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**IN THE HIGH COURT OF KARNATAKA
AT BANGALORE**

Dated this the 22nd day of December, 2006

BEFORE:

THE HON'BLE MR JUSTICE D V SHYLENDRA KUMAR

Writ Petition No 50822 of 2003 [GM-KEB]

C/w

WP Nos 48147, 48449, 48766, 49622, 49933, 49934
49935, 50049, 50369, 50371, 50372, 50408, 50583,
50589, 50868, 50869, 50935, 51265, 52099, 52150,
52230, 52240, 52242, 52309, 52343, 52645, 52771,
52828, 52903, 53352, 53380, 53381, 54119, 54120,
54121 of 2003 & 129, 1597, 1873, 3097, 3174, 3326,
3822, 5760, 8585, 11813 of 2004 & 50441, 51857 of 2003
& 8587, 20453, 42632, 8586, 8985, 10611, 5850, 11930,
12228, 15312, 15703, 17369, 18090, 18124, 18683,
19280, 19716, 20987, 37432 and 41035 of 2004 (G.M-KEB)

In WP No 50822 OF 2003

BETWEEN

RAJASHREE CEMENT
A UNIT OF GRASIM INDUSTRIES LIMITED
ADITYA NAGAR, MALKHED ROAD
TALUK SEDAM, DIST GULBARGA
BY ITS DEPUTY GENERAL MANAGER
(FINANCE & ACCOUTNS) AUTHORISED
SIGNATORY, SACHIN BANGUR ... PETITIONER

(By Sri PRAMOD M KATHAVI FOR M/S KPSD LAW HOUS)

AND

1 STATE OF KARNATAKA
VIDHANA SOUDHA

DR. AMBEDKAR VEEDHI
BANGALORE-560 001
BY ITS CHIEF SECRETARY

- 2 STATE OF KARNATAKA
DEPARTMENT OF PARLIAMENTARY
AFFAIRS AND LEGISLATION
VIDHANA SOUDHA
DE AMBEDKAR VEEDHI
BANGALORE - 01
BY ITS SECY
 - 3 STATE OF KARNATAKA
DEPARTMENT OF ENERGY
VIDHANA SOUDHA
DR. AMBEDKAR VEDHI
BANGALORE - 01
BY ITS SECY
 - 4 THE CHIEF ELECTRICAL INSPECTOR
GOVERNMENT OF KARNATAKA
BANGALORE - 560 001
 - 5 THE DEPUTY ELECTRICAL INSPECTOR
GOVERNMENT OF KARNATAKA
PLOT NO.25,
GURUNATHRAO SAJJAN BUILDING
JEEVARGI ROAD COLONY
GULBARGA
- ... RESPONDENTS

(By SRI DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO DECLARE THE KARNATAKA ELECTRICITY (TAXATION ON CONSUMPTION) (AMENDMENT) ORDINANCE, 2003, DT. 16.10.2003 VIDE ANN-A PROMULGATED BY THE GOVERNOR OF KARNATAKA AS ULTRA VIRES THE CONSTITUTION OF INDIA, ILLEGAL, INVALID AND UNENFORCEABLE IN SO FAR AS THE PETITIONER IS CONCERNED AND ETC.

IN WP No 48147 OF 2003

BETWEEN

- 1 PRESTIGE PROPETY
MANAGEMENT & SERVICES
A DULY REGD PARTNERSHIP FIRM
303, COPPER ARCH, III FLOOR
INFANTRY ROAD
BANGALORE -01
REP BY ITS PARTNER
AND AUTHORISED SIGNATORY
REZWAN RAZACK ... PETITIONER

(By MS DHANALAKSHMI, ADV FOR M/s NANDI LAW CHAMBERS)

AND:

- 1 STATE OF KARNATAKA
BY ITS CHIEF SECRETARY
VIDHANA SOUDHA
BANGALORE - 560 001
- 2 THE CHIEF ELECTRICAL INSPECTOR
STATE OF KARNATAKA
MYSUGAR BUILDING
J.C. ROAD
BANGALORE - 560 002 ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO SET ASIDE AND QUASH THE NOTICE DT.10-9-2003 VIDE ANN.E, LETTER DT.22-9-2003 VIDE ANN.G, NOTICE DT.27-10-2003, VIDE ANN.H1 AND ORDINANCE DT.16-10-2003 VIDE ANN.K.

IN WP No 48449 OF 2003

BETWEEN

- 1 J K INDUSTRIES LTD
NO.7, COUNCIL HOUSE STREET

KOLKOTA-700 001
 REP BY ITS GENERAL MANAGER
 (COMMERCIAL & LEGAL)
 DATTAREY D BHAT ... PETITIONER

(By Sri CHAITANYA HEGADE)

AND

- 1 THE STATE OF KARNATAKA
 BY ITS SECRETARY TO GOVT
 (I/C) DEPARTMENT OF PARLIAMENTARY
 AFFAIRS AND LEGISLATION
 VIDHANA SOUDHA
 BANGALORE -01
- 2 CHIEF ELECTRICAL INSPECTOR
 GOVERNMENT OF KARNATAKA
 M.S. BUILDING
 DR ABMEDKAR VEEDHI
 BANGALORE -01
- 3 ELECTRICAL INSPECTOR
 MYSORE DIVISION
 NO.95/B, 3RD CROSS,
 GANGOTHRI EXTN, I PHASE
 MYSORE - 570009 ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO DECLARE THAT THE KARNATAKA ELECTRICITY (TAXATION ON CONSUMPTION AMENDMENT) ORDINANCE 2003, KARNATAKA ORDINANCE NO.8 OF 2003, ANX. A, AS UNCONSTITUTIONAL AND VOID.

IN WP No 48766 OF 2003

BETWEEN

- 1 M/S KIRLOSKAR FERROUS INDUSTRIES LTD
 BEVINAHALLI VILLAGE,

HITNAL - 583 234.
 REP. BY ITS MANAGING DIRECTOR
 MR.R.V.GUMASTHE.

- 2 MR RACHAVENDRA JOSHI
 SHAREHOLDER
 M/S. KIRLOSKAR FERROUS INDUSTRIES LTD.,
 BEVINAHALLI VILLAGE,
 HITNAL - 583 234. ... PETITIONERS

(By M/S S N MURTHY & SOMASHEKAR)

AND

- 1 THE STATE OF KARNATAKA
 DEPARTMENT OF PARLIAMENTARY AFFAIRS
 AND LEGISLATION,
 VIDHANA SOUDHA,
 BANGALORE - 560001.
- 2 THE DEPUTY ELECTRICAL INSPECTOR
 KOPPAL. ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH VIDE ANX. J DT. 16.10.2003 LEVYING ELECTRICITY TAX AT 50 PS. PER UNIT ON THE UNIT'S GENERATED BY THE PETITIONER.

IN WP No 49622 OF 2003

BETWEEN

- 1 ZENITH TEXTILES
 (A UNIT OF ZENITH EXPORTS LTD)
 NO.13ABC, NANJUNGUD INDUSTRIAL AREA
 NANJANGUD 571 301,
 REP. BY ITS MILL MANAGER
 SRI.S.GURUSIDDAIAH
- 2 M/S AT&S INDIA LIMITED

NO.12/A, INDUSTRIAL AREA
 NANJUNGUD 571 301
 REP. BY ITS MANAGING DIRECTOR
 & CFO SRI PRADEEP MEHTA

3 M/S PASARI SPINNING MILLS LIMITED
 NO.746/10, 7TH CROSS
 12TH MAIN, HANUMANTHANAGAR
 BANGALORE 560 019
 REP. BY ITS DIRECTOR
 SRI T.K.GUPTHA

4 M/S SAI LAKSHMI INDUSTRIES PVT LTD
 THANDYA INDSUTRIAL AREA,
 KEMPI SIDDANA HUNDI 571 302
 NANJANGUD TQ
 MYSORE DISTRICT
 REP. BY ITS MANAGER PERSONNEL
 DUGGAPPA V.P.

... PETITIONERS

(By M/S S N MURTHY & SOMASHEKAR)

AND

1 THE STATE OF KARNATAKA
 DEAPRTMENT OF PARLIAMENTARY AFFAIRS
 AND REGISTRATION
 VIDHANA SOUDHA,
 BANGALORE 560 001
 REP. BY ITS CHIEF SECRETARY

2 THE ELECTRIAL INSPECTORATE
 GOVERNMENT OF KARNATAKA
 NO.95/B, 3RD CROSS, 1ST STAGE
 GANGOTHRI EXTENSION
 MYSORE 570 009

... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF
 THE CONSTITUTION OF INDIA, [ORIGINALLY NUMBERED AS WP
 NO 49622-25 of 2003; NO RETAINED WP 49622 of 2003; NO.
 DELETED WP NO 4963-25 of 2003] PRAYING TO QUASH THE

NOTIFICATION DT. 16.10.2003 VIDE ANN-E LEVYING ELECTRICITY TAX AT 50 Ps. PER UNIT ON THE UNITS GENERATED BY THE PETITIONERS.

IN WP No 49933 OF 2003

BETWEEN

BANHATTI CO-OP SPINNING MILLS LTD
 BASAWANAGAR, BANAHATTI 587 311
 JAMKHANDI TALUK
 BAGALKOT DISTRICT
 BY ITS MANAGING DIRECTOR
 MR SINGRI SHANKARA SETTY ... PETITIONER

(By 'Sri N SHASHI BHUSHAN)

AND

- 1 THE STATE OF KARNATAKA
 BY ITS CHIEF SECRETARY
 VIDHANA SOUDHA
 BANGALORE-01
- 2 THE CHIEF ELECTRICAL INSPECTOR
 HEAD OFFICE, SNEHA BUILDING
 BEHIND SANMATHI HOSTEL
 DHARWAD 580 001 ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH VIDE ANN-A, THE KARNATAKA ELECTRICITY (TAXATION ON CONSUMPTION (AMENDMENT) ORDINANCE, 2003, DT. 16.10.2003 PROMULGATED BY R1 PUBLISHED IN KARNATAKA GAZETTE AND CONSEQUENTLY QUASH ANN-B, THE NOTICE DT. 2.11.2003 VIDE ANN-B BY R2 IN SO FAR AS THE PETITIONER IS CONCERNED.

IN WP No 49934 OF 2003**BETWEEN**

- 1 ANANTHA SPINNING MILLS PVT LTD
NO 82, KELAGOTE
KIADB INDUSTRIAL AREA,
CHITRADURGA 577 501 ... PETITIONERS

(By Sri N SHASHI BHUSHAN)

AND

- 1 THE STATE OF KARNATAKA
BY ITS CHIEF SECRETARY
VIDHANA SOUDHA
BANGALORE 1
- 2 THE DEPUTY ELECTRICAL INSPECTOR
CHITRADURGA ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH ANN.A, THE KARNATAKA ELECTRICITY (TAXATION ON CONSUMPTION) (AMENDMENT) ORDINANCE, 2003, DT.16-10-2003 PROMULGATED BY R-1 PUBLISHED IN THE KARNATAKA GAZETTE AND CONSEQUENTLY QUASH ANN.B, NOTICE DT.10-11-2003 VIDE ANN.B ISSUED BY R-2.

IN WP No 49935 OF 2003**BETWEEN**

- 1 SUBADRA TEXTILE PVT LTD
MAGADI ROAD, GOVINDARAJA NAGAR
BANGALORE 79 ... PETITIONER

(By Sri N SHASHI BHUSHAN)

AND

- 1 THE STATE OF KARNATAKA
BY ITS CHIEF SECRETARY
VIDHANA SOUDHA
BANGALORE 1
- 2 THE ELECTRICAL INSPECTOR
BANGALORE NORTH DIVISION
NO 63, 5TH CROSS
MAHAKAVI KUVEMPU ROAD
MALLESWARAM, BANGALORE-3 ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH ANX. 'A', THE KARNATAKA ELECTRICITY (TAXATION ON COMSUMPTION) (AMENDMENT) ORDINANCE, 2003, BEARING NO.DPAL 54 SHASANA 2003, DT. 16.10.2003 PROMULGATED BY THE R1 PUBLISHED IN THE KARNATAKA GAZETTE.

IN WP No 50049 OF 2003

BETWEEN

- 1 M R VEERANNA SETTY
PARTNER OF BASAVESWARA RUCÉ NUKKS
SURVEY NO 92/2A2, 5TH KM
NH 13, NEAR GUDDADA
RANGAVVANA HALLI
CHITRADURGA 577 502 ... PETITIONERS

(By SRI SHASHI BUSHAN)

AND

- 1 THE STATE OF KARNATAKA
BY ITS CHIEF SECRETARY
VIDHANA SOUDHA
BANGALORE 1

2 THE DEPUTY ELECTRICAL INSPECTOR
CHITRADURGA 577 501 ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, [ORIGINALLY NUMBERED AS WP 50049-50 OF 2003; NO RETAINED WP NO 50049 OF 2003; NO. DELETED WP NO 50050 OF 2003] PRAYING TO QUASH ANX. 'A', DT.16.10.2003 PROMULATED BY THE R1 PUBLISHED IN THE KARNATAKA GAZETTE AND CONSEQUENTLY QUASHING ANX. B, THE NOTICE BEARING NO.(NILDT. 17.11.2003, ISSUED BY R2.

IN WP No 50369 OF 2003

BETWEEN

1 CHITRADURGA SPINTEX LTD
P B NO 9
BANGALRE ROAD, CHALLAKERE
CHITRADURGA, REP BY CHAIRMAN
S RAJASHEKARAPPA ... PETITIONER

(By Sri N SHASHI BHUSHAN)

AND

1 THE STATE OF KARNATAKA
BY ITS CHIEF SECRETARY
VIDHANA SOUDHA
BANGALORE

2 THE DEPUTY ELECTRICAL INSPECTOR
CHITRADURGA ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH VIDE ANN-A THE KARNATAKA ELECTRICITY (TAXATION ON CONSUMPTION)

(AMENDMENT) ORDINANCE, 2003, DT. 16.10.2003 PROMULGATED BY R1 PUBLISHED IN THE KARNATAKA GAZETTE AND CONSEQUENTLY QUASH ANN-B THE NOTICE BEARING NO.NIL DT. NIL VIDE ANN-B BY R2 IN SO FAR AS THE PETITIONER IS CONCERNED.

IN WP No 50371 OF 2003

BETWEEN

G O GOPALA
HINDU, PARTNER OF
SREE JAYALAKSHMI TEXTILES,
P.B.N O 50, BANGALORE ROAD,
CHALLAKERE 577 522
CHITRADURGA DISTRICT ... PETITIONER

(By Sri N SHASHI BHUSHAN)

AND

- 1 THE STATE OF KARNATAKA
BY ITS CHIEF SECRETARY
VIDHANA SOUDHA
BANGALORE 1

- 2 THE DEPUTY ELETRICAL INSPECTOR
SARVAMANGALA NILAYA,
NEELAKANTESHWARA LAYOUT,
CHITRADURGA ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH VIDE ANN-A THE KARNATAKA ELECTRICITY (TAXATION ON CONSUMPTION) (AMENDMENT) ORDINANCE, 2003, DT. 16.10.2003 PROMULGATED BY R1 PUBLISHED IN THE KARNATAKA GAZETTE AND CONSEQUENTLY QUASH ANN-B THE NOTICE DT. 6.11.2003 VIDE ANN-B BY R2.

IN WP No 50372 OF 2003**BETWEEN**

- 1 VISHNU TEXTILES LTD
KAMPALAPURA 571 136
PERIYAPATNA, MYSORE
A REGISTERED COMPANY INCORPORATED
UNDER THE COMPANIES ACT 1956
REP BY MD S V RAMASWAMY ... PETITIONER

(By Sri N SHASHI BHUSHAN)

AND

- 1 THE STATE OF KARNATAKA
BY ITS CHIEF SECRETARY
VIDHANA SOUDHA
BANGALORE
- 2 THE DEPUTY ELECTRICAL INSPECTOR
NO 95/B, 3 CROSS
GANGOTHRI LAYOUT
1 SANTHE, MYSORE ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH VIDE ANN-A THE KARNATAKA ELECTRICITY (TAXATION ON CONSUMPTION) (AMENDMENT) ORDINANCE, 2003, DT. 16.10.2003 PROMULGATED BY R1 PUBLISHED IN THE KARNATAKA GAZETTE AND CONSEQUENTLY QUASH ANN-B THE NOTICE DT. 28.10.2003 VIDE ANN-B BY R2.

IN WP No 50408 OF 2003**BETWEEN**

GRAPHITE INDIA LTD
VISWESWARAIAH INDUSTRIAL AREA
WHITEFIELD ROAD

BANGALORE-48
REP BY GEN MANAGER
G J MEHTA,
AGED 56 YRS

... PETITIONER

(By Sri M M SWAMY)

AND

1 THE STATE OF KARNATAKA
REP BY ITS SECRETARY
DEAPRTMENT OF ENERGY
VIDHANA SOUDHA, BANGALORE

2 THE CHIEF ELECTRICAL INSPECTOR
BANGALORE NORTH
BANGALORE

... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF
THE CONSTITUTION OF INDIA, PRAYING TO DECLARE THAT THE
KARNATAKA ORDINANCE NO.8/2003 DT. 16.10.2003 VIDE ANN-G
IS ILLEGAL AND UNCONSTITUTIONAL.

IN WP No 50583 OF 2003

BETWEEN

SREE MEENAKSHISUNDARAM
TEXTILES LTD
BELATHUR VILLAGE,
K.R. NAGAR ROAD
HUNSUR - 571 105
MYSORE DIST
A COMPANY INCORPORATED
UNDER THE COMPANIES ACT, 1956
REP BY ITS EXECUTIVE DIRECTOR
MANISH MALANI

... PETITIONER

(By Sri N SHASHI BHUSHAN)

AND

- 1 STATE OF KARNATAKA
BY ITS CHIEF SECRETARY
VIDHANA SOUDHA
BANGALORE - 560 001
- 2 THE ELECTRICAL INSPECTOR
NO.95/B, 3RD CROSS
GANGOTHRI LAYOUT
1ST BLOCK, MYSORE - 570 009 ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH VIDE ANX. A DT. 16.10.2003 BY R1 AND QUASH VIDE ANX. B DT. 29.10.2003 ISSUED BY R2.

WP No 50589 OF 2003

BETWEEN

SREE KUMARAVEL TEXTILES LTD
SEEGUR VILLAGE P.B. NO 2,
PERIYAPATNA 571 105
MYSORE DISTRICT, BY ITS DIRECTOR
BHART MALANI ... PETITIONER

(By Sri N SHASHI BHUSHAN)

AND

- 1 STATE OF KARNATAKA
BY ITS CHIEF SECRETARY
VIDHANA SOUDHA
BANGALORE 1
- 2 THE DEPUTY ELECTRICAL INSPECTOR
NO 95/B, 3RD CROSS,
GANGOTHRI LAYOUT,
I BLOCK MYSORE 570 009 ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH VIDE ANX. A DT. 16.10.2003 ISSUED BY THE R1 AND ANX. B DT. 28.10.2003 ISSUED BY R2.

IN WP No 50868 OF 2003

BETWEEN

SREE JAYALAKSHMI AUTO SPIN LTD
"SANJANA", DAVANAGERE ROAD,
CHITRADURGA 577 501,
REP. BY ITS MANAGING DIRECTOR,
K V PRABHAKAR. ... PETITIONER

(By Sri N SHASHI BHUSHAN)

AND

- 1 STATE OF KARNATAKA
BY ITS CHIEF SECRETARY,
VIDHANA SOUDHA,
BANGALORE 1.
- 2 THE DY ELECTRICAL INSPECTOR
SARVAMANGALA NILAYA,
NEELAKANTESHWARA LAYOUT,
CHITRADURGA. ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH VIDE ANX. 'A', DT. 16.10.2003 BY R1 AND ANX. B DT. 17.11.2003 BY R2, IN SO FAR AS THE PETITIONERS ARE CONCERNED.

