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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.12.2021

CORAM :

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.Nos. 33954 & 33957 of 2018

W.M.P.Nos. 39428, 39429, 39432 & 39433 of 2018

Sree Rengaraj Steel And Alloys Pvt. Ltd.

HTSC No 136

36/3-4 , Trichy Bye Pass Road

Ammani Kondalam, Salem-636002

rep by its Authorised signatory P.kannan

... Petitioner in W.P.No.33954 of 2018

Sri Venkateswara Steel Industries

HTSC NO 84

50A, Sankagiri Main Road

Nethimedu Salem - 636002

Repd. by its Manager P.Kannan

... Petitioner in W.P.No.33957 of 2018

-Vs-

1 The State of Tamil Nadu

Rep by its secretary to Government Energy
Department Fort.St.George Chennai-9

2 The Chairman And Managing Director

TANGEDCO Ltd No 144

Anna Salai, Chennai-2

3 The Account officer/Revenue

Superintending Engineer office

TANGEDCO

Salem Electricity Distribution Circle

Salem

.... Respondents in both the W.Ps.

Prayer of W.P.No.33954 of 2018: Writ Petition under Article 226 of the Constitution of India praying for the issuance of a Writ of 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 HT SC. No.136 as per the orders on 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

Prayer of W.P.No.33957 of 2018: Writ Petition under Article 226 of the Constitution of India praying for the issuance of a Writ of 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 HT SC. No.84 as per the orders on 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 : Mr.R.S.Pandiaraj

For Respondents : Mr.Shajahan
Special Government Pleader

C O M M O N O R D E R

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 W.P.No.33954 of 2018 and W.P.No.33957 of 2018 in HT SC. No.136 and 84 respectively, as per the orders on 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.

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



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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(CS VII)

//True Copy//

Sub Assistant Registrar

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To

- 1 The secretary to Government
State of Tamil Nadu
Energy Department Fort.St.George Chennai-9
- 2 The Chairman And Managing Director
TANGEDCO Ltd No 144
Anna Salai, Chennai-2



3 The Account officer/Revenue
Superintending Engineer office
TANGEDCO
Salem Electricity Distribution Circle
Salem.

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+2 ccs to Mr.R.S.Pandiaraj, Advocate Sr.NO. 66403
W.P.No. 33954 & 33957 of 2018
jpl(CO)
A.SK(04.01.2022)

13.12.2021