IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-07-2025

CORAM

THE HONOURABLE MR JUSTICE N. ANAND VENKATESH

WP Nos. 24585 and 24590 of 2025
AND
WMP NOs. 27698 and 27690 OF 2025

1. M/s. Sri Suresh Textiles
Htsc No.039094390542,
S.F.No.84, Annainagar,
Rangasamuthiram, Panikkampatti
Village, Palladam-641 664,
Rep By Its Partner P.Suresh

Petitioner(s)

Vs

1. The State Of Tamilnadu
Rep By Its Secretary To Government
Energy Department, Fort St.George,
Chennai-600 009

2.The Chairman And Managing
Director
TNPDCL Ltd, 144, Anna Salai,
Chennai-600 002

3.The Superintending Engineer
Palladam Electricity Distribution
Circle, TNPDCL, Palladam

Respondent(s)

WP No. 24590 of 2025

1. M/s. Saravana Textiles Pvt Ltd
Htsc No.079094620260 114/A-1,
Srivilliputtur Road, Melapattam
Karisalkulam, Rajapalayam-626 110
Virudhunagar District, Rep By Its
Electrical Engineer C.Seenivasan

Petitioner(s)

Vs

1. The State Of Tamilnadu
Rep By Its Secretary To Government
Energy Department, Fort St.George,
Chennai-600 009

2.The Chairman And Managing
Director
Tnpdcl Ltd, 144, Anna Salai,
Chennai-600 002

3.The Superintending Engineer
Virudhunagar Electricity Distribution
Circle, Tnpdcl, Virudhunagar

Respondent(s)

PRAYER

Writ petition filed under Article 226 of constitution of India for the issue 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.Sc.No.039094390542 as per the orders of the Honble Supreme court of

India, New delhi on 31.8.2012 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., and pass orders.

PRAYER

Writ petition filed under Article 226 of constitution of India for the issue 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.Sc.No.079094620260 as per the orders of the Honble Supreme court of India, New delhi on 31.8.2012 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., and pass orders.

For Petitioner(s): in both WPs	Mr.R.S. Pandiyaraj
For Respondent(s): in both WPs	Mr.E.Veda Bagath Singh Special Government Pleader for R1 Mr.L.Jai venkatesh Standing counsel for R2 and R3

COMMON ORDER

These writ petitions have been filed for the issue of writ of Mandamus forbearing the respondents 2 and 3 from demanding and collecting tax on maximum demand charges from the petitioners.

2. It is brought to the notice of this Court that a batch of Special Leave petitions are pending before the Hon'ble Supreme Court and the Hon'ble Supreme Court has passed an interim order dated 31.08.2012, restraining the respondents from taking any coercive steps for disconnecting supply of electricity subject to the petitioners paying all the charges/dues except the tax calculated on the basis of maximum demand.

3. This Court had an occasion to deal with a similar issue in WP No.19104 of 2020 and final orders were passed on 17.02.2021. The relevant portions in the order are extracted hereunder :-

> ***5. Mr.N.Damodaran, learned Standing Counsel, who took notice on behalf of the respondents would submit that by following the orders of the Hon'ble Supreme Court, a Division Bench of this Court has disposed of issue on the following terms:-***
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> ***"In view of the issue raised in the present writ appeal / writ petition being settled against the appellant / petitioner in terms of the Division Bench judgment in W.P.Nos. 159 of 2008 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 respondent 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 appeal and writ petition be disposed of in terms aforesaid, with the agreement that the ultimate fate of the matter before the Hon'ble Supreme Court would also govern the present appellant and the writ petitioner and the same interim order would continue to enure for the benefit of the writ appeal and writ petitioner during the pendency of the Special Leave Appeals.

2. Writ Appeal and Writ Petition, accordingly, stand disposed of. No costs. Consequently, W.A.M.P.No. 969 of 2004 stands closed."

6. On the issue of collecting tax on maximum demand charges from the petitioner in the High Tension Service Connection, the Hon'ble Supreme Court and a Division Bench of this Court has already issued a direction, restraining the respondents from taking any coercive steps for disconnecting supply of electricity to the premises of the petitioner subject to the petitioner paying all the charges / dues except tax calculated on

the basis of maximum demand.

4. The above order will also enure to the benefit of the petitioners. In view of the same, these writ petitions are disposed of in terms of the interim order passed by the Hon'ble Supreme Court and the subsequent Hon'ble Division Bench order passed in W.A No.547 of 2004 dated 02.06.2015. No costs. Consequently, the connected miscellaneous petitions are closed.

07-07-2025

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

To

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Rep By Its Secretary To Government
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Director
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N.ANAND VENKATESH J.

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