



W.P(MD) No.21671 of 2017

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

Date : 02.02.2026

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**THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN
AND
THE HONOURABLE MRS.JUSTICE R.KALAIMATHI**

W.P(MD) No.21671 of 2017

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W.M.P.(MD)Nos.176966 to 17968 of 2017

Best Corporation (P) Ltd.,
Wind Energy Generator HTSC No.1340,
S.F.No.27/1,2,
Irukkandurai Village,
Radhapuram Taluk,
Tirunelveli District,
Represented by its Manager,
P.Muthu Krishnan

... Petitioner

Vs.

- 1.State of Tamil Nadu represented by
The Secretary to Government,
Energy Department,
Fort St.George,
Chennai-600 009.
- 2.Director of Electricity Tax /
The Chief Electrical Inspector to Government,
Thiru.Vi.Ka Industrial Estate,
Guindy, Chennai-600 032.



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3.The Electrical Tax Inspecting Officer and
Electrical Inspector,
No.7-B, 'C' Colony,
Perumalpuram,
Tirunelveli-7.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Delcaration, to declare Section 2(5) of Tamil Nadu Tax on Consumption or Sale of Electricity Act, 2003, is inconsistent with the provisions of Electricity Act, 2003 and thereby, it is repugnant as per Article 254 of the Constitution of India and there is no authority available for the respondents to collect tax on the captive consumption of the electricity from the petitioner's own wind mills as per Tamil Nadu Tax on Consumption or Sale of Electricity Act, 2003..

For Petitioner : Mr.RM.Loganathan
for Mr.R.S.Pandiyaraj

For Respondents : Mr.S.S.Madhavan
Additional Government Pleader

ORDER

(Order of the Court was made by **G.R.SWAMINATHAN, J.**)

The learned counsel for the petitioner seeks leave to withdraw the petition.



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2. In view of the above, the writ petition is dismissed as withdrawn. No costs. Consequently, connected miscellaneous petitions are closed.

(G.R.S., J.) (R.K.M., J.)
02.02.2026

Index : Yes / No
Internet : Yes / No
NCC : Yes / No
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To

- 1.The Secretary to Government,
Energy Department,
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Chennai-600 009.
- 2.Director of Electricity Tax /
The Chief Electrical Inspector to Government,
Thiru.Vi.Ka Industrial Estate,
Guindy, Chennai-600 032.
- 3.The Electrical Tax Inspecting Officer and
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