IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.10.2023

CORAM:

THE HONOURABLE MR. JUSTICE R. MAHADEVAN
and
THE HONOURABLE MR. JUSTICE MOHAMMED SHAFFIQ

Tax Case (Revision) Petition No. 435 of 2023

State of Tamil Nadu represented by the
The Joint Commissioner (CT),
Chennai (South) Division,
Chennai – 06. ...Petitioner

Versus

Tvl. M.D.M. Engineering and Technologies,
No. 245-B, Vanagaram Road,
Athipet, Chennai – 58. ...Respondent

PRAYER: Tax Case (Revision) Petition filed under Section 60(1) of TNVAT Act, 2006 praying to revise the order of the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Chennai – 104 dated 9th day of January 2019 in S.T.A. No. 153 of 2016.

For Petitioner : Mr. M. Venkateswaran,
Special Government Pleader.

J U D G M E N T

[Judgment of the Court was made by R. MAHADEVAN, J]

This tax case has been filed by the petitioner / Revenue against the order dated 09.01.2019 passed in S.T.A. No. 153 of 2016 on the file of the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Chennai – 104.

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.

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tax case revision petition, wherein, the tax effect is said to be less than the monetary limit imposed, is dismissed as withdrawn.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)**
13.10.2023
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Index:Yes / No

Speaking Order / Non-speaking Order

Neutral Citation: Yes / No

To

The Additional Judicial Member,
Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench),
Chennai – 104.

R. MAHADEVAN, J
and
MOHAMMED SHAFFIQ, J

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T.C. No. 435 of 2023

Dated:13.10.2023