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.150 of 2012

The State of Tamil Nadu
represented by the Deputy Commissioner (CT),
Tirunelveli Division, Tirunelveli – 627 002. ...Appellant

-Vs.-

Tvl.M.D.E.Enterprises,
Tuticorin. ...Respondent

PRAYER:- Tax Case (Revision) 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 (AB) Madurai dated 07.05.2004 passed in M.T.A.No.653 of 2002.

For Appellant : Mr.T.Amjad Khan
Government Advocate
For Respondent : Mr.N.Sudalaimuthu
for Mr.S.Karunakaran

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

cmr

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 the learned Counsel argue that the impugned demand, including tax, penalty and surcharge amount to less than Rupees two lakhs. 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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