



W.P.Nos.1756 and 1758 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.01.2025

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THE HONOURABLE MR.JUSTICE S.SOUNTHAR

W.P.Nos.1756 and 1758 of 2025

and

W.M.P.Nos.2001 and 2006 of 2025

M/s SIVASAKTHI MILLS,
HTSC No. 039094390635
D. No. 200-D Chinnakkarani, Mulanur Road,
Karattupalayam Post, Vellakoill
Kangayam, Tiruppur – 638111
by its Authorized Signatory Nandakumar ...Petitioner in WP.No.1756/2025

Mr.Shri Sai Weaves
HTSC No. 049094220492
S.F. No. 662/2C3, 2D, 6, Andikadu, Kallipalayam Road,
Valayakaranoor, Komarapalayam,
Salem – 638183
repd. by its Partner N.Dhamodharan ...Petitioner in WP.No.1758/2025

VS.

1.The State of Tamil Nadu
Rep. by its Secretary to Government,
Energy Department,
Fort St. George,
Chennai-600 009.



W.P.Nos.1756 and 1758 of 2025

2.The Chairman and Managing Director,
TANGEDCO Ltd,
144, Anna Salai, Chennai-600 002. ...Respondents in both WPs

3.The Superintending Engineer,
Palladam Electricity Distribution Circle,
Tamil Nadu Generation and Distribution
Corporation Limited (TANGEDCO),
PALLADAM ... Respondent in WP.No.1756/2025

3.The Superintending Engineer,
Mettur Elec. Distribution Circle,
Tamil Nadu Generation and Distribution
Corporation Limited (TANGEDCO),
METTUR ... Respondent in WP.No.1758/2025

COMMON PRAYER: Writ Petitions are filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, forbearing the 2nd and 3rd respondents, from demanding and collecting the tax on maximum demand charges from the petitioners in H.T.Sc.Nos.039094390635 and 049094220492 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 : Mr.R.S.Pandiyaraj
(in both WPs)

For R1
(in both WPs) : M/s.M.Jayanthi
Additional Government Pleader



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W.P.Nos.1756 and 1758 of 2025

For R2 and R3 in
W.P.No.1756/2025 : Mr.L.Jaivenkatesh
Standing Counsel (TNEB)

For R2 and R3 in
W.P.No.1758/2025 : Mr.I.Syed Sibgathullaa
Standing Counsel (TNEB)

COMMON ORDER

These Writ Petitions are filed seeking issue of writ of Mandamus forbearing the 2nd and 3rd respondents from demanding and collecting the tax on maximum demand charges from the petitioners in H.T.Sc.Nos.039094390635 and 049094220492 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.

2. The issues involved in these writ petitions are covered by the orders passed by this Court in W.P.No.26424 of 2024 and batch. The relevant portion of the above 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 Appeal (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”.

3. The petitioners herein are also entitled to the benefit of the very same interim order. Therefore, these writ petitions are disposed of in terms of the order passed by the Hon'ble Apex Court in the above mentioned Special Leave Petitions.



W.P.Nos.1756 and 1758 of 2025

4. It is agreed by both the learned counsel for the petitioners as well as respondents that the benefit conferred on the petitioners is subject to the result of the main SLP pending before the Hon'ble Supreme Court. No costs. Consequently, the connected miscellaneous petitions are closed.

23.01.2025

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

1. The Secretary to Government,
State of Tamil Nadu,
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,
Tamil Nadu Generation and Distribution
Corporation Limited (TANGEDCO),
PALLADAM.
4. The Superintending Engineer,
Mettur Elec. Distribution Circle,
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W.P.Nos.1756 and 1758 of 2025

S.SOUNTHAR, J.

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W.P.Nos.1756 and 1758 of 2025

23.01.2025