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Tax Case (Revision) Petition No.49 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 01.03.2023

CORAM

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

Tax Case (Revision) Petition No.49 of 2023

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

.. Petitioner

Vs.

Tvl. Aar zed Shoes  
Alamelumangapuram  
Vellore

.. Respondent

Tax Case (Revision) Petition filed under Section 60(1) of the Tamil Nadu Value Added Tax Act, 2006, to revise the order dated 06.12.2018 passed in S.T.A.No.774 of 2015 on the file of the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Chennai.

For Petitioner : Mr.M.Venkateswaran  
Special Government Pleader  
(Taxes)

**ORDER**



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(Order of the Court was made by R. MAHADEVAN, J.)

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This tax case has been filed by the petitioner / Revenue against the order dated 06.12.2018 passed by the Tamil Nadu Sales Tax Appellate Tribunal, (Additional Bench), Chennai in S.T.A.No.774 of 2015 relating to the assessment year 2012-13.

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). 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.



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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tax case revision petition, wherein, the tax effect is said to be less than the monetary limit imposed, is dismissed as withdrawn.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.]  
01.03.2023

Internet : Yes  
Index : Yes / No  
nsd

To

1. The Joint Commissioner (CT),  
The State of Tamil Nadu,  
Vellore Division, Vellore.
2. Tamil Nadu Sales Tax Appellate Tribunal  
(Additional Bench), Chennai.



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

nsd

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