



WEB COPY



W.A.No.1717 of 2010

IN THE HIGH COURT OF JUDICATURE AT MADRAS

RESERVED ON : 01.07.2022

DELIVERED ON : 15.12.2022

CORAM:

THE HONOURABLE MR.JUSTICE T.RAJA
and
THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.A.No.1717 of 2010
and M.P.No.1 of 2010

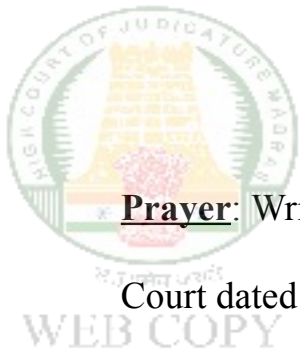
Southern Petrochemical Industries
Corporation Ltd.,
SPIC Nagar,
Tuticorin – 628 005.

... Appellant

Vs.

- 1.The Superintending Engineer,
Tuticorin Electricity Distribution Circle,
Tuticorin – 628 001.
- 2.The Chief Electrical Inspector to Government,
Thiru-Vi-Ka Industrial Estate,
Guindy, Chennai – 600 032.
- 3.The State of Tamil Nadu,
represented by the Secretary to Government,
Energy Department,
Secretariat, Fort St.George,
Chennai – 600 009.

... Respondents



W.A.No.1717 of 2010

Prayer: Writ Appeal filed under Clause 15 of Letters Patent, against the order of this Court dated 18th June 2010 made in W.P.No.1197 of 2003.

For Appellant : Mr.AR.L.Sundaresan, Senior Counsel
for Mr.Shivakumar

For Respondents : Mr.S.Silambanan, Additional Advocate General
for Mr.N.Abdul Kalaam for R1

Mr.K.V.Sajeevkumar
Special Government Pleader for R2 & R3

J U D G M E N T

(Judgment of the Court was delivered by K.Kumaresh Babu, J.)

This intra-Court appeal has been preferred by the unsuccessful writ petitioner challenging the demand notice dated 20.12.2002 issued by the first respondent calling upon the appellant to pay a sum of Rs.10,40,53,657.45 towards electricity tax on self generation.

2.Heard Mr.AR.L.Sundaresan, learned Senior Counsel appearing for the appellant, Mr.S.Silambanan, learned Additional Advocate General assisted by Mr.N.Abdul Kalaam, learned counsel appearing for the first respondent and Mr.K.V.Sajeev Kumar, learned Special Government Pleader appearing for the respondent 2 and 3.



3.Mr.AR.L.Sundaresan, learned Senior Counsel appearing for the appellant would submit that the appellant is a manufacturer of chemicals and fertilizers such as Urea and Di-Ammonium Phosphate. They also manufacture Ammonia, Carbon-dioxide, Sulphuric Acid, Phosphoric Acid, Gypsum and Hydrofluoro Silicic Acid at their factory in Tuticorin. They also availed the service of the Electricity Board and were provided with High Tension connections. As the industry is a continuous processing industry, the appellant had also installed Captive Turbo Generators as there was an acute shortage of power.

4.Learned Senior Counsel would further submit that the State of Tamil Nadu exercising its power under Section 13 of the Tamil Nadu Electricity (Taxation on Consumption) Act, 1962 had issued orders exempting various industries from payment of electricity tax on self generated electricity energy. By G.O.Ms.No.852, Public Works Department dated 20.05.1988, the Government had exempted chemical industries from payment of electricity tax on consumption of self generated electricity energy from Captive Generators irrespective of the fuel used for a period of five years from 01.04.1988. The period was extended for a further period of one year from 01.08.1993 by G.O.Ms.No.1134, Public Works (VI) Department dated 30.07.1993. Again by two Government Orders in G.O.Ms.No.135 Energy (B1) Department dated 31.10.1994 and another G.O.Ms.No.11 Energy (B1) Department dated 30.01.1996, the period of exemption was extended for a further period from



W.A.No.1717 of 2010

01.08.1994 and 01.08.1995 respectively. By G.O.Ms.No.126 Energy (B1)

Department dated 23.09.1996, the said exemption was made permanent. While that being so, the first respondent on 23.01.1995 had made a demand calling upon the appellant to remit a sum of Rs.10,50,53,657.45 towards electricity tax on self generated energy for the period from January 1986 to March 1994.

