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 Nos. 15 and 16 of 2016

The State of Tamil Nadu
Rep by the Deputy Commissioner (CT)
Chennai (North) Division
Chennai - 600 006 .. Petitioner/Appellant in both TCs.

Versus

Tvl. Manoj Metals
No. 26, Kanniah Street
Chennai .. Respondent/Respondent in both TCs.

Tax Cases filed under the Tamil Nadu Value Added Tax Act, 2006 against the orders of the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Chennai dated 10.09.2014 in S.T.A Nos. 110 & 111 of 2013 for the respective assessment years 2007-08 and 2010-2011 preferred by the The Joint Commissioner (CT) Chennai (East) Division against the order of the The Appellate Deputy Commissioner of Commercial Taxes – II (FAC), Chennai in AP No.15/2013 and AP No.16/2013 dated 17.05.2013 against to the Assessment order passed by the The Assistant Commissioner CT(FAC), Vallalar Nagar Assessment Circle, 116, Angappa Naiken Street, Chennai-1 to the Assessment Year 2007-2008, and 2010-2011 dated 27.11.2012 in TIN No.33891161274.

For Petitioner :Mr.V.Prashanth Kiran for both TCs
Government Advocate (Taxes)

COMMON ORDER

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

These tax cases have been filed by the petitioner / Revenue against the orders dated 10.09.2014 passed by the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Chennai in S.T.A Nos. 110 & 111 of 2013 relating to the assessment years 2007-08 and 2010-2011.

2.When these matters were 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 these cases are less than the threshold limit and hence, the petitioner / Revenue is not pressing these petitions.

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revision petitions, wherein, the tax effect is said to be less than the monetary limit imposed, are dismissed as withdrawn.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

Sd/-
Assistant Registrar(CS-II)

//True copy//

Sub Assistant Registrar

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To

1. The Tamil Nadu Sales Tax Appellate Tribunal
   (Additional Bench), Chennai – 600 104.

2. The Joint Commissioner (CT)
   The State of Tamil Nadu
   Chennai (North) Division
   Chennai - 600 006.

3. The Joint Commissioner (CT)
   The State of Tamil Nadu
   Chennai (East) Division,
   Chennai.

4. The Appellate Deputy Commissioner
   of Commercial Taxes – I (FAC)
   Chennai - 600 006.

5. The Assistant Commissioner CT(FAC)
   Vallalar Nagar Assessment Circle,
   116, Angappa Naiken Street, Chennai-1.

+1cc to Special Government Pleader(Taxes) SR.No.237

Tax Case Nos. 15 & 16 of 2016

SRA(CO)
GMY(25/01/2022)