

WEB COPY

WP No. 38185 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-12-2025

CORAM

THE HON'BLE MR JUSTICE M.S. RAMESH

AND

THE HON'BLE MR.JUSTICE R.SAKTHIVEL

W.P.No. 38185 of 2002

Chamundi Steel Casting (India)Ltd.,
Rep.By Its Manager M.Muniraj.

..Petitioner(s)

Vs.

1. State of Tamilnadu
Rep. By Secretary
Energy Department
Fort St. George
Chennai

2. The Chief Electrical Inspector to Government
Thiru-vi-ka Industrial Estate
Guindy, Chennai 600 032

3. Tamilnadu Electricity Regulatory Commission
Rep. Chair Person
17, 3rd Main Road
Seethammal Colony
Alwarpet, Chennai-18

4. The Chairman
Tamilnadu Electricity Board
800, Anna Salai
Chennai 600 002.

..Respondent(s)

ORDER

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

According to the learned counsel for the petitioner, since G.O.Ms.No.1201 dated 18.06.1970 exempts payment of tax for a period of five years from the date of commencement, the claim of the respondents for the period commencing from August 1999 cannot be sustained, since the establishment commenced with effect from 1995 only.

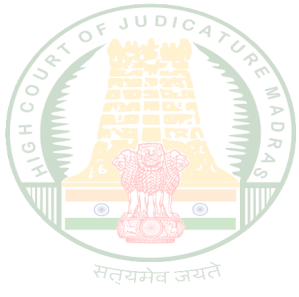
2.In the light of the submissions, the petitioner may be liable to pay only for the years 2001 and 2002.

3.The learned Government Pleader is called upon to verify the date of commencement of production of the petitioner company.

4.Call on 11.12.2025, under the same caption “for orders”.

(M.S.R.,J.) (R.S.V.,J.)
04-12-2025

kas



WEB COPY

WP No. 38185 of 2



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

kas

W.P.No. 38185 of 2002

04-12-2025