IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.01.2022

CORAM :

THE HON'BLE MR. JUSTICE R. MAHADEVAN
AND
THE HON'BLE MR. JUSTICE MOHAMMED SHAFFIQ

Tax Case No.37 of 2011

The State of Tamil Nadu
represented by the
Deputy Commissioner (Commercial Taxes)
Coimbatore Division,
Coimbatore-18. ..Petitioner

-vs-

Sri Ganapathy Dairy
205, Arunachalam Street
R.S.Puram, Coimbatore. ..Respondent

Tax Case filed under the Tamil Nadu General Sales Tax Act 1959 against the order of the Sales Tax Appellate Tribunal (Additional Bench), Coimbatore dated 19.02.2002 in Coimbatore Tribunal State Appeal No.48 of 1999 for the assessment year 1994-95 against the order passed by the Deputy Commercial Tax Officer, R.S.Puram (West), Coimbatore-18 dated 19.02.2002 and against the order passed by the Appellate Assistant Commissioner (CT), Coimbatore, Appeal No.290/98 dated 16.10.1998 and against the order passed by the Deputy Commercial Tax Officer, R.S.Puram (West) Circle, dated 29.05.1998 made in Assessment Number and Year TNGST No.303605/94-95.

For Petitioner : Mr. NRR.Arun Natarajan,
Special Government Pleader

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 19.02.2002 passed by the Sales Tax Appellate Tribunal, (Additional Bench) Coimbatore in Appeal No. 48 of 1999 relating to the assessment year 1994-95.

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present revision petition, wherein, the tax effect is said to be less than the monetary limit imposed, is dismissed as withdrawn.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 IV)

True Copy//

Sub Assistant Registrar

Maya

To

1. The Appellate Assistant Commissioner (CT)
   Coimbatore.

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

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

4. The Deputy Commercial Tax Officer
   R.S.Puram (West), Coimbatore-18.

+1cc to the Special Government Pleader(Taxes), S.R.No.233

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BS[co]
NSK 27/01/2022