5.He would submit that the appellant had challenged the said demand before this Court in W.P.No.1923 of 1995. An order of interim stay was granted on condition that the appellant shall deposit a sum of Rs.10 lakhs on or before 10.03.1995, which has been paid by the appellant. Thereafter, this Court by its order dated 12.07.2002 had set aside the demand and given liberty to the appellant to file their objections on or before 31.07.2002 and the first respondent was directed to pass appropriate orders on merit by giving an opportunity of hearing. Pursuant to which, the appellant had given a detailed representation on 22.07.2002 as to how they are also entitled for an exemption. The appellant had contended that various Authorities have classified the appellant as a chemical industry and the end product has also been chemical product which was used as a fertilizer. In support of their contentions they had also produced various literatures pointing out that they are a chemical industry. By another letter dated 16.12.2002 they had reiterated their claim.



W.A.No.1717 of 2010

6.Learned Senior Counsel would contend that the first respondent without considering the issue in its right perspective had rejected their claim on the ground that the appellant industry is only a fertilizer industry, as has been classified in Schedule-I of the Industries (Development and Regulation) Act, 1951 and that Section 12 of the Tamil Nadu Electricity (Taxation on Consumption) Act, 1962 had referred to the classification of industries under the Industries (Development and Regulation) Act, 1951 and therefore, the classification under the said Act would alone have to be considered. The first respondent had held that the appellant being a fertilizer industry would not be entitled for exemption from levy of electricity tax and therefore is liable to pay the same. Further considering the fact that it had already deposited a sum of Rs.10 lakhs, the first respondent directed the appellant to make the payment of the remaining sum of Rs.10,40,53,657.45 on or before 09.01.2003. Challenging the same, the appellant had approached this Court in W.P.No.1197 of 2003.

7.Learned Senior Counsel would contend that the learned Judge had dismissed the Writ Petition holding that the petitioner being a fertilizer industry cannot be categorized as a chemical industry and that the classification of industries under the Industries (Development and Regulation) Act, 1951 will also cover Section 13 of the Tamil Nadu Electricity (Taxation on Consumption) Act, 1962 in arriving at such a conclusion. The learned Judge had rejected the contention of the appellant that since



the chemical industry has not been defined under Tamil Nadu Electricity (Taxation on Consumption) Act, 1962 providing for exemption, it would not be proper to consider the definition of a “chemical industry” as an external aid.

8.The appellant had also alternatively contended that pursuant to the enactment of the Tamil Nadu Revision of Tariff Rates on Supply of Electrical Energy Act, 1978, there has been a merger of taxation component of the electricity consumed and therefore, the demand is bad. This has also been repelled by the learned Judge holding that the Act 1 of 1979 did not repel either explicitly or impliedly Act IV of 1962.

9.Learned Senior Counsel would vehemently contend that the learned Judge erred in relying upon Schedule I of the Industries Act, 1951 to hold that the chemical industries and fertilizer industries are two separate industries, whereas the Schedule I of the said Act would clearly indicate chemical industries other than fertilizer industries. He would submit that the Schedule I Act 1 of 1951 cannot be read in isolation, should be read for the purpose of such a Schedule which has been incorporated in the Act. He would submit that fertilizers are also chemicals, but when used as a fertilizer, it would not be hazardous like other chemicals. This distinction has not been looked upon by the learned Judge. He would further contend that there is a certain distinction between the exemption granted under Sections 12 and 13 of



W.A.No.1717 of 2019

the Act (4 of 1962). Section 12 gives a general exemption to industries availing High Tension supply in the process of manufacturing or production of principal product which have obtained license under the Act 1 of 1951 from payment of electricity tax on electricity consumed for a period of three years from the date of commencement of manufacture or production or principal product of any such undertaking, while the power of exemption or reduction under Section 13 is for any specific class of persons.

10.He would therefore contend that the learned Judge wholly erred in holding that there is an internal aid reference that has been made to the Act 65 of 1951 in Section 12, which can also be extended to Section 13, is wholly erroneous. According to him, the general exemption would be available to all industries in Schedule I availing High Tension supply under Section 12. Whereas the exemption under Section 13 would not only be available to High Tension consumers, but also available to industries availing Low Tension supply and also the self generated electricity. This distinction has not been looked upon by the learned Judge and therefore according to him, the interpretation that has been given by the learned Judge will be vitiated. Hence, he would vehemently contend that the reasonings assigned by the learned Judge without looking into the said distinction will have to be set aside.