IN WP No 50869 OF 2003

BETWEEN

RAMKUMAR MILLS PVT LTD
RAJAJINAGAR,
BANGALORE 560 010
A REGD. CO. INCORPORATED UNDERT
THE COMPANIES ACT 1956,
REP. BY ITS EXECUTIVE DIRECTOR,
SHIVAKUMAR A YADALAM. ... PETITIONER

(By Sri N SHASHI BHUSHAN)

AND

- 1 STATE OF KARNATAKA
BY ITS CHIEF SECRETARY,
VIDHANA SOUDHA,
BANGALORE 560 001
- 2 THE DY ELECTRICAL INSPECTOR
NORTH SUB DIVISION,
6,7 & 8/C, SUDHA COMMERCIAL
COMPLEX, 1ST FLOOR, 4TH N BLOCK,
RAJAJINAGAR
BANGALORE 560 010 ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF
THE CONSTITUTION OF INDIA, PRAYING TO QUASH VIDE ANX. A
DT. 16.10.2003 BY R1 AND ANX. B DT. 31.10.2003 BY R2.

IN WP No 50935 OF 2003

BETWEEN

- 1 THE ASSOCIATED CEMENT COMPANIES LTD
REGD OFFICE, CEMENT HOUSE, 121, MAHARSHI
KARVE ROAD, MUMBAI - 4000 020
REP BY ITS CONSTITUTED ATTORNEY

- 2 N VENKATARAMAN
S/O LATE A R NATARAJAN
39 YEARS, R/AT NO.003,
THE ESTATE, 121, DICKENSON ROAD
BANGALORE - 560042
- 3 THE TATA POWER COMPNAY LIMITED
REGD OFFICE AT BOMBAY HOUSE
24, HOMI MODY STREET
MUMBAI - 400 001
REP BY ITS CONSTITUTED ATTORNEY
- 4 S VENKATARAMAN
S/O T R SRINIVASAN
59 YEARS, R/AT B -43
NANDANVAN, S.V. ROAD
MUMBAI - 400 058 ... PETITIONERS.

(By SRI SRIRANGA FOR M/S SUNDARASWAMY RAMDAS)

AND

- 1 STATE OF KARNATAKA
REP BY ITS PRINCIPAL
SECY, DEPARTMENT OF ENERGY
M.S. BUILDINGS
"VIDHANA VEEDHI"
BANGALORE - 560001
- 2 DEPUTY ELECTRIC INSPECTOR
PLOT NO.25, GURNATH RAO
SAJJAN BUILDING
JEVARGI ROAD COLONY
GULBARGA - 585 101 ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, [ORIGINALLY NUMBERED AS WP NO 50935-36 & 51092-93 OF 2003; NO RETAINED WP NO 50935 OF 2003; NO. DELETED WP NO 50936, 51092 & 51093 OF 2003] PRAYING TO DECLARE THAT KARNATAKA ORDINANCE NO.8/2003

(ANX.F) IS ILLEGAL, UNCONSTITUTIONAL IN SO FAR AS THE INSERTION OF SUB-SECTION (2) TO SECTION 3 OF THE KARNATAKA TAX ON ELECTRICITY (CONSUMPTION) ACT, 1959 SO FAR AS THE PETITIONERS ARE CONCERNED.

IN WP No 51265 OF 2003

BETWEEN

M/S BASF INDIA LIMITED
SURATKAL-BAJPE ROAD
BALA VILLAGE, VIA KATIJPALLA
MANGALORE, BY AUTHORISED OFFICER
A S RAJENDRAN NAIR ... PETITIONER

(By SRI A G HOLLA, SR COUNSEL FOR SRI P D VISHWANATH)

AND

- 1 STATE OF KARNATAKA
VIDHANA SOUDHA
BANGALORE
REP BY CHIEF SECRETARY
- 2 STATE OF KARNATAKA
DEPARTMENT OF PARLIAMENTARY AFFAIRS
AND LEGISLATION
VIDHANA SOUDHA
BANGALORE
BY ITS SECRETARY
- 3 DEPUTY CHIEF ELECTRICAL INSPECTOR
NETRAVATHY BUILDING
2 FLOOR, BALMATHA
MANGALORE ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO DECLARE THAT THE KARNATAKA ELECTRICITY (TAXATION ON CONSUMPTION) (AMENDMENT) ORDINANCE 2003 (KARNATAKA ORDINANCE

No.8/2003) IS ULTRA VIRES AND THE STATE GOVT. IS NOT
AUTHORISED TO MAKE SUCH A LAW.

IN WP No 52099 OF 2003

BETWEEN

- 1 VIJAYANAND ROAD LINES LTD
ADMN OFFICE:"VIJAYA KARNATAKA"
GIRIRAJ ANNEXE CIRCUIT HOUSE ROAD
HUBLI - 580 029
REP BY ITS PA HOLDER AND CONSTITUTED
ATTORNEY, R.B. GADAGKAR
- 2 VIJAYANAND PRINTERS LTD
REGD OFFICE AT VARUR, TALUK HUBLI
DIST DHARWAD, BY ITS
MANAGING DIRECTOR BY HIS
CONSTITUTED ATTORNEY
R.B. GADAKAR ... PETITIONERS

(By M/S ANANT MANDGI & UJWALA A MANDGI)

AND

- 1 THE STATE OF KARNATAKA
REP BY ITS SECY TO GOVERNMENT
DEPARTMENT OF PARLIEAMENTARY
AFFAIRS AND LEGISLATION
M.S. BUILDING, BANGALORE
- 2 THE PRINCIPAL SECRETARY
ENERGY DEPARTMENT
GOVT. OF KARNATAKA
M.S. BUILDING, DR.AMBEDKAR VEEDHI
BANGALORE-01
- 3 THE CHIEF ELECTRICAL INSPECTOR
STATE OF KARNATAKA
MY SUGAR BUILDING
J.C. ROAD
BANGALORE-560002 ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, [ORIGINALLY NUMBERED AS WP NO 52099-100 OF 2003; NO RETAINED WP NO 52099 OF 2003; NO. DELETED WP NO 52100 OF 2003] PRAYING TO QUASH VIDE ANX. A DT. 16.10.2003 LEVYING 50 PAISE AS TAX ON THE ELECTRICITY GENERATED BY THE PETITIONER.

IN WP No 52150 OF 2003

BETWEEN

PRECOT MILLS LTD
"SUPREM"
P.B. NO 3888, RACE COURSE
COIMBATORE - 641 018
REP BY ITS COMPANY SECY
G MANIKANDAM
36 YEARS
... PETITIONER

(By Sri M M SWAMY)

AND

- 1 THE STATE OF KARNATAKA
REPTD BY ITS SECRETARY
DEPARTMENT OF ENERGY
VIDHANA SOUDHA
BANGALORE - 560001
- 2 THE DEPUTY ELECTRICAL INSPCTOR
NEW EXTENSION
KOLAR
... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO DECLARE THE KARNATAKA ORDINANCE No.8/2003 DT.16-10-2003, ISSUED BY R-1 VIDE ANN.C, AMENDING SEC.3 OF THE KARNATAKA ELECTRICITY (TAXATION ON CONSUMPTION) ACT 1959 BY

INTRODUCTION OF SUB-SEC.2 OF SECTION 30 OF THE SAID ACT,
AS ILLEGAL UNCONSTITUTIONAL, ILLEGAL AND INVALID.

IN WP No 52230 OF 2003

BETWEEN

- 1 M/S FORBES GOKAK LTD
GOKAK MILLS DIVISION
GOKAK FALLS
GOKAK-591 308
DISTRICT BELGAUM
REPRESENTED BY ITS MANAGER-SALES
MR.R.S.DWARAKINATH
- 2 MR PRAKASH MALLIKARJUNAPPA KOLHAR
S/O.PRAKASH M. KOLHAR
MAJOR
SHAREHOLDER,
NO.91/3, BELGAUM ROAD
GOKAK ... PETITIONERS

(By M/S S N MURTHY & SOMASHEKAR)

AND

- 1 THE STATE OF KARNATAKA
DEPARTMENT OF PARLIMENTARY AFFAIRS
AND REGISTRATION, VIDHANA SOUDHA
BANGALORE-560 001
REPRESENTED BY ITS CHIEF SECRETARY
- 2 THE DEPUTY ELECTRICAL INSPECTOR
SENHA BUILDING
BEHIND SANMATHI HOSTEL
DHARWAD 560 001 ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF
THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE
NOTIFICATION NO.8/2003 DT. 16.10.2003 VIDE ANN-K LEVYING

ELECTRICITY TAX AT 50 Ps. PER UNIT ON THE UNITS GENERATED
BY THE PETITIONER.

IN WP No 52240 OF 2003

BETWEEN

DAVANAGERE SUGAR CO LTD
HAVING ITS REGD. OFFICE
AT #73/1, P.B.NO 312
SHAMANUR ROAD
DAVANAGERE-577 004
REPRESENTED BY ITS
MANAGING DIRECTOR
SRI.S.S.GANESH S/O.
SHAMANUR SHIVASHANKARAPPA, MAJOR
RESIDENT OF DAVANAGERE ... PETITIONER

(By Sri PRABHULING K NAVADGI)

AND

- 1 THE STATE OF KARNATAKA
BY ITS CHIEF SECRETARY
VIDHANA SOUDHA
BANGALORE-560 001
- 2 THE STATE OF KARNATAKA
BY ITS SECRETARY
DEPARTMENT OF ENERGY
M.S. BUILDING
DR.B.R.AMBEDKAR VEEDHI
BANGALORE-560 001
- 3 THE DEPUTY ELECTRICAL INSPECTOR
GOVERNMENT OF KARNATAKA
(ELECTRICAL INSPECTORATE)
"BAKKESHWAR MANSION"
NO.2257/5,1ST FLOOR,
CHURCH ROAD, MCC'A'BLOCK,
DAVANAGERE-577 004

4 THE MANAGING DIRECTOR
KARNATAKA POWER TRANSMISSION
CORPORATION LIMITED,
CAUVERY BHAVAN
BANGALORE ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO DECLARE THAT THE KARNATAKA ORDINANCE NO.8/2003 WHICH IS PRODUCED AT ANN-A IS ILLEGAL, UNCONSTITUTIONAL IN SO FAR AS THE INSERTION OF SUB-SECTION (2) TO SECTION 3 OF THE KARNATAKA TAX ON ELECTRICITY (CONSUMPTION) ACT, 1959 & ETC.

IN WP No 52242 OF 2003

BETWEEN

SHREE RENUKA SUGARS LTD
HAVING ITS REGD OFFICE
AT NO 105, HAVELOCK ROAD,
CONTONMENT, BELGAUM REP BY ITS
CHAIRPERSON VIDYA M MURKUMBI ... PETITIONER

(By Sri PRABHULING K NAVADGI)

AND

- 1 THE STATE OF KARNATAKA
REP BY ITS SECRETARY
VIDHANA SOUDHA
BANGALORE 1
- 2 THE STATE OF KARNATAKA
REP BY ITS SECRETARY
DEPARTMENT OF ENERGY
M.S. BUILDING
DR AMBEDKAR VEEDHI
BANGALORE 1
- 3 THE ELECTRICAL INSPECTOR
BELGAUM DIVISION BELGAUM

NAGANOUR BUILDING
PLOT NO CTS 3933/B-1,
CLUB ROAD, BELGAUM 590 001

4 THE DEPUTY ELECTRICAL INSPECTOR
GOVERNMENT OF KARNATAKA
(ELECTRICAL INSPECTORAE)
SNEHA BUILDING, BEHIND SAMMATI
HOSTEL DHARWAD 580 001

5 THE MANAGING DIRECTOR
KPTCL
CAUVERY BHAVAN
BANGALORE

... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO DECLARE THAT THE KARNATAKA ORDINANCE NO.8/2003 VIDE ANN-A IS ILLEGAL, UNCONSTITUTIONAL IN SO FAR AS THE INSERTION OF SUBSECTION (2) TO SECTION 3 OF THE KARNATAKA TAX ON ELECTRICITY (CONSUMPTION) ACT, 1959 & ETC.

IN WP No 52309 OF 2003

BETWEEN

MARIS SPINNERS LIMITED
KATTEMALAVADI 571 134
HUNSUR
MYSORE DISTRICT
A REG.CO. INCORPORATED UNDER THE
COMPANIES ACT, 1956, REP. BY ITS
GENERAL MANAGER
R.THANGAMARIAPPAN

... PETITIONER

(By Sri N SHASHI BHUSHAN)

AND

1 THE STATE OF KARNATAKA
BY ITS CHIEF SECRETARY

VIDHANA SOUDHA
BANGALORE 560 001

- 2 THE DEPUTY ELECTRICAL INSPECTOR
OFFICE OF THE ELECTRICAL INSEPECTORATE
MYSORE DIVISION
NO.95/B, 3RD CROSS,
1ST STAGE, GANGOTHRI EXTENSION
MYSORE 9 ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH ANN.A, THE KARNATAKA ELECTRICITY (TAXATION ON CONSUMPTION) (AMENDMENT) ORDINANCE, 2003, DT.16-10-2003 PROMULGATED BY R-1, PUBLISHED IN THE KARNATAKA GAZETTE AND CONSEQUENTLY QUASH ANN.B, THE NOTICE DT.29-10-2003 ISSUED BY R-2.

IN WP No 52343 OF 2003

BETWEEN

HUTCHISON ESSAR SOUTH LTD
PRESTIGE BLUE CHIP
GROUND FLOOR, BLOCK I
NO.9, HOSUR ROAD,
BANGALORE 560 029
REP. BY ITS VICE PRESIDENT
FINANCE Y.SRIMRAM ... PETITIONER

(By M/S GURURAJ & KRISHNA)

AND

- 1 THE STATE OF KARNATAKA
REP BY ITS CHIEF SECRETARY
VIDHANA SOUDHA
BANGALORE 560 001
- 2 THE STATE OF KARNATAKA
REP. BY ITS PRINCIPAL SECRETARY

DEPARTMENT OF ENERGY
M.S.BUILDING
DR.B.R.AMBEDKAR VEEDHI
BANGALORE 1

- 3 CHIEF ELECTRICAL INSPECTOR
STATE OF KARNATAKA
MYSUGAR BUILDING
J.C.ROAD,
BANGALORE 560 002
- 4 DEPUTY ELECTRICAL INSPECTOR
BANGALORE SOUTH
JAYANAGAR,
BANGALORE 560 011

... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO DECLARE THAT KARNATAKA ORDINANCE NO.8/2003 (ANN.A) IS ILLEGAL, UNCONSTITUTIONAL IN SO FAR AS THE INSRTION OF SUB-SECTION (2) TO SECTION (3) OF THE KARNTAKA TAXM ON ELECTRICITY CONUSUMPTION ACT, 1959.

IN WP No 52645 OF 2003

BETWEEN

JAGDALE INDUSTRIES LIMITED
27, BULL TEMPLE ROAD, BASAVANAGUDI
BANGALORE -560 004
A COMPANY REGISTERED UNDER THE
COMPANIES ACT, 1956. REP BY ITS JOINT
MANAGING DIRECTOR
RAJESH N JAGDALE

... PETITIONER

(By SMT LAKSHMI FOR SRI Y HARIPRASAD)

AND

- 1 THE STATE OF KARNATAKA
BY ITS CHIEF SECRETARY
VIDHANA SOUDHA
BANGALORE -560 001

- 2 THE DEPUTY ELECTRICAL INSPECTOR
95/B, 3RD CROSS
GANGOTHRI LAYOUT, 1ST STAGE
MYSORE ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH ANN.A, THE KARNATAKA ELECTRICITY (TAXATION ON CONSUMPTION) (AMENDMENT) ORDINANCE, 2003, DT.16-10-2003 PROMULGATED BY R-1 PUBLISHED IN THE KARNATAKA GAZETTE AND CONSEQUENTLY QUASH ANN.B THE NOTICE DT.NIL, ISSUED BY R-2.

IN WP No 52771 OF 2003

BETWEEN

RAMCO INDUSTRIES LIMITED
REP ITS GENERAL MANAGER
KARUR, RANEBENNUR
HAVERI DIST ... PETITIONER

(By Sri UDAY KUMAR SINGH)

AND

- 1 THE STATE OF KARNATAKA
BY ITS CHIEF SECRETARY
VIDHANA SOUDHA, BANGALORE

- 2 THE ELECTRICAL INSPECTOR
HAVERI SUB DIVISION
HAVERI ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH ANN.A, THE KARNATAKA ELECTRICITY (TAXATION ON CONSUMPTION) (AMENDMENT) ORDINANCE, 2003 DT.16-10-2003 PROMULGATED BY R-1, PUBLISHED IN THE KARNATAKA GAZETTE AND CONSEQUENTLY QUASH ANN.B THE BILL No.2 DT.12-11-2003 ISSUED BY R-2, IN SO FAR AS PETR. IS CONCERNED.

IN WP No 52828 OF 2003

BETWEEN

GRASIM INDUSTRIES LTD
A COMPANY REGD UNDER COMPANIES ACT 1956
HAVING ITS REGD OFFICE AT NAGDA (MP)
AND ITS TWO MANUFACTURING UNITS VIZ
HARIHAR POLYFIBERS & GRASILENE
DIVISION AT KUMARAPATNAM 581 123.
DIST HAVERI, BY ITS
ASST GENE MANAGER A G DESAI ... PETITIONER

(By Sri PRAMOD N KATHAVI & KPSD LAW HOUSE)

AND

- 1 THE STATE OF KARNATAKA
BY ITS CHIEF SECRETARY
VIDHANA SOUDHA,
DR.AMBEDKAR VEEDHI,
BANGALORE-1.
- 2 STATE OF KARNATAKA
DEPT OF PARLIAMENTARY
AFFAIRS AND LEGISLATION
VIDHANA SOUDHA,
DR.AMBEDKAR VEEDHI, BANGALORE-1.
BY ITS SECRETARY.
- 3 STATE OF KARNATAKA
DEPT OF ENERGY
VIDHANA SOUDHA,
DR.AMBEDKAR VEEDHI,

BANGALORE-1,
BY ITS SECRETARY.

4 THE CHIEF ELECTRICAL INSPECTOR
GOVERNMENT OF KARNATAKA
BANGALORE.

5 THE DEPUTY ELECTRICAL INSPECTOR
GOVERNMENT OF KARNATAKA
SNEHA BUILDING
BEHIND SANMATHI HOSTEL,
DHARWAD 580 001.

... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO DECLARE THE KARNATAKA ELECTRICITY (TAXATION OF CONSUMPTION) (AMENDMENT) ORDINANCE, 2003, DT. 16.10.2003 PROMULGATED BY THE GOVERNOR OF KARNATAKA AS ULTRA VIRES THE CONSTITUTION OF INDIA, ILLEGAL, INVALID AND UNENFORCEABLE AS REGARD IT RELATES TO THE LEVY OF TAX AT THE RATE OF 50 PAISE PER UNIT ON THE ELECTRICITY GENERATED AND CONSUMED BY THE PETITIONER FOR OWN USE IN SO FAR AS THE PETITIONER IS CONCERNED; AND ETC

IN WP No 52903 OF 2003

BETWEEN

MALLIKARJUNA ROLLER FLOUR MILL
GADAG

BY ITS PARTNER, SRI. GOVINDRAJ

S/O VENKATESH KUSHTAGI

64 YRS, OCC: BUSINESS

R/O PANCHAKSHARY NAGAR, GADAG

AT TQ. GADAG, DIST. GADAG

... PETITIONER

(By Sri P G MOGALI)

AND

- 1 THE STATE OF KARNATAKA
DEPT. OF PARLIAMENTARY AFFAIRS
& REGISTRATION
VIDHANA SOUDHA
BANGALORE - 1

- 2 THE DEPUTY ELECTRICAL INSPECTOR
DHARWAR SUB-DIVISION, DHARWAR
TQ. & DIST. DHARWAR - 1
"SNEHA BUILDING, VRINDAVANA LAYOUT
BEHIND SANMATHIO HOSTEL
DHARWAR ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE KARNATAKA ORDINANCE NO.8/2003 DT. 16.10.2003 VIDE ANNEX.A. LEVYING ELECTRICITY TAX AT 50PS.PER UNIT ON THE UNITS GENERATED BY THE PETITIONER.

