



WEB COPY

W.P.Nos.4571, 4577, 4585, 4590 & 4593 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 23.02.2024

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THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.Nos.4571, 4577, 4585, 4590 & 4593 of 2024
& WMP.Nos.4988, 4990, 4998, 5000, 5012, 5013,
5020, 5022, 5025 & 5026 of 2024

WP.No.4571 of 2024

M/s.Sree Senthil Andavar Spinning Mills,
HTSC No.039094390628
S.F.No.54/6, Erode Road,
Palaniandavapuram, Muthur, Kangayam
Tiruppur-638 105,
Repd. By its Authorized Signatory Manojkumaar

... Petitioner

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 Ltd.,
144, Anna Salai, Chennai-600 002
- 3.The Superintending Engineer,
Palladam Electricity Distribution Circle,
TANGEDCO
Palladam.

... Respondents



W.P.Nos.4571, 4577, 4585, 4590 & 4593 of 2024

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying 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.039094390628, 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.

WP.No.4577 of 2024

KRG Textile Mills Pvt Ltd Unit 1
HTSC No.039094390553
No.119/2, Sellankadu, Chinniyagounden Palayam,
Panickampatti (Post), Palladam-641 664,
Repd. By its Authorized Signatory
P.Vadivel

... Petitioner

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 Ltd.,
144, Anna Salai, Chennai-600 002
- 3.The Superintending Engineer,
Palladam Electricity Distribution Circle,
TANGEDCO
Palladam.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus forbearing the 2nd and 3rd respondents,



W.P.Nos.4571, 4577, 4585, 4590 & 4593 of 2024

from demanding and collecting the tax on maximum demand charges from the petitioner in H.T.Sc.No.039094390553, 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.

WP.No.4585 of 2024

Anithaa Weaving Mill P. Ltd.,
HTSC No.049094370391,
Thottipalayam Village, Animoor,
Tiruchengode – 637 214,
Repd. By its Authorized Signatory
M.Nagarajan

... Petitioner

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 Ltd.,
144, Anna Salai, Chennai-600 002
- 3.The Superintending Engineer,
Palladam Electricity Distribution Circle,
TANGEDCO
Namakkal.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus forbearing the 2nd and 3rd respondents,



W.P.Nos.4571, 4577, 4585, 4590 & 4593 of 2024

from demanding and collecting the tax on maximum demand charges from the petitioner in H.T.Sc.No.049094370391, 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.

WP.No.4590 of 2024

KRG Textile Mills Pvt Ltd Unit -3,
HTSC No.039094390570
No.119/2, Sellankadu, Chinniyagounden Palayam,
Panickampatti (Post), Palladam-641 664,
Repd. By its Authorized Signatory
P.Vadivel

... Petitioner

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 Ltd.,
144, Anna Salai, Chennai-600 002
- 3.The Superintending Engineer,
Palladam Electricity Distribution Circle,
TANGEDCO
Palladam.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying 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.039094390570, as per the orders of the Hon'ble



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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.

WP.No.4593 of 2024

Anithaa Weaving Mill P. Ltd.,
HTSC No.049094370296,
Unjapalayam, Andipalayam Village,
Tiruchengode – 637 214, Namakkal Dist.
Repd. by its Authorized Signatory
M.Nagarajan

... Petitioner

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 Ltd.,
144, Anna Salai, Chennai-600 002
- 3.The Superintending Engineer,
Palladam Electricity Distribution Circle,
TANGEDCO
Namakkal.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying 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.049094370296, 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



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and 25522 of 2012 etc. Batch in M/s.Sri Krishna Alloys & Etc. Vs. Union of India and others etc.

For Petitioner
(in all W.P.'s)

: Mr.M.Saravana Kumar

For R1
(in all W.P.'s)

: Mr.G.Nanmaran (R1)
Special Government Pleader

For R2 & R3

: Mr.S.Kalaiselvan, Standing Counsel

(in W.P.Nos.4585 & 4593 of 2024)

For R2 & R3

: Mr.L.Jai Venkatesh, Standing Counsel

(in W.P.Nos.4571, 4577 & 4590 of 2024)

COMMON ORDER

Mr.L.Jai Venkatesh, learned Standing Counsel, who accepts notice for R2 and R3/officials of Tangedco in W.P.Nos.4571, 4577 & 4590 of 2024 and Mr.S.Kalaiselvan, learned Standing Counsel, who accepts notice for R2 and R3 in W.P.Nos.4585 & 4593 of 2024 would accede to the position that the prayer sought for by the petitioners being a writ of Mandamus forbearing R2 and R3 from demanding and collecting tax in maximum demand charges in H.T.Sc.Nos.039094390628, 039094390553, 049094370391, 039094390570 and 049094370296 are liable to be accepted.

2. My attention is drawn by both learned counsel to orders of the Hon'ble Supreme Court in SLP (C) No. 24993 of 2012 and 25522 of 2012 dated 31.08.2012 [*M/s.Sri Krishna Alloys & Etc Vs Union of India and others etc*], which has been followed subsequently by this Court, where under the



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respondents have been restrained from taking any coercive steps from disconnection of supply of electricity subject to the petitioner paying all charges barring tax on the basis of maximum demand. Following that order this Court has routinely been allowing similar writ petitions (see order dated 25.08.2021 in W.P.No.9090 of 2020 and batch *M/s.Lucky Weaves India P Ltd v State of Tamil Nadu and others* and order dated 17.11.2021 in W.P.No.24336 of 2021 and batch *SJLT Spinning Mills Private Ltd Unit II vs State of Tamil Nadu and others*).

3. In light of the same, the prayer of the writ petitioners are liable to be acceded to and mandamus is issued as sought for. It is made clear that barring the maximum demand charges, the petitioners shall ensure payment of all other charges.

4. Writ Petitions stand allowed in terms of this order. No costs. Connected Miscellaneous Petitions are closed.

23.02.2024

Index : Yes / No
Speaking order
Neutral citations: Yes
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To

1. The State of Tamil Nadu,
Rep. by its Secretary to Government,



W.P.Nos.4571, 4577, 4585, 4590 & 4593 of 2024

Energy Department,
Fort St. George,
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Dr.ANITA SUMANTH,J.

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