



WEB COPY

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.1996 of 2006

The State of Tamil Nadu represented
by the Deputy Commissioner of Commercial Taxes,
Tiruchirappalli Division, Tiruchirappalli. ...Appellant

-Vs.-

Tvl.City Plywoods,
317, Big Bazaar Street, Trichy. ...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 M.T.M.P.No.173 of 1997 in M.T.A.No.251 of 1997 dated 24.09.1999

For Appellant : Mr.S.Shaji Bino
Special Government Pleader
For Respondent : Mr.P.V.Sudharkar
for Mr.S.Raja Jeyachandrapaul



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 (Rs.Two lakhs). Hence, dismissed with no order as to costs.

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

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

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