



WP Nos. 44185, 44187 & 44188
of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14-11-2025

CORAM

THE HONOURABLE MR JUSTICE M.DHANDAPANI

**WP Nos. 44185, 44187 & 44188 of 2025
& WMP.Nos.49312, 49313, 49314, 49317,
49318, 49319, 49320, 49321 & 49322 of 2025**

M/s.Swami Feeds (P) Ltd.,
HTSC No.039094390778, 324/2-C
Nathappalayam, Mulanur, Dharapuram
Taluk, Tirupur - 638 106,
Repd by its Authorised Signatory
Pradeep

Petitioner in
WP/44185/2025

M/s.Sakthi Masala (Pvt) Ltd.,
HTSC No.049094260566,
S.F.No.141/3,4,5,6,7
Mamarathupalayam Gangapuram
Erode repd. by its
Authorised Signatory R.Rajasekaran

Petitioner in
WP/44187/2025

M/s.Swami Chickens Pvt Ltd.,
HTSC No.059094500482
S.F.No.205-1B, Nathappalayam,
Pramiyam Road, Mulanur – 638 106,



WEB COPY

Tirupur – 638 106,
Repd., by its Authorized Signatory
M.Pradeep.

WP Nos. 44185, 44187 & 44188
of 2025



Petitioner in
WP/44188/2025

Vs

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

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

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

5.The Superintending Engineer
Erode Electricity Distribution Circle,

Respondents 1 to 3
in all WPs

4th Respondent in
WP/44185/25



TNPDCL, Erode.

WP Nos. 44185, 44187 & 44188
of 2025



4th Respondent in
WP/44187/2025

6. The Superintending Engineer
Dindigul Electricity Distribution Circle,
TNPDCL,
Dindigul

4th Respondent in
WP/44188/25

COMMON PRAYER

This Writ Petition is filed under Article 226 of the Constitution of India, seeking for 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 26.01.2011 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 the E-Tax component on Captive Generating Plants.

For Petitioner(s): Mr.M.Saravana Kumar

For Respondent(s): Mrs.S.Anitha,
Special Government Pleader
for R1 in all the Wps
Mr.L.Jaivenkatesh
for RR2 to 4 in WP/44185/25
Mr.Syed Sibghatulla
for RR2 to 4 in WP/44187/25
Mr.S.Madhusudhanan,
for RR2 to 4 in WP/44188/25

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:

"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."

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.



WEB COPY

WP Nos. 44185, 44187 & 44188
of 2025



14-11-2025

Tsg

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



To
WEB COPY

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

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

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

5.The Superintending Engineer
Erode Electricity Distribution Circle,
TNPDC, Erode.

6.The Superintending Engineer
Dindigul Electricity Distribution Circle,
TNPDC,
Dindigul



WEB COPY

WP Nos. 44185, 44187 & 44188
of 2025



M.DHANDAPANI J.

Tsg

**WP Nos. 44185, 44187 &
44188 of 2025**



WEB COPY

WP Nos. 44185, 44187 & 44188
of 2025



14-11-2025