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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-02-2026

CORAM

THE HON'BLE MS. JUSTICE P.T. ASHA

WP No. 7443 of 2026
And
WMP.Nos.8012, 8014 & 8015 of 2026

M/s Eveready SPG Mills private Limited
HTSC 059094500104
Kottaiyur Agaram Village
Vedasandur TK, Dindigul
repd Joint managing Director
Mr.S. Chandrakumar

..Petitioner(s)

Vs

1. State Of Tamilnadu,
   Rep By The Secretary To Government Energy
   Department, Secretariat, Fort St.George, Chennai 600 009
2. The Chief Electrical Inspector To The Government
   Thiru-vi-ka industrial estate, guindy, chennai-600 032.
3. Tamil Nadu Generation And Distribution Corporation
   Limited (tangedco)
   Rep. By its chairman and managing director, 144, anna
   salai, chennai-600 002.
4. The Superintending Engineer,
   TNPDCL,
   Dindigul Electricity Distribution Circle,
   Dindigul

..Respondent(s)

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Prayer: - Writ petition filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorarified Mandamus calling for the records of the 1st Respondent comprised in G.O. (Ms.) No. 55 Energy (D2) Department dated 20.10.2021 and quash the same as arbitrary, illegal and is violative of the provisions of the Tamil Nadu Tax on Consumption or Sale of Electricity Tax, 2003 and consequently forbear the respondents, their officers, employees, subordinates, agents, men or any other persons claiming and / or acting under them from in any manner levying E.Tax on the Power purchased from Indian Energy Exchange / Power Exchange.

For Petitioner(s): R.S.Pandiyaraj

For Respondent(s): Mr.S.Madhusudaran, Standing Counsel for R.1 to R.4.

ORDER

This writ petition has been filed challenging G.O.(Ms.)No.55 dated 20.10.2021 and for a consequential direction to the respondents not to demand or collect any electrical tax for the power purchased from Indian Energy Exchange Limited (IEX).

2. Heard the respective learned counsel appearing for the parties.

3. The issue involved in the present writ petition was earlier considered in a batch of writ petitions in W.P.Nos.4871 of 2022 etc., dated 09.06.2025,

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wherein this Court had quashed the G.O.(Ms.)No.55 dated 20.10.2021 and it is stated that the order has become final insofar as quashment of this Government Order is concerned and no appeal has been filed.

4. In view of the above, it would suffice if the above order is followed and the present writ petition is disposed of in terms of the earlier order passed by this Court in W.P.Nos.4871 of 2022 etc., dated 09.06.2025. Consequently, the connected Miscellaneous Petitions are closed. No costs.

25-02-2026

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

SHR

To

1. State Of Tamilnadu,
   Rep By The Secretary To Government Energy Department, Secretariat, Fort St.George, Chennai 600 009
2. The Chief Electrical Inspector To The Government
   Thiru-vi-ka industrial estate, guindy, chennai-600 032.
3. Tamil Nadu Generation And Distribution Corporation Limited (tangedco)
   Rep. By its chairman and managing director, 144, anna salai, chennai-600 002.
4. The Superintending Engineer,
   TNPDCL,
   Dindigul Electricity Distribution Circle,
   Dindigul

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P.T.ASHA J.

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