IN WP No 53352 OF 2003

BETWEEN

- 1 MARUTHI RICE INDUSTRIES
C.R.HALLY, CHITRADURGA TQ
AND DISTRICT, BY ITS PARTNER
A.N.SATHYA MURTHY
55 YEARS,

- 2 SRI BALAJI RICE MILL
BANGALORE ROAD
BELLARY 583 101
BY ITS & J.K.GOVINDANARAYAN SARDA
42 YEARS, ... PETITIONERS

(By Sri T BASAVARAJ)

AND

- 1 THE STATE OF KARNATAKA
BY ITS SECRETARY
DEPARTMENT OF PARLIAMENTARY AFFAIRS
AND LEGISLATION, VIDHANA SOUDHA
BANGALORE
- 2 DEPUTY ELECTRICAL INSPECTOR
OFFICE OF THE DEPUTY ELECTRICAL
INSPECTOR, CHITRADURGA
- 3 THE DEPUTY ELECTRICAL INSPECTOR
OFFICE OF THE DEPUTY ELECTRICAL
INSPECTOR, BELLARY SUB DIVISION
BELLARY ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, [ORIGINALLY NUMBERED AS WP NO 53352-53 OF 2003; NO RETAINED WP NO 53352 OF 2003; NO. DELETED WP NO 53353 OF 2003] PRAYING TO DECLARE THE NOTICES ISSUED BY R2 AND R3 VIDE ANNEX.H. AND H1 ARE ILLEGAL AND WITHOUT JURISDICTION & ETC.

IN WP No 53380 OF 2003

BETWEEN

THE SOUTH INDIA PAPER MILLS LTD
A LIMITED COMPANY HAVING ITS
REGISTERED OFFICE AT CHICKKAYANA CHATRA
NANJANGUD 571 301
REP. BY ITS DEPUTY GENERAL MANAGER
HUMAN RESOURCES
H.N.VASANTH KUMAR ... PETITIONER

(By SMT DHANALAKSHMI FOR NANDI LAW CHAMBERS)

AND

- 1 STATE OF KARNATAKA
BY CHIEF SECRETARY
VIDHANA SOUDHA
BANGALORE 1
- 2 THE ELECTRICAL INSPECTOR
MYSORE DIVISION
MYSORE ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH AND/OR SET ASIDE THE IMPUGNED NOTICE DT. 30.10.2003 VIDE ANNEX.E. & ETC

In WP No 53381 OF 2003

BETWEEN

M/S RAMAN BOARDS LIMITED
REGD OFFICE AT MYSORE-OOTY ROAD
THANDAVAPURA - 571 325
REP BY ITS GENERAL MANAGER
(FINANCE) & COMPANY SECY
V.S. KUMAR ... PETITIONERS

(By Sri NAVKESH BATRA, NAVKESH BATRA
NANDI LAW CHAMBERS)

AND

- 1 STATE OF KARNATAKA
BY ITS SECRETARY
VIDHANA SOUDHA
BANGALORE-560001

- 2 THE ELECTRICAL INSPECTOR
MYSORE DIVISION
MYSORE ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH AND/OR SET ASIDE THE IMPUGNED NOTICE VIDE ANNEX.E. DT. 30.10.2003 & ETC.

IN WP No 54119 OF 2003

BETWEEN

SRI ANJANEYA COTTON MILLS LTD
A REGD COMPANY INCORPORATED UNDER THE
COMPANIES ACT 1956, OFFICE AT
JAYALAKSHMI, P.B.ROAD, DAVANGERE 577 00.
REP BY ITS MANAGING DIRECTOR
A S KOTRAPPA ... PETITIONER

(By Sri N SHASHI BHUSHAN)

AND

- 1 THE STATE OF KARNATAKA
BY ITS CHIEF SECRETARY
VIDHANA SOUDHA,
BANGALORE-1.
- 2 THE DEPUTY ELECTRICAL INSPECTOR
DAVANGERE SUB DIVISION
BAKKESHWARA MANSION
NO.2257/5, IST FLOOR
CHURCH ROAD, MCC B BLOCK,
DAVANGERE 577 004. ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH ANNEX.A. THE

KARNATAKA ELECTRICITY (TAXATION ON CONSUMPTION) (AMENDMENT) ORDINANCE, 2003, DT. 16.10.2003 PROMULGATED BY THE FIRST RESPONDENT PUBLISHED IN THE KARNATAKA GAZETTE AND CONSEQUENTLY QUASH ANNEX.B., THE NOTICE DT. 6.11.2003 ISSUED BY R2 IN SO FAR AS THE PETITIONERS ARE CONCERNED.

IN WP No 54120 OF 2003

BETWEEN

SRI GANESAR TEXTILE MILLS LTD
A GED COMPANY INCORPORATED UNDER THE
COMPANIES ACT 1956, OFFICE AT
"JAYALAKSHMI", P B RD
DAVANGERE. R/BY ITS EXECUTIVE
DIRECTOR, KOTRAPPA A S ... PETITIONER

(By Sri N SHASHI BHUSHAN)

AND

- 1 THE STATE OF KARNATAKA
BY ITS CHIEF SECRETARY
VIDHANA SOUDHA
BANGALORE
- 2 DEPUTY ELECTRICAL INSPECTOR
DAVANGERE SUB-DN
"BAKKESHWARA MANSION"
2257/5, 1ST FLOOR, CHURCH RD
MCC B BLOCK, DAVANGERE ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH ANNEX.A. THE KARNATAKA ELECTRICITY (TAXATION ON CONSUMPTION) (AMENDMENT) ORDINANCE, 2003, DT. 16.10.2003 PROMULGATED BY R1 AND CONSEQUENTLY QUASH ANNEX.B., THE NOTICE DT. 6.11.2003 ISSUED BY THE 2ND RESPONDENT IN SO FAR AS THE PETITIONERS ARE CONCERNED.

IN WP No 54121 OF 2003

BETWEEN

CAMPBELL KNITWEAR LTD
A SUBSIDIARY COMPANY OF
FORBES GOKAK LTD
A REGD COMPANY INCORPORATED UNDER
THE COMPANIES ACT, 1956,
FACTORY:POST MARIHAL 591 167
BELGAUM DIST
BY ITS MANAGER, SALES
R S DWARAKINATH ... PETITIONER

(By Sri N SHASHI BHUSHAN)

AND

- 1 THE STATE OF KARNATAKA
BY ITS CHIEF SECRETARY
VIDHANA SOUDHA
BANGALORE
- 2 THE DEPUTY ELECTRICAL INSPECTOR
BELGAUM DN,
O/O ELECTRICAL INSPECTORATE
NAGNOOR BLDNG
PLOT # CTS-3933/B-1
CLUB RD, BELGAUM ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH ANNEX.A. THE KARNATAKA ELECTRICITY (TAXATION ON CONSUMPTION) (AMENDMENT) ORDINANCE, 2003, DT. 16.10.2003 PROMULGATED BY THE FIRST RESPONDENT AND CONSEQUENTLY QUASH ANNEX.B. THE NOTICE DT. 14.11.2003 ISSUED BY R2 IN SO FAR AS THE PETITIONERS ARE CONCERNED.

IN WP No 129 OF 2004

BETWEEN

~~SRI~~ SRI MURUGARAJENDRA
OIL INDUSTRY PVT LTD
PB NO 86, DAVANGERE ROAD
N H 4, CHITRADURGA
REP BY EXECUTIVE DIRECTOR
S A BHAGAVAN ... PETITIONER

(By Sri N SHASHI BHUSHAN)

AND

- 1 THE STATE OF KARNATAKA
BY ITS CHIEF SECRETARY
VIDHANA SOUDHA
BANGALORE
- 2 THE DEPUTY ELECTRICAL
INSPECTOR CHITRDURGA
SUB DIVISION,
SARVAMANGALA NILAYA
NEELAKANTESWARA EXTENSION
CHITRADURGA ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH VIDE ANX. A DT. 16.18.2003 BY R1, ANX. B DT. 17.12.2003 BY R2, IN SO FAR AS THE PETITIONERES ARE CONCERNED.

IN WP No 1597 OF 2004

BETWEEN

- 1 GOKALDAS IMAGES PVT LTD
A CO. INCORPORATED UNDER THE COS ACT,
1956 HAVING ITS REGD. OFFICE AT 7 & 12
INDUSTRIAL SUBURB, 2ND STAGE,
YESHWANTHPUR, TUMKUR ROAD
BANGALORE-22

REP. BY ITS DIRECTOR SUMIR.J.HINDUJA
(BN 4477) KARTHIK ENTERPRISES

- 2 M/S CONTOUR APPARELS
(UNIT OF GOKALDAS IMAGES
PVT. LTD) HAVING ITS PRINCIPAL PLACE OF
BUSINESS AT 7 & 12 INDUSTRIAL SUBURB,
2ND STAGE, YESHWANTHPUR, TUMKUR ROAD,
BANGALORE-22, AND REP. BY ITS DIRECTOR,
SUMIR.J.HINDUJA (BN 4702)
- 3 M/S INDIAN CONNECTIONS
(UNIT OF GOKALDAS IMAGES
PVT. LTD) HAVING ITS PRINCIPAL PLACE OF
BUSINESS AT 7 & 12 INDUSTRIAL SUBURB,
2ND STAGE, YESHWANTHPUR, TUMKUR ROAD,
BANGALORE-22, AND REP. BY ITS DIRECTOR,
SUMIR.J.HINDUJA (BN 3358)
- 4 M/S DESIGNER SUITS
(UNIT OF GOKALDAS IMAGES
PVT. LTD) HAVING ITS PRINCIPAL PLACE OF
BUSINESS AT 7 & 12 INDUSTRIAL SUBURB,
2ND STAGE, YESHWANTHPUR, TUMKUR ROAD,
BANGALORE-22, AND REP. BY ITS DIRECTOR,
SUMIR.J.HINDUJA (BN 5131 & BN 5132)
- 5 M/S GOKALDAS INTIMATE WEAR PVT LTD
HAVING ITS PRINCIPAL PLACE OF
BUSINESS AT 7 & 12 INDUSTRIAL SUBURB,
2ND STAGE, YESHWANTHPUR, TUMKUR ROAD,
BANGALORE-22, AND REP. BY ITS DIRECTOR,
SUMIR.J.HINDUJA (BN 2619)
- 6 M/S GARMENT IMPEX
HAVING ITS PRINCIPAL PLACE OF
BUSINESS AT 7 & 12 INDUSTRIAL SUBURB,
2ND STAGE, YESHWANTHPUR, TUMKUR ROAD,
BANGALORE-22, AND REP. BY ITS AUTHORISED
SIGNATORY SUMIR.J.HINDUJA (BN 5149 &
BN 5150)
- 7 M/S PERSONALITY LIMITED
HAVING ITS PRINCIPAL PLACE OF
BUSINESS AT 123, CHORD ROAD, RAJAJINAGAR

BANGALORE-10, AND REP. BY ITS DIRECTOR
MR. SUMIR.J.HINDUJA (BN 5148)

- 8 M/S PROFESSIONAL CLOTHING
HAVING ITS PRINCIPAL PLACE OF
BUSINESS AT 7 & 12 INDUSTRIAL SUBURB,
2ND STAGE, YESHWANTHPUR, TUMKUR ROAD,
BANGALORE-22, AND REP. BY ITS AUTHORISED
SIGNATORY SUMIR.J.HINDUJA (BN 2353 &
BN 3828)
- 9 M/S PERFORMANCE CLOTHING
HAVING ITS PRINCIPAL PLACE OF
BUSINESS AT 7 & 12 INDUSTRIAL SUBURB,
2ND STAGE, YESHWANTHPUR, TUMKUR ROAD,
BANGALORE-22, AND REP. BY ITS PARTNER
SUMIR.J.HINDUJA (BN 1339 & BN 5152)
- 10 M/S HI IMAGES PVT LTD
HAVING ITS PRINCIPAL PLACE OF
BUSINESS AT 7 & 12 INDUSTRIAL SUBURB,
2ND STAGE, YESHWANTHPUR, TUMKUR ROAD,
BANGALORE-22, AND REP. BY ITS DIRECTOR,
SUMIR.J.HINDUJA (BN 2335, BN 5648,
BN 1189)
- 11 M/S DENIM WORKS (I)
(UNIT OF GOKALDAS IMAGES PVT
LTD) HAVING ITS PRINCIPAL PLACE OF
BUSINESS AT 7 & 12 INDUSTRIAL SUBURB,
2ND STAGE, YESHWANTHPUR, TUMKUR ROAD,
BANGALORE-22, AND REP. BY ITS DIRECTOR,
SUMIR.J.HINDUJA (BN 6238)
- 12 M/S CATALOGUE CLOTHING CO LTD
HAVING ITS PRINCIPAL PLACE OF
BUSINESS AT NEW BEL ROAD, BANGALORE
AND REP. BY ITS AUTHORISED SIGANTORY
MR.SUMIR.J.HINDUJA (BN 4714)

- 13 M/S SRI VENKATESHWARA GARMENTS
HAVING ITS PRINCIPAL PLACE OF
BUSINESS AT 7 & 12 INDUSTRIAL SUBURB,
2ND STAGE, YESHWANTHPUR, TUMKUR ROAD,
BANGALORE-22, AND REP. BY ITS PROPRIETOR
SUMIR.J.HINDUJA (BN 2171 & BN 2419)
- 14 M/S GOKALDAS WEIL PVT LTD
HAVING ITS PRINCIPAL PLACE OF
BUSINESS AT 7 & 12 INDUSTRIAL SUBURB,
2ND STAGE, YESHWANTHPUR, TUMKUR ROAD,
BANGALORE-22, AND REP. BY ITS DIRECTOR
SUMIR.J.HINDUJA (BN 2698 & BN 4537)
- 15 M/S OUTDOOR CLOTHING CO
(UNIT OF PERSONALITY LTD)
HAVING ITS PRINCIPAL PLACE OF
BUSINESS AT 123, CHORD ROAD,
RAJAJINAGAR, BANGALORE-10, AND
REP. BY ITS DIRECTOR,
MR.SUMIR.J.HINDUJA,(BN 5392)
- 16 M/S GOKALDAS APPARELS PVT LTD
HAVING ITS PRINCIPAL PLACE OF
BUSINESS AT 7 & 12 INDUSTRIAL SUBURB,
2ND STAGE, YESHWANTHPUR, TUMKUR ROAD,
BANGALORE-22, AND REP. BY ITS AUTHORISED
SIGNATORY SUMIR.J.HINDUJA (BN 3606)
- 17 CATALOGUE CLOTHING COMPANY LTD PEENYA
HAVING ITS PRINCIPAL PLACE OF
BUSINESS AT 7 & 12 INDUSTRIAL SUBURB,
2ND STAGE, YESHWANTHPUR, TUMKUR ROAD,
BANGALORE-22, AND REP. BY ITS AUTHORISED
SIGNATORY SUMIR.J.HINDUJA (BN 2619)
- 18 GOKALDAS IMAGES LTD MATTIKERE
HAVING ITS PRINCIPAL PLACE OF
BUSINESS AT 7 & 12 INDUSTRIAL SUBURB,
2ND STAGE, YESHWANTHPUR, TUMKUR ROAD,
BANGALORE-22, AND REP. BY ITS DIRECTOR
SUMIR.J.HINDUJA (BN 1976 & BN 4215)
- 19 HI-IMAGE YESHWANTPUR
HAVING ITS PRINCIPAL PLACE OF

BUSINESS AT 7 & 12 INDUSTRIAL SUBURB,
2ND STAGE, YESHWANTHPUR, TUMKUR ROAD,
BANGALORE-22, AND REP. BY ITS PARTNER
SUMIR.J.HINDUJA (BN 1245)

- 20 DESIGNER SUITS II (GODOWN)
PEENYA I STAGE (UNIT OF
GOKALDAS IMAGES PVT LTD) HAVING ITS
REGD. OFFICE AT 7 & 12 INDUSTRIAL SUBURB
2ND STAGE, YESHWANTHPUR, TUMKUR ROAD,
BANGALORE-22, AND REP. BY ITS PARTNER
SUMIR.J.HINDUJA (BN 5832)
- 21 ENGLISH BLAZER
(UNIT OF GOKALDAS IMAGES PVT LTD
HAVING ITS REGD. OFFICE AT
7 & 12 INDUSTRIAL SUBURB
2ND STAGE, YESHWANTHPUR, TUMKUR ROAD,
BANGALORE-22, AND REP. BY ITS DIRECTOR
SUMIR.J.HINDUJA
(BN 4293 & BN 4294) ... PETITIONERS

(By M/s MAHESH AND COMPANY
BHUVAN & COMPANY)

AND

- 1 THE STATE OF KARNATAKA
DEPT. OF ENERGY
DR. AMBEDKAR VEEDHI,
BANGALORE-1
- 2 THE CHIEF ELECTRICAL INSPECTOR
GOVT. OF KARNATAKA,
MYSURGAR BUILDING, J.C.ROAD,
BANGALORE-2
- 3 THE DEPUTY ELECTRICAL INSPECTOR
BANGALORE NORTH, 678C, SUDHA
COMMERCIAL CENTER, RAJAJINGAR ENTRANCE
BANGALORE-10

- 4 THE DEPUTY ELECTRICAL INSPECTOR
CENTRAL SUB-DIVISION
NEAR ULSOOR TANK, M.A. ROAD,
BANGALORE-42
 - 5 THE ELECTRICAL INSPECTOR
BANGALORE NORTH SUB-DIVISION,
63, 5TH CROSS, MAHAKAVI KUVEMPU ROAD,
MALLESHWARAM, BANGALORE-42
 - 6 THE DEPUTY ELECTRICAL INSPECTOR
BANGALORE RURAL SOUTH
1ST FLOOR, PTK COMPLEX,
NO.460/2, 8TH B MAIN ROAD,
4TH BLOCK JAYANAGAR, BANGALORE-11
 - 7 THE DEPUTY ELECTRICAL INSPECTOR
BANGALORE RURAL WEST,
84, MANISH TOWERS,
E-1, 4TH FLOOR, J.C. ROAD,
BANGALORE-2
- ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, [ORIGINALLY NUMBERED AS WP NO 1597-1617 OF 2004; NO RETAINED WP NO 1597 OF 2004; NO. DELETED WP NO 1598-1617 OF 2004] PRAYING TO DECLARE THE KARNATAKA ELECTRICITY (TAXATION ON CONSUMPTION) (AMENDMENT) ORDINANCE, 2003 (KARNATAKA ORDINANCE No.8 OF 2003), DT.16-10-2003 ANN.A, PROMULGATED BY THE GOVT. OF KARNATAKA AS ULTRA VIRES THE CONSTITUTION OF INDIA, ILLEGAL, INVALID AND UNENFORCEABLE IN SO FAR AS PETR. IS CONCERNED.

