IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 05.08.2024

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**
and
THE HONOURABLE **MR. JUSTICE G.ARUL MURUGAN**

W.P.No.4729 of 2004

The State of Tamil Nadu
Rep. by its Deputy Commissioner (CT),
Madurai Division, Madurai. ... Petitioner

Vs

1.Manoharan & Brothers
No.20, Natham Road, Dindigul.

2.The Secretary,
Tamil Nadu Sales Tax Appellate Tribunal (AB),
Madurai – 20. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari to call for the records relating to the order of the Sales Tax Appellate Tribunal dated 12.8.1998 made in M.T.A.No.35 of 1995 and quash that order by which the Sales Tax Appellate Tribunal set aside the imposition of extra levy of 1% AST on the turnover under CST Act.

For Petitioner : Mr.V.Prashanth Kiran
Government Advocate

O R D E R

(Order of the Court was made by Dr.ANITA SUMANTH,J.)

There is no appearance on behalf of the respondents.

2,Mr.Prashanth Kiran, learned Government Advocate appearing on behalf of the petitioner, the Commercial Taxes Department would bring to our notice Circular bearing No.1/2019 dated 05.08.2019, imposing a ceiling on tax effect for the maintainability of appeal.

3.In the present case, the tax effect is a sum of Rs.10,014/- whereas the limit fixed under the aforesaid Circular is a sum of Rs.2,50,000/- to the High Court. In light of the same, this writ petition is dismissed in terms of Circular No.1/2019 dated 05.08.2019. No costs.

(A.S.M.,J)

(G.A.M.,J)

05.08.2024

Index: Yes/No
Neutral Citation : Yes
vs

To

The Secretary,
Tamil Nadu Sales Tax Appellate Tribunal (AB),
Madurai – 20.

Dr.ANITA SUMANTH,J
AND
G.ARUL MURUGAN,J.

vs

W.P.No.4729 of 2004

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