IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.06.2022

CORAM

THE HONOURABLE MR.JUSTICE ABDUL QUDDHOSE

W.P.No.11499 of 2022
and W.M.P.Nos.10998 & 10999 of 2022

M/s. Sri Ramco Spinners,
Rep. by its Authorised Signatory,
S.Lakshmanan,
WEG No.039204390261
"Auras Corporate Centre",
2nd Floor, 98-A,
Dr.Radhakrishnan Road,
Mylapore, Chennai - 600004. ... Petitioner

Vs.

1. The Chief Electrical Inspector to the Government
   Thiru-Vi-Ka Industrial Estate,
   Guindy, Chennai - 600032.

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

3. The Electrical Inspector/Sulur
   Sulur Co-operative Housing Society Building,
   No.4, 13.B, SRS Puram, Sulur - 641402.

... Respondents

Prayer :

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records of the second respondent in Letter No.PYK 1361/CEIG/D5/2021 dated 07.03.2022, pertaining to payment of electricity tax on consumption of electricity from petitioner's Wind Mill 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, direct 1st to 3rd respondents to issue the electrical drawing approval and safety certificate for the installations in the petitioner's Wind Mill No.039204390261 at

SF.No.320/1, Kallapalayam Village, Sulur Taluk, Coimbatore District (the 'Premises'), after verifying compliance with the other conditions within the scope of Central Electricity Authority (Measures relating to Safety & Electric Supply) Regulation 2010.

For Petitioner : Mr.R.S.Pandiyaraj

For Respondent : Mr.T.Seenivasan
Special Government Pleader

ORDER

This Writ Petition has been filed challenging the order dated 07.03.2022 passed by the first respondent, calling upon the petitioner to remit the tax with applicable interest for the units consumed from the WEG (Wind Energy Generator) as specified in the Tamil Nadu Tax on Consumption or Sale of Electricity Act, 2003. The petitioner had sought for Safety Certificate for the purpose of erection of wind mill. They had submitted an application for the said purpose to the first respondent. By the impugned communication dated 07.03.2022, they have been called upon to pay the taxes and they have been informed that only on payment of tax, their application seeking for Safety Certificate will be considered. Aggrieved by the same, the present Writ Petition has been filed.

2. The learned counsel appearing for the petitioner would submit that without any assessment order, the first respondent cannot insist upon the payment of taxes. He would further submit that similarly placed companies have been able to obtain Safety Certificates without remitting the tax amount.

3. The learned Special Government Pleader appearing for the respondents fairly submits that currently, the first respondent is not insisting for remittance of tax for issuance of Safety Certificate pursuant to the directions given by a learned single Judge of this Court in a batch of Writ Petitions on 01.12.2021 in W.P.No.8680 of 2021 etc., batch. He would also fairly submit that if sufficient time is granted and if the petitioner satisfies the required conditions for issuance of Safety Certificate, the first respondent will issue the same.

4. After recording the submissions made by the respective counsels, this Writ Petition is disposed of, by directing the first respondent to issue Safety Certificate to the petitioner, without insisting the petitioner to pay E-tax dues on consumption of electricity purchase through open access, provided all the requirements for the issuance of Safety

Certificate are satisfied by the petitioner, within a period of four (4) weeks from the date of receipt of a copy of this order. Insofar as E-tax consumption of electricity purchase through open access is concerned, the respondents are directed to pass assessment order under the Tamil Nadu Tax on Consumption or Sale of Electricity Act, 2003 and the relevant Government Orders. No costs. Connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

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To

1. The Chief Electrical Inspector to the Government
   Thiru-Vi-Ka Industrial Estate,
   Guindy, Chennai - 600032.

2. The Senior Electrical Inspector
   Corporation Commercial Complex,
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3. The Electrical Inspector/Sulur
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   No.4, 13.B, SRS Puram, Sulur - 641402.

+1cc to Mr.R.S.Pandiyaraj, Advocate, S.R.No.33885
+1cc to the Government Pleader, S.R.No.34578

W.P.No.11499 of 2022

MT(CO)
CT/05/07/2022