IN WP No 1873 OF 2004

BETWEEN

GANESHANUGRAHA FERTILIZERS
AND CHEMICALS PVT LTD
PLOT NO.258,

KIADB INDUSTRIAL ESTATE
 BELUR, DHARWAD 580 011
 REP. BY ITS CHAIRMAN
 S.M. SADALAGE

... PETITIONER

(By M/s V M SHEELAVANT & J BASAVARAJ)

AND

- 1 THE STATE OF KARNATAKA
 BY ITS CHIEF SECRETARY
 VIDHANA SOUDHA
 DR. AMBEDKAR VEEDHI
 BANGALORE 560 001
 - 2 STATE OF KARNATAKA
 DEPARTMENT OF PARLIAMENTARY AFFAIRS
 AND LEGISLATION, VIDHANA SOUDHA
 DR. AMBEDKAR VEEDHI
 BANGALORE 560 001
 BY ITS SECRETARY
 - 3 STATE OF KARNATAKA
 DEPARTMENT OF ENERGY
 AFFAIRS AND LEGISLATION
 VIDHANA SOUDHA, DR. AMBEDKAR VEEDHI
 BANGALORE 560 001
 BY ITS SECRETARY
 - 4 THE CHIEF ELECTRICAL INSPECTOR
 GOVERNMENT OF KARNTAKA
 BANGALORE
 - 5 THE DEPUTY ELECTRICAL INSPECTOR
 GOVERNMENT OF KARNATAKA
 OFFICE OF DEPUTY ELECTRICAL INSPECTOR
 "SNEHA" BUILDING, VRUNDAVANA LAYOUT
 BEHIND SANMATI HOTEL
 DHARWAD-1
- ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF
 THE CONSTITUTION OF INDIA, PRAYING TO DECLARE THE
 KARNATAKA ELECTRICITY (TAXATION ON CONSUMPTION)

(AMENDMENT) ORDINANCE, 2003 (KARNATAKA ORDINANCE NO.8/2003) PROMULGATED BY THE GOVERNOR OF KARNATAKA AS ULTRA VIRES THE CONSTITUTION OF INDIA, ILLEGAL, INVALID AND UNENFORCEABLE AS REGARD IT RELATES TO THE LEVY OF TAX AT THE RATE OF 50 PAISE FOR OWN USE IN SO FAR AS THE PETITIONER IS CONCERNED & ETC.

IN WP No 3097 OF 2004

BETWEEN

M/S STRIDES ARCOLAB LTD
HAVING ITS REGD. OFFICE
AT BILEKAHALLI,
BANNERGHATTA RAOD,
BANGALORE 560 078, AND REP. BY
ITS COMPANY SECY
S SUBRAMANIAM ... PETITIONER

(By M/S MAHESH AND CO & BHUVAN & CO)

AND

- 1 THE STATE OF KARNATAKA
DEPARTMENT OF ENERGY
DR. AMBEDKAR VEEDHI,
BANGALORE 1.
- 2 THE CHIEF ELECTRICAL INSPECTOR
GOVT. OF KARNATAKA,
MYSURGAR BLDG, J C ROAD,
BANGALORE 2
- 3 THE DY ELECTRICAL INSPECTOR
BANGALORE SOUTH,
1ST FLOOR, PTK COMPLEX,
NO.460/2, 8TH B MAIN ROAD,
4TH BLOCK JAYANAGAR,
BANGALORE 11. ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

2 THE ELECTRICAL INSPECTORATE
GOVT.OF KARNATAKA
NO.95/B, 3RD CROSS,
1ST STAGE, GANGOTHRI EXTENSION
MYSORE 570009 ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE ORDINANCE DT.16-10-2003 VIDE ANNA. LEVYING ELECTRICITY TAX AT 50 Ps. PER UNIT ON THE UNITS GENERATED BY THE PETRS., IN SO FAR AS THE PETRS. ARE CONCERNED.

IN WP No 3326 OF 2004

BETWEEN

- 1 APP POULTRY FARM
KATTIGENAHALLI VILLAGE,
HOSKOTE TQ.
REP. BY ITS MANAGER
RAGHAVAIAH
- 2 GOVERNER POULTRY FARM
DEVAGOLLANAHALLI,
JADIGENAHALLI HOBLI,
HOSKOTE TQ.
REP. BY ITS MANAGER
RAGHAVAIAH
- 3 HONEY POULTRY FARM
NEAR BHAKTARAHALLI,
NADUVATHI P.O.,
HOSKOTE TQ.
REP. BY ITS MANAGER
RAGHAVAIAH
- 4 M/S BHARAT POULTRY FARM
PICCHAGUNTRAHALLI VILLAGE,
MALUR TQ., KOLAR DIST.
REP. BY ITS MANAGER
RAGHAVAIAH

- 5 R M POULTRY FARM
KOLAR ROAD,
RAMENAHALLI VILLAGE,
MALUR TQ. REP. BY ITS MANAGER
BHAKTAVATSALA.A.N ... PETITIONERS

(By M/S K M NATARAJ & K S N KARANTH)

AND

- 1 THE STATE OF KARNATAKA
REP BY ITS SECRETARY
DEPT. OF ENERGY
VIDHANA SOUDHA
BANGALORE-1
- 2 THE CHIEF ELECTRICAL INSPECTOR
GOVERNMENT OF KARNATAKA,
MYSUGAR BUILDING,
J.C.ROAD,
BANGALORE-2
- 3 THE DEPUTY ELECTRICAL INSPECTOR
BANGALORE, EAST SUB-DIVISION,
NO.16, M.A.ROAD (TANK ROAD)
NEAR ULSOOR LAKE,
BANGALORE-42
- 4 THE DEPUTY ELECTRICAL INSPECTOR
NEW EXTENSION,
KOLAR ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, [ORIGINALLY NUMBERED AS WP NO 3326-30 OF 2004; NO RETAINED WP NO 3326 OF 2004; NO. DELETED WP NO 3327-30 OF 2004] PRAYING TO DECLARE THAT THE KARNATAKA ELECTRICITY (TAXATION ON CONSUMPTION) (AMENDMENT) ORDINANCE, 2003 (KARNATAKA ORDINANCE NO. 8 OF 2003) VIDE ANX. A PROMULGATED BY THE GOVERNOR OF KARNATAKA AS ULTRA VIRES THE CONSTITUTION OF INDIA,

ILLEGAL, INVALID AND UNENFORCEABLE IN SO FAR AS THE PETITIONERES ARE CONCERNED AND ETC.

IN WP No 3822 OF 2004

BETWEEN

- 1 M/S KADAMANE ESTATES CO
A PARTNERSHIP FIRM REGD UNDER
THE INDIAN PARTNERSHIP ACT, 1932,
HAVING ITS OFFICE AT KADAMANE ESTATE
KADAMANE P.O., SAKLESHPUR TQ
HASSAN 573 127, REP.BY ITS DEPUTY
GENERAL MANAGER N NATARAJAN

- 2 KARNATAKA PLANTER'S ASSOCIATION
A SOCIETY REGSTD UNDER THE
KARNATAKA SOCIETIES REGISTRATION
ACT, 1960, HAVING ITS OFFICE AT
B.M.ROAD, P.B.NO.18, CHICKMAGALUR
CHICKMAGALUR 577 101, REP.BY ITS
SECRETARY, VIJAY KARNAD ... PETITIONERS

(By Sri P B APPAIAH)

AND

- 1 GOVT OF KARNATAKA
DEPT OF PARLIAMENTARY AFFAIRS &
LEGISLATION, VIDHANA SOUDHA
DR.B.R.AMBEDKAR VEEDHI
BLORE-01, REP.BY ITS SECRETARY

- 2 GOVERNMENT OF KARNATAKA
ENERGY DEPARTMENT
KARNATAKA GOVERNMENT SECRETARIAT
M.S.BUILDINGS, DR.B.R.AMBEDKAR
VEEDHI, BANGALORE-560 001
REP.BY ITS SECRETARY

- 3 THE CHIEF ELECTRICAL INSPECTOR
GOVT OF KARNATAKA
ENERGY DEPARTMENT
KARNATAKA GOVT SECRETARIAT

M S BUILDING
DR B R AMBEDKAR VEEDHI
BANGALORE-1

- 4 DEPUTY ELECTRICAL INSPECTOR
GOVERNMENT ELECTRICAL INSPECTORATE
NO.180/25, KASTURBA ROAD
1ST CROSS, HASSAN 573 201 ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, [ORIGINALLY NUMBERED AS WP NO 3822-23 OF 2004; NO RETAINED WP NO 3822 OF 2004; NO. DELETED WP NO 3823 OF 2004] PRAYING TO DECLARE THAT THE IMPUGNED KARNATAKA ELECTRICITY (TAXATION ON CONSUMPTION) (AMENDMENT) ORDINANCE, 2003 (KARNATAKA ORDINANCE No.8/2003) PROMULGATED BY R-1 AND PUBLISHED IN ITS NOTIFICATION DT.16-10-2003 VIDE ANNA IS ULTRA VIRES THE CONSTITUTION AND THE PROVISIONS OF THE KARNATAKA ELECTRICITY (TAXATION ON CONSUMPTION) ACT, 1959 AND HENCE ILLEGAL AND VOID AND ETC.

IN WP No 5760 OF 2004

BETWEEN

- 1 ASHIRVAD PIPES PVT LTD
4-B, ATTIBELE INDUSTRIAL AREA
HOSUR ROAD, BANGALORE
BY DIRECTOR DEEPAK PODDAR ... PETITIONER

(By M/S PRAMOD N KATHAVI & KPSD LAW HOUSE)

AND

- 1 THE STATE OF KARNATAKA
VIDHANA SOUDHA
DR AMBEDKAR VEEDHI
BANGALORE
BY ITS CHIEF SECRETARY

- 2 STATE OF KARNATAKA
DEPT OF PARLIAMENTARY AFFAIRS AND
LEGISLATION, VIDHANA SOUDHA
DR AMBEDKAR VEEDHI
BANGALORE
BY ITS SECRETARY
- 3 STATE OF KARNATKAA
DEPT OF ENERGY
VIDHANA SOUDHA
DR AMBEDKAR VEEDHI
BANGALORE
BY ITS SECRETARY
- 4 THE CHIEF ELECTRICAL INSPECTOR
GOVT OF KARNATAKA
MYSUGAR BUILDING
JC ROAD, BANGALORE ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO DECLARE THE KARNATAKA ELECTRICITY (TAXATION AND CONSUMPTION) (AMENDMENT) ORDINANCE, 2003, DT. 16.10.2003 PROMULGATED BY THE GOVERNOR OF KARNATAKA AS ULTRA VIRES THE CONSTITUTION OF INDIA, ILLEGAL, INVALID AND UNENFORCEABLE IN SO FAR AS THE PETITIONER IS CONCERNED.

IN WP No 8585 OF 2004

BETWEEN

M/S THE MYSORE PLANTATIONS LIMITED
HAVINT ITS OFFICE AT QUARD
HITLOW ESTATE, POST BOX
NO.112, KOPPA P.O.,
CHICKAMAGALUR DIST. 577 126,
REP. BY ITS MANAGER,
M PREM KUMAR. ... PETITIONER

(By Sri P B APPAIAH)

AND

- 1 GOVERNMENT OF KARNATAKA
DEPT. OF PARLIAMENTARY AFFAIRS
AND LEGISLATION,
VIDHANA SOUDHA,
B R AMBEDKAR VEEDHI,
BANGALORE 1
REP. BY ITS SECY.,

- 2 GOVERNMENT OF KARNATAKA
ENERGY DEPT.,
KARNATAKA GOVERNMENT SECRETARIAT,
M S BLDG.,
B R AMBEDKAR VEEDHI,
BANGALORE 1
REP. BY ITS SECY.,

- 3 THE CHIEF ELECTRICAL INSPECTOR
GOVT. OF KARNATAKA,
ENERGY DEPT.,
KARNATAKA GOVT SECRETARIAT,
M S BLDG.,
B R AMBEDKAR VEEDHI,
BANGALORE 1

- 4 THE DY ELECTRICAL INSPECTOR
GOVT., ELECTRICAL INSPECTORATE
NO.3011,, NES OFFICE ROAD,
VIJAYAPURA EXTENSION,
CHICKAMAGALUR 577 101 ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO DECLARE THAT THE IMPUGNED KARNATAKA ELECTRICITY (TAXATION ON CONSUMPTION) (AMENDMENT) ORDINANCE, 2004 (KARNATAKA ORDINANCE NO.8/2004) PROMULGATED BY R1 IS ULTRA VIRES THE CONSTITUTION OF INDIA AND HENCE, ILLEGAL AND VOID, SO FAR AS PETR. IS CONCERNED AND ETC.

IN WP No 11813 OF 2004

BETWEEN

M/S DEVON PLANTATIONS
AND INDUSTRIES LTD
A COMPANY INCORPORATED UNDER THE
COMPANIES ACT, 1956, HAVING ITS OFFICE
AT DEVON ESTATES, P.B.NO.14, KOPPA
PO PIN 577 126, CHICKMAGALUR DIST
REP. BY ITS SENIOR MANAGER
MR.M.C.SOMANNA ... PETITIONER

(By Sri P B APPAIAH)

AND

- 1 GOVERNMENT OF KARNATAKA
DEPARTMENT OF PARLIAMENTARY AFFAIRS
AND LEGISLATION, VIDHANA SOUDHA
DR.B.R.AMBEDKAR VEEDHI, BANGALORE 1
REP. BY ITS SECRETARY
- 2 GOVERNMENT OF KARNATAKA
ENERGY DEPARTMENT
KARNATAKA GOVT SECRETARIAT, M.S.BLDG
DR.B.R.AMBEDKAR VEEDHI, BANGALORE 1
REP. BY ITS SECRETARY
- 3 CHIEF ELECTRICAL INSPECTOR
GOVT OF KARNATAKA
ENERGY DEPARTMENT
KARNATAKA GOVT SECRETARIAT, M.S.BLDG
DR.B.R.AMBEDKAR VEEDHI,
BANGALORE 1
REP. BY ITS SECRETARY
- 4 THE DEPUTY ELECTRICAL INSPECTOR
GOVERNMENT ELECTRICAL INSPECTORATE
NO.3011, N.E.S.OFFICE ROAD,
VIJAYAPURA EXTENSION
CHICKMAGALUR 577 101 ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO DECLARE THAT THE IMPUGNED KARNATAKA ELECTRICITY (TAXATION ON CONSUMPTION) (AMENDMENT) ACT, 2004 (KARNATAKA ACT No.5/2004) PROMULGATED BY R-1 VIDE ANNA IS ULTRA VIRES THE CONSTITUTION OF INDIA AND HENCE ILLEGAL AND VOID AND ETC.

IN WP No 50441 OF 2003

BETWEEN

RAITARA SAHAKARI
NOOLINA GIRANI NIYAMITA,
HANUMANAMATTI 581135
RANEBENNUR TALUK,
HAVERI DISTRICT
A SOCIETY REGISTERED UNDER THE
CO.OP SOCIETIES ACT,
REP. BY ITS M.D.,
SHAMRAO ARAI SURYAKANTHA ... PETITIONER

(By Sri N SHASHI BHUSHAN)

AND

- 1 THE STATE OF KARNATAKA
BY ITS CHIEF SECRETARY
VIDHANA SOUDHA
BANGALORE 1
- 2 ELECTRICAL INSPECTORATE
SNEHA BUILDING, BRINDAVAN LAYOUT
BEHIND SANMATHI HOSTEL
DHARWAD ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH VIDE ANN-A THE KARNATAKA ELECTRICITY (TAXATION ON CONSUMPTION) (AMENDMENT) ORDINANCE, 2003, DT. 16.10.2003 PROMULGATED BY R1 PUBLISHED IN THE KARNATAKA GAZETTE AND

CONSEQUENTLY QUASH ANN-B THE NOTICE DT.30.10.2003 VIDE ANN-B BY R2.

IN WP No 51857 OF 2003

BETWEEN

LAPP INDIA PRIVATE LIMITED
PLOT NO.98 J & K
JIGANI INDUSTRIAL AREA
PHASE II, ANEKAL TALUK
BANGALORE 562 106
REP. BY ITS MANAGING DIRECTOR,
COMPANY SECRETARY AND
AUTHORISED REPRESENTATIVE ... PETITIONER

(By M/S ANANT MANDGI & UJWALA A MANDGI)

AND

- 1 STATE OF KARNATAKA
DEPARTMENT OF PARLIAMENTARY AFFAIRS
AND REGISTRATION, VIDHANA SOUDHA
BANGALORE 560 001
REPRESENTED BY ITS CHIEF SECRETARY
- 2 THE CHIEF ELECTRICAL INSPECTOR
BANGALORE SOUTH SUB DIVISION
NO.460/2M 8TH B MAIN ROAD
P.T.K. COMPLEX, 4TH BLOCK
JAYANAGAR,
BANGALORE 560 011 ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE ORDINANCE BEARING NO.8/2003 DT.16.10.2003 VIDE ANN.A LEVYING 50 PAISE AS TAX ON THE ELECTRICITY GENERATED BY THE PETITIONER.

IN WP No 8587 OF 2004

BETWEEN

M/S BALANOOR PLANTATIONS
AND INDUSTRIES LTD
HAVING ITS OFFICE AT BALANOOR
& YELAMADLU ESTATES
DURGADBETTA P.O.
CHICKMAGALUR DIST
PIN - 577 118
REP BY ITS DEPUTY GENERAL
MANAGER, P JEEVAN BELLIPPA ... PETITIONER

(By Sri P B APPAIAH)

AND

- 1 GOVERNMENT OF KARNATAKA
DEPARTMENT OF PARLIAMENTARY AFFAIRS
AND LEGISLATION, VIDHANA SOUDHA
DR. B.R. AMBEDKAR VEEDHI
BANGALORE-01
REP BY ITS SECRETARY

- 2 GOVERNMENT OF KARNATAKA
ENERGY DEPARTMENT
KARNATAKA GOVERNMENT SECRETARIAT
M.S. BUILDINGS
DR. B.R. AMBEDKAR VEEDHI
BANGALORE-01
REP BY ITS SECY

- 3 THE CHIEF ELECTRICAL INSPECTOR
GOVERNMENT OF KARNATKA, ENERGY DEPT
KARNATAKA GOVERNMENT SECRETARIAT
M.S. BUILDINGS
DR. B.R. AMBEDKAR VEEDHI
BANGALORE-01

4 THE DEPUTY ELECTRICAL INSPECTOR
GOVERNMENT ELECTRICAL INSPECTORATE
NO.3011, N.E.S. OFFICE ROAD
VIJAYAPURA EXTN
CHICKMAGALUR - 577 101 ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO DECLARE THAT THE IMPUGNED KARNATAKA ELECTRICITY (TAXATION ON CONSUMPTION) (AMENDMENT) ACT, 2004 (KARNATAKA ACT NO.5/2004) PROMULGATED BY R1 IS ULTRA VIRES THE CONSTITUTION OF INDIA AND HENCE, ILLEGAL AND VOID AND ETC.

