



W.P.No.44004 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.11.2025

CORAM:

THE HON'BLE MR.JUSTICE M.DHANDAPANI

W.P.Nos.44004, 44007 & 44010 of 2025

and

W.M.P.Nos.49118 to 49120, 49121 to 49123 & 49124 to 49126 of 2025

1.M/s.Swami Chickens (P) Ltd.,
HTSC No.039094390207
S.F.No.205-1B, Nathappalayam,
Pramiyam Road, Mulanur-638 106,
Tiruppur-638 106.

Rep. by its Authorized Signatory M.Pradeep

... Petitioner in W.P.No.44004 of 2025

2.M/s.Sakthi Masala (P) Ltd.,
HTSC No.049094260216
S.F.No.1041/2,3,4 ; 1050/4,6,8; 1051/5,
Perundurai Taluk, No.76, Perumapalayam,
Kanjikoil Via, Nasiyanur-Erode

Rep. by its Authorized Signatory R.Rajasekaran

... Petitioner in W.P.No.44007 of 2025

3.M/s.Swami Feeds (P) Ltd.,
HTSC No.089094210705
Office at 324/2-C, Nathappalayam,
Mulanur, Dharapuram Taluk,
Tiruppur District -638 106.



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Rep. by its Authorized Signatory M.Pradeep

... Petitioner in W.P.No.44010 of 2025

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Vs.

1.The State of Tamil Nadu

rep. by its Secretary to Government,
Energy Department,
Secretariat, Fort St. George,
Chennai-600 009.

... R1 in all W.Ps.

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

... R2 in all W.Ps.

3.The Chairman,
Tamil Nadu Power Distribution Corporation
Ltd., (TNPDC),
144, Anna Salai,
Chennai-600 002.

... R3 in all W.Ps.

4.The Superintending Engineer,
Palladam Electricity Distribution Circle,
Tamil Nadu Power Distribution
Corporation Ltd., (TNPDC),
Palladam.

... R4 in W.P.No.44004 of 2025

5.The Superintending Engineer,

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Erode Electricity Distribution Circle,
Tamil Nadu Power Distribution
Corporation Ltd., (TNPDC),
Erode.

... R4 in W.P.No.44007 of 2025

6.The Superintending Engineer,
Krishnagiri Electricity Distribution Circle,
Tamil Nadu Power Distribution
Corporation Ltd., (TNPDC),
Krishnagiri.

... R4 in W.P.No.44010 of 2025

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus, calling for the records of the first respondent comprised in G.O.(Ms) No.121, Energy (B1) Department dated 23.12.2010 and published in Tamil Nadu Government Gazette No.3, dated 26.01.2011 and quash the same as arbitrary, illegal and is violative of the provisions of the Tamil Nadu 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 E-Tax component on Captive Generating Plants.



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For Petitioner : Mr.R.S.Pandiyaraj
in all WPs.

For Respondent-1 : Ms.S.Anitha, SGP
in all Wps.

For Respondent : Mr.L.Jai Venkatesh
Nos.2 to 4 in WP.44004/2025

For Respondent : Mr.I.Syed Sibghathulla
Nos.2 to 4 in WP.44007/2025

For Respondent : Mr.S.Madhusudhanan
Nos.2 to 4 in WP.44010/2025

COMMON ORDER

The order of the first respondent comprised in G.O.(Ms) No.121, Energy (B1) Department dated 23.12.2010 and published in Tamil Nadu Government Gazette No.3, dated 26.01.2011, is put under challenge in these Writ Petitions. Further, the petitioner in all these petitions has sought for a direction to 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 E-Tax component on Captive Generating Plants.



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2. Heard the learned counsels on either side. With the consent of both sides, these Writ Petitions are taken up for hearing at the admission stage itself.

3. 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



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29.08.2025 passed the following interim order in the said writ appeal:

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“There 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.”

4. 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.



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5. 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.

6. The Writ Petitions are disposed of with the above observations and directions. Consequently, connected Miscellaneous Petitions are also closed. There shall be no orders as to costs.

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Index: Yes/No

NCC : Yes/No

Order : Speaking/Non Speaking

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To

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- 1.The Secretary to Government,
State of Tamil Nadu,
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,
Tamil Nadu Power Distribution Corporation
Ltd., (TNPDC),
144, Anna Salai,
Chennai-600 002.
- 4.The Superintending Engineer,
Palladam Electricity Distribution Circle,
Tamil Nadu Power Distribution
Corporation Ltd., (TNPDC),
Palladam.
- 5.The Superintending Engineer,
Erode Electricity Distribution Circle,
Tamil Nadu Power Distribution
Corporation Ltd., (TNPDC),
Erode.



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6.The Superintending Engineer,
Krishnagiri Electricity Distribution Circle,
Tamil Nadu Power Distribution
Corporation Ltd., (TNPDC),
Krishnagiri.



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