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Tax Case (Revision) Petition No.413 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 07.08.2023

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

Tax Case (Revision) Petition No.413 of 2023

The State of Tamil Nadu represented by  
the Joint Commissioner (CT),  
Chennai Central Division,  
Chennai 600 006.

.. Petitioner

Vs.

Tvl. Vaishnavi Engineers,  
No.65, G.N.Chetty Road,  
T.Nagar, Chennai – 600 017.

.. Respondent

Tax Case (Revision) Petition filed under Section 38 of the Tamil Nadu  
Goods and Services Tax Act, 1959, to revise the order dated 20.04.2015  
passed in S.T.A.No.337 of 2007 on the file of the Tamil Nadu Sales Tax  
Appellate Tribunal (Additional Bench), Chennai.

For Petitioner : Mr.M.Venkateswaran  
Special Government Pleader



Tax Case (Revision) Petition No.413 of 2023

**ORDER**

[Made by R.MAHADEVAN, J.]

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This tax case has been filed by the petitioner / Revenue against the order dated 20.04.2015 passed in S.T.A.No.337 of 2007 on the file of the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Chennai.

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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WEB COPY

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tax case revision petition, wherein, the tax effect is said to be less than the monetary limit imposed, is dismissed as withdrawn.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.]  
07.08.2023

Index: Yes / No  
Speaking Order: Yes / No  
Neutral Citation: Yes / No  
nsd

To

The Additional Judicial Member  
The 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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