

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (C) No(s). 24685-24719/2012

(Arising out of impugned final judgment and order dated 15-06-2012 in WP No. 1101/2008 15-06-2012 in WP No. 1102/2008 15-06-2012 in WP No. 1103/2008 15-06-2012 in WP No. 1104/2008 15-06-2012 in WP No. 1329/2008 15-06-2012 in WP No. 1636/2008 15-06-2012 in WP No. 1637/2008 15-06-2012 in WP No. 1638/2008 15-06-2012 in WP No. 1639/2008 15-06-2012 in WP No. 1987/2008 15-06-2012 in WP No. 1988/2008 15-06-2012 in WP No. 2005/2008 15-06-2012 in WP No. 2231/2008 15-06-2012 in WP No. 2232/2008 15-06-2012 in WP No. 2233/2008 15-06-2012 in WP No. 2235/2008 15-06-2012 in WP No. 2509/2008 15-06-2012 in WP No. 2916/2008 15-06-2012 in WP No. 4922/2008 15-06-2012 in WP No. 9370/2008 15-06-2012 in WP No. 9748/2008 15-06-2012 in WP No. 10236/2008 15-06-2012 in WP No. 13719/2008 15-06-2012 in WP No. 17099/2008 15-06-2012 in WP No. 25214/2008 15-06-2012 in WP No. 25215/2008 15-06-2012 in WP No. 26209/2008 15-06-2012 in WP No. 2517/2009 15-06-2012 in WP No. 2518/2009 15-06-2012 in WP No. 13271/2010 15-06-2012 in WP No. 17337/2010 15-06-2012 in WP No. 17338/2010 15-06-2012 in WP No. 12046/2011 15-06-2012 in WP No. 20423/2011 15-06-2012 in WP No. 20424/2011 passed by the High Court Of Judicature At Madras)

M/S SRI KRISHNA ALLOYS ETC.

Petitioner(s)

VERSUS

UNION OF INDIA AND ORS. ETC.

Respondent(s)

WITH

SLP(C) No. 11242/2013 (XII)

SLP(C) No. 11915/2013 (XII)

SLP(C) No. 9117/2013 (XII)

SLP(C) No. 9122/2013 (XII)

SLP(C) No. 9114/2013 (XII)

SLP(C) No. 9121/2013 (XII)

SLP(C) No. 9123/2013 (XII)

SLP(C) No. 4706/2014 (XII)

SLP(C) No. 13160/2013 (XII)

SLP(C) No. 14016/2013 (XII)
SLP(C) No. 9124/2013 (XII)
SLP(C) No. 8033/2013 (XII)
SLP(C) No. 6952/2014 (XII)
SLP(C) No. 12369/2013 (XII)
SLP(C) No. 12368/2013 (XII)
SLP(C) No. 14017/2013 (XII)
SLP(C) No. 12372/2013 (XII)
SLP(C) No. 12371/2013 (XII)
SLP(C) No. 11245/2013 (XII)
SLP(C) No. 11249/2013 (XII)
SLP(C) No. 13974/2013 (XII)
SLP(C) No. 13975/2013 (XII)
SLP(C) No. 20494/2013 (XII)
SLP(C) No. 20509/2013 (XII)
SLP(C) No. 26109-26110/2013 (XII)
SLP(C) No. 26108/2013 (XII)
SLP(C) No. 17235/2013 (XII)
SLP(C) No. 20532/2013 (XII)
SLP(C) No. 20533/2013 (XII)
SLP(C) No. 24993/2012 (XII)
SLP(C) No. 25714-25715/2012 (XII)
SLP(C) No. 25522/2012 (XII)
SLP(C) No. 26742/2012 (XII)
SLP(C) No. 26012/2012 (XII)
SLP(C) No. 26057-26060/2012 (XII)
SLP(C) No. 25737/2012 (XII)

