



W.P. No.38952 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED: 15.10.2025

CORAM:

THE HON'BLE MR. JUSTICE M. DHANDAPANI

W.P. No.38952 of 2025

and

W.M.P. No.43603 of 2025

M/s. Dharshini Impex Pvt Ltd
Rep. by its Managing Director
S. Dhanaraj

... Petitioner

VS.

1. The State of Tamil Nadu,
Rep by its Secretary to Government,
Energy Department,
Fort St. George,
Chennai - 600 009.

2. Tamil Nadu Power Distribution
Corporation Limited (TNPDCCL)
Rep. by its Chairman,
NPKRR Maaligai,
144, Anna Salai,
Chennai - 600 002.

3. The Superintending Engineer,
Coimbatore/Metro Electricity Distribution Circle.
Tamil Nadu Power Distribution
Corporation Limited (TNPDCCL)
COIMBATORE

... Respondents



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Prayer : Writ Petition filed under Article 226 of the Constitution of India praying to issue 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.039094350467, 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 & Etc. Vs. Union of India and others etc. and pass such further or other orders as this Hon'ble Court may deem fit and proper in the circumstances of the case and thus render justice.

For petitioner : Mr.M. Saravanakumar
For respondents : Mr.P. Ganesan
Addl.Govt. Pleader for R1
Mr.L. Jaivenkatesh
for RR2 & 3

ORDER

Mr.P. Ganesan, learned Additional Government Pleader takes notice for the 1st respondent and Mr.L. Jaivenkatesah, learned counsel takes notice for the respondents 2 and 3.

2. By consent of both the parties, this writ petition is taken up for final disposal at the admission stage itself.

3. This writ petition has been filed seeking for a direction to forbear the 2nd and 3rd respondents from demanding and collecting the Tax on maximum demand charges from the petitioner in H.T. Sc. No.039094350467 as per the

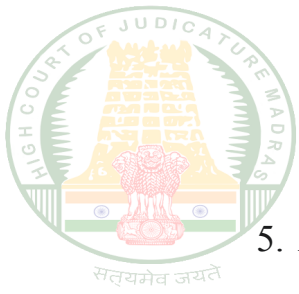


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orders of the Honourable Supreme Court of India, New Delhi on 31.8.2012 in
WEB SLP(C) No. 24993 of 2012 and 25522 of 2012 etc. Batch in M/s. Sri Krishna
Alloys and Etc. Vs. Union of India and others etc.

4. When the matter is taken up for hearing, learned counsel for the petitioner submitted that, the issue involved in the instant writ petition 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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5. As the said interim order passed by the Hon'ble Apex Court governs

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the writ petitioner herein, the above writ petition is disposed of in terms of the said order passed by this Court. No costs. Consequently, connected miscellaneous petition is closed

15.10.2025

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Index:Yes/No

Speaking/Non-speaking order

Neutral Citation : Yes/No

vsi2

To

1. The Secretary to Government,
The State of Tamil Nadu,
Energy Department,
Fort St. George,
Chennai-600 009.

2. The Chairman,
Tamil Nadu Power Distribution
Corporation Limited (TNPDCCL)
NPKRR Maaligal,
144, Anna Salai
Chennai - 600 002.

3. The Superintending Engineer,
Coimbatore/Metro Electricity Distribution Circle,
Tamil Nadu Power Distribution
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