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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.04.2023

CORAM :

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

Tax Case (Revision) Petition No.225 of 2023

The State of Tamil Nadu,
Represented by the Joint Commissioner (CT),
Salem Division, Salem.

.. Petitioner

-vs-

Tvl. Jansons Textiles Processors,
68/1-A Namakkal Road,
Tiruchengode. .. Respondent

Tax Case (Revision) Petition filed under Section 38 of the Tamil Nadu General Sales Tax Act 1959, to revise the order of the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Coimbatore, dated 26.05.2014 in CTSA. No.74 of 2005 for the assessment year 2002-03.

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

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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 26.05.2014 passed by the Tamil Nadu Sales Tax Appellate Tribunal, (Additional Bench), Coimbatore in CTSA. No.74 of 2005 relating to the assessment year 2002 -03.

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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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tax case revision petition, wherein, the tax effect is said to be less than the monetary limit imposed, is dismissed as withdrawn.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.]
28.04.2023

Internet : Yes
Index : Yes / No
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To

1. The Joint Commissioner (CT),
   The State of Tamil Nadu,
   Salem Division, Salem.

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

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and
MOHAMMED SHAFFIQ, J.

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