



W.P.(MD)Nos.10662 & 20589 of 2018

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.07.2026

CORAM:

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.(MD)Nos.10662 & 20589 of 2018

and

**W.M.P.(MD)Nos.18329, 18330, 9752, 9753 &
12645 of 2018 & 1151 of 2019**

W.P.(MD)No.10662/18:

M/s.Arkay Energy (Rameswaram) Limited,
Having its office at Valuthoor Village,
Valantharavai – 623 536,
Ramnad District,
Rep. By its Vice President (Commercial),
Mr.T.S.Das

... Petitioner

-VS-

1.The State of Tamil Nadu,
Rep. By the Secretary to Government,
Energy Department,
Secretariat, Fort St. George,
Chennai – 600 009.



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2.The Chief Electrical Inspector to Government (A/C),
Thiru-Vi-Ka Industrial Estate,
Guindy, Chennai – 600 032.

3.The District Collector,
Collectorate, Ramanathapuram District,
Ramnad – 623 503.

4.The Tahsildar, Taluk Office,
Ramanathapuram,
Ramnad – 623 503.

... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the impugned notice bearing Lr.No.N.K.A-2 10508/16 dated 26.04.2018 and LR No.NK. A-2 10508/16 dated 02.05.2018, issued by the fourth respondent and quash the same as being violative of the provisions of Tamil Nadu Tax on Consumption or Sale of Electricity Act, 2003.

For Petitioner : Mr.Anirudh Krishnan
for Mr.S.Anand Chandrasekar

For Respondents 1 to 4 : Mr.B.Saravanan,
Additional Advocate General
Assisted by Mr.R.Ramasamy,
Counsel for the State of Tamil Nadu



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W.P.(MD)No.20589/18:

M/s.Raghurama Renewable Energy Limited,
Having its office at Door No.20,
Old No.129, Chamiers Road,
Nandanam, Chennai and having its Plan at
Paramakudi, Ramnad District, Tamil Nadu,
Rep. By its Vice President (Commercial),
Mr.T.S.Das

... Petitioner

-VS-

- 1.The State of Tamil Nadu,
Rep. By the Secretary to Government,
Energy Department,
Secretariat, Fort St. George,
Chennai – 600 009.
- 2.The Chief Electrical Inspector to Government (A/C),
Thiru-Vi-Ka Industrial Estate,
Guindy, Chennai – 600 032.
- 3.Tamil Nadu Generation and Distribution Corporation Limited,
(TANGEDCO),
NPKRR Maaligai,
144, Anna Salai,
Chennai – 600 002.



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4.The Tahsildar, Taluk Office,
Paramakudi,
Ramanathapuram – 623 707.

5.The District Collector,
Collectorate, Ramanathapuram District,
Ramnad – 623 503.

... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the impugned notice bearing No.N.A. A3/802/2016 dated 24.08.2018 issued by the fourth respondent and quash the same as being violative of the provisions of Tamil Nadu Tax on Consumption or Sale of Electricity Act, 2003.

For Petitioner	: Mr.Anirudh Krishnan for Mr.S.Anand Chandrasekar
For Respondents 1,2,4&5	: Mr.B.Saravanan, Additional Advocate General Assisted by Mr.R.Ramasamy, Counsel for the State of Tamil Nadu
For Respondent No.3	: Mr.S.Deenadhayalan Standing Counsel



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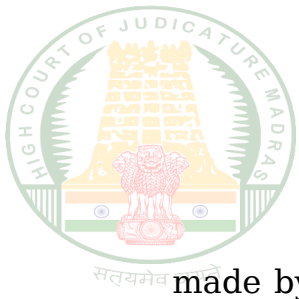
COMMON ORDER

Challenge has been made against the impugned notices bearing Lr.No.N.K.A-2 10508/16 dated 26.04.2018, Lr.No.NK. A-2 10508/16 dated 02.05.2018 and No.N.A. A3/802/2016 dated 24.08.2018 issued by the fourth respondent.

2.Learned Counsel for the petitioners would submit that though the petitioners have filed these Writ Petitions challenging the impugned revenue recovery proceedings on the basis of E-2 demands made by the Chief Electrical Inspector to the Government. However, this Court may grant liberty to the petitioners to file appeals before the appellate authority as against the order passed by the Chief Electrical Inspector, within a period of two [2] weeks.

3.Learned Additional Advocate General appearing for the respondents have no objection for the said request made by the petitioners.

4.In view of the submission made by the petitioners, these Writ Petitions are disposed of, granting liberty to the petitioners to file appeals as against the revenue recovery proceedings based on the E-2 demands



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made by the Chief Electrical Inspector to the Government, within a period of two [2] weeks from the date of receipt of a copy of this order. The petitioners are also at liberty to file the appeals along with interim petitions, if so advised. However, till such time, the respondents are directed not to take any coercive steps. Upon filing of the appeals, the appellate authority is directed to decide the appeals and pass appropriate orders, in accordance with law. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

29.07.2026

NCC : Yes / No

Index : Yes / No

Internet: Yes / No

MR



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To

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State of Tamil Nadu,
Energy Department,
Secretariat, Fort St. George,
Chennai – 600 009.
- 2.The Chief Electrical Inspector to Government (A/C),
Thiru-Vi-Ka Industrial Estate,
Guindy, Chennai – 600 032.
- 3.The Tamil Nadu Generation and Distribution Corporation Limited,
(TANGEDCO),
NPKRR Maaligai,
144, Anna Salai, Chennai – 600 002.
- 4.The District Collector,
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Ramnad – 623 503.
- 5.The Tahsildar, Taluk Office,
Ramanathapuram,
Ramnad – 623 503.
- 6.The Tahsildar, Taluk Office,
Paramakudi,
Ramanathapuram – 623 707.



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M.DHANDAPANI, J.

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