IN WP No 20453 OF 2004

BETWEEN

M/S BHARATHI MOBILE LIMITED
DIVYASHREE CHAMBERS
BANNERGHATTA ROAD
BANGALORE
REP BY ITS
P.A. HOLDER S NAGARAJ ... PETITIONER

(By Sri D R RAVISHANKAR FOR M/S LEX NEXUS)

AND

- 1 STATE OF KARNATAKA
REP BY ITS CHIEF SECRETARY
VIDHANA SOUDHA
DR B.R. AMBEDKAR VEEDHI ROAD,
BANGALORE 1

- 2 STATE OF KARNTAKA
REP BY ITS PRINCIPAL SECRETARY
DEPARTMENT OF ENERGY
M.S. BUILDING
DR B.R. AMBEDKAR VEEDHI
BANGALORE 1

- 3 CHIEF ELECTRICAL INSPECTOR
STATE OF KARNATAKA
J.C. ROAD
BANGALORE 2
- 4 DEPUTY ELECTRICAL INSPECTOR
BANGALORE SOUTH
JAYANAGAR
BANGALORE 111 ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO DECLARE THAT THE WORD "CONSUMER" AS DEFINED UNDER SECTION 2(1) OF KARNATAKA ACT NO.14 OF 1959 IN SO FAR AS IT IS INCONSISTENT WITH SECTION 2(c) OF THE INDIAN ELECTRICITY ACT, 1910 AS UNCONSTITUTIONAL AND ULTRAVIRES THE LEGISLATIVE COMPETENCE OF THE STATE LEGISLATURE AND ETC.

IN WP No 42632 OF 2004

BETWEEN

M/S KANORIA INDUSTRIES LIMITED
BAGALKOT CEMENT DIVISION
AIR INDIA BUILDING
14TH FLOOR, NARIMAN POINT
MUMBAI 400 021, HAVING ITS UNIT
AT BAGALKOT, KARNATAKA, BY ITS
DIRECTOR, M L DAGA ... PETITIONER

(By M/S PRAMOD N KATHAVI KPSD PARTNERS)

AND

- 1 STATE OF KARNATAKA
DEP OF FINANCE
M S BUILDING, DR AMBEDKAR VEEDHI
BANGALORE 560 001
BY ITS SECRETARY

- 2 THE STATE OF KARNATAKA
DEPT OF ENERGY
M S BUILDING
DR AMBEDKAR VEEDHI
BANGALORE 560 001
- 3 THE CHEIF ELECTRICAL INSPECTOR
GOVT OF KARNATAKA
K R CIRCLE
BANGALORE 560 001
- 4 THE DEPUTY CHIEF
ELECTRICAL INSPECTOR
GOVT OF KARNATAKA
SNEH BUILDING
BEHIND SANMATI HOTEL
DHARWAD 580 001
KARNATAKA STATE
- 5 THE ELECTRICAL INSPECTOR
BIJAPUR DIVISION
BIJAPUR 586101
KARNATAKA
- 6 THE DEPUTY ELECTRICAL INSPECTOR
HAVARAGI COMPLEX
SHANTINAGAR
BAGALKOT 587 101
- 7 UNION OF INDIA
MINISTRY OF FINANCE
DEPT OF ECONOMIC AFFAIRS
NEW DELHI 110 001
- 8 BOARD FOR INDUSTRIAL & FINANCIAL
RECONSTRUCTION, JAWAHAR VYAPUR BHAVAN
NO.1, TOLSTOY MARG
NEW DELHI 110 001
BY ITS REGISTRAR

9 STATE OF KARNATAKA
DEPT OF PARLIAMENTARY AFFAIRS &
LEGISLATION, VIDHANA SOUDHA
DR AMBEDKAR VEEDHI
BANGALORE 560 001
BY ITS SECRETARY ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE DEMAND DT. 10.2.04 VIDE ANN-A, LETTER DT. 12.3.04 VIDE ANN-A1 BY HOLDING THAT THE SAME IS WHOLLY ILLEGAL, ARBITRARY, UNJUST, UNSUSTAINABLE, UNENFORCEABLE, CAPRICIOUS, WHIMSICAL, CONTRARY TO THE PROVISIONS OF SICK INDUSTRIAL COMPANIES (SPECIAL PROVISIONS) ACT, 1985 AND VIOLATIVE OF ARTICLES 14 OF THE CONSTITUTION OF INDIA AND ETC

IN WP No 8586 OF 2004

BETWEEN

M/S JOONMOTOLLEE TEA
AND INDUSTRIES LTD
HAVING ITS OFFICE AT GOOMANKHAN
ESTATE, POST BOX NO.23,
HIREBILE P.O., CHICKMAGALUR
DIST. 577 121, REP. BY ITS
GENERAL MANAGER (P),
RAJKUMAR WILSON ... PETITIONER

(By Sri P B APPAIAH)

AND

1 GOVERNMENT OF KARNATAKA
DEPT. OF PARLIAMENTARY AFFAIRS
AND LEGISLATION,
VIDHANA SOUDHA,
B R AMBEDKAR VEEDHI,
BANGALORE 1
REP. BY ITS SECRETARY.,

- 2 GOVERNMENT OF KARNATAKA
ENERGY DEPT.,
KARNATAKA GOVERNMENT SECRETARIAT,
M S BLDG.,
B R AMBEDKAR VEEDHI,
BANGALORE 1
REP. BY ITS SECRETARY
- 3 THE CHIEF ELECTRICAL INSPECTOR
GOVT. OF KARNATAKA, ENERGY DEPT.,
KARNATAKA GOVERNMENT SECRETARIAT,
M S BLDG.,
B R AMBEDKAR VEEDHI,
BANGALORE 1
- 4 THE DY ELECTRICAL INSPECTOR
GOVT., ELECTRICAL INSPECTORATE
NO.3011,, NES OFFICE ROAD,
VIJAYAPURA EXTENSION,
CHICKAMAGALUR 577 101 ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO DECLARE THAT THE IMPUGNED KARNATAKA ELECTRICITY (TAXATION ON CONSUMPTION) (AMENDMENT) ACT, 2004 (KARNATAKA ACT NO.5/2004) PROMULGATED BY R1 IS ULTRA VIRES THE CONSTITUTION OF INDIA AND HENCE, ILLEGAL AND VOID AND ETC.

IN WP No 8985 OF 2004

BETWEEN

- 1 M/S GAURI INDUSTRIES
B.H.ROAD, GAURIBIDANUR,
KOLAR DIST.
REP. BY ITS MANAGING PARTNER
T.RAGHAVENDRA SETTY, MAJOR

- 2 T RAGAHVENDRA SETTY
S/O T.GOVINDAPPA SETTY
MAJOR,
R/AT NO.9, 1ST FLOOR,
UPPER LANE CROSS ROAD,
SESHSDRIPURAM,
BANGALORE-560020 ... PETITIONERS

(By M/s S N MURTHY ASSOCIATES)

AND

- 1 THE STATE OF KARNATAKA
DEPARTMENT OF PARLIAMENTARY
AFFAIRS AND REGISTRATION,
VIDHANA SOUDHA,
BANGALORE-560001
REP. BY ITS CHIEF SECRETARY
- 2 OFFICE OF THE DEPUTY ELECTRICAL
INSPECTORATE
GOVERNMENT OF KARNATAKA
NO.1072, NEAR CHINMAYA NURSERY
SCHOOL, NEW EXTENSION,
KOLAR-563 101 ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF
THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE
KARNATAKA ACT No.5 OF 2004 DT.29-1-2004 AS PER ANN.B
LEVYING ELECTRICITY TAX AT 25 Ps. PER UNIT AND QUASH THE
DEMAND NOTICE DT.16-2-2004 VIDE ANN.C ISSUED BY R-2.

IN WP No 10611 OF 2004

BETWEEN

- 1 M/S SAI LAKSHMI INDUSTRIES PVT LTD
REGD OFFICE NO 77
VANI VILAS ROAD
BASAVANAGUDI, BANGALORE

- 2 M/S SAI LAKSHMI INDUSTRIES LTD
UNIT II, KANNAMANGALA
WHITE FIELD, HOSKOTE ROAD
BANGALORE ... PETITIONERS

(By M/S S N MURTHY ASSOCIATES)

AND

- 1 THE STATE OF KARNATAKA
DEPARTMENT OF PARLIAMENTARY AFFAIRS
AND LEGISLATION
VIDHANA SOUDHA
BANGALORE
REP BY CHIEF SECRETARY
- 2 OFFICE OF THE CHIEF ELECTRICAL
INSPECTOR OF GOVERNMENT
GOVERNMENT OF KARNATAKA
GROUND FLOOR
MYSUGAR BUILDING
J C ROAD, BANGALORE ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE KARNATAKA ACT No.5 OF 2004 DT.29-1-2004 VIDE ANN.B LEVYING ELECTRICITY TAX AT 25 PS. PER UNIT AND QUASH THE NOTICE DT.5-3-2004 VIDE ANN.C ISSUED BY R-2.

IN WP No 5850 OF 2004

BETWEEN

SOLIRS CHEM TECH LIMITED
(FOMERLY BILT CHEMICALS LIMITED)
BINAGA P.O 581 307, KARWAR
UTTAR KANNADA DISTRICT, KARNATAKA
REP. BY THE BUSINESS HEAD
SANJAY MITTAL ... PETITIONER

(By Sri N V VIJAY)

AND

STATE OF KARNATAKA
 DEPARTMENT OF PARLIAMENTARY
 AFFAIRS AND LEGISLATION
 MULTISTOREYED BUILDING
 VIDHANA SOUDHA
 BANGALORE 560 001
 REP. BY ITS SECRETARY ... RESPONDENT

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF
 THE CONSTITUTION OF INDIA, PRAYING TO DECLARE THE
 KARNATAKA ELECTRICITY (TAXATION ON CONSUMPTION)
 (AMENDMENT) ORDINANCE, 2003 AS ILLEGAL AND
 UNCONSTITUTIONAL AND ETC.

IN WP No 11930 OF 2004**BETWEEN**

- 1 M/S N K AGRO OILS PVT LTD
 P.B.NO.4, N.H.-4
 HIRIYUR, 572 143
 CHITRADURGA DIST
 REP. BY ITS MANAGING DIRECTOR
 SRI MEHMOOD KHAN
- 2 SRI MEHMOOD KHAN
 MANAGING DIRECTOR AND SHARE HOLDER
 OF M/S N.K.AGRO OILS PVT LTD
 R/O NO.26, KAVERIAPPA LAYOUT
 MILLERS TANK BUND ROAD
 BANGALORE 52 ... PETITIONERS

(By M/S S N MURTHY ASSOCIATES)

AND

- 1 THE STATE OF KARNATAKA
 DEPARTMENT OF PARILAMENTARY AFFAIRS
 AND REGISTRATION, VIDHANA SOUDHA
 BANGALORE 1, REP. BY ITS CHIEF SECRETARY

- 2 THE DEPUTY ELECTRICAL INSPETORATE
CHITRDURGA SUB DIVISION
GOVT OF KARNATAKA
SARVAMANGALA NILAYA
NEELAKANTESWARA EXTENSION
CHITRADURGA 577 501 ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE KARNATAKA ACT NO.5 OF 2004 DT. 29.1.2004 AS PER ANNEX.B. LEVYING ELECTRICITY TAX AT 25 ps. PER UNIT AND QUASH THE DEMAND NOTICE DT. 17.11.2003, DEMANDING THE PETITIONERS TO PAY RS.17,592/- VIDE ANNEX.C. ISSUED BY R2.

IN WP No 12228 OF 2004

BETWEEN

M/S MADRAS CEMENTS LIMITED
REP BY ITS VICE PRESIDENT(MINES)
GOURAPPAN K,
MATHODU - 577 533
HOSDURGA TALUK
CHITRADURGA DIST
KARNATAKA STATE ... PETITIONER

(By Sri M N SHANKARE GOWDA)

AND

- 1 THE STATE OF KARNATAKA
REPTD BY ITS CHIEF SECRETARY
VIDHANA SOUDHA
DR. AMBEDKAR VEEDHI
BANGALORE -01
- 2 THE STATE OF KARNATAKA
REP BY ITS SECY DEPT OF

PARLIAMENTARY AFFAIRS LEGISLATION
 VIDHANA SOUDHA,
 DR. AMBEDKAR VEEDHI
 BANGALORE-01

- 3 THE STATE OF KARNATAKA
 REP BY ITS SECRETARY
 DEPT OF ENERGY
 VIDHANA SOUDHA
 DR. AMBEDKAR VEEDHI
 BANGALROE-01
- 4 THE CHIEF ELECTRICAL INSPECTOR
 GOVERNMENT OF KARNATAKA
 BANGALORE-01
- 5 THE DEPUTY ELECTRICAL INSPECTOR
 SARVAMANGALA NILAYA
 NEELAKANTESHWARA EXTN
 CHITRADURGA - 577 501 ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, [ORIGINALLY NUMBERED AS WP NO 12228 & 14652 OF 2004; NO RETAINED WP NO 12228 OF 2004; NO. DELETED WP NO 14652 OF 2004] PRAYING TO DECLARE THE KARNATAKA ELECTRICITY (TAXATION ON CONSUMPTION) (AMENDMENT) ACT NO.5/2004 VIDE ANN-M AS ULTRA VIRES THE CONSTITUTION OF INDIA, ILLEGAL, INVALID AND UNENFORCEABLE IN SO FAR AS THE PETITIONER IS CONCERNED AND ETC.

IN WP No 15312 OF 2004

BETWEEN

M/S NECTAR BEVERAGES PVT LTD
 ADJ GTC BELGAUM ROAD
 P.B. NO. 205 K.C. PARK
 P.O. DHARWAD - 580 008

REP BY ITS HRD MANAGER
MR. RANGARAO A BAKALE ... PETITIONER

(By M/S LEXPERTISE)

AND

- 1 STATE OF KARNATAKA
BY ITS CHIEF SECRETARY
VIDHANA SOUDHA
BANGALORE -01
- 2 ELECTIRCAL INSPECTOR
'SNEHA' BUILDING
VRINDAVANA LAYOUT
BEHIND SANMATI HOSTEL
DHARWAD - 580 001 ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF
THE CONSTITUTION OF INDIA, PRAYING TO QUASH VIDE ANN-A
THE NOTICE DT. 26.2.2004 BY R2, NO.Vi.Pa.Dharwad.
Vi.Tax:1312/03-04 AND ETC.

IN WP No 15703 OF 2004

BETWEEN

TVS MOTOR CO LTD
HAVING ITS REGSTD OFFICE AT
JAYALAKSHMI ESTATES, 5TH FLOOR
8 HADDOWS ROAD, CHENNAI 600 006 AND
HAVING ITS PLANT AT PB.NO.1
BYATHAHALLY, KADAKOLA, MYSORE
BY ITS SENIOR MANAGER LEGAL
KURIAN JOSEPH ... PETITIONER

(By M/S K G RAGHAVAN, DUA ASSOCIATES)

AND

- 1 STATE OF KARNATAKA
MINISTRY OF LAW JUSTICE AND
PARLIAMENTARY AFFAIRS
VIDHANA SOUDHA, VIDHANA VEEDHI
BANGALORE-01
 - 2 GOVT OF KARNATAKA
ENERGY DEPARTMENT
KARNATAKA GOVERNMENT SECRETARIAT
M.S.BUILDING, BLORE-01
 - 3 ELECTRICAL INSPECTORATE
NO.95/B, 3RD CROSS, 1ST STAGE
GANGOTHRI LAYOUT
MYSORE 570 009
 - 4 ELECTRICAL INSPECTORATE
NETHRAVATHI BUILDING
2ND FLOOR, BALMATTA,
MANGALORE 575 001
- ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, [ORIGINALLY NUMBERED AS WP NO 15702 & 15835 OF 2004; NO RETAINED WP NO 15702 OF 2004; NO. DELETED WP NO 15835 OF 2004] PRAYING TO DECLARE THAT SUB SECTION (2) OF SECTION 3 OF THE KARNATAKA ELECTRICITY (TAXATION ON CONSUMPTION) ACT, 1959 AMENDED VIDE KARNATAKA ACT NO.5 OF 2004 - THE KARNATAKA ELECTRICITY (TAXATION ON CONSUMPTION) (AMENDMENT) ACT 2004 IS ILLEGAL AND UNCONSTITUTIONAL AND ETC.

IN WP No 17369 OF 2004

BETWEEN

BIOCON LIMITED
A COMPANY INCORPORATED
UNDER THE PROVISION

OF THE COMPANIES ACT 1956 AND
 HAVING ITS REG OFFICE AT 20TH
 K.M. HOSUR ROAD, ELECTRONIC CITY PO
 BANGALORE-0 AND REP BY ITS MANAGER
 LEGAL DINESH CHARAK ... PETITIONER

(By M/S K G RAGHAVAN, DUA ASSOCIATES)

AND

- 1 STATE OF KARNATAKA
 MINISTRY OF LAW JUSTICE
 AND PARLIAMENTARY AFFAIRS
 VIDHANA SOUDHA
 VIDHANA VEEDHI
 BANGALORE-1
- 2 GOVT OF KARNATAKA
 ENERGY DEPARTMENT
 KARNATAKA GOVERNMENT SECRETARIAT
 M S BUILDING
 BANGALORE-1
- 3 DEPUTY CHIEF ELECTRICAL INSPECTORATE
 BANGALORE SOUTH
 JAYANAGAR
 1ST FLOOR, MYSUGAR BUILDING
 JC ROAD
 BANGALORE-2 ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, [ORIGINALLY NUMBERED AS WP NO 17369-70 OF 2004; NO RETAINED WP NO 17369 OF 2004; NO. DELETED WP NO 17370 OF 2004] PRAYING TO DECLARE THAT SUB-SECTION (2) OF SECTION 3 OF THE KARNATAKA ELECTRICITY (TAXATION ON CONSUMPTION) ACT, 1959 AMENDED VIDE KARNATAKA ACT NO.5/2004 THE KARNATAKA ELECTRICITY (TAXATION ON CONSUMPTION) (AMENDMENT) ACT 2004 IS ILLEGAL AND UNCONSTITUTIONAL AND ETC.

IN WP No 18090 OF 2004

BETWEEN

- 1 M/S BPL SOFT ENERGY SYSTEMS LTD
NO 7-A, KIADB INDUSTRIAL AREA
SOMANAHALLI
MADDUR-571 428
REP BY ITS COMPANY SCY
A R RAJARAM

- 2 A R RAJARAM
S/O LATE A G ROW
44 YEARS
SHAREHOLDER OF M/S BPL SOFT ENERGY
SYSTEMS LIMITED, R/O NO 636,
5TH MAIN ROAD, INDIRANAGAR 2ND STAGE
BANGALORE-38 ... PETITIONERS

(By M/S S N MURTHY ASSOCIATES)

AND

- 1 THE STATE OF KARNATAKA
DEPARTMENT OF PARLIAMENTARY AFFAIRS
AND REGISTRATION
VIDHANA SOUDHA
BANGALORE-1
REP BY ITS CHIEF SECRETARY

- 2 OFFICE OF THE DEPUTY CHIEF
ELECTRICAL INSPECTORATE
GOVERNMENT OF KARNATAKA
BALMATHA
MANGALORE-575 002 ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE KARNATAKA ACT NO.5 OF 2004 DT. 29.1.2004 AS PER ANNEX.G. LEVYING ELECTRICITY TAX AT 25 ps PER UNIT AND QUASH THE DEMAND NOTICE DT. 16.3.2004 VIDE ANNEX.H. ISSUED BY R2.