WEB COPY

11.He would further contend that the learned Judge erred in holding that the exemption notification is not fuel focused but industries focused. He would contend that the Government had originally exempted a class of industries for self generating electricity using a specific fuel and therefore on representation made by such industries, exempted payment of tax for self generating power using any fuel. Therefore, he would contend that the conclusion arrived at by the learned Judge that the exemption is not fuel focused but industries focused is wholly erroneous. According to him, the learned Judge failed to appreciate that the tax component under Act IV of 1962 is on the electricity consumed, either supplied by the Board or self generated. He would also further submit that self generation of electricity can be by various methods by using various fuels and that the Government's power specifying exemption from payment of tax on self generated electricity should not be taken as industries focused but fuel focused.

12.He would further contend that the learned Judge erred to note that the exemption under Section 12 is only for the energy supplied and not self generated. While Section 13, apart from the energy supplied, would also include energy self generated. These distinctions have been overlooked, in dismissing the claim of the appellant. Hence, he sought interference of orders impugned in this appeal and prayed to set aside the demand made by the first respondent in respect of self generated electricity.



WEB COPY

13. Countering his arguments, Mr.S.Silambanan, learned Additional Advocate General appearing for the first respondent would contend that the demand has been made from the year 1986 till 1994. The Government Order granting exemption originally was for specified industries using Low Sulphur Heavy Stock as fuel, from payment of electricity tax. The exemption for any fuel to chemical industries was granted in the year 1988 on and from 01.04.1988. It is an admitted case that the appellant has been using furnace oil, which did not come within the purview of exemption prevailing prior to 01.04.1988 and therefore, they would be liable to pay electricity tax as claimed till 31.03.1998.

14. He would further contend that the learned Judge has rightly held that the chemical industries would not be included into the fertilizer industries. In support of the same, he would rely upon the Act 65 of 1951. According to him, the Central Government while classifying industries have made a distinction by carving out fertilizer industries from the chemical industries. This itself would show fertilizer industries cannot claim or equate themselves with the chemical industries. The Government Order granting exemption is only to chemical industries and not to fertilizer industries. He would support the reasonings of the learned Judge that when Section 12 specifies exemption to industries which have been granted license under Act 65 of 1951, then such classification of industries will have to be also extended to



W.A.No.1717 of 2010

Section 13 which empowers the Government to grant exemption to specific industries would only mean industries as classified under Act 65 of 1951 since except for certain class of industries there has been no definition in respect of various industries. Section 12 of the Act IV of 1962 had referred to Act 65 of 1951 for exemption for a specific period to industries coming under purview of the same from exemption for a specific period. Hence, the Schedule I of Act 65 of 1951 could also be applied to Section 13. Hence, he would contend that the learned Judge was right in holding that the appellant is liable to pay the tax as demanded.

15.Mr.K.V.Sajeev Kumar, learned Special Government Pleader appearing for the respondents 2 and 3 would support the contention made by Mr.S.Silambanan, learned Additional Advocate General. Fertilizers could not be termed as harmful, as the usage is to accentuate food production for human consumption, whereas the end product of a chemical industry is harmful and hazardous. Therefore, there is a distinction between the fertilizer industries and the chemical industries.

16.He would further contend that the exemption granted to industries is specific when it is specified as a class of industries and industries which do not fall within the said class, is not entitled to any exemption, the Government having carefully considered the class of industries and have only exempted chemical



industries and the appellant is not a chemical industry and is only a fertilizer industry. Therefore, he would contend that the appellant would not come within the purview of the exemption and the claim of the appellant is wholly misconceived, therefore, the Writ Appeal will have to fail.

17. We have considered the rival submissions made by the learned counsel appearing on either side and perused the materials available on record.

18. The electricity tax is levied under the provisions of the Act IV of 1962. For better appreciation of the law and the facts of the present case, the relevant sections/rules are extracted hereunder:

Section 2(1) "Consumer" with its grammatical variations and cognate expressions includes any person who consumes energy whether generated by himself or supplied to him.

Section 2(2) "energy" means electrical energy

Section 2(5) "High Tension Supply" means energy supplied at more than 400 Volts in respect of alternating current and at more than 440 Volts in respect of direct current;

Section 3 Levy of tax on consumption of energy – (1)(a) Save as otherwise provided in this Act, there shall be levied and paid to the Government every month a tax on the consumption of energy (hereinafter referred to as the electricity tax)

Section 5 Payment of electricity tax



(2) Every person (other than a licensee) who consumes energy generated by himself (or every licensee) who consumes energy generated by himself or supplied to him or every person who supplies energy to any other person free of charge (or at a concession rate) shall pay or collect and pay as the case may be, to the Government at the time and in the manner prescribed, the electricity tax payable under this Act on the basis of the price of energy consumed by himself or by such other person.

