IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.09.2021

CORAM

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.Nos.26425 & 19666 of 2014, 18502, 18503, 26214, 29418 of 2013, 8115, 8146 & 8947 of 2015
and
M.P.Nos.2 & 2 of 2013, 2 & 3 of 2013, 1 of 2014, 2 & 3 of 2013, 2 & 3 of 2014, 4 to 6 of 2015, 2 to 4 of 2015, 2 to 4 of 2015
and
W.M.P.No.29741 & 29581 of 2019

W.P.No.26425 of 2014 :-

M/S.DCW LIMITED, REP BY
SENIOR GENERAL MANAGER, (ELECTRICAL)
CAUSTIC SODA AND PVC DIVISION,
SAHUPURAM,
THOOTHUKUDI - 628 229. .. PETITIONER IN WP 26425/2014

1 M/S.MARIS HOTELS & THEATRES
PRIVATE LTD.,
NO.11, CATHEDRAL ROAD,
CHENNAI 86. ... PETITIONER IN WP NO.19666 OF 2014

1 TAMIL NADU PETROPRODUCTS LTD,
NO.9, MANALI EXPRESS HIGHWAY, MANALI,
CHENNAI-68.
REP. BY ITS COMPANY SECRETARY
R.KOTHANDARAMAN.
... PETITIONER IN WP NO.18502 OF 2013

1 TAMIL NADU PETROPRODUCTS LTD,
NO.9, MANALI EXPRESS HIGHWAY, MANALI,
CHENNAI-68. REP. BY ITS COMPANY SECRETARY
R.KOTHANDARAMAN.
... PETITIONER IN WP NO.18503 OF 2013

1 VEDANTA ALUMINIUM LTD.,
FORMERLY KNOWN AS THE MADRAS ALUMINIUM CO.
LTD., POST BOX NO.4, METTUR DAM R.S.,
SALEM DISTRICT 636 402,
TAMILNADU, INDIA
... PETITIONER IN WP NO.26214 OF 2013

1 SESA STERLITE LIMITED,
FORMERLY STERLITE INDUSTRIES (INDIA) LIMITED,
SIPCOT INDUSTRIAL COMPLEX,
MADURAI BYPASS ROAD, T.V.PURAM PO,
TUTICORIN 638 002.
... PETITIONER IN WP NO.29418 OF 2013

1 CHETTINAD CEMENT CORPORATION LIMITED,
REP. BY ITS COMPANY,
SECRETARY, REGD.OFFICE: RANI SEETHAI HALL,
BUILDING IV & V FLOORS,
603 ANNA SALAI, CHENNAI-6.
HAVING PLANT AND FACTORY AT
PULIYUR CEMENT FACTORY,
KARUR-639 114
... PETITIONER IN WP NO.8115 OF 2015

1 CHETTINAD CEMENT CORPORATION LTD,
REP BY ITS COMPANY SECRETARY,
RANI SEETHAI HALL BUILDING,
IV & V FLOORS,
603 ANNA SALAI, CHENNAI 6
HAVING PLANT AND FACTORY AT
RANI MEYAMMAI NAGAR,
KARIKALI PO
GUZILIAMPARAI (VIA)
DINDIGUL DISTRICT - 624 703
... PETITIONER IN WP NO.8146 OF 2015

1 CHETTINAD CEMENT CORPORATION LIMITED,
REP BY ITS COMPANY SECRETARY,
RANI SEETHAI HALL BUILDING,
IV AND V FLOORS,
603 ANNA SALAI, CHENNAI 6
HAVING PLANT AND FACTORY AT
ARIYALUR TRICHY ROAD,
KEELAPALUR P.O.
ARIYALUR DISTRICT - 621 707
... PETITIONER IN WP NO.8947 OF 2015

-vs-

1. STATE OF TAMIL NADU,
REP., BY THE SECRETARY TO GOVERNMENT,
ENERGY DEPARTMENT,
SECRETARIAT, FORT ST. GEORGE, CHENNAI-600 009.

2. THE DIRECTOR OF ELECTRICITY TAX,
O/O OF THE CHIEF ELECTRICAL INSPECTOR TO GOVERNMENT,
THIRU-VI-KA INDUSTRIAL ESTATE,
CHENNAI - 600 032.

