



WEB COPY



W.P. Nos.13643 and 13647 of 2020

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.06.2023

CORAM:

THE HON'BLE MR. JUSTICE M.DHANDAPANI

W.P. Nos.13643 and 13647 of 2020

and

W.M.P. Nos.16947, 16950, 16954 and 16956 of 2020

M/s.Sri Cheran Synthetics India Pvt. Ltd.,
HTSC No.407,
Rep. By its Authorized Signatory
V.S. Palanisamy ... Petitioner in W.P. No.13643 of 2020

M/s.PSK Arun Tex Pvt. Ltd.,
HTSC No.416,
Rep. By its Authorised Signatory
P.S. Kandasamy ... Petitioner in W.P. No.13647 of 2020

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
144, Anna Salai,
Chennai – 600 002.



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3. The Accounts Officer
Superintending Engineer Officer,
TANGEDCO,
Mettur Electricity Distribution Circle,
Mettur Dam.

Respondents in
both W.P.s

Prayer in W.P. No.13643 of 2020 : Writ Petition filed under Article 226 of the Constitution of India, 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 in H.T. Sc. No.407, as per the orders of the Hon'ble Supreme Court of India, New Delhi on 31.8.2012 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.

Prayer in W.P. No.13647 of 2020 : Writ Petition filed under Article 226 of the Constitution of India, 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 in H.T.Sc. No.416, as per the orders of the Hon'ble Supreme Court of India, New Delhi on 31.8.2012 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 in both W.P.s : Mr.R.S. Pandiyaraj
For respondents in both W.P.s: Mr.V. Manoharan for R1
Mr.I.Syed Sibghatulla
for R2 & R3



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COMMON ORDER

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The petitioners have filed these writ petitions seeking issuance of Writ of Mandamus forbearing the respondents 2 and 3, from demanding and collecting tax on maximum demand charges from the petitioners in H.T.Sc.No.407 and 416, 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 and Etc. Vs. Union of India and others etc.

2.Since the issue involved in these writ petitions are one and the same, they are heard together and disposed of by way of a common order.

3.When these matters are taken up for hearing, the learned counsel appearing for the petitioners submitted that, the issue involved in the present writ petitions is squarely covered by the order dated 25.07.2019 passed by this Court in W.P.No.21902 of 2019. For better appreciation, relevant portion of the said order is extracted hereunder:

“3. The issue raised in the present Petition is being settled against the Petitioner in terms of the Division Bench judgment in W.P.Nos.159 of 2008 and etc.



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(batch) decided on 15.06.2012 and thereafter, the Hon'ble Supreme Court having entertained the Special Leave Appeals against the said judgment bearing Special Leave (Civil) Nos.24685 to 24719 of 2012, dated 31.08.2012, with an interim direction restraining the Respondents therein from taking any coercive steps for disconnecting the supply of electricity to the premises of the petitioner therein, subject to that petitioner paying all the charges/dues except tax calculated on the basis of maximum demand, it is agreed that, the present Writ Petition be disposed of in the terms aforesaid, with the agreement that the ultimate fate of the matter before the Hon'ble Supreme Court would also govern the present petitioner and the same interim order would continue to enure for the benefit of the Writ Petitioner during the pendency of the Special Leave Appeals."

(Emphasis supplied)

4. In such view of the matter, the present petitions also stand on similar issue, the order passed by the Hon'ble Supreme Court in SLP Nos.24685 to 24719 of 2012, would squarely stand attracted to the case of the present petitions.

5. Accordingly, these writ petitions are disposed of in terms with the order passed in SLP Nos.24685 to 24719 of 2012 and it is further made clear that the fate of the SLP and the final orders passed therein



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by the Hon'ble Supreme Court would govern the present case as well.

No costs. Consequently, the connected miscellaneous petitions are closed.

09.06.2023

Index: Yes/No
Internet: Yes/No
Speaking Order/Non-Speaking Order
vsi2

To
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Rep. by its Secretary to Government,
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2. The Chairman and Managing Director,
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