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. 436 of 2023

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

Versus

Tvl. B. Nadhamuni Reddy & Sons,
No. 1018, 42nd Street,
TVS Nagar, Anna Nagar West,
Chennai – 600 040. ...Respondent

PRAYER: Tax Case (Revision) Petition filed under Section 60(1) of TNVAT Act, 2006 praying to revise the order of the Tamil Nadu Sales Tax Appellate Tribunal (Main Bench), Chennai dated 1st September 2015 and passed in S.T.A. No. 177 of 2015.

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 01.09.2015 passed in S.T.A. No. 177 of 2015 on the file of the Tamil Nadu Sales Tax Appellate Tribunal (Main 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 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tax case revision petition, wherein, the tax effect is said to be less than the monetary limit imposed, is dismissed as withdrawn.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 Chairman,
Tamil Nadu Sales Tax Appellate Tribunal (Main Bench),
Chennai

R. MAHADEVAN, J
and
MOHAMMED SHAFFIQ, J

ay

T.C. No. 436 of 2023

Dated:13.10.2023
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