



W.P.No.6747 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 24.02.2026

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THE HONOURABLE Ms. JUSTICE P.T. ASHA

W.P.No. 6747 of 2026
&
W.M.P.No. 7321 of 2026

M/s.Mothi Spinner Private Limited,

HTSC No.049094370557

SF.No.26/2, 234/3E, 4, 5A, 2331/1, 236/1A1, 227/1B,

2,3,228/2A, 229/1, 3, 5, Pullikavandampalayam,

Chinna Anangur (PO), Anangur,

Tiruchengode (Taluk), Namakkal District,

Repd. By its Managing Director

Chandrasekaran Muthusamy

...Petitioner

Vs.

1.The State of Tamil Nadu,

Rep. by its Secretary to Government,

Energy Department,

Fort St. George,

Chennai - 600 009.



W.P.No.6747 of 2012

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

3. The Superintending Engineer,
Namakkal Electricity Distribution Circle,
Tamil Nadu Power Distribution
Corporation Limited (TNPDC)
Namakkal

...Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, seeking Writ of Mandamus, forbearing the 2nd and 3rd respondents, from demanding and collecting the tax on maximum demand charges from the petitioner in H.T.Sc.No.049094370557, as per the orders of the Hon'ble Supreme Court of India, 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 Respondents : Mr. S.Kalaiselvan
Standing Counsel



ORDER

This writ petition is filed for the following relief:

“To forbearing the 2nd and 3rd respondents, from demanding and collecting the tax on maximum demand charges from the petitioner in H.T.Sc.No.049094370557, as per the orders of the Hon'ble Supreme Court of India, 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.,”

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



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relevant portions 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 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. Consequently, the connected miscellaneous petition is closed. No costs.

24.02.2026

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To

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

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

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



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