IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.01.2022

CORAM

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

TAX CASE NO. 25 OF 2017

The State of Tamil Nadu
Rep by the Joint Commissioner
of Commercial Taxes
Tiruchirappalli Division
Tiruchirappalli

.. Petitioner/Respondent

Versus

Tvl. Lakshmi Arecanut Company
No.6, Manickam Nagar
Thanjavur

.. Respondent/Appellant

Tax Case filed under the Tamil Nadu General Sales Tax Act 1959 against the order of the Tamil Nadu Sales Tax Appellate Tribunal (Main Bench), Chennai dated 24.02.2016 in T.A No. 33 of 2009 for the assessment year 1996-97 and against the order of the Deputy Commissioner (CT), Thanjavur, and made in No. 31 of 2008 order dated 11.11.2008 and against the order of the Commercial Tax Officer, Thanjavur – II, and made in TNGST.No.3821459/1996 – 1997 order dated 03.03.2006 for the assessment year 1996-1997.

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 24.02.2016 passed by the Tamil Nadu Sales Tax Appellate Tribunal (Main Bench), Chennai in T.A No. 33 of 2009 for the assessment year 1996-97.

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present revision petition, wherein, the tax effect is said to be less than the monetary limit imposed, is dismissed as withdrawn.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 Joint Commissioner of Commercial Taxes
The State of Tamil Nadu
Tiruchirappalli Division
Tiruchirappalli

2. The Appellate Deputy Commissioner (CT)
Thanjavur

3. The Assistant Commissioner of Commercial Taxes
Thanjavur - II

4. Tamil Nadu Sales Tax Appellate Tribunal
(Main Bench), Chennai – 600 104.

Tax Case No.25 of 2017

RR(CO)
RLP(25/01/2022)