



Review Application (MD)Nos.29 & 30 of 2021

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.02.2023

CORAM:

THE HONOURABLE MR.JUSTICE D. KRISHNAKUMAR

and

THE HONOURABLE MR.JUSTICE B.PUGALENDHI

Review Application (MD)Nos.29 & 30 of 2021

and

C.M.P.(MD) Nos.4168 & 4169 of 2021

The Commercial Tax Officer -1
Now Re-Designated as State Tax Officer-1,
Commercial Tax Buildings,
Madurai Road,
Virudhunagar.

... Review Petitioner in both applications

Vs.

Tvl.Unique Traders
Rep.By its Partner,
Thiru.T.Muralidharan,
No.17/2, Perali Road,
Virudhunagar

... Respondents in both applications



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Review Application (MD)Nos.29 & 30 of 2021

COMMON PRAYER: Review Applications filed under Order XLVII, Rule 1 and 2 read with Section 114 of the Code of Civil Procedure, against the Common Order, dated 22.12.2020, made in WA(MD). Nos.1183 & 1184 of 2020.

In both applications

For Review Petitioner : Mr.M.Sarangan
Additional Government Pleader

For Respondent : Mr.A.Chandrasekaran

COMMON ORDER

(Common Order of the Court was made by D. KRISHNAKUMAR, J.)

These Review Applications have been filed by the instant Review Applicant / Department to review the earlier order passed in the writ appeals, dated 22.12.2020, on the ground that G.O.(Ms)No.10, dated 25.01.2016 as amended by G.O.(Ms)No.105, dated 25.07.2019 by holding



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2. According to the review applicant, the ceiling monetary limit is Rs.2.50 lakhs and the monetary limit shall be the 50% of the monetary limit of Rs.5 lakhs under the Tamil Nadu Value Added Tax Act, 2006 and it emphasized that therefore, the writ appeals have been wrongly linked along with other writ appeals and based on the monetary limit, the writ appeals are dismissed. Therefore, it requires review of the earlier order passed by this Court.

3. The learned counsel appearing for the respondent has also no objection in allowing the review applications and to restore the writ appeals.

4. Heard the learned counsel on either side and perused the materials available on record.



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5. The above said facts have not been disputed by the respondent and therefore, considering the facts and circumstances, the order passed in Writ appeal is liable to be set aside and writ appeal is to be restored.

6. In view of the above, these review applications stand allowed. The Common Order passed in the Writ appeals are set aside and the Writ appeals are restored to file. No costs. Consequently, connected miscellaneous petitions are closed.

7. Post the writ appeals in W.A.(MD) Nos.1183 and 1184 of 2020 along with W.A.(MD) No.1185 of 2020, for passing final orders, next week.

[D.K.K., J.] & [B.P., J.]

28.02.2023

Index : Yes / No
Internet : Yes / No
NCC : Yes / No
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D. KRISHNAKUMAR, J.

AND

B.PUGALENDHI, J.

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