



WEB COPY

WP No. 2962 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-02-2026

CORAM

THE HON'BLE MS. JUSTICE P.T. ASHA

WP No. 2962 of 2026

and

WMP Nos.3317 & 3319 of 2026

M/s.Pallava Textiles P Ltd

27C, Sankari By-pass Road

Pallipalayam, Erode-638 002

By its authorised signatory S.P.Satheesh Kumar

..Petitioner(s)

Vs

1. The Chief Electrical Inspector to the

Government

Thiru-Vi-Ka Industrial Estate, Guindy, Chennai

600032.

2. The Electrical Inspector

LMR Arcade Road 2nd floor,

Namakkal-637 001

..Respondent(s)

Prayer:- Writ petition filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorarified Mandamus, calling for the records of the 2nd respondents order No.EDE2006/EI/NKL/ Reg.45/DR/2025 Dated 21.11.2025, and consequent order issued by the 1st respondent NO.EDE2006/CEIG/D5/2025 dated 16.12.2025 pertaining to payment of



electricity tax on consumption of electricity from petitioners Roof top solar power plant and quash the same as illegal arbitrary, without jurisdiction ultra vires the provisions of the Tamilnadu tax on consumption or Sale of Electricity Act 2003 and consequently direct the 1st and 2nd respondents to issue the electrical drawing approval and safety certificate for the effecting additional load of 500KVA after verifying compliance with the other conditions within the scope of central Electricity Authority ((Measures relating to Safety and Electric Supply) Regulation 2010.

For Petitioner(s): Mr.R.S.Pandiyaraj

For Respondent(s): Mr.V.Jeevagiridharan, AGP

ORDER

This Writ Petition has been filed for the following reliefs:-

“calling for the records of the 2nd respondents order No.EDE2006/EI/NKL/ Reg.45/DR/2025 Dated 21.11.2025, and consequent order issued by the 1st respondent NO.EDE2006/CEIG/D5/2025 dated 16.12.2025 pertaining to payment of electricity tax on consumption of electricity from petitioners Roof top solar power plant and quash the same as illegal arbitrary, without jurisdiction ultra vires the provisions of the Tamilnadu tax on consumption or Sale of Electricity Act 2003 and consequently direct the 1st and 2nd respondents to issue the electrical drawing approval and safety certificate for the effecting additional load of 500KVA after verifying compliance with the



other conditions within the scope of central Electricity Authority ((Measures relating to Safety and Electric Supply) Regulation 2010.”

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2.Heard Mr.R.S.Pandiyaraj, learned counsel for the petitioner and Mr.V.Jeevagiridharan, learned Additional Government Pleader for the respondents.

3.My attention is drawn to a batch of matters involving an identical issue, wherein the respondents have filed written submission dated 29.11.2021 to the effect that as far as the demand of E~tax consumption on electrical purchase to Indian Energy Exchange was concerned, the respondents may be permitted to proceed in accordance with law as per the provisions of the Tamil Nadu Tax on Consumption or Sale of Electricity Act, 2003, vide G.O.Ms.No.49, Energy (B1) Department, dated 12.06.2003 and G.O.Ms.No.55, Energy (D2) Department, dated 20.10.2021 and all other relevant orders.

4.The affidavit goes on to state that electricity safety certificate would be issued after verification of compliance with all other conditions, save the pendency of E~tax dues. The learned Special Government Pleader appearing for the respondents would submit that they would adopt the same course of action in the present matters as well.



5. In the interests of consistency and seeing as identical matters have been disposed, taking note of, and in line with the written submissions filed on 29.11.2021, the respondents are directed to ensure compliance with all conditions within the scope of the Central Electricity Authority (Measures relating to Safety and Electric Supply) Regulation, 2010 and grant electricity safety certificate, conditional upon the petitioner having complied with all conditions, save the payment of E-tax demand. The impugned order will stand modified to this limited extent alone.

6. This writ petition is disposed as above. No costs. Consequently, connected miscellaneous petitions are closed.

03-02-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

SHR

To

1. The Chief Electrical Inspector to the Government
Thiru-Vi-Ka Industrial Estate, Guindy, Chennai
600032.
2. The Electrical Inspector
LMR Arcade Road 2nd floor,
Namakkal-637 001



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P.T.ASHA, J.

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