IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 08-09-2025**

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**THE HONOURABLE MR JUSTICE M.DHANDAPANI**

**WP Nos. 12864 and 12868 of 2020**
**and WMP NO. 15904, 15905, 15906, 15912, 15913 and 15914 OF 2020**

**W.P.No.12864 of 2020:**

1. M/s. TRk Textiles India Pvt Ltd
HTSC No. 436, SF No. 27 / 1,2, 3 and 4
Pachapalayam Village,
Olappalayam Post,
Kangayam, Tiruppur 638 701,
Represented by its Authorized
Signatory A. Rathinakumar.

Petitioner(s)

Vs

1. The State of Tamil Nadu
Rep. by its Secretary to Government
Energy Department,
Fort St. George, Chennai 09

2.Tamil Nadu Generation and
Distribution
Corporation Limited (Tangedco)
10th Floor 144, Anna Salai
Chennai 600 002
Represented By Its Chairman And
Managing Director

3.The Chief Engineer / NCES

2nd Floor, Estern Wing,
144, Anna Salai Chennai 02.

4.The Accounts officer / Revenue,
The Superintending Engineer,
Palladam Electricity Distribution
Circle, Tangedco, Palladam.

Respondent(s)

**W.P.No.12868 of 2020:**

1. M/s. PSK Arun Tex Private Ltd.,
S.F.No.32, Kamaraj Nagar,
Periyakadu, Pallipalayam,
Namakkal District,
Rep. By its Authorised Signatory
P.S.Kandasamy.

Petitioner(s)

Vs

1. The State of Tamil Nadu
Rep. by its Secretary to Government
Energy Department,
Fort St. George, Chennai 09

2.Tamil Nadu Generation and
Distribution
Corporation Limited (Tangedco)
10th Floor 144, Anna Salai
Chennai 600 002
Represented By Its Chairman And
Managing Director

3.The Chief Engineer / NCES
2nd Floor, Estern Wing,
144, Anna Salai Chennai 02.
4. The Superintending Engineer,

Dindigul Electricity Distribution Circle,
TANGEDCO, Dindigul.

5.The Accounts officer / Revenue,
The Superintending Engineer,
Mettur Electricity Distribution Circle,
Tangedco, Mettur Dam.

Respondent(s)

**PRAYER in WP No. 12864 of 2020;** This writ petition has been filed under Article 226 of Constitution of India, to issue a writ of certiorarified Mandamus, calling for the records of the 4th Respondents impugned CC Bill No. 9094390436082003 dated 03.08.2020 in so far as it relates to the levy e-tax on the quantum of electricity generated from the petitioner solar power plants bearing SPG HTSC No. 03-949-044 used for self consumption to the tune of Rs 27851/- alone in Serial No. 22 self generation tax quash the same as illegal arbitrary without the authority of law and contrary to Clause 12.1 of the Tamilnadu Solar Energy policy 2019 issued by the 1st Respondent and consequently direct the 4th and 5th Respondent to give refund adjustment of Rs 27690/- collected from the petitioner towards alleged levy of e tax on the quantum of electricity generated from the petitioners solar power plan used for self consumption for the month of June 2020.

**PRAYER in WP No. 12868 of 2020;** This writ petition has been filed under Article 226 of Constitution of India, to issue a writ of certiorarified Mandamus, calling for the records of the 5th Respondents impugned CC Bill No. 9094220416082001 dated 06.08.2020 in so far as it relates to the levy e-tax on the quantum of electricity generated from the petitioner solar power plants bearing SPG HTSC No. 059494500031 used for self consumption to the tune of Rs 18,317/- alone in Serial No. 22 self generation tax quash the same as illegal arbitrary without the authority of law and contrary to Clause 12.1 of the Tamilnadu Solar Energy policy 2019 issued by the 1st Respondent and consequently direct the 4th and 5th Respondent to give refund adjustment of Rs 14.026/- collected from the petitioner towards alleged levy of e tax on the quantum of electricity generated from the petitioners solar power plan used for self consumption for the month of June 2020.

| | |
|---|---|
| For Petitioner(s): | Mr.R.S. Pandiyaraj<br>in both the writ petitions |
| For Respondent(s): | Mrs.S.Anitha, SGP R1<br>Mr.D.R.Arunkumar RR2 to 4<br>in both the W.P.s' |

**COMMON ORDER**

Challenging the levy of e-tax on the quantum of electricity generated from their solar power plaints used for self-consumption, which is contrary to the first respondent's Tamil Nadu Solar Energy Policy 2012 issued through G.O.ms.No.121 dated 19.10.2012 and for a consequential direction to the respondents seeking refund of e-tax amount illegally collected from them, the petitioners have come up with the above writ petitions.

