IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.01.2022

CORAM

THE HONOURABLE MR.JUSTICE R.MAHADEVAN
AND
THE HONOURANBE MR.JUSTICE MOHAMMED SHAFFIQ

TAX CASE NO.258 OF 2011

The State of Tamil Nadu
Rep by the Deputy Commissioner (CT)
Salem Division
Salem

.. Petitioner

Versus

Tvl. J.K.K. Textile Processing
Mills (P) Limited
Pudur Perumapalayam
Salem Main Road
Komarapalayam – 638 183

.. Respondent

Tax Case filed under the Tamil Nadu General Sales Tax Act 1959 against the order of the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Coimbatore dated 21.04.2003 in C.T.S.A No. 305 of 2001 for the assessment year 1987-88 and against the order of the Assistant Commissioner (CT), Erode, dated 09/07/1999 made in A.P.No.115 of 1998 and against the order of the Deputy Commissioner(CT), Salem, dated 09.07.1999 made in A.P.No.115 of 1998 for the Assessment Year 1987 – 88.

For Petitioner : Mr.Arun Natarajan
Special Government Pleader (Taxes)

ORDER

(Order of the Court was made by R.MAHADEVAN, J.)

This tax case has been filed by the petitioner / Revenue against the order dated 21.04.2003 passed by the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Coimbatore in C.T.S.A No. 305 of 2001 relating to the assessment year 1987-88.

2.When the matter was taken up for consideration, the learned counsel for the petitioner / Revenue submitted that G.O.Ms.No.105, Commercial Taxes and Registration (D1) Department, Dated 25.07.2019, came to be issued amending the litigation policy already framed for the Commercial Taxes department in G.O.Ms.No.10, Commercial Taxes and Registration (D1)Department, dated 25.01.2016, wherein, it is stipulated that the cases / appeals / revisions 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). It is also submitted that the tax effect in this case is less than the threshold limit and hence, the petitioner / Revenue is not pressing this petition.

3. In the light of the aforesaid submissions made by the learned counsel for the petitioner / Revenue, the present revision petition, wherein, the tax effect is said to be less than the monetary limit imposed, is dismissed as withdrawn. No costs.

Sd/-
Assistant Registrar(CS-IX)

//True Copy//

Sub Assistant Registrar

dhk

To

1. The Appellate Assistant Commissioner
   of Commercial Taxes
   Erode

2. The Deputy Commissioner of Commercial Taxes
   Salem Division
   Salem

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

+1cc to the Special Government Pleader(Taxes), High Court, Madras, S.R.No.234

Tax Case No.258 of 2011

VGII(CO)
RLP(18/03/2022)