



**TAMIL NADU ELECTRICITY CONSUMERS' ASSOCIATION**

**Regd. No.** 181-8524/1998 – **CIN.No.** U37102TZ1998GAP008524  
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TECA:CIR:2021-22/50

20 November 2021

All Members

Respected Members,

Dear All,

Sub: Collection of E-Tax by TANGEDCO on the units sourced by IEX/Third Party through CC Bills-Instructions issued by CFC-Revenue.

Ref: 1. G.O.(Ms.) No.55 dated 20.10.2021 of Energy (D2) Department.  
2. Circular No. CFC/REV/FC/REV/AO/REV/AS.2/F.E.TAX/D752/21, dated 19.11.2021 of the CFC-Revenue.

The Tamil Nadu Energy Department, has issued a GO.(Ms.) No.55 dated 20.10.2021, authorised TANGEDCO to collect E-Tax on the units sourced through open access from IEX / PXIL through the CC bills concerned on each month, as being collected, like the E-Tax on the Current Consumption Charges. The rate of E-Tax on IEX / Third Party sourced units will be 10 paise / unit, as in the case of Self-Generation Tax. This will have immediate effect. We are enclosing the copy of the GO for the reference of our members.

In this connection, the matter, whether E-Tax could be leviable on the units sourced through IEX / Third Party, is itself under dispute, based on several Writ Petitions filed by various consumers, sourcing energy through IEX / Third Parties. When the matter is sub-judice already before the Hon'ble High Court, issuing such GO by the Energy Department authorizing the TANGEDCO to collect E-Tax on IEX/Third Party sourced units and issuing such Working Instructions by the CFC-Revenue, to collect the E-Tax, is highly illegal, when the whole matter is sub-judice before the Hon'ble Court.

TECA has to think it over, as how this could be challenged and how the interest of the members could be protected and restored. Members are advised to wait for further updates.

With Warm Regards

Dr. CB Senthilkumar  
Secretary