIAM J.)(C.KUMARAPPAN J.)

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Index: Yes

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

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To

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