2. As the issue involved in both the writ petitions is one and the same, both are taken up for disposal by a common order.

3. Today, when the matter was taken up for consideration, the learned counsel appearing for the parties jointly submitted that the issue involved herein is no longer res integra. Earlier, this Court by order dated 01.12.2021 in WP.No.9437 of 2020 and etc batch, allowed those writ petitions and set aside the impugned orders. This Court may pass the same order in the present writ petitions

4. The relevant passage of which, are profitably, extracted below:

*"7. Heard the learned counsel on either side and perused the material documents available on record.*

*8. On a perusal of the records, it is seen that, Tamilnadu Solar Energy Policy, 2019, came into effect on 04.02.2019. As per Tamilnadu Solar Energy Policy, 2012, exemption on payment of electricity tax on the energy generated from solar power plants used for self-consumption/sale to utility has been granted for a period of five years. While so, as per Tamilnadu Solar Energy Policy, 2019, the exemption on payment of electricity tax on the energy generated from solar power plants used for self consumption/sale to utility is for a period of two years from the date of the said policy.*

*9. Though, according to the learned Additional Advocate General, there is no specific Government Order granting exemption from the payment of electricity tax on the energy generated from solar power plants insofar as Tamil Nadu Solar Energy Policy, 2019 is concerned, it is to be pointed out that, vide G.O.(Ms) No.121, dated 19.10.2012, the Government had introduced*

*'Tamilnadu Solar Energy Policy, 2012', which was introduced after it was drafted by an Expert Committee constituted by the Government.The Tamil Nadu Solar Energy Policy, 2019, is an off-shoot of Tamil Nadu Solar Energy Policy, 2012 and without the said policy, the present 2019 policy could not have been drafted. Therefore, the Tamil Nadu Solar Energy Policy, 2019 should be read in conjunction with Tamil Nadu Solar Energy Policy, 2012.*

*10. In the said backdrop, a perusal of clause 12.1 of Tamil Nadu Solar Energy Policy, 2019 reveals that 'consumer category solar energy will be exempted from electricity tax for two years from the date of this policy'. The crucial word in clause 12.1 is "from the date of this policy". From the above, it is abundantly clear that, the Government was conscious of the*

*exemption being given to the consumer category, who generate power for captive consumption/sale to utility and only with a view to encourage the same, exemption has been given. Merely because, a separate Government Order has not been issued, would not enable TANGEDCO to charge electricity tax on the consumption of electricity by captive consumers/sale to utility, as any such interpretation, if given by this Court, would render clause*

*12.1 otiose.*

*11. Therefore, this Court is of the considered opinion that, in view of the reasoning aforesaid, the orders impugned in the above Writ Petitions are not sustainable and the same are liable to be set aside. Accordingly, orders impugned herein are set aside and the Respondents/TANGEDCO are directed to adjust the amount, if any, already paid by the Petitioners towards payment of electricity tax.*

*12. Writ Petitions are allowed on the above terms. No costs. Consequently, connected W.M.P.Nos.11532, 11533, 11534 and 11535 of 2020; W.M.P.Nos.23775, 23778 and 23781 of 2020 and W.M.P.No.2512 of 2021 are* *closed."*

5.Therefore, following the aforesaid decision, these writ petitions stand allowed, in the terms of the judgment dated 01.12.2021 in WP.No.9437 of 2020. No costs. Consequently, connected miscellaneous petitions are closed.

**08-09-2025**

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Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No
To

1. The Secretary to Government Energy
Department, Fort St. George,
Chennai 09

2.Tamil Nadu Generation and
Distribution
Corporation Limited (Tangedco)
10th Floor 144, Anna Salai,
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Represented By Its Chairman And
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2nd Floor, Estern Wing
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**M.DHANDAPANI J.**

rli



The Superintending Engineer,
Palladam Electricity Distribution Circle
Tangedco Palladam.

5.The Superintending Engineer
Dindigul Electricity Distribution Circle
TANGEDCO Dindigul.

6. The Superintending Engineer
Accounts Officer (Revenue)
Mettur Electricity Distribution Circle,
TANGEDCO, METTUR Dam.

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