



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14-08-2025

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THE HONOURABLE MR JUSTICE N. ANAND VENKATESH

WP No. 30689 of 2025

AND

WP NO. 30694 OF 2025, WP NO. 30699 OF 2025,

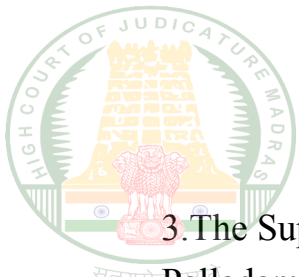
1. M/s.Kandan Spinning Mills
Htsc No.039094390639
S.F.635 Nochivalasu Pirivu,
Monganallam Palayam Road,
Kannivadi, Dharapuarm Taluk,
Tiruppur,
Repd By Its Authorised Signatory
Prasad Lingasamy

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
TANGEDGO Ltd,
144, Anna Salai, Chennai-600 002



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

Respondent(s)

WP No. 30694 of 2025

1. M/s.Paramount Textile Mills Pvt Ltd
HTSC No.059094520040, No.108/111,
Sedapatti Road, Thirali,
Thirumangalam, Madurai-626712,
Repd By Its Accounts Manager
E.Thangapani

Petitioner(s)

Vs

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

2.Tamilnadu Power Distribution
Corporation Ltd(TNPDCL)
Rep By Its Chairman, NPKRR
Maaligai, 144, Anna Salai, Chennai-
600 002

3.The Superintending Engineer
Madurai Electricity Distribution Circle,
Tamilnadu Power Distribution
Corporation Ltd(TNPDCL), Madurai



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Respondent(s)

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WP No. 30699 of 2025

1. M/s.Shree Sarvaloka Textiles Pvt Ltd
HTSC No. 079094620473,
0983/2, Sevlaur Village,
Sivakasi Taluk, Virudhunagar, Repd By
Its Accounts Manager E.Thangapani

Petitioner(s)

Vs

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

2.Tamilnadu Power Distribution
Corporaitn Ltd(tnpsc)
Rep By Its Chairman, NPKRR
Maaligai,
144, Anna Salai, Chennai-600 002

3.The Superintending Engineer
Virudhunagar Electricity Distribution
Circle, Tamiladu Power Distribution
Corporation, Ltd (TNPDC),
Virudhunagar,

Respondent(s)

WP No. 30689 of 2025

PRAYER

Forbearing the 2nd and 3rd respondents from demanding and collecting the tax



on maximum demand charges from the petitioner in H.T.Sc.No.039094390639 as per the orders of the Hon'ble 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.

WP No. 30694 of 2025

PRAYER

Forbearing the 2nd and 3rd respondents from demanding and collecting the tax on maximum demand charges from the petitioner in H.T.Sc.No.059094520040 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.

WP No. 30699 of 2025

PRAYER

Forbearing the 2nd and 3rd respondents from demanding and collecting the tax on maximum demand charges from the petitioner in H.T.Sc.No.079094620473 as per the orders of the Hon'ble 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.

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For Petitioner(s): Mr.R.S. Pandiyaraj

For Respondent: Mr.E.Vedabagath Singh
Special Government Pleader for R1
Mr.L.Jaivenkatesh
Standing Counsel for R2&3

WP No. 30694 & 30699 of 2025

For Petitioner(s): Mr.R.S. Pandiyaraj

For Respondent: Mr.E.Vedabagath Singh
Special Government Pleader for R1



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Mr.S.Madhusudhanan
Standing Counsel for R2&3

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



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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, if any, are closed.

14-08-2025

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Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



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Madurai Electricity Distribution Circle,
Tamilnadu Power Distribution
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N.ANAND VENKATESH J.

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