



WEB COPY

WP No. 17899 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-04-2026

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THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 17899 of 2023

and

WMP.No.17021 of 2023

M/s.Pharmacell India Pvt Ltd.,
HTSC No. 369, Plot No. B5-B6, 3rd Main Road,
Phase III, MEPZ, Tambaram,
Chennai - 600 045.

..Petitioner

Vs

1. The Superintending Engineer Operation,
Appellate Authority,
TANTRANSCO, A-10, Thiru Vi Ka Industrial
Estate, Guindy, Chennai - 600 032.
2. The Assistant Executive Engineer- O & M,
CEDC/South II, TANGEDCO,
Kadaperry, Chennai.

..Respondents

Writ Petition filed under Article 226 of Constitution of India
seeking for issuance of Writ of Certiorari calling for the records relating to the
impugned order dated 12.04.2023 in Letter No. SE/O/CHNS/AEE/T/AE/T/F,
Appeal Petition 21/D.22/23 of the 1st Respondent and quash the same.

For Petitioner:

Mrs.A.L.Gandhimathi
Senior Counsel
For Ms.L.Palani Muthu

For Respondents:

Mr. L. Jai Venkatesh
(For R1, R2)



ORDER

This Writ Petition has been filed challenging the order dated 12.04.2023 of the 1st Respondent and to quash the same.

2. The learned Senior Counsel appearing for the petitioner would submit initially an assessment order was passed by the 2nd respondent on 16.03.2015, determining a sum of Rs.1,01,41,205/-for the unauthorized use of electricity, pursuant to which the petitioner paid a sum of Rs.50,70,603/- on 13.04.2015. Thereafter, the petitioner preferred an Appeal, as against the assessment order. The Appellate Authority after considering the documents submitted by the petitioner and the submissions made disposed of the Appeal by giving waiver of 50% of the assessment value. Aggrieved by the same, the 2nd respondent filed W.P.No.23137 of 2017 before this Court challenging the order of the 1st respondent dated 11.06.2015 and this Court vide order dated 20.09.2022 set aside the order of the Appellate Authority and remanded the matter back for re-consideration and thereafter the impugned order came to be passed.

2.1. Further the learned Senior Counsel would submit that the method of calculation adopted by the 1st respondent, while passing the impugned order, in arriving at the quantum of amount for unauthorized usage of electricity is not in accordance with Form 8-A as per Notification No.TNERC/SC/7/27 of the Tamil



Nadu Electricity Regulatory Commission dated 27.05.2011. Hence, she seeks to set aside the same.

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3. The learned counsel appearing for the respondents, by referring to Form -8A of the Tamil Nadu Electricity Supply Code (As substituted vide Notification No.TNERC/SC/7-48 dated 02.09.2023 with effect from 08.09.2023, would submit that the order impugned came to be passed based on the said regulation.

4. In reply, the learned Senior Counsel appearing for the petitioner would submit that in the event of any unauthorised use of electricity on or after 08.09.2023, the aforesaid form would apply and the present case pertains to 2015 and therefore the Form 8-A prescribed in terms of Notification No.TNERC/SC/7/27 dated 27.05.2011 only would apply.

5. Heard both sides. Perused the records.

6. I find force in the submissions made by the learned Senior Counsel appearing for the petitioner. A perusal of Form -8A, relied on by the learned counsel for the respondents makes it clear that the said regulation is applicable, in case of any misuse of unauthorized energy with effect from 08.09.2023 and the present case pertains to 2015 and therefore Form-8A prescribed in terms of



Notification No.TNERC/SC/7/27 dated 27.05.2011 only would apply.

Therefore, this Court finds serious fault in decision making process on the part of the 1st respondent, in applying the wrong tariff, while passing the impugned order. Therefore, the order impugned herein liable to be set aside and accordingly set aside. The matter is remanded back to the 1st respondent for passing orders afresh. The 1st respondent is directed to pass orders afresh after taking into consideration of the Form 8-A prescribed in terms of Notification No.TNERC/SC/7/27 dated 27.05.2011, within a period of four weeks from the date of receipt of a copy of this order.

7. This Writ Petition is disposed of accordingly. No costs. Consequently, connected Miscellaneous Petition is closed.

06-04-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To

1. The Superintending Engineer Operation
Appellate Authority, Tantransco, A-10, Thiru Vi Ka Industrial Estate,
Guindy, Chennai - 600 032.
2. The Assistant Executive Engineer- O And M,
Cedc/south li, Tangedco, Kadaperry, Chennai.



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KRISHNAN RAMASAMY, J.

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