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Tax Case (Revision) Petition No.451 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 07.11.2023

CORAM

THE HONOURABLE Mr.JUSTICE R.MAHADEVAN

AND

THE HONOURABLE Mr.JUSTICE MOHAMMED SHAFFIQ

Tax Case (Revision) Petition No.451 of 2023

The State of Tamil Nadu represented by

The Joint Commissioner (CT)

Salem Division

Salem (Now Erode Division)

.. Petitioner

Vs.

Tvl. OM Electricals

No.7/3, Mettur Road

Erode

.. Respondent

Tax Case (Revision) Petition filed under Section 60(1) of the Tamil Nadu Value Added Tax Act, 2006, to revise the order dated 17.02.2022 passed in C.S.T.A.No.126 of 2019 on the file of the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Coimbatore-18.

For Petitioner : Mrs.E.Ranganayaki
Additional Government Pleader



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ORDER

[Made by R.MAHADEVAN, J.]

This tax case has been filed by the petitioner/Revenue against the order dated 17.02.2022 passed in C.S.T.A.No.126 of 2019 on the file of the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Coimbatore.

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.



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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tax case revision petition, wherein, the tax effect is said to be less than the monetary limit imposed, is dismissed as withdrawn.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.]
07.11.2023

Neutral Citation: Yes / No
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To

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



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