3. THE ELECTRICAL INSPECTOR,
PLOT NO.4, EMS BHAVAN,
ST.MARY'S ROAD, PERUMALPURAM,
TIRUNELVELI - 627 007.
.. RESPONDENTS IN W.P.26425 of 2014

1. STATE OF TAMILNADU,
REP BY THE SECRETARY TO GOVERNMENT,
ENERGY DEPARTMENT, SECRETARIAT,
FORT ST.GEORGE, CHENNAI 9.

2. THE DIRECTOR OF ELECTRICITY TAX,
O/O. THE CHIEF ELECTRICAL INSPECTOR TO GOVT.,
THIRU VI KA INDUSTRIAL ESTATE,
CHENNAI 32.

3. THE ELECTRICAL INSPECTOR,
58 TIRUVANANTHAPURAM ROAD,
OPP TO V.O.C. GROUND,
PALAYAMKOTTAI, TIRUNELVELI 627 002
... RESPONDENTS in WP No.19666 of 2014

1. STATE OF TAMIL NADU,
REP. BY THE SECRETARY TO GOVERNMENT,
ENERGY DEPARTMENT, SECRETARIAT,
FORT ST. GEORGE, CHENNAI-9.

2. TAMIL NADU GENERATION AND DISTRIBUTION CORPORATION LTD,
REP. BY ITS MANAGING DIRECTOR,
800 ANNA SALAI, CHENNAI-2.

3 THE DIRECTOR,
CHIEF ELECTRICAL INSPECTOR TO GOVT. OF TAMIL NADU,
THIRU VI KA INDUSTRIAL ESTATE,
GUINDY, CHENNAI-32

4 THE ELECTRICAL INSPECTOR,
CHENNAI(WEST) DIVISION,
CEIG OFFICE COMPLEX,
THIRU VI KA INDUSTRIAL ESTATE,
GUINDY, CHENNAI-32. ... RESPONDENTS in WP No.18502 of 2013

1 STATE OF TAMIL NADU,
REP. BY THE SECRETARY TO GOVERNMENT,
ENERGY DEPARTMENT, SECRETARIAT,
FORT ST. GEORGE, CHENNAI-9.

2 TAMIL NADU GENERATION AND
DISTRIBUTION CORPORATION LTD,
REP. BY ITS MANAGING DIRECTOR,
800 ANNA SALAI, CHENNAI-2.

3 THE DIRECTOR,
CHIEF ELECTRICAL INSPECTOR
TO GOVT. OF TAMIL NADU,
THIRU VI KA INDUSTRIAL ESTATE,
GUINDY, CHENNAI-32

4 THE ELECTRICAL INSPECTOR,
CHENNAI(WEST) DIVISION, CEIG OFFICE COMPLEX,
THIRU VI KA INDUSTRIAL ESTATE, GUINDY,
CHENNAI-32

... RESPONDENTS in WP No.18503 of 2013

1 STATE OF TAMILNADU,
REP BY THE SECRETARY TO GOVERNMENT,
ENERGY DEPARTMENT, SECRETARIAT,
FORT ST. GEORGE,
CHENNAI 9.

2 THE DIRECTOR OF ELECTRICITY TAX,
O/O. THE CHIEF ELECTRICAL INSPECTOR
TO GOVT.,
THIRU VI KA INDUSTRIAL ESTATE,
CHENNAI 32.

3 THE ELECTRICAL INSPECTOR,
NO.26 A, PULIKUTHI,
4TH STREET, GUGAI,
SALEM 636 006

... RESPONDENTS in WP No.26214 of 2013

1 STATE OF TAMILNADU,
REP BY THE SECRETARY TO GOVERNMENT,
ENERGY DEPARTMENT, SECRETARIAT,
FORT ST.GEORGE, CHENNAI 9

2 THE DIRECTOR OF ELECTRICITY TAX,
O/O. THE CHIEF ELECTRICAL INSPECTOR
TO GOVT., THIRU VI KA INDUSTRIAL ESTATE,
CHENNAI 32.

3 THE ELECTRICAL INSPECTOR AND
ELECTRICITY TAX, INSPECTING OFFICER,
N.P.S. COMPLEX, 2ND FLOOR,
POLPETTAI, TUTICORIN 628 002
... RESPONDENTS in WP No.29418 of 2013

1 STATE OF TAMIL NADU,
REP. BY THE SECRETARY TO GOVERNMENT,
ENERGY DEPARTMENT, SECRETARIAT,
FORT ST. GEORGE,
CHENNAI-9.

2 THE DIRECTOR OF ELECTRICITY TAX,
O/O. THE CHIEF ELECTRICAL INSPECTOR
TO GOVT., THIRU.VI.KA. INDUSTRIAL ESTATE
CHENNAI-32.

