



WEB COPY



T.C.No.30 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.04.2025

CORAM :

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

AND

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

Tax Case No.30 of 2025

The State of Tamil Nadu,
rep. by the Joint Commissioner (CT),
Salem Division,
Salem.

.. Petitioner

Vs

Sivasakthi Vinayaka Traders,
Narayanapuram,
Mullaivadi,
Attur Taluk, Salem District.

.. Respondent

PRAYER: Revision under Section 38 of the TNGST Act, 1959 to revise the order of the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Coimbatore in CTSA No.196 of 2009, dated 7.9.2022.

For Petitioner: Mrs.K.Vasanthamala
Government Advocate



T.C.No.30 of 2025

WEB COPY

ORDER

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

Mrs.Vasanthamala 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, she 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, she 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.

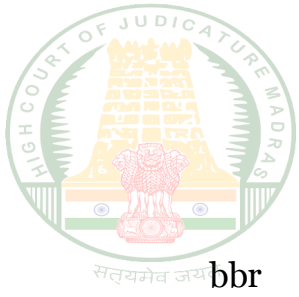
3. Accordingly, the Tax Case is dismissed as withdrawn. There shall be no order as to costs.

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

(MOHAMMED SHAFFIQ.J.)

28.04.2025

Index : Yes/No
NC : Yes/No



T.C.No.30 of 2025

WEB COPY

bbr

To:

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



WEB COPY



T.C.No.30 of 2025

THE HON'BLE CHIEF JUSTICE
AND
MOHAMMED SHAFFIQ.J.

bbr

Tax Case No.30 of 2025

28.04.2025