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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 12.11.2021

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.29205 to 29207 of 2017

and

W.M.P.Nos.31461 to 31466 of 2017

First Steps Baby Wear P.Ltd.,

HTSC No.482,

Plot No.E19-B, Unit VI,

SIPCOT Industrial Complex (Phase-II),

Moranapalli, Hosur - 635 109,

Rep.its Authorised Signatory B.Senthil Nathan

...Petitioner in W.P.No.29205/2017

Cheran Weaves India Pvt Ltd.,

HTSC No.353,

S.F.No.475, Padarai, Sowthapuram Post,

Namakkal - 638 006,

Rep.by its Director Ramakrishna Prasad.

...Petitioner in W.P.No.29206/2017

First Steps Baby Wear P Ltd.,

HTSC No.440, Plot No.440,

Plot No.15 & 16,

SIPCOT Industrial Complex (Phase -1),

Hosur - 635 126, rep.its Authorised Signatory

B.Senthil Nathan

...Petitioner in W.P.No.29207/2017

..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.

...Respondents in all WPs.



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3. The Deputy Financial Controller,
The Superintending Engineer Office,
TANGEDCO Ltd.,
Krishnagiri Electricity Distribution Circle,
Krishnagiri.

...3rd Respondent in WP.Nos.29205 & 29207/2017

4. The Accounts Officer,
The Superintending Engineer Office,
TANGEDCO Ltd.,
Mettur Electricity Distribution Circle,
Mettur.

...3rd Respondent in WP.No.29206/2017

Prayer in all WPs : Writ Petitions are filed under Article 226 of Constitution of India, praying to issue a Writ of Mandamus, forbearing the 2nd and 3rd respondents from demanding and collecting the tax on maximum demand charges from the petitioner in H.T.Sc.Nos.482, 353 & 440 respectively, 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 & Etc. Vs. Union of India and others etc.

For Petitioners	:	Mr.S.P.Parthasarathy
For Respondents	:	Mr.V.Nanmaran Government Advocate for R1 Mr.Abdul Kalam Standing Counsel for R2 & R3

... in all WPs.

COMMON ORDER

These writ petitions have been filed, praying for the issuance of a Writ of Mandamus, to forbear the 2nd and 3rd respondents from demanding and collecting the tax on maximum demand charges from the petitioner in H.T.Sc.Nos.482, 353 & 440 respectively, 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 & Etc. Vs. Union of India and others etc.

2. This Court, by order dated 28.05.2021 in a batch of similar Writ Petitions, viz., W.P.Nos.9010 of 2020 etc., has considered the claim of the petitioners and granted the relief as sought for by the petitioners therein. allowed the prayer of the petitioners. Further, the First Bench of this Court had also considered the similar relief in W.A.No.547 of 2004, etc., and



passed the order dated 02.06.2015, which reads as follows:

"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 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 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."

3. The learned counsel appearing for the petitioners would submit that the Special Leave Appeals referred to in the above mentioned judgment of the First Bench, are still pending before the Hon'ble Supreme Court and the interim order already granted therein, is continued till date. Therefore, he would submit that these writ petitions also may be disposed of on the same lines of the order passed by the Hon'ble First Bench in W.A.No.547 of 2004.

4. In the light of the above, this Court is of the view that the above order passed by the First Bench of this Court in W.A.No.547 of 2004 dated 02.06.2015, referred to above, will hold good in respect of the present Writ Petitions also. Accordingly, these writ petitions stand disposed of on the same lines. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

Pns



To

1. Secretary to Government,
The 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 Deputy Financial Controller,
The Superintending Engineer Office,
TANGEDCO Ltd.,
Krishnagiri Electricity Distribution Circle,
Krishnagiri.
4. The Accounts Officer,
The Superintending Engineer Office,
TANGEDCO Ltd.,
Mettur Electricity Distribution Circle,
Mettur.

+3ccs to Mr.R.S.Pandiyaraj, Advocate SR. No.58427

W.P.Nos.29205 to 29207 of 2017
and
W.M.P.Nos.31461 to 31466 of 2017

BR (CO)
PR (06/12/2021)