



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION (L) NO. 9993 OF 2026

Amba River Coke Limited ...Petitioner
Vs

The Maharashtra State Electricity
Distribution Co. Ltd. & Ors. ...Respondents

WITH
WRIT PETITION (L) NO. 10423 OF 2026
WITH
WRIT PETITION (L) NO. 10424 OF 2026
WITH
WRIT PETITION (L) NO. 10533 OF 2026

JSW Cement Limited ...Petitioner
Vs

State of Maharashtra & Ors. ...Respondents

Ms. Janak Dwarkadas, Senior Advocate a/w Abhishek Munot, Kunal Kaul, Malcolm Desai, Reet Nagpal i/b. J Sagar Associates & Shilpi Jain for the Petitioner in WPL 9993/2026.

Mr. Abhishek Munot, Kunal Kaul, Malcolm Desai, Reet Nagpal i/b. J Sagar Associates & Shilpi Jain for the Petitioner in WPL 10423/2026 & WPL 10424/2026.

Dr. Birendra Saraf, Senior Advocate a/w Abhishek Munot, Kunal Kaul, Malcolm Desai, Reet Nagpal i/b. J Sagar Associates & Shilpi Jain for the Petitioner in WPL 10533/2026.

Ms. Jyoti Chavan, Addl.G.P. for Respondent-State in WPL 9993/2026.

Ms. Vrushali Kabre, AGP for the State in WPL 10423/2026.

Ms. Fatima Lakdawala, AGP for the State in WPL 10424/2026.

Ms. Usha Rahi, AGP for the State in WPL 10533/2026.

Mr. J. P. Sen, Senior Advocate a/w Rimali Batra, Abhishek Lalwani, Sayalee Dolas i/b. DSK Legal for the Respondent-MSEDCL in WPL 10533/2026.

Mr. Vikram Nankani, Senior Advocate a/w Abhishek Lalwani, Rimali Batra &

Sayalee Dolas i/b. DSK Legal in WPL 9993/2026.

Mr. Uddhav Dahiphale, Joint Secretary, Energy Department is present.

CORAM: SUMAN SHYAM &
AARTI SATHE, JJ.

DATE: 30th MARCH 2026

P.C.

1. These four Petitions raise identical question of law viz, whether sales tax will be payable on the sale of electricity to captive consumers?

2. According to the learned Counsel for the Petitioners, the aforesaid question has been dealt with by the learned Appellate Tribunal for Electricity in the decision rendered in the case of JSW Steel Ltd and others Vs. Secretary, Maharashtra Electricity Regulatory Commission and another (2019 SCC OnLine Aptel 57). The said issue was also dealt with in the case of Maharashtra State Electricity Distribution Co. Ltd. v. JSW Steel Ltd and others, (2022) 2 SCC 742, wherein the Hon'ble Supreme Court has expressed opinion that supply of electricity by the generating company to the captive consumers would not amount to sale of electricity attracting tax. Therefore, the learned senior counsel for the Writ Petitioner have submitted that the component of "tax on sale", as reflected in the impugned electricity bills raised by Respondent No.1 is not tenable in the eyes of law. It is also submitted at the Bar that due to non-payment of the component of "tax", as demanded by the authorities, the Respondents are not only contemplating to disconnect the electricity supply but are also likely to initiate other coercive

measures and also refused to grant open access license, in which event, serious prejudice will be caused to the Petitioner(s). Hence, the prayer for interim relief.

3. Although the Respondents have opposed the prayers made in the Writ Petition, yet, after arguing the matter for some time, the learned AGP, on instructions from Mr. Uddhav Dahiphale, Joint Secretary of the Energy Department, who is present before the Court, submits that the Government would not take any steps to recover the tax component as reflected in the energy bills till the next date nor will it take any coercive action against the Petitioners for non-payment of the above amounts without the leave of the Court. However, the Respondent No.2 be permitted to reflect the amount of tax due, in the electricity bills, without prejudice to the rights and contentions of the parties.

4. In view of the above submission made on behalf of the Respondent No.2, issue notice returnable on 27th April 2026. The learned Counsel for the Respondents waive service on behalf of their respective clients.

5. Respondents may file reply within two weeks by serving a copy upon the Petitioner. The Petitioner(s) shall be at liberty to file rejoinder, if any, on or before 23rd April 2026.

6. Respondent No.2 shall also be at liberty to serve the Petitioner(s) a copy of the consequential order passed in terms of the judgment and order of the Division Bench of this Court dated 9th September 2021.

7. In view of the above statement made by the learned AGP, no interim order is deemed necessary till the next date. However, the prayer for interim relief will be considered on the next date after the reply is filed.

(AARTI SATHE, J.)

(SUMAN SHYAM, J.)