



WEB COPY

WP No. 7853 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-02-2026

CORAM

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

WP No. 7853 of 2026

and WMP Nos.8466 to 8468 of 2026

M/s. Eveready Spinning Mills Pvt. Ltd. Unit III
HTSC No 059094500282 ,
Nagampatty village, Vedasandur,
Anjukulpatty,
Dindigul
Repd., Joint Managing Director,
S.Chandrakumar

..Petitioner(s)

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 The
Government
Thiru-Vi-Ka Industrial Estate, Guindy,
Chennai-600 032.
3. Tamil Nadu Generation And Distribution
Corporation Limited (TANGEDCO)
Rep. by its Chairman and Managing Director,
144, Anna Salai, Chennai-600 002.
4. The Superintending Engineer,
TNPDC, L,
Dindigul Electricity distribution circle,
Dindigul.

..Respondent(s)

PRAYER: Writ Petition has been filed under Article 226 of 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. 55 Energy (D2) Department dated 20.10.2021 and quash the same as arbitrary, illegal and is violative of the provisions of the Tamil Nadu Tax on Consumption or Sale of Electricity Tax, 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 levying E.Tax on the Power purchased from Indian Energy Exchange / Power Exchange.

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

For Respondent(s): Mr.S.Madhusudanan, Standing Counsel

ORDER

The petitioner challenges the G.O.(Ms).No.55 Energy (D2) Department dated 20.10.2021 and quash the same as arbitrary, illegal and is violative of the provisions of the Tamil Nadu Tax on Consumption or Sale of Electricity Tax, 2003 and consequently forbear the respondents, their officers, employees, subordinates, agents, men or any other person claiming and/or acting under them from in any manner levying E.Tax on the power purchased from Indian Energy/Exchange Power Exchange.

2. It is brought to the notice of this Court that this Court in the cases of ARS Steels and Alloy International Pvt Ltd., vs. State of Tamil Nadu and others made in WP.Nos.4871 of 2022 etc., (batch cases) vide common order dated 09.06.2025 has quashed the Government Order in G.O.(Ms).No.55 Energy (D2) Department dated 20.10.2021 holding that the above Government Order which



aims to assign the collection of tax to the licensee, namely TANGEDO, concerning the consumption of electricity purchased through open access from Indian Energy Exchange Limited or Power Exchange India Limited, cannot be upheld as leviable under Section 3(1)(c) of the Tamil Nadu Tax on Consumption or Sale and Electricity Tax Act, 2003.

3. The very issue involved in the present writ petition was earlier considered in the above batch of writ petitions and now, it is stated that the order has become final insofar as quashment of the impugned Government order is concerned and no appeal is filed, it will suffice if the above order is followed and the present petition is disposed of in terms of the earlier order passed by this Court in WP.Nos.4871 of 2022 etc., dated 09.06.2025. The writ petition is therefore, disposed of on the following terms:

(i) The impugned Government Orders in G.O.(Ms).No.55 Energy (D2) Department, dated 20.10.2021 shall stand quashed;

(ii) The G.O.Ms.No.121 Energy (B1) Department, dated 23.12.2010 shall stand upheld;

(iii) There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

27-02-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
ssa



P.T.ASHA, J.

ssa

To

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

2.The Chief Electrical Inspector To The
Government
Thiru-Vi-Ka Industrial Estate, Guindy,
Chennai-600 032.

3.Chairman and Managing Director,
Tamil Nadu Generation And Distribution
Corporation Limited (TANGEDCO)
144, Anna Salai, Chennai-600 002.

4.The Superintending Engineer,
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(1/2)**