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W.P.Nos.1611 & 1612 of 2012

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.10.2024

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE G. ARUL MURUGAN

W.P.Nos. 1611 & 1612 of 2012
and M.P.Nos.1 & 1 of 2012

M/s.Talent Alloys (P) Ltd.,
Rep. by the Director,S.F.No.475, Karegoundampalayam,
Kariyampalayam, Annur,
Coimbatore – 641 653.

..Petitioner
in both WPs

vs

1.The State of Tamil Nadu,
Rep. by the Secretary, Department of Energy,
Fort St. George, Chennai-600 009.

2.Tamil Nadu Generation and Distribution
Corporation Limited, Rep. by the Chairman,114 (Old 800), Anna
Salai, Chennai – 600 002.

3.The Superintending Engineer,
Tamil Nadu Generation and Distribution
Corporation Limited,
Coimbatore Electricity (North) Distribution Circle,
Coimbatore-12.

.. Respondents
in both WPs

Prayer in WP.No.1611 of 2012: Petition filed under Article 226 of the Constitution of India praying to issue a writ of Declaration declaring that Amendment Act 38 of 2007 – the Tamil Nadu tax on Consumption or Sale of Electricity (Amendment) Act, 2007 so far as levy and collection of electricity tax on demand charges night hour concession and power factor incentive are illegal, unconstitutional and consequentially direct the respondents one to three to refund the electricity tax with interest and pass such other order or direction and render justice.

Prayer in W.P.No.1612 of 2012: Petition filed under Article 226 of the Constitution of India praying to issue a writ of Certiorari to call for the records of the third respondent in



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Lr.No.SE/CEDC/N/CBE/DFC/AO/REV/AS/ A2/F.E.Tax D.864/11 Dt. 12.12.2011 and quash the same as illegal and pass such other order or any other order and render justice.

(In both WPs)

For Petitioner : Mr.S.Rajesh

For Respondents : Mr.J.Preetham (for R2 & R3)
for Mr.L.Jai Venkatesh
No Appearance (for R1)

COMMON ORDER

(Order of the Court was made by Dr. ANITA SUMANTH.,J)

Mr.S.Rajesh, learned counsel on record, makes an endorsement to the effect that the petitioner does not pursue W.P.No.1611 of 2012 seeking a declaration to the effect that Amendment Act 38 of 2007 being the Tamil Nadu Tax on Consumption or Sale of Electricity (Amendment) Act, 2003 insofar it relates to levy and collection of electricity tax on demand charges, night hour concession and power factor incentive is illegal and unconstitutional. Hence, W.P.No.1611 of 2012 is dismissed as not pressed.

2. In fact, the petitioner is seen to have filed W.P.No.17268 of 2008 seeking the same declaratory relief and that writ petition, along with a batch of other writ petitions has come to be dismissed by an order of the Division Bench of this Court on 15.06.2012. As against the same, some of the writ petitioners have filed Special Leave Petitions before the Supreme Court in *Sri Krishna Alloys etc v Union of India, Department of Energy and ors* [C.A.No.011505-011539/2018], pending as of now. The Supreme Court has passed an interim order on



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31.08.2021, in those matter reading thus:-

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"Permission to file SLP in SLP © 15217 of 2012 is granted.

Issue notice returnable in four weeks.

In the meantime, the respondents are restrained from taking any coercive steps for disconnecting supply of electricity to petitioner's premises, subject to the petitioner's paying all the charges/dues except the tax calculated on the basis of maximum demand."

3. In light of the same, an order is passed in W.P.No.1612 of 2012 to the effect that the respondents are restrained from taking any coercive steps for disconnection, subject to the petitioner remitting all dues / charges barring the tax calculated on the basis of maximum charges and subject to the result of C.A.No.011505-011539/2018. W.P.No.1612 of 2012 stands disposed and liberty is granted to revive the same, if necessary, based on the orders to be passed in the pending civil appeals in C.A.No.011505-011539/2018. No costs. Connected miscellaneous petitions are closed.

[A.S.M., J] [G.A.M., J]
23.10.2024

Index:Yes/No

Neutral Citation:Yes

ssm

To

1.The Secretary,

Department of Energy, Fort St. George, Chennai-600 009.

2.The Chairman,

Tamil Nadu Generation and Distribution

Corporation Limited,114 (Old 800), Anna Salai,
Chennai – 600 002.

3.The Superintending Engineer,

Tamil Nadu Generation and Distribution

Corporation Limited, Coimbatore Electricity (North) Distribution



Circle,
Coimbatore-12.

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