IN WP No 18124 OF 2004

BETWEEN

H & R JOHNSON (INDIA) LTD
39, RAJA RAM MOHAN ROY ROAD
OPP. KANTEERAVA STADIUM
BANGALORE 25
REPRESENTED BY ITS DEPUTY MANAGER
(ACCOUNTS) SRI ARUN KUMAR AGARWAL ... PETITIONER

(By M/S G K V MURTHY & P E UMESH)

AND

- 1 STATE OF KARNATAKA
REPRESENTED BY ITS CHIEF SECRETARY
DR.AMBEDKAR ROAD
VIDHANA SOUDHA
BANGALORE 1
- 2 THE CHIEF ELECTRICAL INSPECTOR
GOVERNMENT OF KARNATAKA
MYSUGAR BUILDIN
J.C.ROAD
BANGALORE 2
- 3 THE DEPUTY CHIEF INSPECTOR OF
FACTORIES (ELECTRICAL)
MALNAD MANSION, II FLOOR
OPP.R.T.O.OFFICE, B.H.ROAD
TUMKUR 572 102 ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO DECLARE THAT THE KARNATAKA ELECTRICITY (TAXATION ON CONSUMPTION)(AMENDMENT) ACT, 2004 (KARNATAKA ACT NO.5 OF 2004) (ANX.A) IS ULTRA-VIRES THE CONSTITUTION OF INDIA, IN SO FAR AS THE PETITIONER IS CONCERNED AND AS A CONSEQUENCE THEREOF DIRECT THE RESPONDENTS TO

REFUND TO THE PETITIONER ELECTRICITY TAX OF RS.4,40,919-50 PAID BY THE PETITIONER.

IN WP No 18683 OF 2004

BETWEEN

M/S CEETA INDUSTRIES LTD
34-38, KIADB INDUSTRIAL AREA
SATYAMANGALA, TUMKUR 572 106
REP.BY ITS VICE PRESIDENT
K SOMANATHAM ... PETITIONER

(By M/S KAMATH & KAMATH)

AND

- 1 THE STATE OF KARNATAKA
BY THE CHIEF SECRETARY
VIDHANA SOUDHA, BLORE-01
- 2 THE ELECTRICAL INSPECTORATE
4TH FLOOR, KEB M.S.BUILDING
K.R.CIRCLE, BLORE-560 001
- 3 THE DEPUTY CHIEF ELECTRICAL INSPECTORATE
TUMKUR CIRCLE, 2ND FLOOR,
MALNAD MANSION, OPP.R.T.O.OFFICE
B.H.ROAD, TUMKUR 572 102 ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO DECLARE THAT THE KARNATAKA ELECTRICITY (TAXATION ON CONSUMPTION) (AMENDMENT) ACT, 2004(KARNATAKA ACT NO.5 OF 2004) IS ILLEGAL, UNCONSTITUTIONAL IN SO FAR AS THE INSERTION OF SUBSECTION (2) TO SECTION 3 OF THE KARNATAKA TAX ON ELECTRICITY (CONSUMPTION) ACT, 1959.

IN WP No 19280 OF 2004**BETWEEN**

- 1 M/S KALYANI STEELS LIMITED
(A CO. INCORPORATED UNDER
THE COMPANIES ACT) HAVING
ITS OFFICE AT HOSPET ROAD
GINIGERA - 583 228, KOPPAL DIST.
REP. HEREIN BY ITS GENERAL MANAGER
(H.R. & ADMIN.), SHRI. G.Y. SUHAS

- 2 SHIVA KUMAR KHENY
SHARE HOLDER OF KALYANI STEELS LTD.
"SHANKAR NIVAS", NO.27, II CROSS,
II MAIN, RMV II STAGE, 1ST BLOCK
BANGALORE - 560 094

- 3 M/S KALYANI FERROUS INDUSTRIES LTD
(A COMPANY INCORPORATED UNDER THE
COMPANIES ACT), HAVING ITS OFFICE AT
HOSPET ROAD, GINIGERA - 583 228,
KOPPAL DIST., REP. HEREIN BY ITS GENERAL
MANAGER, (H.R. & ADMIN.),
SHRI. G.Y. SUHAS

- 4 M/S MUKAND LTD
(A COMPANY INCORPORATED UNDER THE
COMPANIES ACT), HAVING ITS OFFICE AT
HOSPET ROAD, GINIGERA - 583 228,
KOPPAL DIST., REP. HEREIN
BY ITS MANAGER PERSONNEL
SHRI. SOMASEKHAR BHAVI ... PETITIONERS

(By Sri ASHOK HARANAHALLI)

AND

- 1 STATE OF KARNATAKA
BY ITS SECRETARY
DEPT. OF PARLIAMENTARY AFFAIRS &
LEGISLATION, VIDHANA SOUDHA
BANGALORE - 560 001

2 THE SECRETARY
ENERGY DEPT.
GOVT. OF KARNATAKA
VIDHANA SOUDHA
BANGALORE - 560 001

3 ELECTRICAL INSPECTOR
GOVT. OF KARNATAKA
ELECTRICAL INSPECTORATE
RAICHUR DIVISION
NIJALINGAPPA COLONY
RAICHUR - 584 101

... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, [ORIGINALLY NUMBERED AS WP NO 19280-82 OF 2004; NO RETAINED WP NO 19280 OF 2004; NO. DELETED WP NO 19281-82 OF 2004] PRAYING TO DECLARE THE KARNATAKA ELECTRICITY (TAXATION ON CONSUMPTION) (AMENDMENT) ACT, 2004 AS ILLEGAL AND UNCONSTITUTIONAL (PRODUCED VIDE ANX. A) AND ETC.

IN WP No 19716 OF 2004

BETWEEN

- 1 FR MULLER'S CHARITABLE INSTITUTION
FR. MULLER'S ROAD KANKANADY MANGALORE
575 002 REP BY ITS DIRECTOR DR BAPTIST
MENEZES S/O LATE LOUIS MENEZES
53 YEARS R/O KANKANADY MANGALROE 575 002
- 2 FATHER MULLER'S INSTITUTE
OF MEDICAL EDUCATION
AND RESEARCH FR MULLER
MEDICAL COLLEGE,
FR. MULLER'S ROAD, KANKANADY
MANGALORE 575 002
REP BY ITS DIRECTOR
DR BAPTIST MENEZES
S/O LATE LOUIS
MENEZES 53 YEARS

R/O KANAKANADY
MANGALORE 575 002 ... PETITIONERS

(By Sri MADHUSUDAN R NAIK)

AND

- 1 STATE OF KARNATAKA
BY ITS CHIEF SECRETARY
VIDHANA SOUDHA
BANGALORE 1
- 2 THE CHIEF ELECTRICAL INSPECTOR
STATE OF KARNATAKA
MYSUGAR BUILDING
J.C. ROAD
BANGALORE 2
- 3 THE DEPUTY CHIEF ELECTRICAL INSPECTOR
MANGALORE NETRAVATI BUILDING
2ND FLOOR, BALMATTA,
MANGALORE ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF
THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE NOTICE
DT. 9.3.2004 VIDE ANNEX.B. AS HAVING BEEN ISSUED
ILLEGALLY AND WITHOUT AND/OR IN EXCESS OF JURISDICTION
AND ETC.

IN WP No 20987 OF 2004

BETWEEN

BELLARY STEELS AND ALLOYS LTD
HAVING ITS REGSTD OFFICE AT S-10/11
P.B.NO.19, ANANTAPUR ROAD
BELLARY 58310
REP.BY ITS ASST.GENERAL MANAGER
MALLIKARJUNAPPA ... PETITIONERS

(By M/S K G RAGHAVAN, DUA ASSOCIATES)

AND

- 1 STATE OF KARNATAKA
MINISTRY OF LAW JUSTICE AND
PARLIAMENTARY AFFAIRS,
VIDHANA SOUDHA, VIDHANA VEEDHI
BANGALORE-560 001
 - 2 GOVERNMENT OF KARNATAKA
ENERGY DEPARTMENT
KARNATAKA GOVERNMENT SECRETARIAT
M.S.BUILDING, BANGALORE-01
 - 3 THE DY ELECTRICAL INSPECTOR
H.NO.54, 3RD CROSS
PARVATHINAGAR, TALUK ROAD
BELLARY
- ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, [ORIGINALLY NUMBERED AS WP NO 20987-88 OF 2004; NO RETAINED WP NO 20987; NO. DELETED WP NO 20988] PRAYING TO DECLARE THAT SUB SECTION (2) OF SECTION 3 OF THE KARNATAKA ELECTRICITY (TAXATION ON CONSUMPTION) ACT, 1959 AMENDED VIDE KARNATAKA ACT NO.5/2004 DT. 29.1.2004 VIDE ANN-A THE KARNATAKA ELECTRICITY (TAXATION ON CONSUMPTION) (AMENDMENT) ACT 2004 IS ILLEGAL AND UNCONSTITUTIONAL AND ETC.

IN WP No 37432 OF 2004

BETWEEN

MANIPAL ACADEMY OF
HIGHER EDUCATION
UNIVERSITY BUILDING
MADHAVNAGAR

MANIPAL- 576 119
BY ITS REGISTRAR
DR. S GURUMADHAV RAO ... PETITIONER

(By Sri PRAMOD N KATHAVI)

AND

- 1 THE STATE OF KARNATAKA
BY ITS CHIEF SECRETARY
VIDHANA SOUDHA
DR.AMBEDKAR VEEDHI
BANGALORE -01
- 2 STATE OF KARNATAKA
DEPT OF PARLIAMENTARY
AFFAIRS AND LEGISLATION
VIDHANA SOUDHA
DR. AMBEDKAR VEEDHI
BANGALORE -01
BY ITS SECRETARY
- 3 STATE OF KARNATAKA
DEPT OF ENERGY
VIDHANA SOUDHA
DR. AMBEDKAR VEEDHI
BANGALORE - 01
BY ITS SECY
- 4 THE CHIEF ELECTRICAL INSPECTOR
GOVERNMENT OF KARNATAKA
BANGALORE
- 5 THE DEPUTY CHIEF
ELECTRICAL INSPECTOR
NETHRAVATHY BUILDING 2ND FLOOR
BALMATHA
MANGALORE - 575 001

- 6 THE DEPUTY ELECTRICAL INSPECTOR
OFFICE OF THE ELECTRICAL INSPECTORATE
V.T. ROAD
KADI KOPPAL
NEAR P.C. AUDITORIUM
UDUPI - 576 101
- ... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, [ORIGINALLY NUMBERED AS WP NO 37432-34 OF 2004; NO RETAINED WP NO 37432 OF 2004; NO. DELETED WP NO 37433 OF 2004] PRAYING TO DECLARE THE KARNATAKA ELECTRICITY (TAXATION ON CONSUMPTION) (AMENDMENT) ACT, 2004 (ANX.A) PROMULGATED IN THE ISSUE OF THE KARNATAKA GAZETTE DT. 29.1.2004 BY THE GOVERNOR OF KARNATAKA AS ULTRA VIRES THE CONSTITUTION OF INDIA, ILLEGAL, INVALID AND UNENFORCEABLE IN SO FAR AS THE PETITIONER IS CONCERNED AND ETC.

IN WP No 41035 OF 2004

BETWEEN

- 1 FT MULLER'S CHARITABLE INSTITUTION
FR. MULLER'S ROAD, KANKANADY
MANGALORE 575 002
REP. BY ITS DIRECTOR
DR. BAPTIST MENEZES
S/O LATE SRI. LOUIS MENEZES
AGED ABOUT 53 YEARS,
R/O KANKANADY
MANGALORE 575 002.
- 2 FATHER MULLER'S HOMEOPATHIC
MEDICINE MANUFACTURING
UNIT, DEVARALAKATTE
MANGALORE 575 002
REP. BY ITS DIRECTOR
DR. BAPTIST MENEZES

S/O.LATE SRI.LOUIS MENEZES
AGED ABOUT 53 YEARS
R/O KANKANADY,
MANGALORE 575 002

... PETITIONERS

(By Sri MADHUSUDAN R NAIK)

AND

1 STATE OF KARNATAKA
BY ITS CHIEF SECRETARY
VIDHANA SOUDHA
BANGALORE 560 001.

2 THE CHIEF ELECTRICAL INSPECTOR
STATE OF KARNATAKA
MYSUGAR BUILDING
J C ROAD
BANGALORE 560 002

... RESPONDENTS

(By SRI N DINESH RAO, AGA)

THIS PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, [ORIGINALLY NUMBERED AS WP NO 41035 & 42265 OF 2004; NO RETAINED WP NO 41035 OF 2004; NO. DELETED WP NO 42265 OF 2004] PRAYING TO QUASH THE NOTICE DT. 26.6.2004 (ANX.C) AND COMMUNICATIONS DT. 23.8.2004, AND 20.9.2004 (ANX. E AND F) AS HAVING BEEN ISSUED ILLEGALLY AND WITHOUT AND/OR IN THE EXCESS OF JURISDICTION.

THESE PETITIONS ARE COMING ON FOR FURTHER HEARING, THIS DAY, THE COURT MADE THE FOLLOWING:-

ORDER

In this batch of writ petitions, the petitioners are persons on whom liability is created for payment of what is known as electricity tax under the provisions of the Karnataka Ordinance No 8 of 2003, which amended section 3 of the Karnataka Electricity (Taxation on Consumption) Act, 1959 [for short 'the Act'] and levied a tax burden on persons like the petitioners in terms of sub-section (1) of Section 3 as amended by the Ordinance.

2. Petitioners who were essentially persons who either generate themselves such electricity which is sought to be taxed under the amended provisions or who got it from any other non-licencee suppliers free of cost and on whom is created this liability for payment of tax, are complaining that the levy itself is bad as the levy on electricity generated amounts to levy on generation at the generating point and not a levy on consumption; that it is beyond the



competence of the state government to have issued an ordinance of this nature etc.

3. The Ordinance itself was promulgated with effect from 16-10-2003 and later on it was replaced by the Karnataka Act No 5 of 2004, which was also made retroactive from the date on which the Ordinance had been promulgated i.e. from 16-10-2003 and what is significant to notice is that such levy itself was for the duration between 16-10-2003 and 1-7-2004.

4. The amending Act brought about certain changes and the language of the charging section under subsection (2) of Section 3 of the parent Act indicating that the levy is on consumption and the burden of tax to be on the consumers. The validity of the Amending Act is also questioned on the premise that it is also equally bad; that it is an instance of colourable legislation; that the Act is discriminatory, as the levy is confined to persons like the petitioners and not on all consumers; that there is no



basis for treating persons like the petitioners any differently; that the petitioners are also consumers who are otherwise subjected to levy of electricity tax under the Act earlier also; that the provisions of the amending Act are violative of Article 14 of the Constitution of India, and therefore should be declared as unconstitutional.

5. It is also urged that the amending Act is also an instance of colourable legislation, as it seeks to validate an otherwise invalid levy under an incompetent Ordinance. One another ground of attack is that even though under the amending Act, the levy is sought to be on consumers, it is nevertheless only on generation as ultimately the burden falls on the generators and not necessarily on a person who is an exclusive consumer.

6. While in most of the cases levy of electricity tax in terms of the amended Section 3 of the parent Act by the Ordinance and the demand raised therein is questioned by the petitioners, who are all by and large consumers who



generate electricity by themselves under various enabling orders of permission and added incentives along with permissions, some of the petitioners are consumers who receive such power from non-licencee generators who may supply electricity generated by them within the premises of the consumer.

7. Subsequent to the amending Act, replacing the Ordinance, some of the petitioners had sought for amendment to the writ petition pleadings and have questioned the validity of the amending Act also. While the grounds of challenge noticed earlier are all common to these petitioners, in many of these cases, a further ground is also urged that the state government had assured such petitioners certain concessions in the matter of levy of electricity tax either for a stipulated duration or indefinitely; that under the Ordinance and later by the amending Act, such incentive in the form of exemption from levy and payment of electricity tax on such persons has been discontinued; that the exemption had been

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granted as part of several government orders issued in favour of persons who had set up new industries or who had expanded the existing industries in identified areas for industrial growth and development; that even before the tax holiday period as had been provided for in favour of such petitioners was over, this enforcement of levy has been sought to be foisted; that it is clearly an instance of going back on an assured promise and incentive given after the petitioners have acted on the promise and had altered their position to their detriment and therefore the provisions to levy electricity tax on the petitioners is to be declared as bad in law.

8. These petitions have been admitted and interim orders of varying nature had been granted by this court. In some cases stay of enforcement of the demand in total and in some cases with conditions subject to petitioners depositing or making payment of a part of the demand either existing or to be assessed in future and the like.



9. Respondents on being notified have entered appearance through the learned Additional Government Advocate. In a few cases, statements of objections have been filed on behalf of the respondents. What is essentially contended in the statements of objections on behalf of the respondents is that the additional levy of electricity tax under the Ordinance and the amending Act was to meet a contingent liability and the additional expenditure that the state had incurred in view of the continued drought situation in some parts of the State; that it is a levy which is temporary in nature being confined to the period between 16-10-2003 and 1-7-2004; that there was need to supply additional electricity to drought affected areas particularly for the people to get drinking water; that the State was required to meet the demand for additional electricity in such a situation by purchasing it from outside and which was also at a higher cost and to meet such additional expenditure, the state had to raise additional resources by way of levy of



additional tax and if the additional levy in terms of the Ordinance and thereafter by the amending Act in terms of sub-section (2) of Section 3 of the parent Act was to meet such contingency and as it was felt that not all consumers need be taxed for such purpose, the levy of additional tax under sub-section (2) of Section 3 of the Act was confined to consumers like the petitioners whose consumption of electricity from sources and manner as indicated in sub-section (2) of Section 3 of the Act was not being taxed otherwise, in the sense that they were not paying any tax in respect of very consumption and therefore the liability has been made; that it is well within the legislative competence of the state government in terms of Entry-53 of List-II of the Seventh Schedule to the Constitution of India and the levy being only on persons like the petitioners is also a reasonable classification; that the levy being on a well defined group of persons like the consumers who were using electricity generated by themselves or supplied to them free of cost from other

non-licencee suppliers; that the classification of consumers who pay additional electricity tax in terms of sub-section (2) of Section 3 of the Act vis-à-vis those classes of consumers who do not pay such electricity tax under this provision, is a reasonable classification; that persons like the petitioners who were subjected to tax under sub-section (2) of Section 3 of the Act are a distinct and identifiable group of consumers who form a class by themselves; that it is within the prerogative of the state not to tax all for raising any revenue for the state and as such the classification being a reasonable classification and ultimately the object being to raise additional revenue to the state, the provision is a valid piece of legislation and not liable to be declared as unconstitutional and therefore the writ petitions to be dismissed.

10. It is also urged on behalf of the respondents that the plea of estoppel urged in cases of several petitioners is not available to the petitioners, as assuming that there was an exemption in respect of the payment of electricity charges



under the Act in favour of some of the petitioners, such exemption being in exercise of the power of delegated legislation and the present levy being in terms of law made by the competent legislature itself, and being in the nature of plenary legislation. it is not open to the petitioners to put forth the plea of estoppel and at any rate the levy under sub-section (2) of Section 3 of the Act cannot be tested on the touchstone of plea of estoppel and the ground of estoppel is not available to the petitioners.

11. It is also urged that levy being essentially on the consumption of electricity, though it might not have been so termed under the provisions of the Ordinance, the levy is sustainable with reference to the provisions of Entry-53 of List-II of the Constitution. The respondents have accordingly urged for dismissal of all the writ petitions.

12. The petitions were taken up for hearing in the light of such rival pleadings. I have heard Sri A G Holla, learned Senior Counsel, appearing for Sri P D Vishwanath

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[appearing for petitioner in WP No 51265 of 2003] Pramod V Kathavi [appearing for the petitioners in WP No 50822 of 2003, WP No 42632 of 2004 and WP No 37421 of 2007], Sri Sriranga [appearing for petitioner in WP No 50935 of 2003], Sri Somashekar [appearing for petitioners in WP Nos 48766, 49622 and 52230 of 2003, 3174, 8985, 10611, 11930 and 18090 of 2004], Sri Vijay [appearing for the petitioners in WP 5850 of 2004], Ms Dhanalakshmi for M/s Nandi Law Chambers [appearing for the petitioners in WP No 48147, 53380 and 53381 of 2003], Smt Lakshmi [appearing for the petitioners in WP Nos 52645 of 2003], Sri Shankare Gowda [appearing for the petitioner in WP No 12228 of 2004] and also Sri Dinesh Rao, learned Additional Government Advocate, appearing for the respondents.

