



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 14.06.2018

CORAM:

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**THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU
AND
THE HONOURABLE MRS.JUSTICE T.KRISHNAVALLI**

TC(MD)NO.10 OF 2018

The State of Tamil Nadu,
represented by
The Deputy Commissioner (CT),
Tirunelveli Division,
Tirunelveli-627 002.

: Appellant

.vs.

Tvl.Krishna Tin Mounting Works,
Sivakasi

: Respondent

PRAYER: This Tax case is filed praying this Court to revise the orders made in M.T.S.A.No.618 of 1999, dated 12.4.2000, on the file of Tamil Nadu Sales Tax Appellate Tribunal(AB), Madurai.

For Appellant : Mr.VR.Shanmuganathan
Special Govt.Pleader

For Respondent : No appearance

JUDGEMENT

[Judgement of the Court was made by **K.RAVICHANDRABAABU, J.**]

The learned Special Government Pleader appearing for the appellant submitted that in view of the stand taken by the Government in G.O(Ms)No.10, Commercial Taxes and Registration (D1)Department, dated 25.01.2010 fixing the monetary limit to file an appeal before this Court as Rs.2 lakhs and in view of the fact that the present tax implication involved in this case is only Rs.25,000/-, this Tax Case can be disposed of in the light of the above said Government Order.

2.Considering the above said facts and circumstances and considering the fact that the present revision involves the tax effect of Rs.25,000/- only, which is lesser than the monetary limit fixed in the above said Government Order, this appeal



stands dismissed, as not maintainable, however, without expressing any view on the merits of the matter. No costs.

Sd/-

Assistant Registrar(W)

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/True Copy/

Sub Assistant Registrar

- 1 cc TO The Special Government Pleader in SR No. 68373

vsn

AE/SV MMS/SAR1/29.06.2018/2P/2C

JUDGEMENT MADE IN

TC (MD) NO.10 OF 2018

14.06.2018