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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.11.2021

CORAM

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.NOS.16509 AND 16515 OF 2019

M/s.Rajsriya Automotive Industries Pvt. Ltd.,
Unit VIII, HTSC No.544,
No.86-89, SIPCOT Industrial Complex,
Exphase-1, Hosur - 635 126,
Rep. by its Authorized Signatory,
P.Durai Babu

... Petitioner in
W.P.No.16509 of 2019

Naga Limited Foods,
HT SC No.073,
No.3/315, Melakandamangalam Village,
Thiruchuli, Aruppukottai,
Rep. by its Authorized Signatory,
M.Rajkumar

... Petitioner in
W.P.No.16515 of 2019

.Vs.

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

... 1st Respondent in
both W.Ps.

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

... 2nd Respondent in
both W.Ps.

The Superintending Engineer,
TANGEDCO,
Krishnagiri Electricity Distribution Circle,
Krishnagiri.

... 3rd Respondent in
W.P.No.16509 of 2019



The Superintending Engineer,
TANGEDCO,
Virudhunagar Electricity Distribution Circle,
Virudhunagar.

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... 3rd Respondent in
W.P.No.16515 of 2019

PRAYER:-

Writ Petitions filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Mandamus, forbearing the 2nd and 3rd Respondents from demanding and collecting tax on maximum demand charges from the Petitioners in H.T.Sc.No.544 and H.T.Sc.No.073, respectively, as per the order of the Hon'ble Supreme Court of India, New Delhi on 31.08.2012 in S.L.P.(C) No.24993 of 2012 and 25522 of 2012, etc. batch in M/s.Sri Krishna Alloys & Etc. vs. Union of India and others etc.

For Petitioner : Mr.R.S.Pandiyaraj
in both W.Ps.

For Respondents : Mr.L.Jai Venkatesh
in all W.Ps. Government Advocate

C O M M O N O R D E R

Writ Petitions are filed seeking a direction to forbear the 2nd and 3rd Respondents from demanding and collecting tax on maximum demand charges from the Petitioners in H.T.Sc.No.544 and H.T.Sc.No.073, respectively, as per the order dated 31.08.2012 passed by the Apex Court in S.L.P.(C) No.24993 of 2012 and 25522 of 2012, etc. batch in the case of M/s.Sri Krishna Alloys vs. Union of India.

2. As the issue involved in both Writ Petitions is one and the same, cases are taken up for disposal by a common order.

3. When the matter is taken up for hearing, learned counsel for the Petitioners submitted that, the issue involved in the present Writ Petitions is squarely covered by the order dated 25.07.2019 passed by this Court in W.P.No.21902 of 2019. For better appreciation, relevant portion of the said order is extracted hereunder:

"3. The issue raised in the present Petition is being settled against the Petitioner in terms of the Division Bench judgment in W.P.Nos.159 of 2008 and etc. (batch) decided on 15.06.2012 and thereafter, the Hon'ble Supreme Court having



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entertained the Special Leave Appeals against the said judgment bearing Special Leave (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."

4. As the said interim order passed by the Apex Court governs the Writ Petitioners herein, the above Writ Petitions are disposed of in terms of the said order passed by the Apex Court. No costs. Consequently, connected W.M.P.Nos.16152 and 16153 of 2019 in W.P.No.16508 of 2019 and W.M.P.Nos.16155 and 16156 of 2019 in W.P.No.16515 of 2019 are closed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

(aeb)

To

1. The Secretary to Government,
State of Tamil Nadu,
Energy Department,
Fort St. George,
Chennai - 600 009.
2. The Chairman and Managing Director,
TANGEDCO Ltd.,
144, Anna Salai,
Chennai - 600 002.
3. The Superintending Engineer,
TANGEDCO,
Krishnagiri Electricity Distribution Circle,
Krishnagiri.



4. The Superintending Engineer,
TANGEDCO,
Virudhunagar Electricity Distribution Circle,
Virudhunagar.

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+1cc to Mr.L.Jai Venkatesh, Advocate, S.R.No.61038
+2ccs to Mr.R.S.Pandiyaraj, Advocate, S.R.No.60552

W.P.NOS.16509 AND 16515 OF 2019

VBM(CO)
PBS/13/12/2021