



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.12.2025

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THE HONOURABLE MR. JUSTICE N. SATHISH KUMAR

WP.No.48723 of 2025
and WMP.Nos.54403, 54404 and 54405 of 2025

Sivaraj Spinning Mills P Ltd
(Spinning Division)
HTSC No.059094500281
SF No.2010/1, 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)
Rep by its Chairman & Managing Director
144, Anna Salai
Chennai – 600 002

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

.. Respondents



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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.Yogesh Kannadasan
Special Government Pleader for R1 and R2

Mr.S.Madhusudhanan
Standing counsel for R3 and R4

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 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.



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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.

4. 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, 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 WP.Nos.4871 of 2022 etc., dated 09.06.2025. No costs. Consequently, connected miscellaneous petitions are closed.

12.12.2025

Index :Yes/No
Neutral Citation :Yes/No
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To

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N. SATHISH KUMAR, J.

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