



WEB COPY



WP.No.47614 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.12.2025

CORAM

THE HONOURABLE MR. JUSTICE N. SATHISH KUMAR

WP.No.47614 of 2025

and WMP.Nos.53138, 53139 & 53141 of 2025

Sivaraj Spinning Mills P Ltd

(Weaving Division)

HTSC No.059094500268

SF No.1998, 1,2,3 Kottaiyur, Agaram Village

Thadicombu, Dindigul – 624 709

Rep by its Authorised Signatory

Mr.B.BoopathyKumaran

.. Petitioner

Versus

1. State of Tamil Nadu

Rep by the Secretary to Government

Energy Department

Secretariat, Fort St.George

Chennai – 600 009

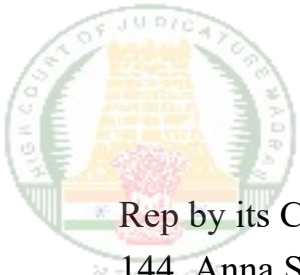
2.The Chief Electrical Inspector to the Government

Thiru-Vi-Ka Industrial Estate

Guindy, Chennai – 600 032

3.Tamil Nadu General and Distribution

Corporation Limited (TANGEDCO)



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Rep by its Chairman & Managing Director

144, Anna Salai

Chennai – 600 002

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

.. Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records of the 1st respondent comprised in G.O.(Ms).No.55 Energy (D2) Department dated 20.10.2021 and quash the same as arbitrary, illegal and is violative of the provisions of the Tamil Nadu Tax on Consumption or Sale of Electricity Tax, 2003 and consequently forbear the respondents, their officers, employees, subordinates, agents, men or any other person claiming and/or acting under them from in any manner levying E.Tax on the power purchased from Indian Energy/Exchange Power Exchange.

For Petitioner : Mr.R.S.Pandiyaraj
For Respondents : Mr.V.Jeevagiridharan for R1 & R2
Additional Government Pleader

ORDER

By consent of both parties, this writ petition is taken up for final disposal in the admission stage itself.

2. The petitioner challenges the G.O.(Ms).No.55 Energy (D2) Department dated 20.10.2021 and quash the same as arbitrary, illegal and is violative of the



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provisions of the Tamil Nadu Tax on Consumption or Sale of Electricity Tax, 2003

and consequently forbear the respondents, their officers, employees, subordinates, agents, men or any other person claiming and/or acting under them from in any manner levying E.Tax on the power purchased from Indian Energy/Exchange Power Exchange.

3. It is brought to the notice of this Court that this Court in the cases of *ARS Steels and Alloy International Pvt Ltd., vs. State of Tamil Nadu and others* made in WP.Nos.4871 of 2022 etc., (batch cases) vide common order dated 09.06.2025 has quashed the Government Order in G.O.(Ms).No.55 Energy (D2) Department dated 20.10.2021 holding that the above Government Order which aims to assign the collection of tax to the licensee, namely TANGEDO, concerning the consumption of electricity purchased through open access from Indian Energy Exchange Limited or Power Exchange India Limited, cannot be upheld as leviable under Section 3(1)(c) of the Tamil Nadu Tax on Consumption or Sale and Electricity Tax Act, 2003.



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4. Since, the very issue involved in the present writ petition was earlier considered in the above batch of writ petitions and now, it is stated that the order has become final insofar as quashment of the impugned Government order is concerned and no appeal is filed.

5. In view of the above, it will suffice if the above order is followed and the present petition is disposed of in terms of the earlier order passed by this Court in In view of the impugned Government Order is quashed by this Court in WP.Nos.4871 of 2022 etc., dated 09.06.2025. No costs. Consequently, connected miscellaneous petitions stand closed.

04.12.2025

dhk

Index :Yes/No

Internet :Yes/No



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To

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Energy Department
Secretariat, Fort St.George
Chennai – 600 009

2.The Chief Electrical Inspector to the Government
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Guindy, Chennai – 600 032

3.The Chairman & Managing Director
Tamil Nadu General and Distribution
Corporation Limited (TANGEDCO)
144, Anna Salai
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N. SATHISH KUMAR, J.

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