13. In so far as the validity of the Ordinance is concerned, submission of Sri Chaitanya Hegde, who led the arguments on behalf of the petitioners, is that the Ordinance is one which is clearly beyond the legislative



competence, is one which is invalid, being one which seeks to levy a tax on generation of electricity, though it purports to be in the guise of levy of electricity tax; that while the state can certainly levy tax on consumption and sale of electricity, deriving power under Entry-53 of List-II, it is not open to the state government to levy any tax at the manufacturing stage i.e. at the point of generation of electricity whether it is called by the name 'electricity tax' or otherwise; that such levies are within the exclusive province of the Parliament referable to the specific Entry-84 in List-I of the seventh schedule to the Constitution of India.

14. In so far as this submission is concerned, learned counsel for the petitioners submit it is well supported by the authoritative decisions of the Supreme Court rendered in a series of cases viz., **STATE OF MYSORE vs WEST COAST PAPER MILLS [AIR 1975 SC 5]** and **M P CEMENT MANUFACTURERS' ASSOCIATION vs STATE OF MADHYA PRADESH [(2004) 2 SCC 249]**.



15. With regard to the challenge to the amending Act, which has replaced the Ordinance, Sri Chaitanya Hegde would urge that though the amending Act has taken care to use a different phraseology in sub-section (2) of Section 3 of the Act in terms of the amendment and has indicated that the tax is on the units of energy consumed by any person and has sought to make the levy on consumption of electrical energy, it is nevertheless bad as it is one which seeks to replace the Ordinance, an Ordinance which was otherwise invalid; that if the Ordinance was without legislative competence of the state government, was one dealing with the subject matter over which the state government had no legislative competence, then in the guise of a law made thereafter for the purpose of replacing the Ordinance, such invalid Ordinance cannot be resurrected or action taken under it saved and it amounts to an instance of colourable legislation. Learned counsel further submits that even the phraseology used in the present sub-section (2) of Section 3 of the Act in terms of



the amendment does not save the provision as the levy is in reality and in effect a levy on a generator as ultimately the petitioners are the persons who generate and pay tax on the same; that it is virtually the very same as the Ordinance but in a disguised manner and therefore the legislation is yet again bad as an instance of colourable legislation. In this regard, learned counsel would place reliance on the decision of the Supreme Court in the case of **K C GAJAPATI NARAYAN DEO vs STATE OF ORISSA [AIR 1953 SC 735 - Para-9]**.


16. It is nextly contended by the learned counsel for the petitioners, with reference to the amending act, that the provisions assuming that it is within in the competence of the state government, it is still bad, as it discriminates persons like the petitioners vis-à-vis other consumers who are not subjected to such levy under sub-section (2) of Section 3 of the Act. Submission is that the levy being confined to persons like the petitioners, brings about an artificial classification not sustainable with reference to

any known or accepted principles of classification. It is also submitted that such a levy has no nexus to the object of the Act, particularly by restricting the levy to persons like the petitioners. In this regard, learned counsel would draw attention of the court to the statement of objects and reasons to the principal Act i.e. Act No 14 of 1957, and submit that the very object of the principal Act was to make the levy of electricity tax uniform on all consumers and to provide uniform tax on consumption of electricity and when such is the avowed object of the Act, the present levy is virtually one which is directly in conflict with this object of making the tax structure over all consumers uniform, in the sense that the consumers like the petitioners are saddled with an additional liability whereas all other consumers are not burdened with this additional liability, but if at all subjected to tax only under subsection (1) of Section 3 of the Act. To drive home the argument that the levy brings about an unreasonable and artificial classification, learned counsel for the petitioners

would draw my attention to the provisions of Section 3, as it stood earlier i.e. before the Ordinance and the amending Act, and would submit that even with such existing levy under the charging Section, persons like the petitioners were being granted an express exemption from payment of tax on electricity generated by themselves; that one such notification which had been issued in the year 1997 in terms of Annexure-C to WP No 53381 of 2003 was operative during the earlier period; that it is only because persons like the petitioners were also liable for payment of tax under Section 3 of the Act as it stood earlier, there was need for issue of such exemption notification and a mere fortuitous circumstance that the petitioners had an exemption in their favour or that the petitioners had earned the exemption because of their efforts and investment of capital in notified backward areas, which were industrially underdeveloped, if had fetched them such exemption, there was no distinction between the other tax payers as consumers and the present provision




of sub-section (2) of Section 3 of the Act, therefore created an additional burden only on persons like the petitioners by identifying them as a class and this is making a classification without any justification and without having any nexus to the object of the Act and therefore is hit for violating Article 14 of the Constitution of India. With regard to such submission, Sri Chaitanya Hegde would place reliance on the decisions of the Supreme Court in the case of **HARAKCHAND vs UNION OF INDIA [AIR 1970 SC 1453]** and **IN RE: THE SPECIAL COURTS BILL [AIR 1979 SC 478]** and submits that the classification unless is based on an intelligible criterion and a differentia having a nexus to the object and the purpose sought to be achieved by such classification creating a class or persons grouped together though are clearly defined and identified as persons distinguishable from persons left out of the group, the classification still becomes unreasonable and will be hit by Article 14 of the Constitution. Submission is that in the present instance the classification is



unreasonable, both on the ground of not creating a valid classification and also on the ground that the grouping has no nexus to the object of the Act, the result being hostile discrimination, attracting the frown of Article 14 of the Constitution and therefore the provisions should be declared as unconstitutional.

17. One another submission on behalf of the petitioner as urged by Sri A G Holla, learned Senior Counsel, is that the Ordinance and the corresponding validating provision in the amending Act, validating the provision is also not proper, as it seeks to validate a levy which was otherwise beyond the legislative competence of the State, though the earlier provision might have been in the form of an Ordinance. Submission is that what could not have been achieved by the Act of the state legislature, afortiori cannot be achieved by the issue of an Ordinance by the executive wing of the state and to that extent the validating legislation suffers from the very vice.



18. Sri Sriranga [appearing for petitioner in WP No 50935 of 2003] would urge that in so far as the petitioners in the said petition who number three, the first petitioner being a person who is consuming electricity generated and supplied by the third petitioner but at a price and the second petitioner being a shareholder are concerned, the impugned demand is raised on the generator [third petitioner] and therefore the very demand is invalid, as even under the parent Act or the amending Act, there is no levy on the generator of electricity. It is also urged by the learned counsel that the first petitioner though a consumer of electricity is not one coming within either classes of sub-section (2) of Section 3 of the amending Act; that the first petitioner neither generates energy for consumption by itself nor gets it free from any non-licencee, but gets it at a cost from the third petitioner non-licencee and therefore no levy is attracted and to this extent the levy is bad in law and the demand raised under the impugned notice is to be quashed.




19. It is also pointed out that as there is no procedure provided for under the provisions of the parent Act either for assessing or even for correcting illegal demands, though the levy is under a fiscal statute, aggrieved persons are invariably driven to seek relief by invoking writ jurisdiction of this court under Article 226/227 of the Constitution of India. In this regard, Sri Sriranga has drawn my attention not only to the provisions of the parent Act such as the provisions under Section 4 [charging section], Section 8 [provision for granting exemption etc.], but also has drawn my attention to the Rules framed under the Act viz., Rule 3 [providing for time and manner of collection and payment, Rule 3(2) [manner in which non-licencees have to account for the same, Rule 5 [submission of returns], Rule 10 [special provisions for collection of tax from non-licencees etc., and submits that there is no obligation on the part of the petitioners under any of these provisions either to comply with any of the requirements of the Act or the



Rules nor to pay any tax and therefore the demand is bad. Learned counsel has also placed reliance on the decision of the Supreme Court in the case of **M P CEMENT MANUFACTURERS' ASSOCIATION** [supra].

20. Sri Vijay learned counsel appearing for the petitioner in WP 5850 of 2004, by adopting the submissions made earlier by the other learned counsel for the petitioners, has also submitted that this petitioner having deposited a sum of Rs 18.00 lakh in terms of the interim order and during the pendency of the petition, the petitioner would seek refund of this amount as the amount deposited is towards the demand which is otherwise illegal.

21. Ms Dhanalakshmi for M/s Nandi Law Chambers, learned counsel appearing for the petitioners in WP No 48147, 53380 and 53381 of 2003, would support such arguments by submitting that the petitioners in these petitions are similarly situated.



22. Sri Shankare Gowda, learned counsel appearing for the petitioner in WP No 12228 of 2004, would highlight that the petitioner was one who had been issued with a tax incentive in terms of the government order issued pursuant to the industrial policy of the state government and which expressly provided for exemption from levy of electricity tax for a period of five years in terms of the exemption order at Annexure-A to the writ petition and even before the period of five years having elapsed, there cannot be any levy of tax on the petitioner; that while the impugned demand under the Ordinance and the Act by itself would suffer as submitted by the learned counsel for the petitioners in other cases, in this case, even if it is held to be valid, the same cannot be enforced for the reason that the petitioner is enjoying tax holiday for a period of five years in terms of the government order and therefore there cannot be any demand on the petitioner.

23. Sri Dinesh Rao, learned Additional Government Advocate, appearing for the respondents, by drawing



attention to the statements of objections filed on behalf of the respondents in WP Nos 50822 and 48147 of 2003, would submit that the levy under the Ordinance is in essence and substance a levy on the consumption of electricity, though the Ordinance might have worded it as 'levy on generation and at generation point per unit' etc...; that it is virtually a levy on electricity consumed as electricity is consumed at the very generating point; that in effect what is subjected to tax is electricity consumed, as the electricity generated is also consumed by the very generator and therefore the levy under the Ordinance is one referable to and supported by Entry-53 of List-II of seventh schedule to the Constitution of India. In support of this argument, learned AGA would place reliance on the decisions of the Supreme Court in the case of **J C MILLS vs STATE OF MADHYA PRADESH [AIR 1963 SC 414]** and submit that the word 'consumption' should be accorded a wide meaning and if the levy is in effect on consumption, it should be held to be a valid levy with



reference to Entry-53 of List-II; that in the matter of interpretation of legislation, it is a well accepted Rule of interpretation that the word should be given the widest meaning and connotation; that if the Entry-53 of List-II should be so understood, even the levy in terms of the Ordinance can very well be understood as a levy within the scope of this entry, which is a tax on the consumption of electricity as ultimately in substance the levy is on the consumer of electrical energy generated by the consumer itself and therefore the provisions of the Ordinance is well within the Ordinance making power of the State.

24. It is also submitted by the learned AGA that the Ordinance being one creating a liability for a limited period and for the purpose of raising additional revenue, which is required to meet the additional expenditure to tide over the difficulties and hardships in the drought stricken areas of the State, the object of the Act is also fulfilled in the sense, it is only a levy on consumption of electrical energy. Submission is that even the object of



the parent Act is to levy tax on the consumption of electricity and there being no variance from this purpose under the Ordinance, it is well sustainable.

25. With regard to the provisions of the amending Act, submission of Sri Dinesh Rao is that assuming but not conceding, that the Ordinance is defective for any reason, even such defects have been taken care of in the amending Act; that the levy of tax is only on the consumer of electricity and not on the generator under the amending Act; that sufficient care has been taken to confine the levy to consumption and on such consumer who are taxed on the consumption of electricity, therefore the levy undoubtedly being within the province of the State legislature there is no infirmity regarding the legislative competence and in fact the legislature having responded to the representation of the industry and having reduced the rate of levy from 50 paise per unit to 25 paise per unit, there cannot be any grievance at all on the part of the petitioners; that the Act being a valid piece of legislation,



the levy is sustained and any demand thereunder is also sustainable.

26. Learned Government Advocate would also submit that the levy under sub-section (2) of Section 3 of the Act being confined to two categories of consumers, viz., consumers who generate electricity themselves and consume it, and the consumers who get such electricity generated by non-licencee generators and supplied free of cost, as both these types of consumers do not pay any electricity tax in respect of such consumption otherwise, in the sense that such electricity which is consumed by the consumers as indicated in clause (1)(ii) of sub-section (2) of Section 3 of the Act, being otherwise not taxed under the Act, the legislature thought that the levy can be confined to these classes of consumers, as they are otherwise not subjected to levy of electricity tax in respect of the very electricity that is being consumed by them, particularly the very consumption being not subjected to tax in terms of sub-section (1) of Section 3 of the Act and




levy if at all would be one to bring about uniformity in the sense even such consumers are brought within the net of levy of electricity tax and therefore is a valid classification and definitely has nexus to the object of the parent Act as well as the amending Act. It is submitted that while the object of levy of electricity tax on consumption is equally achieved by the levy of tax on persons like the petitioners, the legislature having thought it fit to confine the levy to a class of persons who are generators of power and consume it themselves or get it free of cost from a non-licencee would be a good classification and the levy being confined to such identifiable group of consumers, it is a reasonable and valid classification and having a definite nexus to the object of the parent as well as the amending Act and therefore a reasonable classification sustainable even on the touchstone of Article 14 of the Constitution of India.

27. It is the further submission of the learned Additional Government Advocate that in the matter of classification, particularly for raising revenue to the state, the state



enjoys a very wide choice; that it is open to the state to subject some to tax and not to subject all citizens to the same tax; that it is open to the state to confine the levy of the type of electricity tax as is sought to be realized under sub-section (2) of Section 3 of the Act on an identifiable group of consumers and such being the case, in the case of petitioners, the classification is a reasonable classification and cannot be held to be bad. Learned Government Advocate would also submit that the classification cannot be tested on the parameters of the strict conformity to a definite identify, but it should broadly conform to a group put together i.e. persons of like nature being together and if persons grouped together have a distinct feature with persons left out of the group, courts have held such classification to be a reasonable classification for the purpose of answering the test of reasonableness which meets the test of Article 14 of the Constitution of India. In this regard, learned Government Advocate would place reliance on the decision of the



Supreme Court in the case of **STATE OF ANDHRA PRADESH vs NATIONAL THERMAL POWER CORPORATION LTD [AIR 2002 SC 1895]**, decisions of this court in **STATE OF KARNATAKA vs HBLL & OTHERS [ILR 2005 KAR 1397]**, **M/S WEST COAST PAPER MILLS LTD vs UNION OF INDIA [ILR 2005 KAR 4455]** and also the decision of the Supreme Court in the case of **KERALA HOTEL & RESTAURANT ASSOCIATION vs STATE OF KERALA [AIR 1990 SC 913]**.

28. It is the submission of learned Additional Government Advocate that the mere fact that some tax payers may have to bear additional burden by itself is not a ground to contend that they are discriminated; that it is not necessary nor a requirement of law that the burden of tax should be uniform on all citizens; that it is within the domain of the state to distribute the burden of tax depending on the capacity of the bearer; that it is sufficient to classify such persons if they form an identifiable and distinguishable group and in the case of



petitioners, the petitioners being such a class of persons who have the capacity to generate and use electricity by themselves and also being persons who do not pay for buying power from their supplier, a non-licencee, the licensee being as defined under the Act, and not paying for such power and therefore not subjected to tax under sub-section (1) of Section 3 of the Act for the very consumption [of electric energy], if such consumer is sought to be taxed under sub-section (2) of Section 3 of the Act, the classification is a valid, reasonable, justified and therefore sustainable even on the touchstone of Article 14 of the Constitution of India.

29. It is the further submission of the learned AGA that the plea of estoppel raised by many of the petitioners claiming that they had been either accustomed to or provided with exemption hitherto in respect of the electricity generated by themselves from the very levy of electricity tax and such exemption granted to them being for a particular period and the period also having not been



over, the state is estopped from levying tax for the very period and contrary to the concession or exemption extended; that the concession or exemption is not a matter of right; that any person can enjoy the exemption only so long as it is extended to him and in this regard has drawn the attention of the court to a notification that has been issued in the year 2003 in terms of the notification No DE 93 EBS 2003 dated 3-11-2003, withdrawing the earlier government Notification No DE 210 EEB 95 dated 18/24-6-1997, which had granted exemption in respect of payment of electricity tax under the Act on captive (self consumption) generation with effect from 16-10-2003 and until further orders, submits that all such exemptions which had been issued by the government under a similar earlier notification, in exercise of its power under the Act having been withdrawn by the government in exercise of the same power, there is no such exemption enjoyed by the petitioners under the earlier notification, and the argument with regard to the exemption from payment of



electricity tax is not tenable. It is alternatively submitted that even assuming that any exemption granted for any specific period was still in vogue under any individual exemption orders issued by the government, such orders being in the exercise of the delegated powers in favour of the government by the legislature and the present levy being one by an Act of the legislature itself i.e. by plenary legislation, the provisions of the amending Act supercedes all earlier notifications and orders of the government and at any rate the validity of the amended Act cannot be decided on the touchstone of an exemption notification that had been granted earlier by the government. Submission is that the levy under the amending Act if is otherwise valid will take effect to notwithstanding any exemption or concession, the petitioners might have enjoyed such exemption till the amending Act came into force and this exemption will not enure to their benefit any more from the date of the amending Act has come into force. In this regard, the learned Additional Government



Advocate places reliance on the decision of the Supreme Court in the case of ***M/S SHARMA TRANSPORT vs GOVERNMENT OF ANDHRA PRADESH [AIR 2002 SC 322 - para-23]***.

30. It is in the light of such rival contentions, the present writ petitions are to be examined. To appreciate the rival contentions, it may be necessary to look into the provisions of the principal Act. The principal Act is a piece of legislation enacted by the Karnataka Legislature in the year 1959 as Act No 14 of 1959. The Act has come to be amended from time to time and the amendment in terms of the Ordinance in the year 2003 and the Act No 5 of 2004, which is nevertheless given effect from 16-10-2003, and their effect on the parent Act are the subject matter for consideration in these petitions.

31. The statement of object and reasons of the parent Act reads as under:

Different rates of taxation on consumption of electricity have been in force since the Reorganization of States in the several areas of the

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State and it has been considered necessary to have a uniform tax structure all over the State. This uniform structure could not however be introduced until the tariff structure was made uniform. The State Electricity Board has introduced a uniform tariff structure all over the State with effect from 1st July 1959. As it was necessary to introduce the uniform tax structure simultaneously with the introduction of uniform rates, an Ordinance was promulgated on 23rd June 1959. This Ordinance is generally on the lines of the Mysore Electricity (Taxation on Consumption) Act, 1950 as amended by the Mysore Electricity (Taxation on Consumption) Amendment Act 1957.

32. If one were to go by the statement of objects and reasons, it is to bring about a uniform rate of levy of electricity tax the provisions had been codified, as it is mentioned in the statement of objects and reasons that different rates of taxation on consumption were in force in different parts of the State. May be particularly in the wake of the different parts having been located in different areas, which later came to be unified under the States Reorganization Act, the parent Act was enacted to bring about uniformity in rates in different areas.

33. The streamlining of the rate of tax has been continued from time to time under the Act and the

Ordinance and the amending Act in the sense that the rates of tax do not vary from area to area, but the classification is on the nature of the consumer. The enactment being a fiscal statute by the State, the real object of the Act, whether it is stated in the statement of objects and reasons or not, is one to raise revenue for the state by levy of tax on consumption of electricity. The levy of tax so long as it is confined to consumption of electricity, the purpose and object of the Act is achieved.

