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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.03.2022

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THE HONOURABLE MR. JUSTICE M.GOVINDARAJ

W.P.Nos.27100 and 27101 of 2005

M/s.Tallent Steel Industries (P) Limited,
Rep. by the Director,
SF No.475, Karagounderpalayam,
Kariyampalaym,
Annur - 641 653,
Coimbatore District.

...Petitioner in both W.Ps.

Vs.

1. The State of Tamil Nadu,
Rep. by the Secretary to Government,
Public Works Department,
Chennai - 600 009.
2. The State of Tamil Nadu,
Rep. by the Secretary to Government,
Energy Department,
Fort St.George, Chennai - 600 009.
3. The Tamil Nadu Electricity Board,
Rep. by its Chairman,
800, Anna Salai, Chennai - 600 002.
4. The Superintendent Engineer,
Coimbatore Electricity Distribution Circle (North),
Coimbatore.

...Respondents in both W.Ps.

PRAYER IN BOTH W.Ps.: The Writ Petition has been filed under Article 226 of the Constitution of India praying to issue a Writ of Declaration, to declare the Tamil Nadu Electricity (Taxation on Consumption) Amendment Act, Act 32 of 1991, as ultra virus the Constitution of India, illegal and invalid unenforceable in so as the petitioners concerned and to direct the respondents to refund the entire amount collected from petitioners in service connection number HT 199 and 180, respectively under the head electricity tax.



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For Petitioner : M/s.S.Rajesh
for S.Sivanandam
For Respondent : M/s.M.Rajendiran
Nos.1 & 2 Additional Government Pleader
For Respondent : M/s.Abdul Kalam
Nos.3 & 4 Standing Counsel

C O M M O N O R D E R

The petitioner challenges the vires of Act 32 of Tamil Nadu Electricity (Taxation on Consumption) Amendment Act, 1991. The matter is no longer res integra. The Hon'ble Supreme Court has already upheld the validity of the Act in the case of Southern Petroleum Industries Corporation Vs. State of Tamilnadu (A.I.R. 2007 SC 1984). In view of the pronouncement of the Hon'ble Supreme Court, these Writ Petitions merits no consideration and accordingly, the same are dismissed. There shall be no order as to costs.

Sd/-

Assistant Registrar (CO)

//True Copy//

Sub Assistant Registrar

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To

1. The Secretary to Government,
Public Works Department, Chennai - 600 009.
2. The Secretary to Government,
Energy Department, Fort St.George, Chennai - 600 009.
3. The Chairman,
Tamil Nadu Electricity Board,
800, Anna Salai, Chennai - 600 002.
4. The Superintendent Engineer,
Coimbatore Electricity Distribution Circle (North),
Coimbatore.

+1cc to Mr.S.Sivanandam, Advocate SR. No.20281

W.P.Nos.27100 and 27101 of 2005

RSV (CO)
NSK (30/03/2022)