3 THE ELECTRICAL INSPECTOR,
LMR ARCADE, II FLOOR, SALEM MAIN ROAD,
NAMAKKAL-637 001.
... RESPONDENTS in WP No.8115 of 2015

1 STATE OF TAMIL NADU,
REP BY THE SECRETARY TO GOVERNMENT,
ENERGY DEPARTMENT, SECRETARIAT,
FORT ST. GEORGE,
CHENNAI 9.

2 THE DIRECTOR OF ELECTRICITY TAX,
O/O. OF THE CHIEF ELECTRICAL INSPECTOR
TO GOVERNMENT, THIRU VI KA INDUSTRIAL ESTATE,
CHENNAI 32.

3 THE ELECTRICAL INSPECTOR,
68/1 EAST AROKIAMADHA STREET, NAGAI NAGAR,
DINDIGUL 624 003.
... RESPONDENTS in WP No.8146 of 2015

1 STATE OF TAMIL NADU,
REP BY THE SECRETARY TO GOVERNMENT,
ENERGY DEPARTMENT, SECRETARIAT,
FORT ST. GEORGE, CHENNAI 9

2 THE DIRECTOR OF ELECTRICITY TAX,
O/O. THE CHIEF ELECTRICAL INSPECTOR TO
GOVT., THIRU VI KA INDUSTRIAL ESTATE,
CHENNAI 32.

3 THE ELECTRICAL INSPECTOR,
13 N.M.BUNGALOW ROAD, TVS TOLLGATE,
TRICHY 620 020.
... RESPONDENTS in WP No.8947 of 2015

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari, calling for the records of the impugned demand notice of 2nd respondent in Letter No.27524/A1/2013 dated 02.09.2014 and quash the same as being violative of the provisions of Tamil Nadu Tax on Consumption of Sale of Electricity Act and the exemption notifications in G.O.Ms.No.25 dated 24.03.2008, GO Ms.No.106 dated 04.09.2008, G.O.Ms.No.79 dated 14.09.2009, G.O.Ms.No.44 dated 30.04.2010 and G.O.Ms.No.85 dated 09.09.2010 for the period from 01.03.2008 to 01.05.2008 and for the period from 04.09.2008 till 31.03.2011.

WP No.19666 of 2014 : Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Certiorari calling for the records of the impugned demand notice of the 3rd respondent in letter No.TIN 202/EI/TIN/E. Tax/2013 dt 5.2.2014 and the consequential letter No.1457/A1/2014 dt 3.7.2014 received from the 2nd respondent and quash the same as being violative of the provisions of Tamilnadu Tax on Consumption of Sale of Electricity Act, 2003 and the exemption notifications in GO MS No.25 dt 24.3.2008, GO MS No.106 dt 4.9.2008, GO MS No.79 dt 14.9.2009, GO MS No.44 dt 30.4.2010, GO MS No.85 dt 9.9.2010 and for the period from 4.9.2008 till 30.9.2011.

WP No.18502 of 2013 : Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Certiorari Calling for the records of the impugned demand notice of the 4th respondent in Lr.No.916/E1/Ch(West)/Tax/2013-1 dated 17.6.2013 and quash the demand for payment of electricity tax in so far as it concerns the electricity tax for the period from 16.6.2003 till March 2009 which is beyond the 4 year time limit prescribed by S.9 of the Tamil Nadu Tax on Consumption or Sale of Electricity Act, 2003.

WP No.18503 of 2013 : Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Certiorari Calling for the records of the impugned demand notice of the 4th respondent in Lr.No.916/E1/Ch(West)/Tax/2013-2 dated 17.6.2013 and quash the demand for payment of electricity tax in so far as it concerns the electricity tax for the period covered by the exemption Notifications in G.O.Ms.No.25 dated 24.3.2008, G.O.Ms. No.106 dated 4.9.2008, G.O.Ms.No.79 dated 14.9.2009 G.O.Ms. No.44 dated 30.4.2010 and G.O.Ms. No.85 dated 9.9.2010 for the period from 1.3.2008 to 1.5.2008 and for the period from

4.9.2008 till 31.3.2011 in respect of towards captive consumption

WP No.26214 of 2013 : Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Certiorari calling for the records of the impugned demand notice of 3rd respondent in Lr. No.1391/Me.A/Salem/2013 dt 18.6.2013 and quash the same as being violative of the provisions of Tamilnadu Tax on Consumption of Sale of Electricity Act and the exemption notifications in GO.Ms. No.25 dt 24.3.2008, GO.Ms. No.106 dt 4.9.2008, GO. Ms. No. 79 dt.14.9.2009, GO.Ms. No.44 dt 30.4.2010 and GO.Ms. No.85 dt 9.9.2010 for the period from 1.3.2008 to 1.5.2008 and for the period from 4.9.2008 till 31.3.2011

WP No.29418 of 2013 : Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Certiorari calling for the records of the impugned demand notice of Lr. No. 003/E1/TUT/2013 dt12.9.2013 and quash the same as being violative of the provisions of Tamil Nadu tax on Consumption or Sale of Electricity Act, 2003.

