



WEB COPY

W.P.No.38185 of 2



M.S.RAMESH, J.
AND
R.SAKTHIVEL, J.

The impugned order dated 11.07.2002 makes a reference to Section 5(2) of the Tamil Nadu Electricity (Taxation on Consumption) Act, 1962. The Act subsequently came to be repealed with the Amendment Act, 2003.

2. Section 14(2) of the Tamil Nadu Tax on Consumption or Sale of Electricity Act, 2003, empowers the Government to exempt payment of tax on electricity generated and consumed for own use.

3. The learned Government Pleader is called upon to verify, whether any such notification was issued and report before us on 27.11.2025.

4. Post the matter on 27.11.2025.

[M.S.R., J] [R.S.V., J]
21.11.2025

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