



WEB COPY

W.P.No.39399 of



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.01.2024

CORAM

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.No.39399 of 2005

M/s.Perambalur Sugar Mills Limited,
Rep. by the Chief Executive,
Eraiur – 621 133,
Perambalur District.

... Petitioner

Vs.

1.The State of Tamil Nadu,
Rep. by the Secretary to Government,
Public Works Department,
Chennai – 600 009.

2.The State of Tamil Nadu,
Rep. by the Secretary to Government,
Energy Department,
Fort St. George,
Chennai – 600 009.

3.The Tamil Nadu Electricity Board,
Rep. by its Chairman,
800, Anna Salai,
Chennai – 600 002.

4.The Superintendent Engineer,
TNEB – Trichy Electricity Distribution Circle (North),
Trichy – 20.

... Respondents



Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Declaration, declaring the Tamil Nadu Electricity (Taxation on Consumption) Amendment Act, Act 32 of 1991, as ultra virus the Constitution of India, illegal and invalid unenforceable in so far as the petitioners concerned and to direct the respondents to refund the entire amount collected from petitioners under the head electricity tax.

For Petitioner	: Mr.K.Selva Ganapathy For Mr.S.Sivanandam
For R1 & R2	: Mr.G.Krishna Raja Additional Government Pleader
For R3 & R4	: Mr.L.Jai Venkatesh Standing Counsel [For TANGEDCO]

ORDER

The learned counsel for the petitioner fairly made a submission that the Act which is under challenge in the present writ petition has already been upheld by the Apex Court of India. Thus, this Writ Petition stands dismissed.

No costs.

23.01.2024

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Index : Yes
Neutral Citation : Yes



Speaking order / Non-speaking order

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To

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