

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.02.2020

CORAM :

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

W.P.No.21088 of 2004 and
WMP.No.25424 of 2004

The State of Tamil Nadu
Represented by
The Deputy Commissioner (CT),
Coimbatore Division,
Coimbatore.

... Petitioner

-vs-

1.Tvl.Jaya Mills Limited,
1270, Mettupalayam Road,
Coimbatore.

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

... 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 05.02.2003 made in C.T.A.No.362 of 1999 and quash the same as illegal.

For Petitioner : Mr.ANR.Jayaprathap
Government Advocate (For Taxes)

For Respondents : No appearance (R1)

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) Coimbatore dated 05.02.2003, in C.T.A.No.362/1999.

2. When the matter is taken up for hearing, the learned Government Advocate 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). Therefore, the learned Government Advocate submits that he is not pressing this Writ petition and the same may be dismissed as not pressed..

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.

Sd/-

Assistant Registrar (CS-V)

//True Copy//

Sub Assistant Registrar

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To:

1.Tvl.Jaya Mills Limited,
1270, Mettupalayam Road,
Coimbatore.

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

3.The Commissioner of Commercial Taxes,
Chepauk, Chennai-5.

4.The Deputy Commissioner (CT),
Coimbatore.

+1cc to the Special Government Pleader (Taxes), S.R.No. 12890

W.P.No.21088 of 2004

KK(CO)
GN(10/03/2020)