



WP No. 34998 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-09-2025

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THE HONOURABLE MR JUSTICE M.DHANDAPANI

**WP No. 34998 and 35001 of 2025 and
WMP NO. 39140 & 39145 of 2025**

W.P.No.34998 of 2025

1. S.D.M.Cot Spin India Pvt Ltd
HTSC NO. 039094390292 SF NO.
380/4c MANGALAM ROAD,
PALLADAM, TIRUPUR, REP
AUTHORISED SIGNATORY K
RAMACHANDRAN

Petitioner(s)

Vs

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

2. Tamilnadu Power Distribution
Corporation Limited,
Rep By Chairman, Npkrr Maligai,
144 Anna Salai, Chennai

3. Superintending Engineer
Palladam Electricity Distribution
Circle, Taminadu Powr Distribution
Corporation Limited, Palladam

Respondent(s)



WP No. 35001 of 2025

1. m/s S.D.M.COT SPIN INDIA PVT

LTD UNIT II

Htsc No. 059094500494, 6/153

Madurai Raod, Silukuvarpatti Village,
Nilakottai Taluk Dindigul 624 215.

Repby Authorised Signatory K
Ramachandran

Petitioner(s)

Vs

1. State Of Tamilnadu

Rep By Secretary To Government,
Energy Department, Fort St George,
Chennai 600 009.

2.Tamilnadu Power Distribution

Corporation Limited,
Rep By Chairman, Npkrr Maligai,
144 Anna Salai, Chennai

3.Superintending Engineer

Dindigul Electricity Distribution
Circle, Tamilnadu Power Distribution,
Corporation Limited, Dindigul

Respondent(s)

PRAYER in WP No. 34998 of 2025: This petition is filed under Article 226 of Constitution of India, to issue a writ of mandamus forbearing the 2nd and 3rd respondent from demanding and collecting the tax on maximum demand charges from the petitioner in HT.Sc No. 039094390292 as per the order of the Honourable Supreme Court of india new Delhi on 31.08.2012 in SLP (C) no. 24993/2012 and 25522/2012 etc batch in M/s. Sri Krishna Alloys and ETC Vs union of india an others etc.



PRAYER in WP No. 35001 of 2025; J This petition is filed under Article 226 of Constitution of India, to issue a writ of mandamus forbearing the 2nd and 3rd respondent from demanding and collecting the tax on maximum demand charges from the petitioner in HT.Sc No. 059094500494 as per the order of the Honourable Supreme Court of india new Delhi on 31.08.2012 in SLP (C) no. 24993/2012 and 25522/2012 etc batch in M/s. Sri Krishna Alloys and ETC Vs union of india an others etc.

For Petitioner(s): Mr.R.S. Pandiyaraj
in all the petitions

For Respondent: Mr.A.M.Annadurai, GA R1
in both the petitions
Mr.Jaivenkatesh fir TNEB
in W.P.no.34998 of 2025
Mr.S.Madhusudanan for TNEB
in W.P.no.35001 of 2025

COMMON ORDER

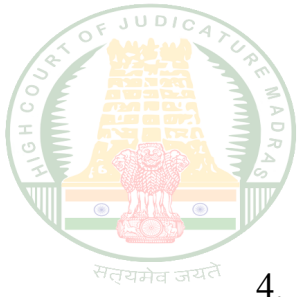
Writ Petitions are filed seeking a direction to forbear the 2nd and 3rd Respondents from demanding and collecting tax on maximum demand charges from the Petitioners in H.T.Sc.No.544 and H.T.Sc.No.073, respectively, as per the order dated 31.08.2012 passed by the Apex Court in S.L.P.(C) No.24993 of 2012 and 25522 of 2012, etc. batch in the case of M/s.Sri Krishna Alloys vs. Union of India.

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



3. When the matter is taken up for hearing, learned counsel for the Petitioners submitted that, the issue involved in the present Writ Petitions is squarely covered by the order dated 25.07.2019 passed by this Court in W.P.No.21902 of 2019. For better appreciation, relevant portion of the said order is extracted hereunder:

“3. The issue raised in the present Petition is being settled against the Petitioner in terms of the Division Bench judgment in W.P.Nos.159 of 2008 and 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 (Civil) Nos.24685 to 24719 of 2012, dated 31.08.2012, with an interim direction restraining the Respondents therein 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 Petition be disposed of in the terms aforesaid, with the agreement that the ultimate fate of the matter before the Hon'ble Supreme Court would also govern the present petitioner and the same interim order would continue to enure for the benefit of the Writ Petitioner during the pendency of the Special Leave Appeals.”



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4. As the said interim order passed by the Apex Court governs the Writ Petitioners herein, **the above Writ Petitions are disposed of in terms of the similar order passed by this Court.** No costs. *Consequently, connected W.M.P.Nos.16152 and 16153 of 2019 in W.P.No.16508 of 2019 and W.M.P.Nos.16155 and 16156 of 2019 in W.P.No.16515 of 2019 are closed.*

12-09-2025

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Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

To

1.State Of Tamilnadu

Rep By Secretary To Government,
Energy Department, Fort St
George, Chennai 600 009.

2.Tamilnadu Power Distribution

Corporation Limited,
Rep By Chairman, Npkrr Maligai,
144 Anna Salai, Chennai



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M.DHANDAPANI J.
rli

3. Superintending Engineer

Dindigul Electricity Distribution Circle,
Tamilnadu Power Distribution,
Corporation Limited, Dindigul

4. Superintending Engineer

Palladam Electricity Distribution Circle,
Tamilnadu Power Distribution Corporation Limited,
Palladam

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