



W.P. Nos. 32030, 32032 and 32036 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.10.2024

CORAM

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P. Nos.32030, 32032 and 32036 of 2024

and

W.M.P. Nos.34768, 34770 and 34772 of 2024

M/s.Sri Selvanayaki Amman Textiles,
HTSC.No.039094300417,
549/1, Kempanaikanpalayam, G.K.Palayam Post,
Pogalur Via Kovai Road, Annur,
Coimbatore-641 653,
Repd.by its Authorised Signatory,
A.Rajesh Kannan ... Petitioner in W.P. No.32030 of 2024

M/s.S.N.N.Tulasi Narayana Spinners Pvt. Ltd.,
5/4 Sanampalayam,
Annur-641 653,
Coimbatore,
Repd.by its Authorised Signatory,
A.Rajesh Kannan ... Petitioner in W.P. No.32032 of 2024

Kasim Textile Mills Pvt.Ltd., Unit II.,
HTSC.No.079094620491,
S.F.No.13/2, 13/3, Varalotti Village,
Mallankinaru Via, Kariyapatti Taluk,



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Virudhunagar-626 109,
Rep.by its Authorized Signatory,
M.Yousouf Ansari.

... Petitioner in W.P. No.32036 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,
Coimbatore North Electricity Distribution Circle,
Tamil Nadu Generation and Distribution
Corporation Ltd. (TANGEDCO),
Coimbatore.

... 3rd Respondent in W.P. No.32030
of 2024

4. The Superintending Engineer,
Tirupur Electricity Distribution Circle,
Tamil Nadu Generation and Distribution
Corporation Ltd. (TANGEDCO),
Tirupur.

... 3rd Respondent in W.P. No.32032
of 2024

5. The Superintending Engineer,
Tamil Nadu Generation and Distribution



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Corporation Ltd. (TANGEDCO),
Virudhunagar Electricity Distribution Circle,
Virudhunagar. ... 3rd Respondent in W.P. No.32036 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.039094300417, H.T.S.C. No. 039094380704 and H.T.S.C. No.079094620491 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.LSM.Hasan Fizal

Additional Govt. Pleader for R1
in all W.P.s

Mr.L.Jaivenkatesh

for R2 and R3

in W.P.Nos.32030 & 32032 of 2024

Mr.S.Madhusudhanan

for R2 & R3 in

W.P. No.32036 of 2024



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COMMON ORDER

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.039094300417, H.T.S.C. No. 039094380704 and H.T.S.C. No.079094620491 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:



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“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 are disposed of in terms of the said order passed by the Apex Court. No costs. Consequently, connected Miscellaneous Petitions are closed.

28.10.2024

NCC: Yes / No
Index : Yes / No
Speaking Order : Yes / No

ssb

To

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5. The Superintending Engineer,
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Virudhunagar Electricity Distribution Circle,
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M.DHANDAPANI,J.

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