



T.CMD)No.214 of 2012

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED: 09.11.2022

CORAM

**THE HON'BLE MR JUSTICE M.S.RAMESH**  
**AND**  
**THE HON'BLE MR JUSTICE N. ANAND VENKATESH**

T.C.(MD)No.214 of 2012

The State of Tamil Nadu  
Represented by the  
Deputy Commissioner (CT)  
Tirunelveli Division,  
Tirunelveli-627 002.

... Petitioner

Vs.

Tvl.M/s.Prasanthi Cashew Co.,  
Kannumamoodu,  
Kanyakumari District.

...Respondent

PRAYER: This Revision is filed under Section 38 of the TNGST Act, 1959, to revise the order of the Tamil Nadu Sales Tax Appellate Tribunal(AB), Madurai, passed in MTSA No.377/2000 dated 08.11.2000.

For Appellant : Mr.D.Sasikumar  
Additional Government Pleader  
For Respondent : No appearance



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**ORDER**

**(Order of the Court was made by N.ANAND VENKATESH,J.)**

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**M.S.RAMESH,J.**

**AND**

**N. ANAND VENKATESH,J.**

The value of the revision that has been filed before this Court is below Rs.5 lakhs. Hence, as per the Litigation Policy for Commercial Tax Department, the Government has issued G.O(Ms)No.105, Commercial Taxes and Registration (D1) Department, dated 25.07.2019, for withdrawal of the revision before the High Court wherever the monetary value of the revision is below Rs.5 lakhs.

2.In view of the above, the learned Additional Government Pleader appearing on behalf of the Department submitted that he is not pressing this revision.

3.Recording the same, this revision is closed.

**(M.S.R.,J.) (N.A.V.,J.)**

**09.11.2022**

Index : Yes/No

Internet : Yes



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