

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.03.2020

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P. No. 22503 of 2012
and
M.P. Nos. 2 and 3 of 2012

M/s. Shri PKP Spintex Mills (P) Ltd
Rep. by the Managing Director
Regd office: 51, South Railway Road
Kumarasampet
Dharmapuri - 603 703. ... Petitioner

Vs.

1. The State of Tamil Nadu
Rep by the Secretary
Department of Energy
Fort St. George
Chennai - 600 009.
2. The Chairman and Managing Director
Tamil Nadu Electricity Generation
and Distribution Corporation Limited
114, (Old 800) Anna Salai
Chennai - 600 002.
3. The Chief Finance Controller
Tamil Nadu Electricity Generation
and Distribution Corporation Limited
114, (Old 800) Anna Salai
Chennai - 600 002.
4. The Superintending Engineer
Tamil Nadu Electricity Generation
and Distribution Corporation Limited
114, (Old 800) Anna Salai
Chennai - 600 002. ... Respondents

Petition under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus, calling for the records of the second respondent in CFC/Fc/Rev/ AAO/E.Tax/D.No./12 dated 26.06.2012 and quash the same as illegal and direct the respondents to follow the provisions of Tamil Nadu Tax on consumption or

sale of electricity Act, 2003 for levy collection and recovery of electricity tax on demand charges pertaining to HT SC No. 421.

For Petitioner : Mr. S.Rajesh

For Respondents: Ms. A.Madhumathi
Special Government Pleader (For R1)
Mr. M.Varun Kumar (For R2 to R4)

O R D E R

Heard Mr. S.Rajesh, learned counsel for the petitioner, Ms. A.Madhumathi, learned Special Government Pleader for the first respondent and Mr. M.Varun Kumar, learned Standing Counsel for the second to fourth respondents.

2. Learned counsel on either side submit that similar cases were dealt with by the First Bench of this Court and the matter was disposed of because the issue is now pending before the Hon'ble Supreme Court. One such case is in the case of M/s. Sri Krishna Alloys, Rep. by the Partner and another Vs. 1. Tamil Nadu Steel Re-Rollers Council, and others in W.A. No. 547 of 2004 dated 02.06.2015, the judgment in the said writ appeal is as follows:-

In view of the issues raised in the present writ appeal/ writ petition being settled against the appellant / 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 herein, 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 appeal and 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 appellant and writ petitioner and the same interim order would continue to enure for the benefit of the writ appellant and

writ petitioner during the pendency of the Special Leave Appeals.

2. Writ Appeal and Writ Petition, accordingly, stand disposed of. No costs. Consequently, W.A.W.P. No. 969 of 2004 stands closed."

Thus, following the above judgment, the writ petition is disposed of on similar lines and the benefit of the judgment will accrue to the petitioner. Consequently, connected miscellaneous petitions are closed. No costs.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

may

To

1. The Secretary
Department of Energy
Fort St. George
Chennai - 600 009.
2. The Chairman and Managing Director
Tamil Nadu Electricity Generation
and Distribution Corporation Limited
114, (Old 800) Anna Salai
Chennai - 600 002.
3. The Chief Finance Controller
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and Distribution Corporation Limited
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Chennai - 600 002.
4. The Superintending Engineer
Tamil Nadu Electricity Generation
and Distribution Corporation Limited
Dharmapuri.

W.P. No. 22503 of 2012

+1cc to Mr.S.Sivanandam, Advocate, S.R.No.20489

+1cc to Mr.M.Varunkumar, Advocate, S.R.No.20296

BR(CO)

may (27/05/2020)