Section 12 Exemption from tax (1) Where energy under High Tension Supply is consumed in the process of manufacturing of producing the principal product in any industrial undertaking licensed under the Industries (development and Regulation) Act, 1951 (Central Act 65 of 1951), no electricity tax shall be payable on the energy so consumed for a period of three years from the date of the commencement of the manufacture or production of the principal product in such undertaking.

Section 13 Power of Government to notify exemptions and reductions-(1) The Government may, by notification, make an exemption or reduction in rate, in respect of the electricity tax payable under this Act by any specified class of persons, having regard to all or any of the following matter; namely-

(a) the nature of the business or industry carried on by such class of persons;

(b) the price of energy consumed in relation to the total cost of the manufacture or production of the principal product in any industrial undertaking owned or controlled by such class of persons;



(c) such other matters as may be prescribed.

(2) Any exemption from electricity tax or reduction in the rate of electricity tax notified under sub-section (1) may be subject to such restrictions and conditions as may be specified in the notification.

(3) The Government may, by notification, cancel or vary any notifications issued under sub-section(1).

R.14. Exemption or reduction in rate under Section 13 – An exemption from or reduction in rate in respect of the electricity tax payable under the Act by any specified class of person may be made by the Government having regard to the following matters, namely:-

- (1) the price of energy paid by a consumer to a licensee from time to time for the energy supplied to him;*
- (2) the area of supply; and*
- (3) the nature of supply availed of, namely, High Tension Supply or Low Tension Supply)*

19. From reading of the aforesaid provisions, we are of the view that exemption under Sections 12 and 13 fall on different considerations. Exemption under Section 12 is for the High Tension supply that is consumed by an undertaking licensed under the Act 65 of 1951 in the process of manufacturing or producing its principal product for a period of three years from the date of commencement of the manufacture or production. Hence, the exemptions under Section 12 will only cover a consumer who has availed High Tension facility and licensed under the Act 65 of 1951. It would not



W.A.No.1717 of 2019

cover an industry which avails the Low Tension supplied. It will also not cover the industries which self generated power for consumption in their industries. We come to such a conclusion in view of the specific exemption under Section 12 only to an industry licensed under the Act 65 of 1951 that too when they avail High Tension supply. However, Section 13 applies to a specific class of persons. This would encompass within its fold the consumer as defined under Section 2(1) of the Act which includes any person who consumes energy whether it is supplied to him or self generated. Further, the present Government Order is an order exempting payment of electricity tax for a class of persons who would come under Section 5(2) of the said Act. In this case, the chemical industries have been exempted in respect of the self generated energy using any fuel. To ascertain whether the exemption was industries based or fuel based, it would be relevant to look into various exemptions granted by the Government exercising power under Section 13.

<i>S.No.</i>	<i>Exemption Notification No.</i>	<i>Date</i>	<i>Type of Industry</i>	<i>Duration of exemption</i>	<i>Remarks</i>
1)	G.O.(Ms) 850 PWD Dept.	5/20/1988	Paper Industry	5 years from 1.8.88	Exemption was given in order to encourage industries to set up their own generating sets, irrespective of fuel.
2)	G.O.(Ms) 851 PWD Dept.	5/20/1998	Textiles	-do-	-do-
3)	G.O.(Ms) 852 PWD Dept.	5/20/1988	Chemical Industry	-do-	-do-
					Absolute exemption was



W.A.No.1717 of 2019

S.No.	Exemption Notification No.	Date	Type of Industry	Duration of exemption	Remarks
4)	G.O.(Ms) 1134 PWD Dept.	7/30/1993	Paper, Textile, Chemical and Sugar	One year from 1.8.93	granted irrespective of fuel.
5)	No.135 Energy (B1) Dept.	10/31/1994	Paper, Textile, Chemical and Sugar	One year from 1.8.94	-do-
6)	G.O.(Ms) 11 Energy (B1) Dept.	1/30/1996	Paper, Textile, Chemical and Sugar	One year from 1.8.95	-do-
7)	G.O.Ms.126 Energy (B1) Dept.	9/23/1996	Paper, Textile, Chemical and Sugar	Exemption made permanently	Exemption given irrespective of the fuel.

