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Tax Case (Revision) Petition No.169 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 28.03.2023

CORAM

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

Tax Case (Revision) Petition No.169 of 2023

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

.. Petitioner

Vs.

Tvl. Ponds (India) Limited,  
No.26, Ethiraj Salai, Egmore, Chennai -8.

.. Respondent

Tax Case (Revision) Petition filed under Section 38 of the Tamil Nadu  
Goods and Services Tax Act, 1959, to revise the order dated 22.03.2016  
passed in S.T.A.No.234 of 2014 on the file of the Tamil Nadu Sales Tax  
Appellate Tribunal (Additional Bench), Chennai - 104.

For Petitioner : Mr.M.Venkateswaran



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Special Government Pleader (Taxes)

**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 22.03.2016 passed in S.T.A.No.234 of 2014 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 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



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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tax case revision petition, wherein, the tax effect is said to be less than the monetary limit imposed, is dismissed as withdrawn.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.]  
28.03.2023

Index: Yes / No

Speaking order/ Non-speaking order

Neutral Citation: Yes / No  
nsd

To

The Additional Judicial Member  
The Tamil Nadu Sales Tax Appellate Tribunal,  
"Additional Bench", Chennai – 600 104.



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

nsd

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