WP No.8115 of 2015 : Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Certiorarified Mandamus Calling for the records of the impugned demand notices of the 3rd respondent Lr.No. 1271/EI. AA/Na./2011 dated 08.08.2012, Lr.No. 1423/EI. AA/Na./13-4 dated 21.10.2013 and Lr.No. 1102/EI. AA/Na./14 dated 11.11.2014 and quash the same, except the claims from the period commencing April 2011, as being arbitrary and illegal and consequently refund the amount of Rs.35,19,346/- that has been collected from the petitioner in contravention of the provisions of Tamil Nadu Tax on Consumption or Sale of Electricity Act, 2003 and the exemption notifications in GO MS No.25 dated 24.03.2008, GO MS No.106 dated 04.09.2008, GO MS No.79 dated 14.09.2009, GO MS No.44 dated 30.04.2010 and GO MS No.85 dated 09.09.2010 for the period from 01.03.2008 to 01.05.2008 and for the period from 04.09.2008 till 31.03.2011.

WP No.8146 of 2015 : Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records of the impugned demand notice of the 2nd respondent in Lr. No.2805/A1/2014-2 dt 1.12.2014, except in so far as it relates to the period between 04/2011 and 03/2013 and quash the same as being violative of the provisions of Tamil Nadu Tax on Consumption or Sale of Electricity Act, 2003 and the exemption notifications in GO MS No.25 dt 24.3.2008, GO MS No.106 dt 4.9.2008, GO MS No.79 dt 14.9.2009, GO MS No.44 dt 30.4.2010 and GO MS No.85 dt 9.9.2010 for the period from 1.3.2008 to 1.5.2008 and for the period from 4.9.2008 till 31.3.2011 and consequently refund the amount of Rs.58,31,380/- that has been collected from the Petitioner in contravention of the provisions of Tamilnadu Tax on consumption or sale of Electricity Act 2003 and the exemption notifications in G.O.Ms.25 dated 24.03.2008, G.O.Ms.No.106 dated 04.09.2008, G.O.Ms.79 dated.14.09.2009, G.O.Ms.No.44 dated.30.04.2010 and G.O.Ms.85 dated.09.09.2010.

WP No.8947 of 2015 : Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records of the 3rd respondent impugned demand notice of 147/EI/ TRY/TAX/2012 dt 9.7.2014 and quash the same as being violative of the provisions of Tamil Nadu Tax on Consumption or Sale of Electricity Act, 2003 and the exemption notifications in GO MS No.25 dt 24.3.2008, GO MS No.106 dt 4.9.2008, GO MS No.79 dt 14.9.2009, GO MS No.44 dt 30.4.2010 and GO MS No.85 dt 9.9.2010 for the period from 1.3.2008 to 1.5.2008 and for the period from 4.9.2008 till 31.3.2011 and consequently direct the 3rd respondent refund the amount of Rs.81,32,985/- that has been collected from the petitioner in contravention of the provisions of Tamil Nadu Tax on Consumption or Sale of Electricity Act, 2003 and the exemption notifications in G.O.Ms.No.25 dated.24.03.2008, G.O.Ms.106 dated.04.09.2008, G.O.Ms.79, dated.14.09.2009, G.O.Ms.44 dated.30.04.2010 and G.O.Ms.85 dated.09.09.2010.

For Petitioner : Mr.Rahul Balaji
(In W.P.Nos.26425 of 2014, 18502 & 18503 of 2013, 26214, 29418 of 2013, 19666 of 2014)

For Petitioner : Mr.T.Balaji
(In W.P.Nos.8115, 8146, 8947 of 2015)

For Respondents : Mr.V.Veluchamy,
(In all W.Ps.) Government Advocate

COMMON ORDER

Since the relief sought for in all these writ petitions are identical, the writ petitions were heard together and are being disposed of by this common order.

