



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.02.2022

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.Nos.1673 & 1686 of 2022

and

WMP.Nos.1819, 1820, 1835 & 1839 of 2022

WP.No.1673 of 2022

M/s.R.R.D.Tex Pvt. Ltd.,
S.F.No.607, Suriyanallur, VengaiPalayam Post,
Dharapuram Taluk,
Tirupur Repd. by its Manager
P.Muthu Krishnan

...Petitioner

Vs

1. The Chief Electrical Inspector to the Government,
Thiru-Vi-Ka Industrial Estate,
Guindy, Chennai - 600 032.
2. The Electrical Inspector,
13B, Muniyappan Kovil street,
West Palladam,
Palladam - 641 664.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records of the 2nd Respondent's impugned demand Letter No.EDE 753/E1/PLM/Reg.43/DR/2021 Dated 29.10.2021, in so far as condition No.16 pertaining to payment of electricity tax on purchase of energy from the Indian Energy Exchange is alone concerned and quash the same as illegal arbitrary, without jurisdiction, ultra vires the provisions of the Tamil Nadu tax on Consumption or Sale of Electricity Act, 2003 and consequently and direct the Respondent to issue the electrical safety certificate for the installations in the Petitioner's premises after verifying compliance with the other conditions within the scope of Central Electricity Authority (Measures relating to Safety & Electric Supply) Regulation 2010 and grant such other and further relief as this Court deems fit and proper in the circumstances of the case.



AND

WP.No.1686 of 2022

M/s.Best Lan Spintex P. Ltd.,

HTSC No.293,

S.F.No.142, 143 & 144, Pushpathur Village,

Udumalai - Palani Road, Palani Taluk,

Dindigul District

Rep. by its Manager Energy Administration

P.Muthu Krishnan

...Petitioner

Vs

1. The Chief Electrical Inspector to the Government,
Thiru-Vi-Ka Industrial Estate,
Guindy, Chennai - 600 032.

2. The Senior Electrical Inspector,
Corporation Commercial Complex,
Dr.Nanjappa Road, Coimbatore-18.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records of the 2nd Respondent's in letter No.1001/SEI/CBE/A22020 dated 10.02.2021, in so far as condition No.2 & 3 pertaining to payment of electricity tax on consumption of electricity from DG set and Solar Power Plant is alone concerned and quash the same as illegal arbitrary, without jurisdiction, ultra vires the provisions of the Tamil Nadu tax on Consumption or Sale of Electricity Act, 2003 and consequently and direct the Respondent to issue the electrical drawing approval and safety certificate for the installations in the Petitioner's premises at S.F.No.142, 143 & 144, Pushpathur Village, Udumalai-Palani Road, Palani Taluk, Dindigul District, after verifying compliance with the other conditions within the scope of Central Electricity Authority (Measures relating to Safety & Electric Supply) Regulation 2010 and grant such other and further relief as this Court deems fit and proper in the circumstances of the case.

(In both WPs)

For Petitioner : Mr.R.S.Pandiyaraj

For Respondents : Mrs.Geetha Thamaraiselvan
Special Government Pleader



COMMON ORDER

WEB COPY The petitioner seeks a writ of certiorarified mandamus, calling for and quashing records of the electrical inspector demanding payment of electricity tax on purchase of energy from the Indian Energy Exchange and a consequent direction for issuance of electrical safety certificate for the installations in the premises of the petitioner, after verification of compliance with all relevant conditions.

2.Heard Mr.R.S.Pandiyaraj, learned counsel for the petitioner and Mrs.Geetha Thamaraiselvan, learned Special Government Pleader for the respondents.

3.My attention is drawn to a batch of matters involving an identical issue, wherein the respondents have filed written submission dated 29.11.2021 to the effect that as far as the demand of E-tax consumption on electrical purchase to Indian Energy Exchange was concerned, the respondents may be permitted to proceed in accordance with law as per the provisions of the Tamil Nadu Tax on Consumption or Sale of Electricity Act, 2003, vide G.O.Ms.No.49, Energy (B1) Department, dated 12.06.2003 and G.O.Ms.No.55, Energy (D2) Department, dated 20.10.2021 and all other relevant orders.

4.The affidavit goes on to state that electricity safety certificate would be issued after verification of compliance with all other conditions, save the pendency of E-tax dues. The learned Special Government Pleader appearing for the respondents would adopt the same course of action in the present matters as well.

5.In the interests of consistency and seeing as identical matters have been disposed, taking note of, and in line with the written submissions filed on 29.11.2021, the respondents are directed to ensure compliance with all conditions within the scope of the Central Electricity Authority (Measures relating to Safety and Electric Supply) Regulation, 2010 and grant electricity safety certificate, conditional upon the petitioner having complied with all conditions, save the payment of E-tax demand. The impugned order will stand modified to this limited extent alone.



WEB COPY

6.This writ petition is disposed as above. No costs.
Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

vs

To

1. The Chief Electrical Inspector to the Government,
Thiru-Vi-Ka Industrial Estate,
Guindy, Chennai - 600 032.
2. The Electrical Inspector,
13B, Muniyappan Kovil street,
West Palladam, Palladam - 641 664.
3. The Senior Electrical Inspector,
Corporation Commercial Complex,
Dr.Nanjappa Road, Coimbatore-18.

+2ccs to Mr.R.S.Pandiyaraj, Advocate, S.R.No.10151
+1cc to the Government Pleader, S.R.No.10276

W.P.Nos.1673 & 1686 of 2022
and
WMP.Nos.1819, 1820, 1835 & 1839 of 2022

AD[co]
NSK 04/04/2022