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. 9 of 2016

The State of Tamil Nadu
Rep by the Deputy Commissioner (CT)
Chennai Central Division
Chennai - 600 006. ... Petitioner

Versus

Tvl. Jupiter Dyeing and Processing
of Mills (P) Ltd
No. 36, Nelson Manikam Road
Chennai – 600 023. ... Respondent

Tax Case filed under Section 38 of the Tamil Nadu General Sales Tax Act 1959 against the order of the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Chennai dated 24.12.2002 in S.T.A No. 1265 of 2000 for the assessment year 1990-91,

against the order of the Assistant Commissioner (CT)-III, stating 5th Floor, Kuralgam, Annexe, Chennai-108 dated 27/03/1998 Appeal No.596/1997 and against the order of the Deputy Commercial Tax Officer Vadapalani-I, Assessment circle dated 18/03/1994 for the Assessment No. & Year TNGST/038527/1990-91.

For Petitioner:Mr.V.Prashanth Kiran
Government Advocate (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 24.12.2002 passed by the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Chennai in S.T.A No. 1265 of 2000 relating to the assessment year 1990-91.

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present revision petition, wherein, the tax effect is said to be less than the monetary limit imposed, is dismissed as withdrawn.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

// TRUE COPY //

SUB ASSISTANT REGISTRAR

dhk
To

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

2.The Deputy Commissioner of Commercial Taxes
Chennai Central Division
Chennai - 600 006.

3. The Appellate Assistant Commissioner
of Commercial Taxes III
Chennai - 600 108.

+1cc to the Special Government Pleader Sr.236 [20/06/2022]

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ad[co]
srg 24/01/2022