



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-11-2025

CORAM

THE HONOURABLE MR JUSTICE M.DHANDAPANI

**WP No. 43754, 43757 & 43761 of 2025
and WMP NO. 48869, 48852, 48854, 48856, 48859, 48860,
48862, 48867 and 48868 of 2025**

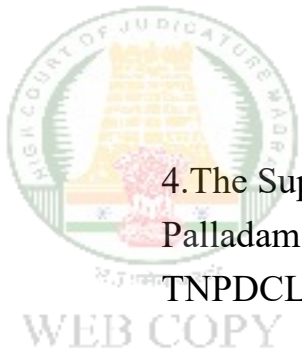
WP No. 43754 of 2025;

M/s.Kumaran Textiles
Htsc No.039094390485,
244/1,Mangalam Road,
Ammapalayam Pirivu,
Palladam-641664,
Repd By Its Authorised Signatory
Kandhakumar

Petitioner(s)

Vs

1. State of Tamilnadu
Rep by the Secretary to Government, Energy
Department,
Secretariat, Fort St.George,
Chennai-600 009.
- 2.The Chief Electrical Inspector to Government
Thiru.Vi.Ka Industrial Estate,
Guindy, Chennai-600 032
- 3.The Chairman
Tamilnadu Power Distribution Corporation Ltd,
144, Anna Salai, Chennai-600 002



4.The Superintending Engineer
Palladam Electricity Distribution Circle,
TNPDC, Palladam.

Respondent(s)

WP No. 43757 of 2025;

1. M/s.KRG Textile Mills Private Ltd
Unit 4, Htsc No.039094390853
SF No.129/3B,K Ayyampalayam,
Palladam, Tiruppur Dist 641 662,
Repd Its By Its Manager, Vadivel

Petitioner(s)

Vs

1. State of Tamilnadu
Rep by the Secretary to Government,
Energy Department, Secretariat,
Fort St.George, Chennai-600 009.

2.The Chief Electrical Inspector to Government
Thiru.Vi.Ka Industrial Estate,
Guindy, Chennai-600 032.

3.The Chairman
Tamilnadu Power Distribution Corporation Ltd,
144, Anna Salai, Chennai-600 002

4.The Superintending Engineer
Palladam Electricity Distribution Circle,
TNPDC, Palladam

Respondent(s)



WP No. 43761 of 2025

1. M/s.PKM Swami Hatchery Pvt Ltd
HTSC No.039094390213,
Reg Office 6/67-A Nathappalayam,
Mulanur Via, Dharapuram Taluk,
Tiruppur-638109, Repd By Its
Authorised Signatory Pradeep

Petitioner(s)

Vs

1. State of Tamilnadu
Rep by the Secretary to Government, Energy
Department, Secretariat,
Fort St.George, Chennai-600 009.
- 2.The Chief Electrical Inspector to Government
Thiru.Vi.Ka Industrial Estate,
Guindy, Chennai-600 032.
- 3.The Chairman
Tamilnadu Power Distribution Corporation Ltd,
144, Anna Salai, Chennai-600 002.
- 4.The Superintending Engineer
Palladam Electricity Distribution Circle,
TNPDC, Palladam.

Respondent(s)

PRAYER in WP No. 43754 of 2025; Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records of the 1st respondent comprised in G.O.(Ms)No.121, Energy (B1)Department, dated 23.12.2010 and published in Tamilnadu Government Gazette No.3, dated 26.1.2011 and quash the same as arbitrary, illegal and is



violative of the provisions of the Tamilnadu Tax on consumption or sale of Electricity Act 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 from including the E-Tax component on captive generating plants.

PRAYER in WP No. 43757 of 2025; Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records of the 1st respondent comprised in G.O.(Ms)No.121, Energy (B1)Department, dated 23.12.2010 and published in Tamilnadu Government Gazette No.3, dated 26.1.2011 and quash the same as arbitrary, illegal and is violative of the provisions of the Tamilnadu Tax on consumption or sale of Electricity Act 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 from including the E-Tax component on captive generating plants.

