



WEB COPY



W.P.No.3017 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :04.02.2026

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THE HONOURABLE Ms. JUSTICE P.T. ASHA

W.P.No.3017 of 2026

and

WMP.No.3401 of 2026

M/.Sree Rajasekar Spinning Mills (P) Ltd.,
HTSC No.079094620134
S.Thiruvenkadapuram R.Reddiapatti,
Rajapalayam 626 136,
Virudhunagar,
Rep by its Authorized Signatory S.Murugan
Vs.

... Petitioner

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 (TNPDCCL)
Rep By Chairman, NPKRR Maligai,
144 Anna Salai, Chennai 600 002.

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

...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 from demanding and collecting the tax on maximum demand



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charges from the petitioner in H.T SC.No. 079094620134, 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.S.Lakshmipathy

For Respondents : Mr.S.Madhusudanan

1 and 3

ORDER

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.



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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 portion in the order is extracted hereunder :~

“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 as extracted above. No costs. Consequently, the connected miscellaneous petition is closed.

04.02.2026

(srn)

Index : Yes/No

Speaking Order: Yes/No

Neutral Citation : Yes/No

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To

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

2.The Chairman
Tamilnadu Power Distribution
Corporation Limited (TNPDCCL)
NPKRR Maligai,
144 Anna Salai, Chennai 600 002.

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



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