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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29-11-2021

CORAM

THE HONOURABLE MR. JUSTICE S.M.SUBRAMANIAM

WP Nos.13694 to 13696 of 2016

And

WMP Nos.11987 to 11992 of 2016

Vetrivel Forgings,
HTSC No.214,
G-48 & G-49,
Sidco Industrial Estate,
Kakkalur,
Tiruvallur - Represented by its
Authorised Signatory T.B.Nathan ..Petitioner in WP 13694/2016

Servalakshmi Paper Ltd.,
HTSC No.222,
Vaduganpatti Post,
I.C.Pettai,
Tirunelveli - 627 010 Represented by its
Deputy General Manager-Accounts
Mr.H.S.Seetharaman. ..Petitioner in WP 13695/2016

Servalakshmi Paper Ltd.,
HTSC No.209,
Kodaganallur Village,
Vettuvankulam Road,
Melakallur,
Tirunelveli - 627 010 Represented by its
Deputy General Manager-Accounts
Mr.H.S.Seetharaman. ..Petitioner in WP 13696/2016

vs.

The State of Tamil Nadu,
Represented by its Secretary to Government,
Energy Department,
Fort St. George,
Chennai - 600 009. ..R-1 in all WPs



The Chairman and Managing Director,
TANGEDCO Ltd.,
144, Anna Salai,
Chennai - 600 002.

..R-2 in all WPs

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The Superintending Engineer,
TANGEDCO Ltd.,
Kanchipuram Electricity Distribution Circle,
KANCHIPURAM.

..R-3 in WP 13694/2016

The Superintending Engineer,
TANGEDCO Ltd.,
Tirunelveli Electricity Distribution Circle,
TIRUNELVELI.

..R-3 in WPs 13695&13696/2016

WP 13694 of 2016 is filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Mandamus, forbearing the second and third respondents from demanding and collecting the tax on maximum demand charges from the petitioner in H.T.Sc.No.214, as per the orders of the Hon'ble Supreme Court of India, New Delhi on 31.08.2012 in SLP (C) No.24993 of 2012 and 25522 of 2012 etc., batch in M/s.Sri Krishna Alloys and Etc. vs. Union of India and others etc.

WP 13695 of 2016 is filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Mandamus, forbearing the second respondent from demanding and collecting the tax on maximum demand charges from the petitioner in H.T.Sc.No.222, as per the orders of the Hon'ble Supreme Court of India, New Delhi on 31.08.2012 in SLP (C) No.24993 of 2012 and 25522 of 2012 etc., batch in M/s.Sri Krishna Alloys and Etc. vs. Union of India and others etc.

WP 13696 of 2016 is filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Mandamus, forbearing the second respondent from demanding and collecting the tax on maximum demand charges from the petitioner in H.T.Sc.No.209, as per the orders of the Hon'ble Supreme Court of India, New Delhi on 31.08.2012 in SLP (C) No.24993 of 2012 and 25522 of 2012 etc., batch in M/s.Sri Krishna Alloys and Etc. vs. Union of India and others etc.

For Petitioner
in all WPs : Mr.S.P.Parthasarathy

For Respondent-1
in all WPs : Mr.C.Selvaraj,
Additional Government Pleader.



For Respondents-

2 and 3 in all WPs : Mr.L.Jai Venkatesh,
Standing Counsel for TANGEDCO.

C O M M O N O R D E R

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These writ petitions have been filed for the issue of Writ of Mandamus forbearing the second and third respondents from demanding and collecting tax on maximum demand charges from the petitioners.

2. It is brought to the notice of this Court that a batch of Special Leave petitions are pending before the Hon'ble Supreme Court and the Hon'ble Supreme Court has passed an interim order dated 31.08.2012, restraining the respondents from taking any coercive steps for disconnecting supply of electricity subject to the petitioners paying all the charges/dues except the tax calculated on the basis of maximum demand.

3. This Court had an occasion to deal with a similar issue in WP No.19104 of 2020 and final orders were passed on 17.02.2021. The relevant portions in the order are extracted hereunder :-

"5. Mr.N.Damodaran, learned Standing Counsel, who took notice on behalf of the respondents would submit that by following the orders of the Hon'ble Supreme Court, a Division Bench of this Court has disposed of issue on the following terms:-

"In view of the issue 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 respondent from taking any coercive steps for disconnecting the supply of electricity to the premises of the petitioner therein, subject to



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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 the writ petitioner and the same interim order would continue to enure for the benefit of the writ appeal 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.M.P.No. 969 of 2004 stands closed."

6. On the issue of collecting tax on maximum demand charges from the petitioner in the High Tension Service Connection, the Hon'ble Supreme Court and a Division Bench of this Court has already issued a direction, restraining the respondents from taking any coercive steps for disconnecting supply of electricity to the premises of the petitioner subject to the petitioner paying all the charges / dues except tax calculated on the basis of maximum demand."

4. The above order will also enure to the benefit of the petitioners. In view of the same, all these present writ petitions are disposed of in terms of the interim order passed by the Hon'ble Supreme Court and the subsequent Hon'ble Division Bench order passed in W.A No.547 of 2004 dated 02.06.2015. However, there shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS V)

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Sub Assistant Registrar



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1. The Secretary to Government,
State of Tamil Nadu,
Energy Department,
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Chennai - 600 009.
2. The Chairman and Managing Director,
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Chennai - 600 002.
3. The Superintending Engineer,
TANGEDCO Ltd.,
Kanchipuram Electricity Distribution Circle,
KANCHIPURAM.
4. The Superintending Engineer,
TANGEDCO Ltd.,
Tirunelveli Electricity Distribution Circle,
TIRUNELVELI.

+3ccs to M/s.R.S.Pandiyaraj, Advocate, S.R.No.62749
+1cc to Mr.L.Jai Venkatesh,, Advocate, S.R.No.62111

WPs 13694 to 13696 of 2016

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NSK 09/12/2021