



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **04.06.2020**

CORAM:

THE HONOURABLE MR. JUSTICE **S.S.SUNDAR**
and
THE HONOURABLE MR. JUSTICE **C.SARAVANAN**

T.C. (A) No.874 of 2006

Divya Export Enterprises,
Vavara.

: Appellant

Vs.

The State of Tamil Nadu
rep. by the Deputy Commercial Tax Officer,
Kuzhithurai.

: Respondent

PRAYER: This Tax Case Appeal is filed under Section 37 of the TNGST Act, 1959, against the proceedings of the Joint Commissioner (SMR), Commercial Taxes, Chennai - 5, dated 04.10.2000 in his Ref. No.M1/F1/104695/93 (SMR No.228/96).

For Appellant

: No appearance

For Respondent

: Mr.J.Padmavathy
Special Government Pleader

ORDER

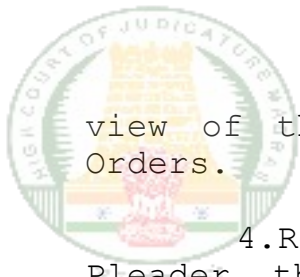
(Order of this Court was passed by **S.S.SUNDAR, J.**)

This Tax Case Appeal has been preferred as against the order passed by the Joint Commissioner (SMR), Commercial Taxes, Chennai - 5, dated 04.10.2000 in his Ref. No.M1/F1/104695/93 (SMR No.228/96)

2.The learned Special Government Pleader appearing for the respondent, by producing G.O.(MS) No.10, Commercial Taxes and Registration (D1) Department, dated 25.01.2016 and G.O.(Ms)No.105, Commercial Taxes and Registration (D1) Department, dated 25.07.2019, submitted that the Government has taken a policy for not filing (or withdrawing if filed) cases/appeals/revisions before the Tribunal or High Court or Supreme Court in cases where the revenue impact is less than the cost of litigation.

<https://hcservices.ecourts.gov.in/hcservices/>

3.The learned Special Government Pleader further submitted that the Tax Case Appeal may be allowed in favour of the assessee in



view of the Government Policy expressed in the above Government Orders.

4. Recording the statement of the learned Special Government Pleader, this Tax Case Appeal is allowed. No costs.

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Sd/-

Assistant Registrar (Records)

// True Copy //

/ /2020

Sub Assistant Registrar (CS)

SRM

To

The Joint Commissioner (SMR),
Commercial Taxes,
Chennai - 5.

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