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WP No.3987 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.02.2026

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THE HONOURABLE Ms. JUSTICE P.T. ASHA

**W.P.No.3987 of 2026
and W.M.P.Nos.4458, 4460 and 4461 of 2026**

M/s.Mothi Spinner Private Limited, Unit III
HTSC No.049094370519,
SF No.27/1,3 & 39/1,2,3A,3B,5,5, Anangur,
Kumarapalayam(Tk),
Namakkal District.

Represented By its Managing Director
Chandrasekaran Muthusamy

... Petitioner

Vs.

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 Government,
Thiru -Vi-Ka Industrial Estate,
Guindy, Chennai – 600 002
3. The Chairman, Tamil Nadu Power Distribution
Corporation Limited, 144, Anna Salai,
Chennai 600 002



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2. The Suprintending Engineer,
Nammakal Electricity Distribution Circle,
TNPDCCL,
Namakkal

... Respondents

PRAYER: Writ Petition 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.121 Energy (B1) Department dated 23.12.2010 and published in Tamil Nadu Government Gazette No.3 dated 26.01.2011 and quash the same as arbitrary, illegal and is violative of the provisions of the Tamil Nadu Tax on Consumption or Sale of Electricity Act 2003 and consequently forbear the Respondents, their officers, employees, subordinates, agents, men or any other persons claiming and/ or acting under them, from in any manner from including the E-Tax component on Captive Generating Plants.

For Petitioner	:	Mr. R.S.Pandiyaraj
For Respondents-1	:	Mr.S.Rajesh Government Advocate
For Respondents – 2 to 4	:	Mr.L.Jai Venkatesh Standing Counsel

ORDER

The writ petition has been filed challenging G.O.(Ms.) No.121 Energy (B1) Department dated 23.12.2010 and G.O.(Ms.) No.55 Energy (D2) Department dated 20.10.2021.



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2. The learned counsel appearing for the petitioner submitted that the Government Orders impugned in this writ petition was also challenged in W.P.Nos.4871 of 2022 etc., batch and this Court vide order dated 09.06.2025 quashed the Government Order in G.O.(Ms.) No.55 Energy (D2) Department dated 20.10.2021 and upheld the Government Order in G.O.(Ms.) No.121 Energy (B1) Department dated 23.12.2010. Aggrieved by the upholding of G.O.(Ms.) No.121 one of the petitioners therein filed writ appeal in W.A.No.2633 of 2025 and the Hon'ble Division Bench of this Court on 29.08.2025 passed the following interim order in the said writ appeal:

“There shall be an order of interim injunction restraining the respondent TANGEDCO from collecting electricity tax in respect of captive generation and consumption of the present appellant. It is also made clear that due to non-payment of such tax, electricity connection of this appellant shall not be disconnected, until further orders.”

3.The learned counsel appearing for the petitioner further submitted that since the Government Order in G.O.(Ms.) No.55 Energy (D2) Department dated 20.10.2021 has been quashed by this Court in W.P.Nos.4871 of 2022 etc., batch and interim injunction has been granted by the Hon'ble Division Bench of this



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Court in respect of G.O.(Ms.) No.121 Energy (B1) Department dated 23.12.2010

in W.A.No.2633 of 2025, this Court may therefore close this writ petition but may however, observe that the closing of this writ petition is subject to the result of the writ appeal in W.A.No.2633 of 2025.

4.The learned Government Advocate appearing for the 1st respondent and the learned Standing counsel appearing for the respondents 2 to 4 raise no serious objection to this submission.

5. Heard the learned counsel on either side.

6.The Government Orders in G.O.(Ms.) No.121 Energy (B1) Department dated 23.12.2010 and G.O.(Ms.) No.55 Energy (D2) Department dated 20.10.2021 are under challenge in this writ petition. The Government Order in G.O.(Ms.) No.55 Energy (D2) Department dated 20.10.2021 has been quashed by this Court in W.P.Nos.4871 of 2022 etc., batch and interim injunction has been granted by the Hon'ble Division Bench of this Court in respect of G.O.(Ms.) No.121 Energy (B1) Department dated 23.12.2010 in W.A.No.2633 of 2025. In the light of the orders passed in WA.No.2633 of 2025, no further orders are required to be passed in this Writ Petition except to record that the above order would be ultimately subject to the order to be passed in W.A.No.2633 of 2025.



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7. Accordingly, the writ petition is closed. No costs. Consequently, connected miscellaneous petition are also closed.

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Index : Yes/No
Speaking Order : Yes / No
srn

To

1. The Secretary to Government,
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Chennai – 600 009
2. The Chief Electrical Inspector to Government,
Thiru -Vi-Ka Industrial Estate,
Guindy, Chennai – 600 002
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