



W.P.Nos.14727 and 14728 of 2017

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.07.2022

CORAM:

THE HONOURABLE MR.JUSTICE R.SUBRAMANIAN

W.P.Nos.14727 and 14728 of 2017
and W.M.P.Nos. 15961 to 15964 of 2017

Bhuvaneshwari Cotspin India (P) Ltd., HT SC.No.492
S.F.No.839, 840 Tirupur-Kangayam Main Road,
Arasampalayam (PO) Perumalmalai – 641 604
represented by its Authorised Signatory
P.Krishan Kumar

.. Petitioner in W.P.No.14727/2017

Bhuvaneshwari Cotspin India (P) Ltd., HT SC.No.405
S.F.No.839, 847 Tirupur-Kangayam Main Road,
Arasampalayam (PO) Perumalmalai – 641 604
represented by its Authorised Signatory
P.Krishan Kumar

.. Petitioner in W.P.No.14728/2017

Vs.

1.The State of Tamil Nadu,
Rep. By its Secretary to Government,
Energy Department,
Fort St. George, Chennai 600 009.



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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 both the W.Ps

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, in H.T. SC. No.492 and H.T. SC. No.405 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.S.P.Parthasarathy

For Respondents : Ms.V.Revathy,
for Mr.M.Abul Kalam,
Standing Counsel

COMMON ORDER

The prayer in the Writ Petition reads as follows:

“to issue a Writ of Mandamus, forbearing the 2nd



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and 3rd respondents from demanding and collecting the tax on maximum demand charges from the petitioner, in H.T. SC. No.492 and H.T. SC. No.405 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



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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.

13.07.2022

jv

Index:Yes/No

Internet:Yes/No

Speaking/Non-speaking order

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.



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R.SUBRAMANIAN, J.

jv

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