



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21302 of 2026

AND

WMP NO. 23047 OF 2026, WMP NO. 23048 OF 2026

M/s. United Enterprise
(Rep. by its Managing Partner R.Krishnamurthi)
No. 86, SIDCO Industrial Estate,
SIDCO, Coimbatore 641021.

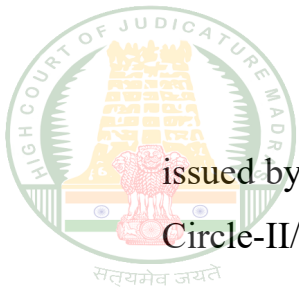
..Petitioner(s)

Vs

1. Superintendent of GST
Coimbatore Audit Circle II,
No. 1065 Rakavis Towers,
Trichy Road, Coimbatore 641 045.
2. The Principal Commissioner of CGST and
Central Excise (Audit)
GST Bhawan, Adjudication Section,
Race Course Road, Coimbatore 641018
3. Tamil Nadu Generation and Distribution
Corporation Limited
Represented by Superintending Engineer-
TANGEDCO,
Coimbatore Electricity Distribution Circle,
Tatabad, Coimbatore 641012.
4. Tamil Nadu Electricity Board Limited
Represented by Assistant Engineer (O&M),
Near SIDCO Industrial Estate, Kurichi,
Coimbatore – 641021.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India for
issuance of a Writ of Certiorari calling for the records in the Impugned Notice



issued by the 1st Respondent vide SCN Sl. NO. 04/2026 - Superintendent (Audit Circle-II/ Gr-I) , dated 12.02.2026 and quash the same.

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For Petitioner(s): Mr.K G Jayasuriya

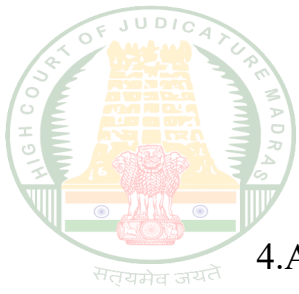
For Respondent(s): Mr.S.Gurumoothy
Senior Standing Counsel and
Mr.G.Meganathan
Junior Standing Counsel
for R1 and R2

ORDER

A show cause notice, dated 12.02.2026, is assailed primarily on the ground that the 1st respondent has proceeded on the assumption that the petitioner has supplied electricity to TANGEDCO.

2.Mr.S.Gurumoothy, learned Senior Standing Counsel and Mr.G.Meganathan, learned Junior Standing Counsel, accept notice for the DGGI and GST authorities.

3.Learned counsel for the petitioner contends that the petitioner generates a small quantity of electricity from its roof top solar power plant and that the power generated is captively consumed albeit by feeding such power into TANGEDCO's grid and taking credit for an equivalent number of units.



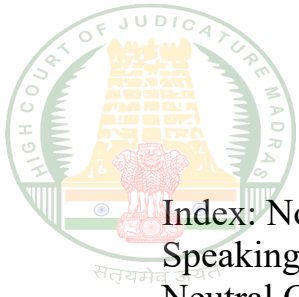
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4.As can be seen from the above contentions, the petitioner counters the demand on the ground that captive consumption of electricity, in the manner stated above, does not qualify as supply under applicable provisions of GST enactments. The success of the petitioner would hinge upon the factual determination as to whether the entire power generated from the petitioner's solar power plant is captively consumed or whether whole or part thereof is supplied to TANGEDCO. In these circumstances, no case is made out to interfere with the show cause notice. It is, however, open to the petitioner to reply to the show cause notice and provide material documents to establish that the entire power generated from the solar power plant of the petitioner is captively consumed. It is also open to the petitioner to challenge the show cause notice on the ground that the assessment relating to more than one assessment period has been erroneously clubbed. If an adverse order were to be issued inspite of such reply, it is always open to the petitioner to assail the same in accordance with law.

5.With these observations, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

MKN

15-06-2026



Index: No
Speaking order
Neutral Citation: No

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To

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3. The Superintending Engineer- TANGEDCO,
Tamil Nadu Generation and Distribution Corporation Limited
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4. The Assistant Engineer (O&M),
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Near SIDCO Industrial Estate, Kurichi, Coimbatore – 641021.



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WP No. 21302 of 2



SENTHILKUMAR RAMAMOORTHY J.

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