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T.C. No.48 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.04.2025

CORAM

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

AND

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

T.C. No.48 of 2021

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

: Petitioner

Vs

Sakthi Hotels (Restaurant)  
144-A Coimbatore Road  
Pollachi

: Respondent

Prayer: Revision filed to revise the orders of the Tamil Nadu Sales Tax  
Appellate Tribunal (Additional Bench) Coimbatore in CTSA No.12/2006  
dated 19.06.2014.

For Petitioner : Mr.C.Harsha Raj,  
Special Government Pleader

For Respondent : Mr.T.Balaji



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ORDER

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

Counsel for petitioner 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 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 Accordingly, the Tax Case is dismissed as withdrawn.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.)

**23.04.2025**

Index : Yes/No  
Neutral Citation : Yes/No  
tar



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To  
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The Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench)  
Coimbatore



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THE HON'BLE CHIEF JUSTICE  
AND

MOHAMMED SHAFFIQ, J.

(tar)

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