

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.06.2022

CORAM:

THE HONOURABLE MR.JUSTICE R.SUBRAMANIAN

W.P.Nos.27285 to 27287 of 2016
and W.M.P.Nos. 23464 to 23469 of 2016

M/s.Sinecera Textiles Pvt. Ltd.,
HTSC No.343, S.F.No.409/2, Puliyemkadu,
Kallankattuvalasu, Tiruchengode Taluk
Namakkal,
Rep. By its General Manager,
R.Deepak Kumar .. Petitioner in W.P.No.27285 of 2016

M/s.Cibi Textiles (P) Ltd.,
295/1, 2, 301/1B, iC, CIBI Avenue,
Palladam Road, Veerapandi (PO),
Tiruppur, Coimbatore 641 605
Rep. By its General Manager .. Petitioner in W.P.No.27286 of 2016

M/s. Srivenkateswara Spun Tex. (P) Ltd.,
Plot No.J-4, SIPCOT Industrial Growth Centre,
Perundurai 638 052.
Rep. By its General Manager
R.Deepak Kumar .. Petitioner in W.P.No.27287 of 2016

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.
3. The Superintending Engineer,
TANGEDCO Ltd.,
Tirupur Electricity Distribution Circle,
Tiruppur. .. Respondents in all the petitions

Prayer: Writ Petition filed under Article 226 of the Constitution of India seeking issuance of Writ of Mandamus, forbearing the 2nd and 3rd respondents from demanding and collecting the tax on maximum demand charges from the petitioner, (i) M/s.Sinecera Textiles P. Ltd., H.T. SC. No.049094220343, (ii) M/s.CIBI Textiles P. Ltd., H.T. SC. No.306, and (iii) M/s. Srivenkateswara Spun Tex. (P) Ltd., H.T. SC. No.049094260391 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 Petitioner : Mr.P. Kannan Kumar

For Respondents : Mr.K.Suresh
Government Advocate, for R1

Mr.M.Abdul Kalam
Standing Counsel, for R2 & 3

COMMON ORDER

The prayer in the Writ Petition reads as follows:

"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, (i) M/s.Sinecera Textiles P. Ltd., H.T. SC. No.049094220343, (ii) M/s.CIBI Textiles P. Ltd., H.T. SC. No.306, and (iii) M/s. Srivenkateswara Spun Tex. (P) Ltd., H.T. SC. No.049094260391 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. It is not in dispute that the right of the respondents to demand and collect tax on the maximum demand charges has been affirmed by this Court earlier and the same is under challenge before the Hon'ble Supreme Court. The Hon'ble Supreme Court had passed interim orders restraining the Board from taking coercive steps for non-payment of tax on demand charges. A Division Bench of this Court had also passed orders stating that the ultimate fate of the cases would depend on the judgment of the

Hon'ble Supreme Court and the benefit of the interim order would enure to the benefit of the consumers till then.

3. In view of the same, these Writ Petitions are disposed of with the observation that the benefit of the interim orders of the Hon'ble Supreme Court would enure to the petitioners also and the parties will abide by the decision of the Hon'ble Supreme Court in the pending Appeals before it. It is made clear that the petitioners shall pay the other charges. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(CS-VIII)

// True Copy //

Sub Assistant Registrar

jv

To:-

- 1.The Secretary to Government,
Government 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 Superintending Engineer,
TANGEDCO Ltd.,
Tirupur Electricity Distribution Circle,
Tiruppur.

+2cc to Mr.P.Kannan Kumar, Advocate SR.No.39992

+1cc to the Government Pleader, SR.No.40947

W.P.Nos.27285 to 27287 of 2016
and W.M.P.Nos. 23464 to 23469 of 2016

NRL(CO)
CB(13/07/2022)