SLP(C) No. 27944/2012 (XII)
SLP(C) No. 30822/2012 (XII)
SLP(C) No. 30815/2012 (XII)
SLP(C) No. 27972/2012 (XII)
SLP(C) No. 28321-28323/2012 (XII)
SLP(C) No. 28445/2012 (XII)
SLP(C) No. 29050/2012 (XII)
SLP(C) No. 27355/2012 (XII)
SLP(C) No. 30164/2012 (XII)
SLP(C) No. 30213/2012 (XII)
SLP(C) No. 28142-28146/2012 (XII)
SLP(C) No. 31119/2012 (XII)
SLP(C) No. 28251/2012 (XII)
SLP(C) No. 28260/2012 (XII)
SLP(C) No. 30273/2012 (XII)
SLP(C) No. 30809/2012 (XII)
SLP(C) No. 31116/2012 (XII)
SLP(C) No. 31420/2012 (XII)
SLP(C) No. 30207/2012 (XII)
SLP(C) No. 29777-29781/2012 (XII)
SLP(C) No. 31011-31013/2012 (XII)
SLP(C) No. 31069/2012 (XII)
SLP(C) No. 31072/2012 (XII)
SLP(C) No. 31073/2012 (XII)
SLP(C) No. 31078/2012 (XII)
SLP(C) No. 33917/2012 (XII)

SLP(C) No. 30917-30919/2012 (XII)
SLP(C) No. 31077/2012 (XII)
SLP(C) No. 31076/2012 (XII)
SLP(C) No. 31008-31010/2012 (XII)
SLP(C) No. 31541-31542/2012 (XII)
SLP(C) No. 30681/2012 (XII)
SLP(C) No. 30774/2012 (XII)
SLP(C) No. 31039/2012 (XII)
SLP(C) No. 34875/2012 (XII)
SLP(C) No. 34982-34984/2012 (XII)
(IA No.132901/2017-APPLICATION FOR SUBSTITUTION)
SLP(C) No. 34979-34981/2012 (XII)
(IA No.132904/2017-APPLICATION FOR SUBSTITUTION)
SLP(C) No. 34990/2012 (XII)
SLP(C) No. 34986-34987/2012 (XII)
SLP(C) No. 34985/2012 (XII)
SLP(C) No. 34988-34989/2012 (XII)
SLP(C) No. 33410/2012 (XII)
SLP(C) No. 34433/2012 (XII)
SLP(C) No. 12529/2013 (XII)
SLP(C) No. 12635/2013 (XII)
SLP(C) No. 21358-21359/2013 (XII)
SLP(C) No. 36903/2012 (XII)
SLP(C) No. 21500/2013 (XII)
SLP(C) No. 37432/2012 (XII)
SLP(C) No. 35097/2014 (XII)
SLP(C) No. 3650/2013 (XII)
SLP(C) No. 3649/2013 (XII)

SLP(C) No. 37438/2012 (XII)
SLP(C) No. 5273-5274/2013 (XII)
SLP(C) No. 3653/2013 (XII)
SLP(C) No. 74/2013 (XII)
SLP(C) No. 37822-37823/2012 (XII)
SLP(C) No. 37443-37444/2012 (XII)
SLP(C) No. 37195-37196/2012 (XII)
SLP(C) No. 39040/2012 (XII)
SLP(C) No. 37439-37440/2012 (XII)
SLP(C) No. 37636-37637/2012 (XII)
SLP(C) No. 37741-37742/2012 (XII)
SLP(C) No. 37816-37817/2012 (XII)
SLP(C) No. 37690-37691/2012 (XII)
SLP(C) No. 36844/2012 (XII)
SLP(C) No. 37692/2012 (XII)
SLP(C) No. 39041/2012 (XII)
SLP(C) No. 3655/2013 (XII)
SLP(C) No. 3614/2013 (XII)
SLP(C) No. 5038/2013 (XII)
SLP(C) No. 5028/2013 (XII)
SLP(C) No. 5041/2013 (XII)
SLP(C) No. 5042/2013 (XII)
SLP(C) No. 5037/2013 (XII)
SLP(C) No. 12528/2013 (XII)
SLP(C) No. 11243/2013 (XII)
SLP(C) No. 19007/2013 (XII)
SLP(C) No. 5039/2013 (XII)

SLP(C) No. 5046/2013 (XII)

