IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.11.2021

CORAM :

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.Nos.24336, 24342 & 24347 of 2021
and
W.M.P.Nos. 25641, 25643, 25651, 25652, 25657 & 25661 of 2021

S.J.L.T. Spinning Mills Pvt Ltd Unit II,
HTSC No.059094500475
No.1017/1B, 2A, 2B, Kalvaratti Village,
Vedasandur Dindigul repd.
By its Managing Director V.Selvadurai
...Petitioner in W.P.No.24336 of 2021

S.J.L.T. Wovens Pvt Ltd.
HTSC No.049094370411
S.F.No.482/1B, 482/2
NH7, Namakkal Karur Main Road,
Pillaikalathur, Paramathi, P-Velur, Namakkal
repd. By its Director V.Selvadurai
...Petitioner in W.P.No.24342 of 2021

S.J.L.T. Textiles Pvt Ltd Unit III,
HTSC No.059094500474
No.1016/, Kalvaratti Village
Vedasandur Dindigul, repd.
By its Director V.Selvadurai.
...Petitioner in W.P.No.24347 of 2021

-Vs-

1. The State of Tamil Nadu,
   Rep. by its Secretary to Government,
   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
   Dindigul Electricity Distribution Circle-TANGEDCO,
   Dindigul. ...Respondents in all W.Ps.

W.P.No. 24336 of 2021: Writ Petition under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus or any other writ, forbearing the 2nd and 3rd respondents, from demanding and collecting the tax on maximum demand charges from the petitioner in H.T. Sc.No. 059094500475 as per the orders of the Honourable 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.

W.P.No. 24342 of 2021: Writ Petition under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus or any other writ, forbearing the 2nd and 3rd respondents from demanding and collecting the tax on maximum demand charges from the petitioner in H.T. Sc.No. 049094370411, as per the orders of the Honourable 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.

W.P.No. 24347 of 2021: Writ Petition under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus or any other writ, forbearing the 2nd and 3rd respondents from demanding and collecting the tax on maximum demand charges from the petitioner in H.T. Sc.No. 059094500474, as per the orders of the Honourable 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 W.Ps. : Mr.R.S.Pandiyaraj

For Respondents in all W.Ps.: Mr. Jaivenkatesh
Standing Counsel

C O M M O N O R D E R

These Writ petitions are filed seeking to forbear respondents 2 and 3 from demanding and collecting tax on maximum demand charges from the petitioners.

2. When the matter was 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 25.08.2021 passed by this Court in W.P.No.9010 of 2020, etc. batch of cases. For better appreciation, relevant portion of the said order is extracted below:

> "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 te tax calculate on the basis of maximum demand.

3. This Court had an occasion to deal with a similar issue in W.P.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 Curt, 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 ec.(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 te 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, disposed of in terms, aforesaid, with the agreement that the ultimate fate f 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 petitioner. In view of the same, all these 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. No costs.Consequently, the connected Miscellaneous petition are closed.

3. In view of the foregoing, the above Writ Petitions are disposed of in terms of the above interim order passed by the Hon'ble Supreme Court and the subsequent Division Bench decision dated 02.06.2015 passed in W.A.No.547 of 2004. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CS-II)

//True Copy//

Sub Assistant Registrar

skt

To

1. The State of Tamil Nadu,
   Rep. by its Secretary to Government,
   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
   Dindigul Electricity Distribution Circle-TANGEDCO,
   Dindigul.

+3cc to Mr.R.S.Pandiyaraj, Advocate, S.R.No.59166

W.P.Nos.24336 ,24342 & 24347 of 2021
and W.M.P.Nos. 25641, 25643, 25651,
25652, 25657 & 25661 of 2021

PVS(CO)
RGA(13/12/2021)