



WEB COPY



T.C. No.29 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.04.2025

CORAM

THE HON'BLE MR.K.R.SHRIRAM, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

T.C. No.29 of 2024

The State of Tamil Nadu,
Rep. by the Joint Commissioner (ST),
Salem Division, Salem.

.. Petitioner

-VS-

Tvl.Mamtha Starch Products,
No.163/37-C, Narashimma Chetty Road,
Shevapet, Salem 636002.

.. Respondent

Prayer: Revision Petition filed under Section 60(1) of the Tamil Nadu Value Added Tax Act, 2006, against the order dated 01.11.2022 passed in CSTA No.677 of 2022 on the file of Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Coimbatore, for the Assessment Year 2013-14.

For Petitioner : Mr.C.Harsha Raj
Spl. Govt. Pleader for Taxes

For Respondent : M/s.C.Rekha Kumari

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ORDER

(Order of the Court was made by the Hon'ble Chief Justice)

Mr.Harsha Raj states that the monetary limit involved in this tax case is below the monetary limit prescribed in Circular F.No.390/Misc/30/2023-JC, dated 02.11.2023. In support of this, he has also produced G.O. (Ms.) No.75, Commercial Taxes and Registration (D1) Department, dated 27.03.2025, issued in this regard. In view of the same, he seeks to withdraw the Tax Case.

2. Counsel also states that the withdrawal is only due to the monetary limit and without conceding the stand of the Department.

3. Accordingly, the Tax Case is dismissed as withdrawn. There shall be no order as to costs.

(K.R.SHRIRAM, C.J.)

(MOHAMMED SHAFFIQ, J.)

22.04.2025

Index : Yes/No

Neutral Citation : Yes/No

sra



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To

1. The Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Coimbatore.
2. The Joint Commissioner (CT),
Commercial Taxes Department,
Salem Division, Salem.



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The Hon'ble Chief Justice
and
Mohammed Shaffiq, J.

(sra)

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