



WEB COPY



W.P. Nos.46283 & 46288 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.11.2025

CORAM:

THE HON'BLE MR. JUSTICE M.DHANDAPANI

W.P. Nos.46283 & 46288 of 2025

and

W.M.P. Nos.51632 & 51635 of 2025

W.P.No.46283 of 2025

M/s.Sakthi Masala (Pvt) Ltd

HTSC No.049094260566

S.F.No.141/3, 4,5,6,7 Manarathupalayam

Gangapuram-Erode

repd.its Authorised Signatory R.Rajasekaran

... 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



W.P. Nos.46283 & 46288 of 2025

Chennai - 600 002.

3. The Superintending Engineer,
Erode Electricity Distribution Circle,
Tamil Nadu Power Distribution
Corporation Limited (TNPDCCL)
Erode .

... Respondents

Prayer in W.P.No.46283 of 2025: 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.049094260566, 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.

W.P.No.46288 of 2025

M/s.Ace Tex,
S.f.No.308-310, Thalakkurai Village,
Zamin Muthur (Po),
Pollachi-642 005.
Repd.by its Authorized Signatory
N.Satheeshkumar

... Petitioner

vs.



W.P. Nos.46283 & 46288 of 2025

1. The State of Tamil Nadu,
Rep. by its Secretary to Government,
Energy Department,
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2. Tamil Nadu Power Distribution
Corporation Limited (TNPDCCL)
Rep. by its Chairman,
NPKRR Maaligai,
144, Anna Salai
Chennai - 600 002.

3. The Superintending Engineer,
Udumalpet Electricity Distribution Circle,
Tamil Nadu Power Distribution
Corporation Limited (TNPDCCL)
Udumalpet.

... Respondents

Prayer in W.P.No.46288 of 2025: 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.039094340251, 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.



W.P. Nos.46283 & 46288 of 2025

For Petitioner : Mr.R.S.Pandiyaraj
(In both W.Ps)

For Respondents : Mr.I.Syed Sibghatulla
(in W.P.No.46283 of 2025)

: Mr.s.Kalaiselvan
(in W.P.No.46288 of 2025)

COMMON ORDER

Mr.Syed Sibghatulla, learned standing counsel takes notice on behalf of respondents in W.P.No.46283 of 2025. Mr.S.Kalaiselvan, learned standing counsel takes notice on behalf of respondents in W.P.No.46288 of 2025.

2. By consent of both the parties, these writ petitions are taken up for final disposal at the admission stage itself.

3. These Writ Petitions have been filed seeking for a direction to forbear the respective 2nd and 3rd respondents from demanding and collecting the Tax on maximum demand charges from the respective petitioners in H.T. Sc. Nos.049094260566 & 039094340251 as per the orders of the Honourable



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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 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



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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.”

5. As the said interim order passed by the Hon'ble Apex Court governs the writ petitioners herein, the above writ petitions are disposed of in terms of the said order passed by this Court. No costs. Consequently, connected miscellaneous petitions are closed.

27.11.2025

Index:Yes/No

Speaking/Non-speaking order

Neutral Citation : Yes/No

Nhs



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M. DHANDAPANI, J.

Nhs

To

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

2. The Chairman,
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Corporation Limited (TNPDCCL)
NPKRR Maaligai,
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Chennai - 600 002.

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