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Tax Case (Revision) Petition No.38 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.38 of 2023

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

.. Petitioner

Vs.

Tvl. Meridian Exports
Valayampet, Vaniyambadi

.. Respondent

Tax Case (Revision) Petition filed under Section 58 of the Tamil Nadu
Value Added Tax Act, 2006, to revise the order dated 28.01.2016 passed in
S.T.A.No.155 of 2014 on the file of the Tamil Nadu Sales Tax Appellate
Tribunal (Main Bench), Chennai.

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



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ORDER

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

This tax case has been filed by the petitioner / Revenue against the order dated 28.01.2016 passed by the Tamil Nadu Sales Tax Appellate Tribunal, (Main Bench), Chennai in S.T.A.No.155 of 2014 relating to the assessment year 2011-12.

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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[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
(Main Bench), Chennai.



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

nsd

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