BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **09.08.2023**

CORAM

THE HONOURABLE **DR.JUSTICE ANITA SUMANTH**
AND
THE HONOURABLE **MR.JUSTICE R.VIJAYAKUMAR**

T.C.(MD)No.122 of 2012

The State of Tamil Nadu represented
by the Deputy Commissioner (CT),
Madurai Division, Madurai. ...Appellant

-Vs.-

Tvl.Sri Krishna Cut Piece Centre,
Madurai. ...Respondent

PRAYER:- Tax Case (Revision) filed under Section 38 of the Tamil Nadu General Sales Tax Act, 1959, to revise the order of the Sales Tax Appellate Tribunal (AB) Madurai dated 06.12.2001 in Madurai Tribunal Appeal No.MTA.51/99.

For Appellant	: Mr.M.Sidharthan Additional Government Pleader
For Respondents	: Mr.N.Sudalaimuthu for Mr.S.Karunakaran

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DR.ANITA SUMANTH, J.
AND
R.VIJAYAKUMAR, J.

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JUDGMENT

(Judgment of the Court was delivered by **DR.ANITA SUMANTH, J.)**

The Tax Revision filed by the State is liable to be dismissed in light of G.O.Ms.No.105 Commercial Taxes and Registration (D1) Department dated 25.07.2019 setting out the litigation policy, in terms of which, the monetary limit for maintaining an appeal or Revision Petition before the High Court is Rs.5,00,000/-

2.In the present case, both learned Counsels argue that the impugned demand, including tax, penalty and surcharge amount to less than a lakh. Hence, dismissed with no order as to costs.

[A.S.M.J.,] & [R.V.J.,]
09.08.2023

NCC :Yes/No
Index :Yes/No
Internet :Yes/No
cmr

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