IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.01.2026

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THE HONOURABLE Ms. JUSTICE P.T. ASHA

W.P.No.477 of 2026
and
WMP.No.589 of 2026

M/s.Sampurna Shree Spinning Mills (P) Ltd,
No.2/168,Avinashi Road,
Neelambur,Coimbatore 641062,
Repd.by its,Director P.Prabu ... Petitioner

Vs.

1.The State Of Tamil Nadu,
Rep By Secretary To Government,
Energy Department,
Fort St.Geroge, Chennai 600 009.

2.Tamilnadu Power Distribution
Corporation Limited (TNPDCL)
Rep By Chairman, NPKRR Maligai,
144 Anna Salai, Chennai 600 002.

3.The Superintending Engineer,
Coimbatore South Electricity Distribution Circle,
Tamilnadu Power Distribution
Corporation Limited (TNPDCL), Coimbatore.

...Respondents

Prayer:- Writ petition filed under Article 226 of the Constitution of India praying for issuance of a writ of Mandamus, forbearing the 2nd and 3rd respondents form demanding and collecting the tax on maximum demand charges from the petitioner in H.T SC.No. 039094320044, as per the orders of the Honble Supreme court of India New Delhi on 31.08.2012 in SLP (C) No.24993/2012 and 25522 of 2012 etc.Batch in M/s.Sri Krishna Alloys and Etc. Vs Union of India and others etc.

For Petitioner : Mr.R.S.Pandiyaraj

For Respondents : Mr.R.L.Karthika, , Govt. Advocate for R.1

Mr.L.Jaivenkatesh, Standing Counsel for R2 & R3.

O R D E R

This writ petition has been filed for the issue of writ of Mandamus forbearing the respondents 2 and 3 from demanding and collecting tax on maximum demand charges from the petitioner.

2. It is brought to the notice of this Court that a batch of Special Leave Petitions are pending before the Hon-ble Supreme Court and the Hon-ble Supreme Court has passed an interim order dated 31.08.2012, restraining the respondents from taking any coercive steps for disconnecting supply of electricity subject to the petitioner paying all the charges/dues except the tax calculated on the basis of maximum demand.

3. This Court had an occasion to deal with a similar issue in W.P.No.19104 of 2020 and final orders were passed on 17.02.2021. The relevant portions in the order are extracted hereunder :~

"5. Mr.N.Damodaran, learned Standing Counsel, who took notice on behalf of the respondents would submit that by following the orders of the Hon-ble Supreme Court, a Division Bench of this Court has disposed of issue on the following terms:-

"In view of the issue raised in the present writ appeal / writ petition being settled against the appellant / petitioner in terms of the Division Bench judgment in W.P.Nos. 159 of 2008 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 Appeal (Civil) Nos. 24685 to 24719 of 2012 dated 31.08.2012, with an interim direction restraining the respondent 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 appeal and writ petition be disposed of in terms aforesaid, with the agreement that the ultimate fate of the matter before the Hon-ble Supreme Court would also govern the present appellant and the writ petitioner and the same interim order would continue to enure for the benefit of the writ appeal and writ petitioner during the pendency of the Special Leave Appeals."

2. Writ Appeal and Writ Petition, accordingly, stand disposed of. No costs. Consequently, W.A.M.P.No. 969 of 2004 stands closed."

6. On the issue of collecting tax on maximum demand charges from the petitioner in the High Tension Service Connection, the Hon-ble Supreme Court and a Division Bench of this Court has already issued a direction, restraining the respondents from taking any coercive steps for disconnecting supply of electricity to the premises of the petitioner subject to the petitioner paying all the charges / dues except tax calculated on the basis of maximum demand."

4. The above order will also enure to the benefit of the petitioner. In view of the same, this writ petition is disposed of in terms of the interim order passed by the Hon'ble Supreme Court and the subsequent Hon'ble Division Bench order passed in W.A No.547 of 2004 dated 02.06.2015. No costs. Consequently, the connected miscellaneous petition is closed.

09.01.2026

(shr)
Index : Yes/No
Speaking Order: Yes/No
Neutral Citation : Yes/No

To

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