PRAYER in WP No. 43761 of 2025; Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records of the 1st respondent comprised in G.O.(Ms)No.121, Energy (B1)Department, dated 23.12.2010 and published in Tamilnadu Government Gazette No.3, dated 26.1.2011 and quash the same as arbitrary, illegal and is violative of the provisions of the Tamilnadu Tax on consumption or sale of Electricity Act 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 from including the E-Tax component on captive generating plants.

For Petitioner(s): Mr.R.S. Pandiyaraj
In all the writ petitions
For Respondent: Mr.P.Ganesan, AGP R1
Mr.L.Jaivenkatesh, RR2 to 4
In all the writ petitions

COMMON ORDER

Since the issue involved in all the writ petitions are one and the same, all the writ petitions are disposed by way of this common order. The writ petitions have been filed challenging the demand of self generation tax on the units generated through the petitioners captive generating plants.

2.The learned counsel appearing for the petitioners submitted that the petitioners are captive power generators and the Government decided to impose tax by invoking the power available under G.O.(Ms.) No.121 Energy (B1) Department dated 23.12.2010. The learned counsel further submitted that some of the captive generating companies filed W.P.Nos.4871 of 2022 etc., batch challenging G.O.(Ms.) No.55 Energy (D2) Department dated 20.10.2021 and G.O.(Ms.) No.121 Energy (B1) Department dated 23.12.2010 and this Court vide order dated 09.06.2025 quashed the Government Order in G.O.(Ms.) No.55 Energy (D2) Department dated 20.10.2021 and upheld the Government Order in



G.O.(Ms.) No.121 Energy (B1) Department dated 23.12.2010. Aggrieved by the upholding of G.O.(Ms.) No.121 one of the petitioners therein filed writ appeal in W.A.No.2633 of 2025 and the Hon-ble Division Bench of this Court on 29.08.2025 passed the following interim order in the said writ appeal:

"Here shall be an order of interim injunction restraining the respondent TANGEDCO from collecting electricity tax in respect of captive generation and consumption of the present appellant. It is also made clear that due to non-payment of such tax, electricity connection of this appellant shall not be disconnected, until further orders."

3.The learned counsel appearing for the petitioners further submitted that since interim injunction has been granted by the Hon'ble Division Bench of this Court in respect of G.O.(Ms.) No.121 Energy (B1) Department dated 23.12.2010 in W.A.No.2633 of 2025, this Court may dispose of these writ petitions by granting the same relief to the petitioners herein, however, if the appellant in W.A. No.2633 of 2025 loses the case before the Hon-ble Division Bench of this Court, the petitioners herein are ready to pay the tax arrears as on date to the respondents.

4.In view of the above undertaking given by the learned counsel appearing for the petitioners, this Court extends the benefit of the interim order



granted by the Hon-ble Division Bench of this Court in W.A.No.2633 of 2025, to the petitioners herein. It is made clear that if the appellant in W.A.No.2633 of 2025, loses the case before the Hon-ble Division Bench of this Court, the petitioners herein have to pay the tax arrears as on date to the respondents.

5.The writ petitions are disposed of with the above observations and directions. No costs. Consequently, connected miscellaneous petition are also closed.

12-11-2025

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Index:Yes/No

Speaking/Non-speaking order

Internet:Yes

Neutral Citation:Yes/No



WP No. 43754 of 2025



M.DHANDAPANI J.
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To

1.State Of Tamilnadu

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

2.The Chief Electrical Inspector To
Government

Thiru.Vi.Ka Industrial Estate, Guindy,
Chennai-600 032

3.The Chairman

Tamilnadu Power Distribution
Corporation Ltd, 144, Anna Salai,
Chennai-600 002

4.The Superintending Engineer

Palladam Electricity Distribution
Circle, Tnpdcl, Palladam

WP No. 43754, 43757 and 43761 OF 2025

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