



W.P.Nos.24290 and 24291 of 2008

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.04.2024

CORAM :

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

AND

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

W.P.Nos.24290 and 24291 of 2008

M/s.Thangavelu Spinning Mills Ltd.,
rep. by its Managing Director T.Surendran,
B.Mallapuram Post, Harur Taluk,
Dharmapuri District-635 301.

.. Petitioner in
W.P.No.24290/2008

M/s.Thangavelu Textile Mills (P) Ltd.,
rep. by its Managing Director T.Surendran,
111/1, Thathampatty,
Kamarajnagar Colony,
Salem-636 014.

.. Petitioner in
W.P.No.24291/2008

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.

.. Respondents in
both WPs



W.P.Nos.24290 and 24291 of 2008

Prayer: Petitions filed under Article 226 of the Constitution of India seeking issuance of a writ of declaration declaring that the Provisions of the Tamil Nadu Tax on Consumption of Sale of Electricity Amendment Act, 2007, being Tamil Nadu Act 38 of 2007 as unconstitutional, beyond the legislative competence, and violative of Article 14 of the Constitution of India.

For the Petitioners : Ms.R.Hemalatha
in both WPs

For the Respondents : Mr.C.Kathiravan
in both WPs Spl. Government Pleader
for respondent No.1

: Mrs.Daniel Mary
Standing Counsel
for respondent No.2

COMMON ORDER

(Order of the court was made by the Hon'ble Chief Justice)

Heard Ms.R.Hemalatha, learned counsel for the petitioners; Mr.C.Kathiravan, learned Special Government Pleader for respondent No.1; and, Mrs.Daniel Mary, learned Standing Counsel for respondent No.2.

2. The learned counsel for the petitioner brought to the notice of



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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 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.



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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.

4. 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 petitions are, accordingly, disposed of. There shall be no order as to costs. Consequently, M.P.Nos.1 and 1 of 2008 are closed.

(S.V.G., C.J.)

(J.S.N.P., J.)

18.04.2024

Index : Yes/No
Neutral Citation : Yes/No
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To

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- 1.The Secretary to Government,
The State of Tamil Nadu,
Energy Department,
Fort St. George, Chennai-600 009.
- 2.The Chairman,
Tamil Nadu Electricity Board,
800, Anna Salai,
Chennai-600 002.



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THE HON'BLE CHIEF JUSTICE
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J.SATHYA NARAYANA PRASAD,J.

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