

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.09.2019

CORAM:

THE HON'BLE MR. JUSTICE T.RAJA

W.P.No.10974 of 2012

Dhanalakshmi Srinivasan Sugars Pvt. Ltd.,
Rep. By its Executive Director,
Udumbiyam Village,
Veppanthattai Taluk,
Perambalur.

.. Petitioner

Vs

- 1.State of Tamil Nadu,
Rep. By the Secretary to Govt.,
Energy Department,
Secretariat, Fort. St. George,
Chennai - 9.
- 2.TANGEDCO,
Rep. By its Chairman and Managing Director,
144, Anna Salai,
Chennai - 2.
- 3.The Director,
Chief Electrical Inspectorate to Govt. of Tamil nadu,
Thiru Vi Ka Industrial Estate,
Guindy, Chennai - 32.
- 4.The Electrical Inspector,
13, NM Bungalow Road,
TVS Tollgate,
Trichy - 20.

.. Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India seeking a writ of declaration to declare that the provisions of the Tamil Nadu Tax on Consumption of Sale of Electricity Amendment Act, being Act 38 of 2007 as unconstitutional, beyond the legislative competence, and violative of Article 14 of the Constitution of India and consequently that the petitioner is entitled to enjoy exemption from the payment of electricity tax till such time as the exemption notifications in its favour continue to be in force.

For petitioner : Mr.Rahul Balaji
For R1, R3 & R4 : Mrs.P.Rajalakshmi, AGP
For R2 : Mr.P.Gunaraj, Standing Counsel

ORDER

The petitioner has filed this writ petition seeking to declare that the provisions of the Tamil Nadu Tax on Consumption of Sale of Electricity Amendment Act, being Act 38 of 2007, as unconstitutional, beyond the legislative competence, and violative of Article 14 of the Constitution of India.

2. When the matter is taken up, learned counsel for the petitioner fairly submitted that the issue raised in the present writ petition is squarely covered by the judgment passed by the Hon'ble Division Bench of this Court in W.P.Nos.159 of 2008, etc. (batch), dated 15.06.2012. As against the said judgment, SLP.Nos.24685 to 24719 of 2012, which are converted as Civil Appeal Nos.011505 to 011539 of 2018, filed by the aggrieved parties are also pending before the Hon'ble Apex Court. It is further submitted that the issue raised in this writ petition is relating to sugar industry.

3. Since the similar issue is pending consideration before the Hon'ble Apex Court after the dismissal of the similar prayer by the Hon'ble Division Bench in W.P.Nos.159 of 2008, etc. (batch), dated 15.06.2012, the prayer in the present writ petition is also liable to be rejected and accordingly, the writ petition is dismissed. No Costs.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

rkm

To

1.The Secretary to Govt.,
Energy Department,
Secretariat, Fort. St. George,
Chennai - 9.

2.The Chairman and Managing Director,
TANGEDCO,
144, Anna Salai,
Chennai - 2.

3.The Director,
Chief Electrical Inspectorate to Govt. of Tamil nadu,
Thiru Vi Ka Industrial Estate,
Guindy, Chennai - 32.

4.The Electrical Inspector,
13, NM Bungalow Road,
TVS Tollgate,
Trichy - 20.

+lcc to Mr.P.Gunaraj, Advocate sr.78912
+lcc to Government Pleader sr.79371

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nr 30/10/2019



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