

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.09.2024

CORAM

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P. Nos.26424, 26427 and 26430 of 2024

and

W.M.P. Nos.28875, 28876, 28878, 28880, 28883 and 28885 of 2024

AD Elango Constructions Sivaa Blue Metals,

Represented by its Authorised Signatory

Manikandan

H.T.S.C. No.039094390487. ... Petitioner in W.P. No.26424 of 2024

Hindustan Textiles Unit C,

Rep. by its Authorised Signatory

S. Prabhu

H.T.S.C. No.049094360197. ... Petitioner in W.P. No.26427 of 2024

Victus Apparel Pvt. Ltd.

Rep. by its Authorised Signatory

Manikandan

H.T.S.C. No.059094600179 ... Petitioner in W.P. No.26430 of 2024

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 Limited,
144, Anna Salai,
Chennai - 600 002. ... Respondents 1 and 2 in all W.Ps
3. The Superintending Engineer,
Palladam Electricity Distribution Circle,
Tamil Nadu Generation and Distribution
Corporation Ltd. (TANGEDCO),
Palladam. ... 3rd Respondent in W.P. No.26424
of 2024
4. The Superintending Engineer,
Gobi South Electricity Distribution Circle,
Tamil Nadu Generation and Distribution
Corporation Ltd. (TANGEDCO),
GOBI. ... 3rd Respondent in W.P. No.26427 of 2024
5. The Superintending Engineer,
Sivagangai Electricity Distribution Circle,
Tamil Nadu Generation and Distribution
Corporation Ltd. (TANGEDCO),
Sivagangai. ... 3rd Respondent in W.P. No.26430 of 2024

COMMON PRAYER : Petition 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 H.T.S.C. No.039094390487, H.T.S.C. No.049094360197 and H.T.S.C. No.059094600179 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.

For Petitioners

in all W.Ps

:

Mr.R.S.Pandiyaraj

For Respondents

:

Mr.Yogesh Kannadasan
Spl. Govt. Pleader for R1
in all W.P.s

Mr.L.Jaivenkatesh for TNEB/
respondents in W.P.
No.26424 of 2024

Mr.I. Syed Sibghatulla for TNEB/
respondents in W.P.
No.26427 of 2024

Mr.S. Madhusudhanan for TNEB/
respondents in W.P.
No.26430 of 2024

C O M M O N O R D E R

Writ Petitions are filed seeking a direction to forbear the respondents 2 and 3 from demanding and collecting tax on maximum demand charges from the Petitioners in H.T.S.C. No.039094390487, H.T.S.C. No.049094360197 and H.T.S.C. No.059094600179 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.

2. As the issue involved in all Writ Petitions is one and the same, cases are taken up for disposal by a common order.

3. When these matters are taken up for hearing, learned counsel for the Petitioners submitted that, the issue involved in the present 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 Writ Petitioners herein, these Writ Petitions are disposed of in terms of the said order passed by the Apex Court. No costs. Consequently, connected Miscellaneous Petitions are closed.

09.09.2024

NCC: Yes / No

Index : Yes / No

Speaking Order : Yes / No

vsi2

To

1. The Secretary to Government,
The State of Tamil Nadu,
Energy Department,
Fort St.George,
Chennai - 600 009.
2. The Chairman and Managing Director,
TANGEDCO Limited,
144, Anna Salai,
Chennai - 600 002.
3. The Superintending Engineer,
Palladam Electricity Distribution Circle,
Tamil Nadu Generation and Distribution
Corporation Ltd. (TANGEDCO),
Palladam.
4. The Superintending Engineer,
Gobi South Electricity Distribution Circle,
Tamil Nadu Generation and Distribution
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GOBI.
5. The Superintending Engineer,
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