



WEB COPY

W.P.No.4986 of 2026



IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 13.02.2026

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THE HONOURABLE Ms. JUSTICE P.T. ASHA

W.P.No.4986 of 2026
&
W.M.P.No. 5546 of 2026

TEMAC MARKETING INDIA PVT LTL

HTSC No. 039094390833

No.23, Rajeswari Nagar,

Udayampalayam Road Near

Hindustan Arts College, Nava India,

Coimbatore -641028

Repd., by its Managing Director

K. Venkateswaran

...Petitioner

Vs.

1.The State of Tamil Nadu,

Rep. by its Secretary to Government

Energy Department,

Fort St. George,

Chennai - 600 009.



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2. Tamil Nadu Power Distribution
Corporation Limited (TNPDCCL)
Rep. by its Chairrnan,
NPKRR Maaligai,
144, Anna Salai,
Chennai - 600 002.

3. The Superintending Engineer,
Erode Electricity Distribution Circle
Tamil Nadu Power Distribution
Corporation Limited (TNPDCCL)
ERODE

...Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, forbearing the 2nd and 3rd respondents, from demanding and collecting the tax on maximum demand charges from the petitioner in HTSC No.039094390833, as per the orders of the Hon'ble Supreme Court, New Delhi on 31.08.2012 in SLP.(C).No.24993 of 2012 and 25522 of 2012 etc. Batch in M/s.Sri Krishna Alloys & Etc. Vs. Union of India and others etc.

For Petitioner : Mr. R.S.Pandiyaraj

For Respondent 1 : Mr. V.Jeeva Giridharan
Additional Government Pleader

For Respondents : Mr. I.Syed Sibuthullah
2 & 3 Standing Counsel



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ORDER

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This writ petition has been filed for issuance of writ of mandamus forbearing the respondents 2 and 3 from demanding and collecting tax 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 dated 17.02.2021. The relevant portions in the order are extracted hereunder

“6.On the issue of collecting tax on maximum demand charges from the petitioner in the High Tension



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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 Judgement of Division Bench of this Court passed in W.A.No.547 of 2004 dated 02.06.2015. Consequently, the connected miscellaneous petition is closed. No costs.

13.02.2026

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To

1.The Secretary to Government
State of Tamil Nadu,
Energy Department,
Fort St. George,
Chennai - 600 009.

2.Tamil Nadu Power Distribution
Corporation Limited (TNPDCCL)
Rep. by its Chairrnjan,
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