



W.P.Nos.19441, 19444 & 19446 of 2023
IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 17.10.2025

C O R A M

THE HONOURABLE MR.JUSTICE **M.DHANDAPANI**

W.P.Nos.19441, 19444, 19446 & 19447 of 2023
and W.M.P.Nos.18793, 18796, 18799 & 18801 of 2023

W.P.No.19441 of 2023

M/s.SivaSubramania Textiles
rep by its authorized Signatory
S.SangeethKumar
2/1, Avinashi Road,
Chinniampalayam,
Coimbatore-641062.

... Petitioner

Vs

1.The Chairman,
TANGEDCO
144, Anna Salai, Chennai-600 002.

2.The Director-Finance,
TANGEDCO
144, Anna Salai, Chennai-600 002.

3.The Superintending Engineer,
TANGEDCO, Coimbatore Metro EDC, Coimbatore.

... Respondents



W.P.Nos.19441. 19444 & 19446 of 2023

Prayer in W.P.No.19441 of 2023 : Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records of the 3rd Respondent pertaining to the impugned Bills upto Oct 2021 to May 2023, qua the levy of Electricity Tax on the quantum of electricity generated from the Petitioner's solar power plant, as self-generation tax in Serial 22 of monthly bills, quash the same as illegal and contrary to the Tamil Nadu Solar Energy Policy, 2019, as ordered by this Hon'ble court in W.P.No.9437/2020 batch dated 01.12.2021 thereby adjusting the consolidated sum of Rs.6,44,617/- to HTSC No.039094350184 collectively collected in the above bills and to withdraw the self-generation tax charges in future bills.

W.P.No.19444 of 2023

M/s.Vellingiri Andavar Textiles Private limited
Represented by its Authorizd Signatory
S.Sangeeth Kumar,
2/1, Avinashi Road, Chinnampalayam,
Coimbatore-641 062.

... Petitioner

Vs

1.The Chairman,
TANGEDCO
144, Anna Salai, Chennai-600 002.

2.The Director-Finance,
TANGEDCO
144, Anna Salai, Chennai-600 002.

3.The Superintending Engineer,
TANGEDCO, Coimbatore Metro EDC, Coimbatore.

... Respondents



W.P.Nos.19441. 19444 & 19446 of 2023

Prayer in W.P.No.19444 of 2023 : Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records of the 3rd Respondent pertaining to the impugned Bills from April 2022 to June 2022 & Dec 2022 to May 2023, qua the levy of Electricity Tax on the quantum of electricity generated from the Petitioner's solar power plant, as self-generation tax in Serial 22 of monthly bills, quash the same as illegal and contrary to the Tamil Nadu Solar Energy Policy, 2019, as ordered by this Hon'ble court in W.P.No.9437/2020 batch dated 01.12.2021 thereby adjusting the consolidated sum of Rs.2,44,937/- to HTSC No.039094350167 collectively collected in the above bills and to withdraw the self-generation tax charges in future bills.

W.P.No.19446 of 2023

M/s.SivaSubramania Textiles
rep by its authorized Signatory
S.SangeethKumar
2/1, Avinashi Road,
Chinniampalayam,
Coimbatore-641062.

... Petitioner

Vs

1.The Chairman,
TANGEDCO
144, Anna Salai, Chennai-600 002.

2.The Director-Finance,
TANGEDCO
144, Anna Salai, Chennai-600 002.

3.The Superintending Engineer,
TANGEDCO, Coimbatore Metro EDC, Coimbatore.

... Respondents



W.P.Nos.19441. 19444 & 19446 of 2023

Prayer in W.P.No.19446 of 2023 : Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records of the 3rd Respondent pertaining to the impugned bills from Oct 2021 to May 2023, qua the levy of Electricity Tax on the quantum of electricity generated from the Petitioner's solar power plant, as self-generation tax in Serial 22 of the monthly bills and to quash the same as illegal and contrary to the Tamil Nadu Solar Energy Policy, 2019, as ordered by this Hon'ble court in W.P.No.9437/2020 batch dated 01.12.2021, thereby adjusting the consolidated sum of Rs.6,50,962/- to HTSC No.039094350345 collectively collected in the above bills and to withdraw the self-generation tax charges in future bills.

W.P.No.19447 of 2023

M/s.C.N.V.Textiles Private Limited
Represented by its Authorized Signatory
S.Sangeeth Kumar,
22/1, Avinashi Road, Chinnampalayam,
Coimbatore-641 062.

... Petitioner

Vs

1.The Chairman,
TANGEDCO
144, Anna Salai, Chennai-600 002.

2.The Director-Finance,
TANGEDCO
144, Anna Salai, Chennai-600 002.

3.The Superintending Engineer,
TANGEDCO, Coimbatore Metro EDC, Coimbatore.

... Respondents



W.P.Nos.19441. 19444 & 19446 of 2023

Prayer in W.P.No.19447 of 2023 : Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records of the 3rd Respondent pertaining to the impugned bills upto Oct 2021 to May 2023, qua the levy of Electricity Tax on the quantum of electricity generated from the Petitioner's solar power plant, as self-generation tax in Serial 22 of monthly bills and to quash the same as illegal and contrary to the Tamil Nadu Solar Energy Policy, 2019, as ordered by this Hon'ble court in W.P.No.9437/2020 batch dated 01.12.2021, thereby adjusting the consolidated sum of Rs.3,11,098/- to HTSC No.039094350137 collectively collected in the above bills and to withdraw the self-generation tax charges in future bills.

In all Petitions

For Petitioners : No Appearance

For Respondents : Mr.L.Jaivenkatesh,
Standing Counsel for TNEB

COMMON ORDER

When this matter was taken for hearing on 13.10.2025, none appeared on behalf of the petitioner. Therefore, this Court has directed the matter to be listed on 15.10.2025 under the caption "for dismissal". However, in order to give one more opportunity to the petitioner, the matter was directed to be listed on 17.10.2025 under the very same caption.



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2. Even today, when the matter is called, none appeared for the petitioner.

Thus, it shows that the petitioner is not interested to prosecute the case any further.

Hence, this Writ Petitions are dismissed for non-prosecution. No costs.

Consequently, connected miscellaneous petitions are closed.

17.10.2025

Index : Yes / No

Speaking order / Non-speaking order

Neutral Citation Case : Yes / No

Nhs

To

1.The Chairman,
TANGEDCO
144, Anna Salai, Chennai-600 002.

2.The Director-Finance,
TANGEDCO
144, Anna Salai, Chennai-600 002.

3.The Superintending Engineer,
TANGEDCO, Coimbatore Metro EDC, Coimbatore.

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M.DHANDAPANI, J.

Nhs

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and W.M.P.Nos.18793, 18796,
18799 & 18801 of 2023

17.10.2025