



WEB COPY



Tax Case (Revision) Petition No.324 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 05.07.2023

CORAM

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

Tax Case (Revision) Petition No.324 of 2023

The State of Tamil Nadu represented by
the Joint Commissioner (CT),
Coimbatore Division, Coimbatore.

.. Petitioner

Vs.

Tvl. Sharp Electrodes Private Limited,
No.330/2C1, Sitra Road,
Sharp Nagar, Kalappatti Post,
Coimbatore 48.

.. Respondent

Tax Case (Revision) Petition filed under Section 60(1) of the Tamil Nadu Value Added Tax Act, 2006, to revise the order dated 18.10.2021 passed in C.T.S.A.No.06 of 2019 on the file of the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Coimbatore - 18.

For Petitioner : Mr.M.Venkateswaran
Special Government Pleader

ORDER



Tax Case (Revision) Petition No.324 of 2023

[Made by R.MAHADEVAN, J.]

WEB COPY

This tax case has been filed by the petitioner / Revenue against the order dated 18.10.2021 passed in C.T.S.A.No.06 of 2019 on the file of the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Coimbatore - 18.

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 issued 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 Only). 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.



Tax Case (Revision) Petition No.324 of 2023

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tax case revision petition, wherein, the tax effect is said to be less than the monetary limit imposed, is dismissed as withdrawn.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

[R.M.D., J.] [M.S.Q., J.]
05.07.2023

Index: Yes / No

Speaking order/ Non-speaking order

Neutral Citation: Yes / No
nsd

To

The Additional Judicial Member,
The Tamil Nadu Sales Tax Appellate Tribunal,
"Additional Bench", Coimbatore – 18.



WEB COPY



Tax Case (Revision) Petition No.324 of 2023

R.MAHADEVAN, J.
AND
MOHAMMED SHAFFIQ, J.

nsd

Tax Case (Revision) Petition No.324 of 2023

05.07.2023