



TC No. 438 / 2023

**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. 438 of 2023

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

...Petitioner

Versus

Tvl. Lease Plan India Limited,  
No. 17, Khadar Nawaz Khan Road,  
Chennai – 600 006.

...Respondent

PRAYER: Tax Case (Revision) Petition filed under Section 58 of TNVAT Act, 2006 praying to revise the order of the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Chennai – 104 dated 09<sup>th</sup> day of October 2014 passed in S.T.A. No. 186 of 2013.



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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 09.10.2014 passed in S.T.A.No.186 of 2013 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



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case revision petition, wherein, the tax effect is said to be less than the monetary limit imposed, is dismissed as withdrawn.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



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

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