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.83 of 2017

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

..Petitioner

-vs-

Tvl.Sri Ramakrishna Dyeing Works,
R.G.Street, Coimbatore.

..Respondent

Tax Case filed under the Tamil Nadu General Sales Tax Act 1959 against the order of the Sales Tax Appellate Tribunal (AB), Coimbatore dated 23.09.2002 in Coimbatore Tribunal Appeal No.222 of 2002 for the assessment year 1997-98 preferred against the order passed by the Appellate Assistant Commissioner (C.T) (Main), Coimbatore dated 27.09.2021 made in AP.No.87/2000 preferred against the order passed by the Commercial Tax Officer, R.S.Puram(East), Circle, Coimbatore, dated 31.01.2000 for the Assessment Year 1997-98 in TNGST Asst.No.1940024/97-98.

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 23.09.2002 passed by the Sales Tax Appellate Tribunal (Additional Bench) Coimbatore in Appeal No.222 of 2002 relating to the assessment year 1997-98.

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present revision petition, wherein, the tax effect is said to be less than the monetary limit imposed, is dismissed as withdrawn.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

//True Copy//

Sub Assistant Registrar

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To

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

2. The Deputy Commissioner (Commercial Taxes),
Coimbatore Division, Coimbatore - 18.

3. The Appellate Assistant Commissioner (CT)
Coimbatore.

4. The Commercial Tax Officer,
R.S.Puram(East), Circle,
Coimbatore.

+1cc to the Special Government Pleader(Taxes), S.R.No.239

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PVS[co]
NSK 23/03/2022