S.No.	Exemption Notification No.	Date	Type of Industry	Duration of exemption	Remarks
1)	G.O.(Ms) 1484 PWD Dept.	7/25/1984	Applicable to all	Permanent	Exemption was given for captive generators using Low Sulphur Heavy Stock as fuel.

S.No.	Exemption Notification No.	Date	Type of Industry	Duration of exemption	Remarks
1)	G.O.(Ms) 333 PWD Dept.	8/01/1977	Applicable to all	Permanent	Diesel

20.The aforesaid tabulated Government Orders have been issued invoking the power under Section 13 of Act IV of 1962. A reading of the Government Orders in Sl.No.2 would throw light on the reason behind granting such exemptions. It specifically stated that it is to encourage industries to set up their self generation so



W.A.No.1717 of 2010

WEB COPY

that the burden on the Electricity Board is less. It could be seen from the said Government Order that in the year 1977 an exemption has been granted to all industries using diesel oil for self generation. In the year 1984 considering a request from Chemical and Plastics India Limited which proposed to install a Captive Combined Cycle Power Plant based on Low Sulphur Heavy Stock fired gas turbine, the Government after taking into consideration that LSHS is a petroleum derivative like diesel, which was a recent introduction because of increased indigenous production of crude, it had decided that tax on self generated consumption of electricity using LSHS as fuel be exempted from levy of tax. The said Government Order does not repel the earlier Government Order exempting use of self generation by using diesel. Therefore, the Government Order in the year 1984 could only be read as exemption as captive generation using Low Sulphur Heavy Stock apart from the captive generators using diesel oil in the year 1988. The Government issued the Government Order in Sl.No.3 of the Tabular Column, the chemical industries operating within the State of Tamil Nadu had made a request that they are now using various types of fuels in their captive generation plant, considering their request, the Government had exempted unit of chemical industries from electricity tax generated from their captive generators irrespective of the fuel that they use for a period of five years. This was extended for a further period of one year till 1996. The Government in 1996 came up with a Government Order in Sl.No.6 of the Tabular Column.



W.A.No.1717 of 2019

21. That apart, the Government had also exempted consumption of energy through non-conventional sources like sun and wind etc. A combined reading of all the Government Orders would show that the object behind invocation of power under Section 13 is to reduce the burden of the Electricity Board in making their supply and not in favour of any specific person, at the beginning, it was a general exemption for all industries through captive generators by using diesel oil due to the finding of the new and better fuel viz., Low Sulphur Heavy Stock which was used in captive generators was also exempted. Thereafter, exemption was granted irrespective of the fuel for a certain class of persons. This would only show that the Government Order granting exemption is to reduce their burden and it was based on fuel specific and not on company specific. The Deputy Chief Inspector of Factories, Tirunelveli, vide certificate dated 20.02.2002, has certified that the appellant factory is “Chemical Industries”. The relevant portion thereof is extracted below:

*Office of the Deputy Chief Inspector
of Factories, Tirunelveli.*

TO WHOM SO EVER IT MAY CONCERN

This is to certify that M/S.SOUTHERN PETROCHEMICAL INDUSTRIES CORPORATION LIMITED (SPIC FERTILIZER COMPLEX) bearing factory Registration No. TN 169 located at TUTICORIN is classified as “CHEMICAL INDUSTRIES” as per the Tamil Nadu Factories Rules, 1950.

Date: 20.02.2002.

Place: Tirunelveli.

Deputy Chief Inspector of Factories

Tirunelveli.



WEB COPY

When the Deputy Chief Inspector of Factories, Tirunelveli himself has admitted the case of the appellant that they are Chemical Industry, this has not been looked into by the learned Single Judge. Therefore, in view of the same, the findings of the learned Judge holding that the Government Order is industry specific, are erroneous and such reasonings and findings will have to be set aside.

22. We have also analyzed the provisions of Sections 12 and 13 of Act IV of 1961. On the analysis of the same, we are of the view that Section 12 operates on a different consideration viz., it is to encourage undertakings to establish an industry within the State of Tamil Nadu by giving a tax holiday for a particular period. This exemption under Section 12 could only be applied to the High Tension energy supplied by the Department, whereas the Section 13 encompasses itself a wide power. The said power cannot be exercised upon the whims and fancies of the executive as held by the learned Judge. The same is guided by the provisions of Section 13 (1) (a) to (c) and Rule 14 (1) to (3). This power has been originally exercised by the Government not for the benefit of a specific class of persons but it has been exercised to reduce the burden of the Tamil Nadu Electricity Board. This aspect has not been looked upon by the learned Judge.



