



W.P.No.32733 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

DATED: 28.08.2025

CORAM :

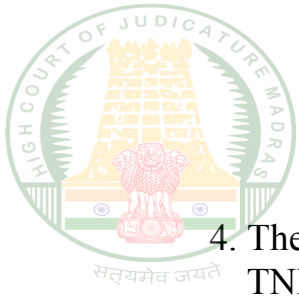
THE HON'BLE MR. JUSTICE N.ANAND VENKATESH

W.P.No.32733 of 2025

M/s Thenpandian Spinning Mills India P.Ltd.,
HTSC 049094370422
SF No.144,145,146 & 147 Marurpatti Road
Avalnaickenpatti (Via)
Sellappampatti Village
Namakkal rep.by its
Authorized Signatory Raja S .. Petitioner

v.

1. State of Tamil Nadu
rep by the Secretary to Government
Energy Department
Secretariat, Fort St.George
Chennai 600 009
2. The Chief Electrical Inspector to the Government
Thiru-Vi-Ka Industrial Estate
Guindy, Chennai 600 032
3. Tamil Nadu Generation and Distribution
Corporation Limited (TANGEDCO)
rep by its Chairman & Managing Director
144, Anna Salai, Chennai 600 002



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4. The Superintending Engineer
TNPDC
Namakkal Electricity Distribution Circle
Namakkal

.. Respondents

Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus, calling for the records of the 1st respondent comprised in G.O.(Ms.) No.55 Energy (D2) Department dated 20.10.2021 and quash the same as arbitrary, illegal and is violative of the provisions of the Tamil Nadu Tax on Consumption or Sale of Electricity Tax, 2003 and consequently forbear the respondents, their officers, employees, subordinates, agents, men or any other persons claiming and/or acting under them from in any manner levying E.Tax on the power purchased from Indian Energy Exchange/Power Exchange.

For Petitioner :: Mr.R.S.Pandiyaraj

For Respondents :: Mr.E.Vijay Anand
Additional Government Pleader
for R1
Mr.L.Jaivenkatesh
Standing Counsel for R2 to R4

ORDER

This writ petition has been filed challenging G.O.(Ms.)No.55 dated 20.10.2021 and for a consequential direction to the respondents not to demand or collect any electrical tax for the power purchased from Indian Energy Exchange Limited (IEX).



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2. Heard the respective learned counsel appearing for the parties.

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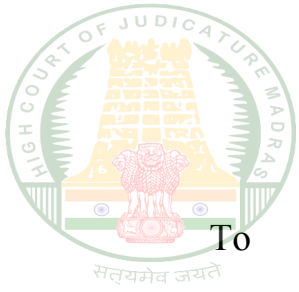
3. The issue involved in the present writ petition was earlier considered in a batch of writ petitions in W.P.Nos.4871 of 2022 etc., dated 09.06.2025, wherein this Court had quashed the G.O.(Ms.)No.55 dated 20.10.2021 and it is stated that the order has become final insofar as quashment of this Government Order is concerned and no appeal has been filed.

4. In view of the above, it will suffice if the above order is followed and the present writ petition is disposed of in terms of the earlier order passed by this Court in W.P.Nos.4871 of 2022 etc., dated 09.06.2025. Consequently, W.M.P.Nos.36647, 36649, 36651 of 2025 are closed. No costs.

Index : yes/no
Neutral citation : yes/no

28.08.2025

ss



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To

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1. The Secretary to Government
Energy Department
Secretariat, Fort St.George
Chennai 600 009
2. The Chief Electrical Inspector to the Government
Thiru-Vi-Ka Industrial Estate
Guindy, Chennai 600 032
3. The Chairman & Managing Director
Tamil Nadu Generation and Distribution
Corporation Limited (TANGEDCO)
144, Anna Salai, Chennai 600 002
4. The Superintending Engineer
TNPDC
Namakkal Electricity Distribution Circle
Namakkal



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N.ANAND VENKATESH,J.

SS

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