



WP No.3677 of 2006

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.04.2024

CORAM

THE HON'BLE MR.SANJAY V.GANGAPURWALA, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE J.SATHYA NARAYANA PRASAD

WP No.3677 of 2006
and WPMP.No.3894 of 2006

Maris Cements Private Limited
1996-A, Krishna Colony,
Singanallur, Coimbatore 641 005,
Rep. by its Managing Director, N.Palanisamy.

.. Petitioner

-VS-

1. The State of Tamil Nadu,
Rep. by its Secretary to Government,
Energy Department, Fort St. George,
Chennai 600 009.
2. Tamil Nadu Electricity Board,
Rep. by its Chairman,
800, Anna Salai, Chennai 600 002.
3. The Chief Electrical Inspector to Govt.,
Thiru.Vi.Ka. Industrial Estate, Guindy,
Chennai 600 032.
4. The Tamil Nadu Electricity Regulatory
Commission, 17, III Main Road,
Seethammal Colony, Alwarpet,
Chennai 600 018.

.. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India for
issuance of a Writ of Declaration declaring the Tamil Nadu Tax on



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Consumption or Sale of Electricity Tax, 2003 (Act 12 of 2003) as ultra vires the Constitution of India, illegal, invalid and unenforceable relating to the levy of tax on the electricity consumed for own use out of own generation through their own generators and wind mills in so far as the petitioner is concerned.

For Petitioner : Mr.R.S.Pandiyaraj
For Respondents : Mr.P.Harish
Govt. Advocate for R-1
: No appearance for RR 2 to 4

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ORDER

(Made by the Hon'ble Chief Justice)

We have heard Mr.R.S.Pandiyaraj, learned counsel for the petitioner and Mr.P.Harish, learned Government Advocate for respondent No.1. None appears for respondent Nos.2 to 4.

2. The learned counsel for the petitioner brought to the notice of this Court the earlier judgment of the Division Bench of this Court in identical matters bearing W.A.No.547 of 2004 and W.P.No.25851 of 2003, dated 02.06.2015, wherein it has been observed as follows:

"In view of the issue raised in the present writ appeal/writ petition being settled against the appellant/petitioner in terms of the Division Bench judgment in W.P.Nos.159 of 2008, etc. (batch), decided on



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15.06.2012 and thereafter, the Hon'ble Supreme Court having entertained the Special Leave Appeals against the said judgment bearing Special Leave Appeal (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 appeal and writ petition be disposed of in terms aforesaid, with the agreement that the ultimate fate of the matter before the Hon'ble Supreme Court would also govern the present appellant and writ petitioner and the same interim order would continue to enure for the benefit of the writ appellant and writ petitioner during the pendency of the Special Leave Appeals.

2.Writ Appeal and Writ Petition, accordingly, stand disposed of. No costs. Consequently, W.A.M.P.No.969 of 2004 stands closed.

3. It is now submitted that the Special Leave Appeals are still pending consideration before the Supreme Court.



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In light of that, the parties would be governed by the judgment of the Supreme Court to be passed in the Special Leave Appeals. The writ petition is, accordingly, disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

(S.V.G., CJ.) (J.S.N.P., J.)
05.04.2024

Index : Yes/No
Neutral Citation : Yes/No

sra

To

1. The Secretary to Government of Tamil Nadu,
Energy Department, Fort St. George,
Chennai 600 009.
2. The Chairman,
Tamil Nadu Electricity Board,
800, Anna Salai, Chennai 600 002.
3. The Chief Electrical Inspector to Govt.,
Thiru.Vi.Ka. Industrial Estate, Guindy,
Chennai 600 032.
4. The Tamil Nadu Electricity Regulatory
Commission, 17, III Main Road,
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