W.A.No.1717 of 2019

WEB COPY

23.The Government while exercising power under Section 13 has exempted the payment of tax under Section 5(2) of the Act which enables the payment of tax for self generated electricity. This is how the Government Orders have to be understood.

24.We are of the view that the fertilizer industries would encompass itself within the chemical industries. The learned Judge has brushed aside various literatures produced before him in support of the contention that the fertilizer would also be a chemical relying upon the Act 65 of 1951 Schedule I of 1951. The Act 65 of 1951 was an enactment for grant of license and regulating them in respect of various industries given under the Schedule I. The Government was also empowered to take over such industries on certain contingencies.

25.In our view, under the heading No.19 of the Schedule I of the Industries (Development and Regulation) Act, 1951 deals with “chemicals (other than fertilizers)” would not exclude the fertilizer industries from chemical industries. The inclusion in heading No.19 has been made because the fertilizer has been shown as heading No.18 of the said Schedule. The said enactment also empowered the Government to control, supply, distribution and price etc for certain articles. Therefore, when the Parliament enacted the said legislation, would have



distinguished fertilizer from chemical industries as fertilizer was a commodity which was required for agriculturist. Any monopoly or arbitrary supply of the fertilizer would endanger the food security. If Schedule I of Act 65 of 1951 is to be applied to Section 13 of Act IV of 1962 then it would defeat the object, as it would restrict the application of Section 13 only to such industries. The object of Section 13 as we have found is for encouraging not only industries which use High Tension supply but also industries who availed the Low Tension supply and industries which generate their own electricity.

26.If the reasonings and findings of the learned Judge are accepted it will give a restricted application to Section 13 of the enactment by meaning that such exemption or reduction would only be applicable to industries which come under Schedule I of Act 65 of 1961. It is for any specific class of person taking into account various parameters inbuilt in Section 13 and also Rule 14 of the rules framed under Act IV of 1962. Hence, we are of the view that:

(a) The nomenclature “chemical industries” would also encompass within itself fertilizer industries.

(b)The Schedule I of Act 65 of 1951 cannot be made applicable to Section 13 of Act IV of 1962.

(c)the object of exemption of self generated electricity using captive generators for the benefit of the Electricity Board so as to reduce its burden.



W.A.No.1717 of 2010

WEB COPY

27.The learned Judge has held that the appellant being a fertilizer industry cannot be equated with the chemical industry to claim the exemption from payment of electricity tax for self generating energy. Having given such a finding, he had proceeded to reject the other contention. As we have held that for the reasons stated supra, the appellant would be entitled for exemption, we deem it proper not to traverse to other reasonings and findings of the learned Judge and leave the same open to be decided in an appropriate case.

28.In view of the above, the appellant is entitled for an exemption for energy produced by it using captive generators. It is an admitted fact that the appellant was using furnace oil for captive generators which fuel was not exempted till 31.03.1988. Hence, the appellant is liable to pay the tax as demanded by the first respondent till 31.03.1988 and they would be entitled to exemption on and from 01.04.1988, the date on which captive generation irrespective of any fuel used was exempted.

29.In light of the above, the Writ Appeal deserves to be allowed in part, the impugned order in the Writ Petition is set aside and the order of the first respondent dated 20.12.2002 is set aside to the extent of the demand on and from 01.04.1988. The appellant is liable to pay the demand prior to 01.04.1988 on the energy



W.A.No.1717 of 2019

consumed through captive generation till 31.03.1998 which shall be paid by the appellant within a period of eight weeks from the date of receipt of a copy of this Judgment, minus a sum of Rs.10 lakhs that has been paid already. The Writ Appeal is allowed in part. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

(T.R., J.) (K.B., J.)
15.12.2022

Index:yes/no
Speaking/non-speaking
pam

Issue order copy on 14.01.2023



W.A.No.1717 of 2019

To

- 1.The Superintending Engineer,
Tuticorin Electricity Distribution Circle,
Tuticorin – 628 001.
- 2.The Chief Electrical Inspector to Government,
Thiru-Vi-Ka Industrial Estate,
Guindy, Chennai – 600 032.
- 3.The Secretary to Government,
Energy Department,
Secretariat, Fort St.George,
Chennai – 600 009.



WEB COPY



W.A.No.1717 of 2010

**T.RAJA, J.
and
K.KUMARESH BABU, J.**

pam

**A pre-delivery judgment in
W.A.No.1717 of 2010**

15.12.2022