SLP(C) No. 5044/2013 (XII)

SLP(C) No. 5043/2013 (XII)

SLP(C) No. 5841/2013 (XII)

SLP(C) No. 9198/2013 (XII)

Date : 06-09-2018 These petitions were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE MADAN B. LOKUR
HON'BLE MR. JUSTICE S. ABDUL NAZEER
HON'BLE MR. JUSTICE DEEPAK GUPTA

For Petitioner(s) Mr. C.A. Sundaram, Sr. Adv.
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Ms. Swati Bhardwaj, Adv.
Ms. Aishwarya Dash, Adv.
Ms. Tanya Chaudhary, Adv.
for M/S. Parekh & Co.

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Mr. Partha Sarthy, Adv.
Mr. Hetu Arora Sethi, AOR

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Ms. T. Archana, Adv.
Mr. Baij Nath Patel, Adv.

Mr. T. R. B. Sivakumar, AOR

Mr. P.B. Suresh, Adv.
Mr. Vipin Nair, AOR
Mr. Vikrant Yadav, Adv.
Mr. Anshuman Bahadur, Adv.
Mr. Karthik Jayashankar, Adv.

Mr. K.S. Mahadevan, Adv.
Mr. Rajesh Kumar, AOR
Mr. Krishna Kumar R.S., Adv.
Ms. Swati Bansal, Adv.

Mr. N.L. Rajah, Sr. Adv.
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Mr. K.V. Balakrishnan, Adv.

Mr. Vishnu Sharma, AOR

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Mr. Abhishek Mishra, Adv.
Mr. Akash Bhardwaj, Adv.
Ms. Arunima Dwivedi, AOR

Mr. S. Nagamuthu, Adv.
Mr. M.P. Parthibava, Adv.
Mr. S. Gowthaman, AOR

Mr. E. C. Agrawala, AOR

Mr. S. Hari Haran, Adv.
Mr. Vikash Singh, AOR

Mr. Shakil Ahmed Syed, AOR
Mohd. Parvez Dabas, Adv.
Mr. Daanish Ahmad Syed, Adv.
Mr. Uzmi Jameel Husain, Adv.
Mr. Pulkit Chandra, Adv.

Mr. Mohan Parasaran, Sr. Adv.
Mr. Senthil Jagadeesan, AOR
Ms. Sonakshi Malhan, Adv.
Ms. Suriti Chowdhary, Adv.
Mr. Mrinal Kanwar, Adv.

Mr. Mohan Parasaran, Sr. Adv.
Mr. Nikhil Swami, Adv.
Ms. Divya Swami, Adv.
Mrs. Prabha Swami, AOR

Mr. Ragunath, Adv.
Mr. Vijay Kumar, AOR

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Ms. Kirti Dua, Adv.
Ms. Saudamini Sharma, Adv.
Mr. G.S. Makker, AOR

Mr. B. Vinodh Khanna, Adv.
Mr. A. Sriram, Adv.
Mr. Anirudh Gupta, Adv.

Mr. B. Balaji, AOR

Mr. T. R. B. Sivakumar, AOR

Mr. Rajesh Singh, AOR

UPON hearing the counsel the Court made the following
O R D E R

We have heard learned counsel for the parties.

One of the proposals advanced by Mr. C.A. Sundaram, learned senior counsel on behalf of his clients is that the exemption notification may be revoked and the tax on consumption of electricity may be levied with prospective effect.

He further says that as far as his clients are concerned, they will not press any further issue in this regard.

Some of the other learned counsel say that they would like to argue the matter particularly on the issue of promissory estoppel and incompetency to levy the tax on maximum demand charges rather than actual consumption of electricity.

It is stated that learned senior counsel for the State of Tamil Nadu is not well and has not come to the Court therefore we adjourn the matter to 11.09.2018.

On that date, we would like the Secretary in the Energy Department of the Government of Tamil Nadu to be present so that a decision can be taken during the course of the day rather than to adjourn the matter.

(MEENAKSHI KOHLI)
COURT MASTER

(KAILASH CHANDER)
ASSISTANT REGISTRAR