

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated:19.07.2019

CORAM

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.No.419 of 2010

DCW Limited,
Rep. by its Deputy General Manager,
(Legal & Indirect Taxation)
Sahupuram,
Tuticorin-628 229.Petitioner

Vs.

- 1.The Tamil Nadu Electricity Board,
Rep. by its Chairman,
No.800, Anna Salai,
Chennai-600 002.
- 2.The Superintending Engineer,
Tamil Nadu Electricity Board,
Tuticorin Electricity Distribution Circle,
Tuticorin.
- 3.The Consumer Grievance Redressal Forum,
Tamil Nadu Electricity Board,
Tuticorin Electricity Distribution Circle,
Tuticorin.
- 4.The Tamil Nadu Electricity Ombudsman,
No.19 A, Rukmini Lakshmipathy Salai,
TIDCO Complex, Egmore,
Chennai. Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus, calling for records of the 4th respondent in order dated 17.07.2009 passed in Petition No.3 of 2009, quash the same and consequently direct the 1st and 2nd respondents to refund the petitioner the sum of Rs.68.05 lakhs being the Electricity Tax paid in respect of the petitioner's

H.T.S.C. Nos.5,6,12, 13 and 59 for the period November 1991 to May 2003, paid under the Tamil Nadu Electricity (Tax on Consumption) Act, 1962.

For Petitioner : Mr.P.R.Raman, SC for C.Seethapathy

For Respondents: Mr.S.R.Rameshwar
Standing Counsel (TNEB)

O R D E R

This Writ Petition has been filed to quash the order dated 17.07.2009 passed in Petition No.3 of 2009 by the 4th respondent and consequently direct the 1st and 2nd respondents to refund the petitioner a sum of Rs.68.05 lakhs being the Electricity Tax paid in respect of the petitioner's H.T.S.C. Nos.5,6,12, 13 and 59 for the period from November 1991 to May 2003, paid under the Tamil Nadu Electricity (Tax on Consumption) Act, 1962.

2.Mr.S.K.Rameshwar, learned standing counsel for the Tamil Nadu Electricity Board, submitted that earlier occasion this court had disposed of a batch of writ petitions with similar prayer viz., W.P.Nos.22780 to 22782 of 2008 and 23702 to 23706 of 2008 dated 10.06.2019, in terms of Division Bench Judgment.

3.In view of the fact that the issue involved in the present writ petition is already being dealt and settled in terms of the Division Bench Judgment in W.P.Nos.159 of 2008 and etc., batch, on 15.06.2012 and thereafter, the Hon'ble Supreme Court having entertained the Special Leave Appeals against the said judgment in 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 petitioners therein, subject to the petitioners 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 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 petitioners during the pendency of the Special Leave Appeals.

4. Accordingly, this Writ Petition stands disposed of, with the observation that the relief sought for in the present writ petition and any refund thereof would be subject to the outcome of the Special Leave Appeals before the Supreme Court. No costs .

Sd/-

Assistant Registrar (CS-VI)

//True copy//

Sub Assistant Registrar

rm

To:

1. The Chairman,
Tamil Nadu Electricity Board,
No.800, Anna Salai,
Chennai-600 002.
2. The Superintending Engineer,
Tamil Nadu Electricity Board,
Tuticorin Electricity Distribution Circle,
Tuticorin.
3. The Consumer Grievance Redressal Forum,
Tamil Nadu Electricity Board,
Tuticorin Electricity Distribution Circle,
Tuticorin.
4. The Tamil Nadu Electricity Ombudsman,
No.19 A, Rukmini Lakshmipathy Salai,
TIDCO Complex, Egmore,
Chennai.

+1cc to Mr.S.K.Rameshwar, Advocate SR.No.62296

+1cc to Mr.C.Seethapathy, Advocate SR.No.62136

W.P.No.419 of 2010

PA (CO)

GMV (26/08/2019)