34. In so far as the relevant provisions of the Act, as it stood immediately prior to the issue of the Ordinance, the change brought about by the Ordinance and the corresponding provisions under the amending Act are concerned, it can be noticed as under:

<i>By Act 7/2003 levy of tax on electricity charges</i>	<i>As amended by Ordinance levy of tax on electricity charges & energy generated</i>	<i>By Act 5/2004 levy of tax on electricity charges etc.</i>
<i>Subject to the provisions of this Act, there shall be levied and paid to the state</i>	<i>1) Subject to the provisions of this Act, there shall be levied and paid to the state government ad</i>	<i>1) Subject to the provisions of this Act, there shall be levied and paid to the</i>

<p>government ad valorem tax [hereinafter referred to as 'electricity tax] at five per cent on the electricity charges payable [excluding arrears] by all the consumers except consumers under agricultural [irrigation pumpsets upto and inclusive of ten horse power], Bhagya Jyothi and Kutira Jyothi categories</p>	<p>valorem tax [hereinafter referred to as 'electricity tax] at five per cent on the electricity charges payable [excluding arrears] by all the consumers except consumers under agricultural [irrigation pump sets upto and inclusive of ten horse power], Bhagya Jyothi and Kutira Jyothi categories.</p> <p>2) Subject to the provisions of this Act, there shall be levied and paid to the state government with effect from the date of commencement of Karnataka Electricity (Taxation on Consumption) (Amendment) Ordinance, 2003 and till the first day of July 2004, an electricity tax at the rate of fifty paise per unit on all the units of energy generated by any person not being a licensee who consumes the energy generated by himself or supplies to another person free of charges</p>	<p>state govern ment ad valorem tax [hereinafter referred to as 'electricity tax] at five per cent on the electricity charges payable [excluding arrears] by all the consumers except consumers under agricultural [irrigation pump sets upto and inclusive of ten horse power], Bhagya Jyothi and Kutira Jyothi categories.</p> <p>2) Subject to the provisions of this Act, there shall be levied and paid to the state government with effect from the date of commencement of Karnataka Electricity (Taxation on Consumption) (Amendment) Act 2004 and till the first day of July 2004, an electricity tax at the rate of</p>
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		<p><i>twenty-five paise per unit on all the units of energy consumed by any person</i></p> <p><i>i) not being a licensee who has generated such energy; or</i></p> <p><i>ii) to whom it is supplied free of charge by a person not being a licensee who has generated such energy</i></p>
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35. The question of examining the validity of the Karnataka Ordinance No 8 of 2003 would have become academic, as the Ordinance which is in force for a limited period, does not operate beyond that period and in fact even within that period having been repealed by the Karnataka Act No 5 of 2004, examining the constitutional validity of this Ordinance would have become a futile exercise and the validity of the Ordinance need not have been examined in these petitions, but for two reasons. Firstly many of the writ petitioners had approached this

court immediately on the promulgation of the Ordinance and when the Ordinance was in force and varying types of conditional interim orders had been granted. But, more importantly action taken under the Ordinance is saved by sub-section (2) of Section 3 of the Amending Act and therefore it becomes necessary even now to examine the validity of the Ordinance for the purpose of sub-section (2) of Section 3 of the Amending Act as to whether the saving clause can be really save some action that had already been taken under the Ordinance, if the Ordinance was a valid one and otherwise if the Ordinance itself was not valid.

36. The language of sub-section (1) of Section 3 of the parent Act in terms of the amendment by the Ordinance is almost in *pari materia* with the earlier charging Section, as it stood prior to this amendment. However, it is sub-section (2) of Section 3 of the Act, which is the one facing challenge and is as extracted above. The charging part is one which creates a liability in the name of electricity tax

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at the rate of 50 paise per unit on all units of energy generated by any person not being a licensee who consume the energy generated by himself or supplies to any other person free of charge. The levy is one that is linked to the generator, who may consume it himself, and who is not a licensee. Also on a person who on generation supplies to another person free of charge. The levy is essentially linked to generation, although it is indicated that such a person who generates also consumes by himself. But in the latter part, when power is supplied free of charge by a person not being a licensee, such supplier/generator is charged as per sub-section (2) of Section 3 of the Act as amended by the Ordinance. In fact it is one such situation that occurs in WP No 50935 of 2003, where the demand is on the generator who supplies electricity free to the consumers and also in WP No 48147 of 2003. But the language is clear that the levy is linked to the generation and not necessarily to the consumption. So long as the levy of electricity tax is linked to generation




and the number of units generated, the levy is one on the manufacture or generation and goes out of the scope of Entry-53 of List-II of seventh schedule to the Constitution of India. It may be the generated electricity which is consumed by the generator himself and therefore it may also result in consumption. But the levy is not one linked to consumption, but being linked to generation, the very levy become bad in law for want of legislative competence on the part of the state government and if so it is afortiori so by issue of an ordinance to create such a levy. It is precisely for this reason that I have to hold that the amendment to the parent Act in terms of the Ordinance is unconstitutional and accordingly the Ordinance is declared as unconstitutional and consequently the amendment to the parent Act also declared as unconstitutional. It is also held that when once the very Ordinance is held and declared to be unconstitutional, all actions pursuant to the Ordinance are null and void, without valid support in law and cannot be sustained



independently. The demand and collection of electricity tax pursuant to the provisions of the Act in terms of the amendment to the Act under the Ordinance is also held to be illegal and such orders or demands stand quashed.

37. In so far as the prayer for refund of the amount paid already, on this premise is concerned, it will have to be examined in the light of the subsequent development, particularly on the examination of the challenge to the validity of the Act, as the amending Act has in place replaced the ordinance in the sense that it is given retroactive effect from the very date when the Ordinance had been promulgated and the liability had been created under the Amending Act independent of the Ordinance. It is therefore to be held that the levy under the amending Act is also one which is coextensive with the levy under the Ordinance, in the sense even under the amended Act, the levy of additional electricity tax under sub-section (2) of Section 3 of the Act as amended by the amending Act, is effective from 16-10-2003 upto 1-7-2004.




38. That takes us necessarily to the examination of the validity of the provisions of the Act. In so far as the legislative competence of the Act is concerned, though it is contended that the Act being one for the purpose of replacing the Ordinance and in fact it may so recite also, the validity of this enactment is not necessarily dependent on the validity of the ordinance. The two exercises are different and may be the Act normally follows to continue an action taken or steps taken pursuant to the Ordinance, which would have been an exercise though as a piece of legislation for an emergency or a contingency and limited in point of time, but it is continued by the subsequent Act of legislature. The Ordinance may be continued or may not be continued, may be allowed to lapse, and if at all there is an enactment, later and the effect of the same is continued, normally actions taken under the Ordinance are saved even under the continued enactment. If the Act replaces the Ordinance, the Ordinance is repealed and notwithstanding the repeal, action taken under the

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Ordinance is sought to be sustained. This is the legislative practice followed.


39. In the present case, if one should look into the provisions of the amending Act, it shows that the legislature has employed an over-cautious step in not only giving the Act retroactive effect from the date of the Ordinance but also is seeking to save the actions already taken under the Ordinance.

40. If one were to examine the language of the amending Act, particularly for the purpose of sub-section (2) of Section 3 of the Act, the levy of tax is linked to the consumption and not to the generation any more. Though it is urged with some vehemence and force by Sri Chaitanya Hegde, learned counsel for the petitioners, that it is a case of colourable legislation, colourable legislation is one where in the name of one thing some thing else is done i.e. on the pretext of levying tax on a subject matter within the province of one legislature, what is in reality



sought to be subjected to tax is on a subject which is totally outside the competence of the particular legislature. The present levy being on the consumption of electricity and clearly a levy only at consumption point, it is immaterial as to whether the very consumer has generated that or not. In fact the argument that the consumer who was generating electricity were nevertheless being extended exemptions itself indicates that the levy was one on consumer only and therefore always well within the scope of state legislature. I do not find any instance of colourable legislation in the present enactment.

41. That apart, even on the ratio of the decision of the Supreme Court in the case of **K C GAJAPATI NARAYAN DEO** [supra] the argument is not made good, as the argument which had been put forth in the converse manner failed.




42. The present situation is a case of the legislature making a law well within its competence and on the express subject matter of levy of tax on consumption of electricity.

43. The mere fact that the consumer is a generator or is one who receives free power from other generators who were not licencees or sister concern or otherwise makes no difference for the competence of the legislature to levy electricity tax in terms of sub-section (2) of Section 3 of the amending Act. The amending Act No 5 of 2004 is well within the competence of the State legislature and the parent Act as amended by this amending Act is one valid and enforceable.

44. The amendeing Act has been given effect to from 16-10-2003 itself. This no doubt leaves an element of ambiguity or confusion because of the specific provision of the savings section under the amending Act, as the action taken under the parent Act as amended to by the



Ordinance is sought to be sustained here. The variance as it occurs is in the rate of taxes under the Ordinance it was at 50 paise per unit, whereas the rate under the amended Act is 25 paise per unit. In fact if such an action is sought to be sustained, then the amending Act brings about a discrimination between some class of tax payers who had paid tax in terms of the demand raised under the Ordinance and those on whom the demand had not been raised. While one principle of interpretation is to understand the provisions of the enactment in a manner that it is rendered constitutional than to make it unconstitutional and therefore assuming that it can be said that it is only the provisions of the Act that can be given effect from 16-10-2003 or the liability as created under the Act that has to be given effect to, nevertheless it still leaves an area of controversy in respect of the action taken under the Ordinance that is sought to be sustained. But, in the instant case, the Ordinance having been declared invalid, the action taken under that also being



not saved, to that extent, the saving clause provided for under the amending Act is held to be illegal for the reason that the saving provision under the amending Act seeks to keep valid or validate an otherwise unsupportable action under the Ordinance. It is, therefore, that the saving Section 3(2) of the amending Act is declared to be illegal and unconstitutional.

45. The consequence of declaring sub-section (2) Section 3 of the Amending Act as unconstitutional and therefore illegal is that no action that had been taken under the Ordinance is saved and to that extent also the action falls to ground unless it is independently supported.

46. That takes me to the other argument about the provisions of the Amending Act being discriminatory, which is the main contention urged by the learned counsel appearing on behalf of the petitioners. The argument has been noticed earlier, so also defence of the respondents



and the arguments by the Govt Advocate on behalf of the State Government.

47. The basis for finding out as to whether the provision is discriminatory or otherwise is well settled, by now. A classification to meet the requirement of being a reasonable classification in which event it may be said, it is not a discriminatory one, is that the persons classified differently should form a distinct identifiable group. Such classification should be based on an intelligible criteria having a nexus to the object of the Act.

48. The class of consumers who are subjected to tax under sub-section (2) of Section 3 of the Amending Act are consumers who generate electricity by themselves or get it free of cost from other non-licencee generators. There cannot be any doubt that such consumers can form a distinct and separate group of consumers as by and large all consumers buy electricity generated and supplied through licencees. In fact, most of the consumers are



merely consumers and even industrial consumers are depending on the supply through licencess. May be there are some consumers who are themselves capable of generating electricity subject to fulfilling the requirements of obtaining permission etc., and may be some consumers have such arrangement with other generators and suppliers of energy not necessarily being licencees. In either view, it may be said that they definitely form a distinct identifiable group. Such grouping answers the first requirement of the classification being an intelligible differentia as one can easily find out as who all come in this group and who are all persons left out of the group. But it is also necessary that such classification should have a nexus with the object of the Act and not any classification not concerned with the object of the Act. The object of the Amending Act is to raise additional revenues to meet the additional financial burden on KPTCL and the state government as a result of increasing power supply to rural areas for longer duration in areas



where there was shortage of drinking water. Additional supply because of the policy decision of the Government, to increase the duration of power supply in rural areas, for which purpose the Karnataka Power Transmission Corporation Limited has to buy extra power from outside at an additional cost and to meet such situation etc., the levy. What is submitted by Sri.Chaitanya Hegde, learned counsel for the petitioner in this regard is that if M/s.KPTCL should incur additional cost, there is no reason why the Government should levy additional burden on persons like the petitioners and therefore there is no nexus to the classification that is sought to be made.

49. The nexus here is not necessarily as to whether the person on whom the burden falls is a beneficiary for purposes of classification. The nexus is only to the extent of a justification of the revenue being raised and in that context making a classification. So long as the additional burden is also one which goes to the Exchequer of the State for meeting any contingency or the



expenditure of the State the test of nexus is met. Even in a given situation where the statement of objects by themselves might not have clearly spelt out as to the reason for which the additional burden is being placed etc., even then, the levy will not automatically become bad. If the levy is one in the context of augmenting the revenue of the State, which ultimately forms part of the contingency fund of the State, the levy is one which subserves the object of a fiscal statute like the present Act. If at all the statement of objects are an introductory note appended to the bill introduced in the Assembly or the Parliament and for apprising the members of the assembly of the intention of the government in introducing the bill. That statement of objects as spelt out in the introductory note may not always necessarily coincide with the real object sought to be achieved under the Act. The object of the Act is even otherwise, one as can be inferred from the provisions of the Act, the effect of the Act and the manner in which it is implemented. It is one of



levying tax on consumers for purposes of raising revenue to the State. To that extent, the State has the legislative competence. If that is so, the mere coincidence that a different or a discordant note is struck in the statement of objects which is as mentioned, being an introductory note to the bill that was introduced in the assembly, will not be a criteria for the purposes of examining the nexus test with regard to the classification attempted by the State. In the present case, I find ultimately the object being one of raising additional revenue and it is definitely achieved by levying tax on consumers, but such levy is not distributed uniformly on all consumers, but is confined to the classes of consumers identified and mentioned in subsection (2) of Section 3. Therefore, while the nexus is definitely evident, the question is only about classification being a reasonable classification based on an intelligible differentia.

50. While looking into the validity of the tax laws to meet the test of Article 14 of the Constitution, Courts do not

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examine the provisions of the present nature a fiscal statute with a magnifying glass to unearth the possible slight defect to declare it to be unconstitutional. The parameters for classification should conform to a broad sense of reasonable classification and should not be a whimsical classification with reference to the object of the act of raising revenue. I am of the view the present legislation passes the test.

51. That apart, I find that the classification if at all cannot be challenged as being discriminatory on the ground that it seeks to levy an additional burden on the group of persons identified under sub-Sec. (2) of Sec. 3. Submission of Sri Chaitanya Hegdel learned counsel for the for the petitioners in support of the contention that sub-sec. (2) of Sec. 3 of the Act is an additional burden on persons subjected to tax under this provision is discriminatory, that on the very consumption of electricity, tax is levied twice on such persons, once under sub-sec. (1) of Sect. 3 of the Act and again under sub-sec. (2) of



Sec. 3 of the Act. Alternatively it is contended that while there was no liability for payment of tax by persons like the petitioners under Sec. 3 as it stood earlier i.e. prior to the amendment, it is the amending Act that has saddled liability for payment of tax only on persons like the petitioners and it is therefore discriminatory.

52. I find both the contentions not tenable. In fact there is no additional burden on persons liable to pay tax under sub-sec. (2) of Sec. 3 of the Act as amended by the amending Act. This is because the energy which is subjected to levy is not the same energy. Under sub-section (1) of Section 3 of the Act, levy of electricity tax is on the electricity charges payable at 5% *ad valorem*. If there is no payment for electricity consumed, as is the case in respect of electricity consumed under sub-section (2) of Section 3 of the Act, there is no liability under sub-section (1) of Section 3 of the Act. Likewise, electricity consumed for which payment is made while is subjected to tax under sub-section (1) of Section 3 of the Act, there



is no levy on the consumption of such electricity under sub-section (2) of Section 3 of the Act. Therefore, the very argument that there is an additional burden is fallacious.

53. The other argument that earlier there was no liability for payment of tax on persons like the petitioners, as they had enjoyed the benefit of certain exemptions, but now under sub-section (2) of Section 3 of the Act even such persons are subjected to tax and therefore the provision is discriminatory, is again not tenable for the reason that the levy under sub-section (2) of Section 3 of the Act is one on an identifiable and distinct class of persons who form a class by themselves. The ultimate object of the Act is to levy tax on the consumption of electricity and in a uniform manner area-wise. While this object is not in any way deviated by the levy of tax under sub-section (2) of Section 3 of the Act, although the statement of objections and reasons to the Ordinance and the Amending Act might have mentioned that the levy is in the circumstance that the state has taken a policy decision to provide three

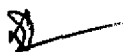


hours of additional supply of power in rural areas affected by drought condition, the levy nevertheless is on the consumption of electricity and on an identifiable distinct class of persons. This answers the test of reasonable classification for the purpose of meeting the requirement of equal opportunity envisaged under Article 14 of the Constitution of India, and therefore I do not find any unconstitutionality in the impugned provision.

54. That still leaves the question of the levy being bad for the reason that many of the petitioners had enjoyed certain exemptions and for stipulated periods; that a portion of such period had not expired by the time the levy was sought to be enforced under sub-section (2) of Section 3 particularly in the case of many petitioners for the period between 16.10.2003 and 1.7.2004. They still enjoy the benefit of exemption that had been issued either under Section 8 of the Act under a general notification or specific exemption. Here again, the argument may not yield a positive result to the petitioner for the simple reason that



all such exemptions which are the acts of a delegate in the sense that the executive part of the State had granted such exemptions, whereas the present levy is under the plenary legislation and by the Amending Act itself. The provisions of the Act over-ride the provisions of the notifications or exemption orders and at any rate the argument of promissory estoppel which is called in aid for such a situation will not be available to plead it against the legislation. However, if any person may be enjoying an exemption granted subsequent to the provisions of the Amending Act coming into force, with reference to the particular levy it is open to such petitioner to establish that position and to claim benefit of the same. But, any exemption or benefit of exemption which had been extended to the petitioners prior to the enforcement of the Amending Act cannot come to their aid to avoid any levy under the Amending Act. To this extent, the challenge to the Amending Act definitely fails.



55. In the result, these petitions are allowed in part. The Ordinance in terms of Karnataka Ordinance No. 8 of 2003 is declared to be invalid, illegal and non-enforceable. Therefore, the provisions of the Parent Act as amended by the Ordinance also cannot be enforced so long as it seeks to take sustenance from the Ordinance and all such actions which had been taken in exercise of the power under the Amended Act as amended by the Ordinance also fall to ground. Sub-section (2) of Section 3 of the Amending Act relating to the saving provision and actions that had been taken under the Ordinance is also declared to be unconstitutional and unenforceable. No action is saved under this provision of law. Consequentially, all those demands raised and all payment received, which had been raised on the strength of the Ordinance and the Amendment of the Parent Act by the Ordinance are all illegal and the demand is quashed, if it had been enforced and respondents cannot retain any amount on the basis. However, the provisions of the Amending Act in respect of



other provisions of the Act are held to be constitutional including sub-section (2) of Section 3 of the Parent Act as amended by the Act No.5/2004.

56. While petitioners who might have paid any taxes pursuant to the demand as raised on the basis of the Amendment to the parent Act by the Ordinance, can seek for refund of the amount by making an application to the respondent/competent authority indicating the payments that they have made or paid in respect of the liability and file applications seeking for payment with supporting material of payment etc., the respondents are required to consider the request and pass appropriate orders on the same within three months from the date of receipt of a copy of this order. It is however made clear that it is open to the respondents to make such adjustments as they are entitled to towards the amounts payable by the petitioners in respect of the liability other than the liability under the Act as amended by the Ordinance only. It is also open to the respondents to retain such amount as the State is



entitled to, in the light of the Amending Act No.5/2004 amending the Parent Act to the extent that it is not disturbed by the order and to the extent that the provisions are not declared to be unconstitutional.

57. Writ petitions are allowed in part to the extent indicated above.

58. Rule made absolute.

Sd/-
Judge

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