

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.01.2020

CORAM :

THE HON'BLE DR.JUSTICE VINEET KOTHARI
AND
THE HON'BLE MR.JUSTICE R.SURESH KUMAR

W.P.No.46141 of 2002

The State of Tamil Nadu,
Represented by
The Deputy Commissioner (CT),
Chennai East Division,
Chennai. ... Petitioner

-vs-

1. Tvl.Elcut,
No.735, Annasalai,
Chennai-1.
2. The Secretary,
The Tamil Nadu Sales Tax Appellate
Tribunal (Additional Bench),
Chennai. ... Respondents

Petition filed under Article 226 of the Constitution of India praying for issue of Writ of Certiorari to call for the records on the files of the Second Respondent pertaining to the order dated 19.02.2002 made in the S.T.A.No.1792 of 2000.

For Petitioner : Mr.Mohammed Shaffiq
Special Government Pleader

For Respondents : Mr.Inbarajan

ORDER

(Order of the Court was made by DR.VINEET KOTHARI,J.

This Writ Petition has been filed by the Revenue calling in question the correctness of the order passed by the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Chennai dated 19.02.2002, in S.T.A.No.1792 of 2000.

2. When the matter is taken up for hearing, the learned Special Government Pleader appearing for the Department brought to our notice the Circular instruction issued by the Commissioner of Commercial Taxes, Chepauk, Chennai - 5 vide Circular No.1/2019, dated 05th August,2019, wherein, it is stipulated that Writ Petition shall not be filed/pursued by the Department before the High Court in cases where the tax effect does not exceed Rs.5,00,000/- (Rupees Five Lakhs only).

3. In the instant case, the tax effect is said to be less than the monetary limit imposed and, therefore, the Writ Petition filed by the Revenue is dismissed, as not pressed. No costs. Consequently, connected Miscellaneous Petition is closed.

s/d-
Assistant Registrar(J)

True Copy

Sub-Assistant Registrar

arr

To:

1.The Deputy Commissioner (CT),
State of Tamil Nadu
Chennai East Division,
Chennai.

2. The Secretary,
The Tamil Nadu Sales Tax Appellate
Tribunal (Additional Bench),
Chennai.

+1 CC to The Spl. Govt. Pleader(T) sr 1965.
+1 CC to Mr.N. Inbarajan, Advocate sr 1631.

W.P.No.46141 of 2002

SP(11/02/2020)

WEB COPY