BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : **01.11.2019**
CORAM:
THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM
and
THE HONOURABLE MRS.JUSTICE R.THARANI

T.C.(MD)No.25 of 2019

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

Vs.

Tvl.Mohan Offset Printers,
33-B, Gandhi Road,
Sivakasi. ..Respondent

PRAYER: Tax Case Revision is filed under Section 38 of the TNGST Act, 1959, to revise the orders of the Tamil Nadu Sales Tax Appellate Tribunal (AB), Madurai dated 20.02.2001 passed in M.T.S.A.No.890 of 2000.

For Petitioner : Mr.A.K.Baskara Pandian
Special Government Pleader

JUDGMENT

[Judgment of this Court was made by **T.S.SIVAGNANAM, J.**]

Heard Mr.A.K.Baskara Pandian, learned Special Government Pleader for the petitioner.

2. The Tamil Nadu has framed a litigation policy for Tax Department in the year 2016 by G.O.Ms.No.10, Commercial Taxes and Registration (D1) Department, dated 25.01.2016. This was amended by a fresh litigation policy notified in G.O.Ms.No.105, dated 25.07.2019. In the said litigation policy, the monetary limit has been fixed for pursuing litigation before the Hon'ble Supreme Court, High Court, Tribunal and before the authorities and as per the amended litigation policy, if the tax amount involved is less than Rs.2,50,000/-, under the TNGST Act, the revenue cannot pursue appeal, even if it is pending nor by a fresh appeal.

3. In the instant case, as per the memo of valuation filed in the Tax Case Revision, we find that the tax involved is Rs.4,154/-. Even adding surcharge and penalty, it is well below the threshold.

4. Thus, in the light of the amended litigation, this Tax Case Revision is dismissed. The question of law raised for consideration is left open. No costs.

Sd/-

Assistant Registrar (CS-II)

// True Copy //

Sub Assistant Registrar(CS)

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To

The Deputy Commissioner (CT),
Tirunelveli Division,
Tirunelveli-627 002.

ORDER MADE IN
T.C.(MD)No.25 of 2019
01.11.2019

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