



W.P. Nos.45352, 45396
and 45400 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED: 24.11.2025

CORAM:

THE HON'BLE MR. JUSTICE M. DHANDAPANI

W.P. Nos.45352, 45396 and 45400 of 2025

and

W.M.P. Nos.50511, 50513, 50515, 50576, 50577, 50579, 50582,
50586 and 50587 of 2025

In W.P. No.45352 of 2025

Swami Feeds P. Ltd.,
HTSC No.039094390222
Rep. by its Authorised Signatory
M. Pradeep

... Petitioner

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.



W.P. Nos.45352, 45396
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3. The Chairman,
Tamil Nadu Power Distribution
Corporation Ltd.,
144, Anna Salai,
Chennai – 600 002.

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

... Respondents

In W.P. No.45396 of 2025

Swami Feeds P. Ltd.,
HTSC No.059094500531
Rep. by its Authorised Signatory
M. Pradeep

... Petitioner

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,
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W.P. Nos.45352, 45396
and 45400 of 2025

Chennai – 600 032.

WEB COPY

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

4. The Superintending Engineer,
Dindigul Electricity Distribution Circle,
TNPDC, Ltd.,
Dindigul.

... Respondents

In W.P. No.45400 of 2025

M/s.Swami Chickens Pvt. Ltd.,
HTSC No.059094500541
Rep. By its Authorised Signatory
M. Pradeep.

... Petitioner

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.



W.P. Nos.45352, 45396
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3. The Chairman,
Tamil Nadu Power Distribution
Corporation Ltd.,
144, Anna Salai,
Chennai – 600 002.

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

... Respondents

Common Prayer : Writ Petitions filed under Article 226 of the Constitution of India praying to issue 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 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 the E-Tax component on Captive Generating Plants.

For petitioner in all W.P.s	: Mr.M. Saravana Kumar
For R1 in all W.P.s	: Ms.S. Anitha



W.P. Nos.45352, 45396
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Spl. Govt. Pleader

For RR2 to 4 in

W.P. No.45352 of 2025 : Mr.L. Jaivenkatesh

For RR2 to 4 in

W.P. Nos.45396

and 45400 of 2025 : Mr.S. Madhusudhanan

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

5/10



W.P. Nos.45352, 45396
and 45400 of 2025

vide order dated 09.06.2025 quashed the Government Order in G.O.(Ms.) No.55

WEB COPY

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



W.P. Nos.45352, 45396
and 45400 of 2025

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 closed.



W.P. Nos.45352, 45396
and 45400 of 2025
24.11.2025

WEB COPY

Index:Yes/No

Speaking/Non-speaking order

Neutral Citation : Yes/No

vsi2

To

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,
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Tamil Nadu Power Distribution
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8/10



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M. DHANDAPANI, J.

vsi2



WEB COPY



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