2.These writ petitions are filed, challenging the orders passed under Section 9 of the Tamil Nadu Tax on Consumption or Sale of Electricity Act, 2003 (hereinafter referred to as “the Act”).

3.Note of demand of tax assessed under Section 9 of the Act was issued to the petitioners and challenging the said proceedings, the petitioners are constrained to move these writ petitions.

4.The respective learned counsels appearing on behalf of the writ petitioners made a submission that the procedures contemplated under the provisions of the Act had not been followed before passing the impugned orders. There are several grounds, which all are in favour of the petitioners, more specifically, regarding exemption on payment of consumption tax. The exemption granted and exemption to be granted and the procedures to be followed for assessment and the statutory exemptions are not even considered, while passing the impugned orders and therefore, the writ petitions are filed.

5.This Court is of the considered opinion that it is a notice of demand of tax assessed under Section 9 of the Act, which is under challenge and there is provision for appeal under Section 10 of the Act.

6.Let us now consider the scheme of the Act, which was enacted to consolidate and rationalize the laws relating to levy of tax on consumption or sale of electricity in the State of Tamil Nadu.

7.Section 2 provides 'definitions'; Section 3 enumerates 'tax on the consumption or sale of electricity'; Section 8 contemplates 'obligation of licensees to keep books of account and to submit return'. Accordingly, every licensee and every person other than a licensee (a) keep books of account in the prescribed form; and (b) submit returns showing the units of electricity supplied and the amount of the electricity tax payable in respect thereof, to the Director in such form within such time as may be prescribed.

8.Section 9 stipulates 'assessment'. Sub-Section (1) of Section 9 states that "if no return in respect of any period is submitted by a licensee or a person required to submit return under Section 8 or if the return submitted by such licensee or person appears to the Director to be incorrect or incomplete the Director shall, after giving such licensee or person as the case may be, a reasonable opportunity of being heard, proceed in such manner as may be prescribed to assess to the best of his judgment the amount of electricity tax payable under the Act by such licensee or person".

9.Period of limitation is also contemplated under Section 9 (3) of the Act. Accordingly, no assessment under Section 9(3) shall be made after the expiry of four years. Thus, the procedures are enumerated for assessment under Section 9 of the Act.

10.Section 10 contemplates 'appeal' and sub-Section (1) stipulates that “any person may in the prescribed manner appeal to the Government against any order of assessment of Electricity Tax within sixty days or such further period as may be allowed by the Government for the reasons shown to their satisfaction from the date of receipt of a notice of demand issued after such order of assessment”.

11.Section 14 provides 'exemption and reduction of tax'. Accordingly, the Government may, by notification, make an exemption or reduction in rate in respect of the electricity tax payable under the Act on energy sold for consumption by or in respect of any (i) institution or class of persons; (ii) place of public worship, public burial or burning ground or other place for the disposal of the dead; (iii) premises declared by the State Government to be used exclusively for purposes of public charity; and (iv) vessel whether seagoing or inland. Thus, the provision regulates the submission of return by the licensee or person concerned and procedures for assessment. If any person is aggrieved from and out of the assessment made, or in respect of procedural violations, if any, or non-adjudication of relevant facts by the original authorities, then an appeal to the Government lies and the said appellate remedy is to be exhausted before approaching the High Court under Article 226 of the Constitution of India.

12.The Statutory appellate remedy, at no circumstances, be undermined by the High Courts. In the present cases, the appeal lies before the Government and the Government is competent to deal with such appeal, if any, filed by the aggrieved persons. In the present case, the appellate authority/Government is the final fact finding authority and a complete adjudication of facts is paramount important for the purpose of exercise of judicial review by the High Court under Article 226 of the Constitution of India. Factual adjudication requires verification and scrutinisation of the original records and the evidences to be produced by the respective parties. Such an adjudication can never be entertained by the High Court under Article 226. Thus, the aggrieved person must be provided with an opportunity to exhaust the appellate remedy, which would be of greater assistance for the aggrieved person to redress their grievances in the manner known to law. For instance, the aggrieved persons, against whom an assessment order is passed, will get an opportunity to produce all the documents, related evidences to establish that they have already been granted exemption or they are entitled for exemption or the assessment itself is perverse and not in conformity with the procedures contemplated. However, such elaborate adjudications cannot be undertaken by the High Court with reference to the documents and evidences. In such circumstances, undoubtedly, the aggrieved persons are deprived of their opportunity to adjudicate all the relevant documents, which all are in their possession. Thus, the importance of an appellate remedy is to be considered by the High Court for the purpose of entertaining a writ more specifically, when the orders-in-original are under challenge in the writ proceedings.

