



T.C.No.49 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.06.2025

CORAM :

**THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE N.SENTHILKUMAR**

T.C.No.49 of 2025

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

.. Petitioner

VS

Tvl.E.S.Muthusamy & Sons
No.84, Tiruchengode Road Namakkal 637 001.

.. Respondent

Prayer : Petition filed 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.273 of 2009 dated 21.09.2022.

For Petitioner : Ms.Amirtha Dinakaran
Government Advocate

For Respondent : Mr.K.A.Parthasarathy
for Mr.N.Prasad

DR. ANITA SUMANTH.,J.



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and
N.SENTHILKUMAR,J.

ORDER
(Delivered by Dr. ANITA SUMANTH.,J)

Ms.Amirtha Dinakaran, learned Government Advocate appearing for the petitioner/revenue would submit that the Commercial Taxes Department does not wish to pursue this Tax Case and seek withdrawal of the same, as the tax impact is Rs.1,38,127/-, which falls below the threshold as per the litigation policy per G.O.(Ms.)No.75 Commercial Taxes and Registration (D1) Department dated 27.03.2025.

2. Recording the aforesaid submission, this Tax Case relating to assessment year 1992-93 is dismissed as withdrawn leaving the questions of law open to be decided in an appropriate matter. No costs.

[A.S.M., J] [N.S., J]
17.06.2025

Index: Yes/No
Speaking Order/Non-speaking order
Neutral Citation: Yes/No
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