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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.07.2019

CORAM:

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.No.14374 of 2009

and

M.P.No.1 of 2009

Avaneetha Textiles (P)Limited, HTSC No.411,
SF No.384, Thattampudur,
Kaniyur Village, Karumathampatti,
Coimbatore-641 659
represented by its
Managing Director Umasekar

... Petitioner

.Vs.

1.The State of Tamil Nadu
represented by its
Secretary to Government,
Energy Department, Fort.St.George,
Chennai- 600 009.

2.Tamil Nadu Electricity Board,
represented by its Chairman,
800, Anna salai,
Chennai- 600 002.

... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Declaration, declaring that the Provisions of the Tamil Nadu Tax on Consumption or Sale of Electricity Act 12 of 2003 as amended by Tamil Nadu Tax on Consumption or Sale of Electricity Amendment Act, 2007, i.e., Act No.38 of 2007 as unconstitutional, beyond the legislative competence and violative of Article 14 of the Constitution of India.

For Petitioner : Mr.R.S.Pandiyaraj

For R1 : Mr.K.Bhuvaneswari
Additional Government Pleader

For R2 : Mr.S.K.Rameshwar

ORDER

This writ petition has been filed seeking declaration that the Provisions of the Tamil Nadu Tax on Consumption or Sale of



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Electricity Act 12 of 2003 as amended by Tamil Nadu Tax on Consumption or Sale of Electricity Amendment Act, 2007, i.e., Act No.28 of 2007 as unconstitutional beyond the legislative competence and violative of Article 14 of the Constitution of India.

2.In view of the issue raised in the present writ petition being settled against the petitioner in terms of the Division Bench Judgment in W.P.Nos.159 of 2008,etc.(batch) decided on 15.06.2012 and thereafter, the Hon'ble Supreme Court having entertained the Special Leave Appeals against the said judgment bearing Special Leave Appeal (Civil) Nos.24685 to 24719 of 2012 dated 31.08.2012, with an interim direction restraining the respondents therein from taking any coercive steps for disconnecting the supply of electricity to the premises of the petitioner therein, subject to that petitioner paying all the charges / dues except tax calculated on the basis of maximum demand, it is agreed that the present writ petition be disposed of in the terms aforesaid, with the agreement that the ultimate fate of the matter before the Hon'ble Supreme Court would also govern the present petitioner and the same interim order would continue to enure for the benefit of the writ petitioner during the pendency of the Special Leave Appeals.

3.Accordingly, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

pnn

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

1.The Secretary to Government,
State of Tamil Nadu Energy Department,
Fort.St.George, Chennai- 600 009.

2. The Chairman,
Tamil Nadu Electricity Board,
800, Anna salai, Chennai- 600 002.

+1cc to the Govt.Pleader, Vide Sr.No.58581

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and

M.P.No.1 of 2009

Kak(26/08/2019)