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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 01.08.2023

CORAM

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

Tax Case (Revision) Petition No.402 of 2023

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

Vs.

Tvl.Loyal International
No.191/1, Angalammankoil Street
Thiruneermalai Road
Chrompet, Chennai 600 044 .. Respondent

Tax Case (Revision) Petition filed under Section 58 of the Tamil Nadu Value Added Tax Act, 2006, to revise the order dated 29.09.2015 passed in S.T.A.No.223 of 2015 on the file of the Tamil Nadu Sales Tax Appellate Tribunal (Main Bench), Chennai.

For Petitioner : Mr.M.Venkateswaran
Special Government Pleader

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ORDER

[Made by R.MAHADEVAN, J.]

This tax case has been filed by the petitioner / Revenue against the order dated 29.09.2015 passed in S.T.A.No.223 of 2015 on the file of the Tamil Nadu Sales Tax Appellate Tribunal (Main 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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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tax case revision petition, wherein, the tax effect is said to be less than the monetary limit imposed, is dismissed as withdrawn.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.]
01.08.2023

Neutral Citation: Yes / No
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To
The Chairman
The Tamil Nadu Sales Tax Appellate Tribunal
"Main Bench", Chennai

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R.MAHADEVAN, J.
AND
MOHAMMED SHAFFIQ, J.

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