IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.03.2023

CORAM :

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

Tax Case (Revision) Petition No.95 of 2023

The State of Tamil Nadu,
represented by the Joint Commissioner (CT),
Chennai (North) Division, Chennai - 6. .. Petitioner

-vs-

Tvl. Fathima Jewellers,
No.23, N.S.C.Bose Road,
Chennai - 600 079. .. Respondent

Tax Case (Revision) Petition filed under Section 58 of the Tamil Nadu Value Added Tax Act, 2006, to revise the order of the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Chennai, dated 08.04.2015 passed in S.T.A.No.419 of 2007 for the assessment year 1999-2000.

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

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 08.04.2015 passed by the Tamil Nadu Sales Tax Appellate Tribunal, (Additional Bench), Chennai in S.T.A.No.419 of 2007 relating to the assessment year 1999-2000.

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.

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tax case revision petition, wherein, the tax effect is said to be less than the monetary limit imposed, is dismissed as withdrawn.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.]**
02.03.2023

Internet : Yes
Index : Yes / No
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To

1. The Joint Commissioner (CT),
   The State of Tamil Nadu,
   Chennai (North) Division,
   Chennai - 6.

2. Tamil Nadu Sales Tax Appellate Tribunal
   (Additional Bench), Chennai.

R. MAHADEVAN, J.
and
MOHAMMED SHAFFIQ, J.

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