



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.09.2025

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THE HONOURABLE MR. JUSTICE M. DHANDAPANI

W.P. No.38310 of 2006

Aruna Alloy Steels Private Ltd.,
Rep. By its Managing Director,
Mr.S.V.Arunachalam,
Melur Road, Olageneri Village,
Madurai.

... Petitioner

Versus

1.The Government of Tamil Nadu,
Rep. By its Secretary to Government
Energy Department, Secretariat,
Chennai.

2. The Chairman,
The Tamil Nadu Electricity Board,
Anna Salai, Chennai.

... Respondents

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Declaration declaring that the respondents have no power to disconnect the electricity supply for non payment of electricity tax as clause(C) of Notification No.II(2)/EGY/415(b-8)/2003 dated 16.06.2003 issued under Sub-Section(1) of Section 6 of the Tamil Nadu Tax on consumption or sale of Electricity Act, 2003 is non-est and invalid in law owing to repeal of the Indian Electricity Act, 1910 on 10.06.2003.

For Petitioner	:	Mr.Arun Anbumani
For Respondents	:	Mrs.S.Anitha, AGP R1 Mr.S.Madhusudanan R2



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ORDER

This petition has been filed to declare the respondents have no power to disconnect the electricity supply for non payment of electricity tax as clause(C) of Notification No.II(2)/EGY/415(b-8)/2003 dated 16.06.2009 issued under Sub-Section(1) of Section 6 of the Tamil Nadu Tax on consumption or sale of Electricity Act, 2003 is non-est and invalid in law owing to repeal of the Indian Electricity Act, 1910.

2. It is the case of the petitioner that the respondents demanded belated payment of surcharge on arrears of the electrical charges payable by the petitioner. This Court vide its order dated 09.06.2006 passed a restrained order as against the electricity board not to disconnect the service connection and directed the petitioner to pay arrears of electric tax in 12 equal instalments starting from November 2006. However, with regard to the levy of belated payment surcharge on arrears of electric tax is pending before the Hon'ble Supreme Court and in view of the above, this Court may direct the respondents not to demand belated payment of surcharge on arrears of the electrical charges till the disposal of SLP.

3. Heard the learned counsel for the petitioner and the learned counsel



for the respondents and perused the materials available on record.

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4. Considering the facts and circumstances of the case, this Court directs the respondents directs the respondents not to demand the belated payment of surcharge on arrears of the electrical charges till the disposal of SLP. The respondents shall, thereafter, proceed the matter subject to result of the SLP.

5. With the above direction, the writ petition stands disposed of. No costs.

02.09.2024

Index : Yes/No
rli

To

1.The Secretary to Government
Energy Department, Secretariat,
Chennai.

2. The Chairman,
The Tamil Nadu Electricity Board,
Anna Salai, Chennai.



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M. DHANDAPANI, J

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