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W.P.Nos.26658, 26663 & 26669 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.09.2024

CORAM:

THE HON'BLE MR.JUSTICE **M.DHANDAPANI**

W.P.Nos.26658, 26663 & 26669 of 2024

and

WMP.Nos.29178, 29180, 29184, 29185, 29190 & 29192 of 2024

Hindustan Textiles,
HTSC No.039094300068,
D.No.1/372/Mettupalayam Road,
K.Vadamadurai Post, Coimbatore – 641 017.
Rep. by its Authorized Signatory
S.Prabhu.

...Petitioner in W.P.No.26658 of 2024

M/s. MKAS Textiles Pvt. Ltd.,
No.24, II Floor VCTV Road,
Veerabathrar Street, Erode – 638 003.
Rep. by its Manager
M.Mohamed Aslam.

...Petitioner in W.P.No.26663 of 2024

Hindustan Textiles Unit B,
HTSC No.039094300099,
No.30-B, 1st Ward T.N.Palayam,
Jothipuram Post, Coimbatore – 641 047.
Rep. by its Authorized Signatory
S.Prabhu.

...Petitioner in W.P.No.26669 of 2024

Vs.



W.P.Nos.26658, 26663 & 26669 of 2024

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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 Limited,
144, Anna Salai, Chennai - 600 002. ...R1 and R2 in all W.Ps'
3. The Superintending Engineer,
Coimbatore North Electricity Distribution Circle,
Tamil Nadu Generation and Distribution Corporation Limited,
(TANGEDCO),
Coimbatore. ...R3 in W.P.No.26658 & 26669 of 2024
4. The Superintending Engineer,
Erode Electricity Distribution Circle,
Tamil Nadu Generation and Distribution Corporation Limited,
(TANGEDCO),
Erode. ...R3 in W.P.No.26663 of 2024

COMMON PRAYER: Petitions filed under Article 226 of the Constitution of India praying for issuance of Writ of Mandamus, forbearing the 2nd and 3rd respondents, from demanding and collecting the tax on maximum demand charges from the petitioner in HTSC Nos.039094300068, 049094260571 and 039094300099 respectively as per the orders of the Hon'ble Supreme Court of India, New Delhi on 31.08.2012 in SLP (C) No.24993 of 2012 and 25522 of 2012 etc., batch in M/s. Sri Krishna Alloys and Etc. Vs. Union of India and others etc.



W.P.Nos.26658, 26663 & 26669 of 2024

In all W.Ps':

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For Petitioner : Mr.R.S.Pandiyaraj

For Respondents : Mr.Yokesh Kannadasan, Spl.GP, for R1
: Mr.L.Jaivenkatesh, for R2 and R3
(in W.P.Nos.26658 & 26669 of 2024)
: Mr.I.Syed Sibghatulla, for R2 and R3
(in W.P.No.26663 of 2024)

COMMON ORDER

Since the issue involved in all these Writ Petitions are similar in nature, they are disposed of by way of this common order.

2. These Writ Petitions have been filed seeking to forbear the respective 2nd and 3rd respondents from demanding and collecting tax on maximum demand charges from the Petitioners in HTSC Nos.039094300068, 049094260571 and 039094300099 respectively, as per the order dated 31.08.2012 passed by the Apex Court in S.L.P.(C) No.24993 of 2012 and 25522 of 2012, etc. batch in the case of M/s. Sri Krishna Alloys and Etc. vs. Union of India.

3. When the matters were taken up for hearing, the learned counsel for



the Petitioners submitted that, the issue involved in these Writ Petitions is squarely covered by the order dated 25.07.2019 passed by this Court in W.P.No.21902 of 2019. For better appreciation, relevant portion of the said order is extracted hereunder:

“3. The issue raised in the present Petition is being settled against the Petitioner in terms of the Division Bench judgment in W.P.Nos.159 of 2008 and 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 (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 Petition be disposed of in the terms aforesaid, with the agreement that the ultimate fate of the matter before the Hon-ble Supreme Court would also govern the present petitioner and the same interim order would continue to enure for the benefit of the Writ Petitioner during the pendency of the Special Leave Appeals.”

4. As the said interim order passed by the Apex Court governs the



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Writ Petitioners herein, these Writ Petitions stand disposed of in terms of the

said order passed by the Apex Court. No costs. Consequently, the connected

Miscellaneous Petitions are closed.

10.09.2024

skt

Index : Yes/No

Speaking order : Yes/No

NCC : Yes/No

To:

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,
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144, Anna Salai, Chennai - 600 002.
3. The Superintending Engineer,
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(TANGEDCO), Coimbatore.
4. The Superintending Engineer,
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Tamil Nadu Generation and Distribution Corporation Limited,
(TANGEDCO), Erode.

M.DHANDAPANI, J.

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