IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.01.2021

CORAM:

The Honourable Mr.Justice T.S.SIVAGNANAM
and
The Honourable Ms.Justice R.N.MANJULA

W.P.Nos.38794 to 38796 of 2002

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

Vs

1. Tvl.Sivasubramania Textiles,
Chinniampalayam,
2/1-D, Avinashi Road,
Coimbatore - 62.

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

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the files of the second respondent pertaining to the orders dated 26.11.2001 made in C.T.A.Nos.159, 158 and 160 of 2000 and quash the same as illegal.

For Petitioner: Ms.G.Dhanamadhri,
Government Advocate(Tax)
(in W.P.No.38794/2002)

Mr.Md.Shaffiq
Special Government Pleader(Tax)
(in W.P.No.38795 of 2002)

Mr.Hariharan
Additional Government Pleader(Tax)
(in W.P.No.38796 of 2002)

For R1: Mr.N.Inbarajan
(in all Cases)

For R2: Tribunal

COMMON ORDER
(Made by T.S.Sivagnanam,J)

These writ petitions have been filed by the Department challenging the orders passed by the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Coimbatore ('the Tribunal' for brevity) in C.T.A.Nos.159, 158 and 160 of 2000, dated 26.11.2001

2. Heard Ms.G.Dhanamadhri, learned Government Advocate appearing for the petitioner in W.P.No.38794 of 2002, Mr.Mohammed Shaffiq, learned Special Government Pleader for the petitioner in W.P.No.38795 of 2002, Mr.Hariharan, learned Additional Government Pleader for the petitioner in W.P.No.38796 of 2002 and Mr.N.Inbarajan, learned counsel for the first respondent.

3. There may not be a need to decide the correctness of the decision of the Tribunal on account of low tax effect involved in this case. The Government of Tamil Nadu has announced a litigation policy in G.O.(Ms.) No.105, Commercial Taxes and Registration (D1) Department, dated 25.07.2019, wherein it has been stated that the Revenue will not prosecute the appeals/writ petitions, if the tax liability is less than Rs.5 lakhs, both in respect of the assessment arising under the provisions of the Tamil Nadu General Sales Tax Act, 1959 and Tamil Nadu Value Added Tax Act, 2006. It is not in dispute that in the case on hand, the tax liability is less than the threshold limit of Rs.5 lakhs. Therefore, the Revenue cannot prosecute these appeals on account of the policy decision taken by the Government of Tamil Nadu.

4. Accordingly, the writ petitions are dismissed. No costs.

Sd/-
Assistant Registrar

//True Copy//
Sub Assistant Registrar

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To

1. The Deputy Commissioner (CT),
Coimbatore Division,
Coimbatore.

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

+1cc to Special Government Pleader(Taxes) SR.3890

W.P.Nos.38794 to 38796 of 2002

CA(CO)
CB(23/02/2021)