13.The respective learned counsels appearing on behalf of the petitioners submit that there are factual differences in the writ petitions. Obviously, the facts cannot be similar. It is about to be dissimilar in view of the nature of usage of electricity and its consumption by the licensee or the persons concerned. Thus, all those facts are to be considered and suitable orders are to be passed by the appellate authority. In the present cases, statutory exemptions are claimed. Certain petitions are filed claiming exemption under Section 14 of the Act. Entitlement of exemption is also a ground taken. The procedures followed for passing assessment orders are also questioned. Further, certain assessment orders are passed beyond the period of limitation as contemplated under Section 9 (3) of the Act. This apart, the scope of exemption under the Act is pending before the Hon'ble Supreme Court. Under these circumstances, the appellate authority/Government would be the proper authority for adjudication of all these issues independently and take a decision and pass orders in accordance with law.

14.In view of the facts and circumstances, the petitioners are at liberty to file an appeal under Section 10 of the Act before the competent authority within the period of six weeks from the date of receipt of a copy of this order in a prescribed format by complying with the provisions of the Act and Rules. If any such appeal is received by the appellate authority under Section 10 of the Act, the said appeal shall be entertained and the delay in filing the appeal, if any, may be condoned by taking into account the pendency of the writ petition before the High Court and accordingly, deal with the issues and grounds raised on merits and in accordance with law by affording opportunity to the petitioners and pass orders as expeditiously as possible. The petitioners are at liberty to raise all the factual as well as the legal grounds before the appellate authority in the manner known to law.

15.It is brought to the notice of this Court that pursuant to the interim orders passed by this Court, at the time of admission of some of the petitions, some of the petitioners have deposited some amount. The said deposited amount is to be adjusted or refunded based on the final outcome of the appeal to be dealt with by the competent authority under Section 10 of the Act.

16.It is made clear that the contentions raised in the counter statement by the respondents shall not be taken into consideration, while deciding the issues afresh and on merits. In other words, the authorities shall decide the issues uninfluenced by the statements made in the counter affidavit.

17. With the above directions, all these writ petitions stand disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

kak

To

1. THE SECRETARY TO GOVERNMENT,
   ENERGY DEPARTMENT,
   SECRETARIAT, FORT ST. GEORGE, CHENNAI-600 009.

2. THE DIRECTOR OF ELECTRICITY TAX,
   O/O OF THE CHIEF ELECTRICAL INSPECTOR TO GOVERNMENT,
   THIRU-VI-KA INDUSTRIAL ESTATE,
   CHENNAI – 600 032.

3. THE ELECTRICAL INSPECTOR,
   PLOT NO.4, EMS BHAVAN,
   ST.MARY'S ROAD, PERUMALPURAM,
   TIRUNELVELI – 627 007.

4. THE ELECTRICAL INSPECTOR,
   58 TIRUVANANTHAPURAM ROAD,
   OPP TO V.O.C. GROUND,
   PALAYAMKOTTAI, TIRUNELVELI 627 002

5. TAMIL NADU GENERATION AND
   DISTRIBUTION CORPORATION LTD,
   REP. BY ITS MANAGING DIRECTOR,

800 ANNA SALAI, CHENNAI-2.

6. THE DIRECTOR,
CHIEF ELECTRICAL INSPECTOR
TO GOVT. OF TAMIL NADU,
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CHENNAI(WEST) DIVISION,
CEIG OFFICE COMPLEX,
THIRU VI KA INDUSTRIAL ESTATE,
GUINDY, CHENNAI-32.

8. THE ELECTRICAL INSPECTOR,
NO.26 A, PULIKUTHI,
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SALEM 636 006

9. THE ELECTRICAL INSPECTOR AND
ELECTRICITY TAX, INSPECTING OFFICER,
N.P.S. COMPLEX, 2ND FLOOR,
POLPETTAI, TUTICORIN 628 002

10. THE ELECTRICAL INSPECTOR,
LMR ARCADE, II FLOOR, SALEM MAIN ROAD,
NAMAKKAL-637001.

11. THE ELECTRICAL INSPECTOR,
68/1 EAST AROKIAMADHA STREET,
NAGAI NAGAR, DINDIGUL 624 003.

12. THE ELECTRICAL INSPECTOR,
13 N.M.BUNGALOW ROAD, TVS TOLLGATE,
TRICHY 620 020.

W.P.Nos.26425 of 2014 etc., batch

PM (CO)
K.RK.(12.10.2021)