BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 04.08.2025

CORAM:

THE HONOURABLE **MR.JUSTICE A.D.JAGADISH CHANDIRA**

AND

THE HONOURABLE **MS.JUSTICE R.POORNIMA**

T.C.R(MD)No.14 of 2025

The State of Tamil Nadu,
Represented by the Joint Commissioner(CT)
Madurai Division,
Madurai. ... Petitioner/Appellant

-Vs-

Tvl.Jeyaraj Trucks and Buses,
No.102/3-C-J,
Madurai Dindigul Road,
Kattupuli Nagar,
Madurai. ... Respondent/Respondent

PRAYER: Revision Petition filed under Section 60 of the TNVAT Act, 2006, to revise the order of Tamil Nadu Sales Tax Appellate Tribunal(Additional Bench), Madurai, dated 14.08.2023 in MTSA No.216 of 2017.

For Petitioner : Mr.R.Sureshkumar
Additional Government Pleader

ORDER

(Order of the Court was made by A.D.JAGADISH CHANDIRA,J.)

This petition has been filed to set aside the order, dated 14.08.2023 passed in MTSA No.216 of 2017 by Tamil Nadu Sales Tax Appellate Tribunal(Additional Bench), Madurai, and confirm the order passed by the Assessing Authority.

2. The learned Additional Government Pleader appearing for the appellant would submit that as per G.O.Ms.No.75 CT & R (D1) Department, dated 27.03.2025, the case is covered under the litigation policy of the Government and the Joint Commissioner (ST), Madurai Division, dated 04.08.2025 had issued a proceedings in Roc.No.3280/2025/A5, seeking permission to withdraw the case and he would seek that the case may be dismissed as withdrawn.

3.The said letter of the Joint Commissioner dated 18.07.2025 is extracted hereunder:-

//COMMERCIAL TAXES DEPARTMENT//

From	To
Tmt.B.Geetha Bharathy.,B.Arch., Joint Commissioner (ST), Madurai Division, Madurai - 20.	The Government Pleader(Taxes), Hon'ble Madurai Bench of Madras High Court, Madurai-625 023.

Roc.No. 3280/2025/A5, Dated:04.08.2025.

Sir,

Sub:	Commercial Taxes Department- Litigation policy under Legacy Acts- Enhancement of monetary limit from Rs.5 lakh to Rs.7.5 lakh for not filing or withdrawal of Tax Cases by the department- Amendment- Government orders issued- Tax cases filed by department- to be withdrawn- Regarding.
Ref:	1. Tamil Nadu G.O. (MS) No.10, Commercial Taxes and Registration (D1) Department, dated: 25.01.2016 2. Tamil Nadu G.O. (MS) No.105, Commercial Taxes and Registration (D1) Department, dated: 25.07.2019. 3. Tamil Nadu G.O. (MS) No.75, Commercial Taxes and Registration (D1) Department, dated: 27.03.2025. 4. Commissioner of Commercial Taxes, Chennai in email dated:01.04.2025 Endorsement No.RA9/1055814/2021, dated: 01.04.2025. 5. The Commissioner of Commercial Taxes, Chennai in email dated:04.04.2025 Letter No.RA9/1055814/2021-II, dated: 04.04.2025.

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I invite your kind attention to the references cited.

As per the amended litigation policy in G.O.(MS) No.75, Commercial Taxes and Registration (D1) Department, dated: 27.03.2025, the below tax case filed by the Department before the Hon'ble Madurai Bench of Madras High Court against the order of the STAT(AB), Madurai falls under the monetary limit (Rs. 7.5 lakhs for TNVAT Act'2006)

Sl. No.	SR No.	TCR(MD) No.	MTSA No.	Name of the dealer	Asst. Year	Revenue Involved (in Rupees)				
						ACT	Tax	Penalty	ITC Reversal	Total
1.	27080/ 2024, 03.04.2024	14/2025	MTSA No. 216/2017, dated: 14.08.2023	Jeyaraj Trucks and Buses	2013-2014	TNVAT Act'2006	-----	5,85,901/-	----	5,85,901

Also the following conditions laid down in the Tamil Nadu G.O. (MS) No.10, Commercial Taxes and Registration (D1) Department, dated: 25.01.2016 are satisfied,

(a) The Constitutional validity of the provisions of an act is not under challenge.

(b) The Notification/instruction/order or circular has not been held illegal or ultra-vires.

(c) No Audit objection is involved in this case that has been accepted by the Department.

Hence, the above Tax Cases (Revision) filed before the Hon'ble Madurai Bench of Madras High Court in TCR(MD). No. 14/2025 against the Order of the Tamil Nadu Sales Tax Appellate Tribunal, Madurai (Additional Bench) in MTSA No. 216/2017, dated: 14.08.2023 is fit for withdrawal in adherence to litigation policy as per Government Orders 1st and 3rd cited. I therefore, request that this case be withdrawn during the hearing before the Hon'ble Madurai Bench of Madras High Court as nothing survives to be disputed before the Hon'ble High Court.

Sd/- B.Geetha Bharathy.,
Joint Commissioner (ST),
Madurai Division.

Copy to the Joint Commissioner(ST)(Legal), Madurai.

// True Copy / By Order//

4/8/2025

Deputy State Tax Officer.

4/8/2025

4.In view of the same, the Tax Case Revision is dismissed as withdrawn.

No costs.

[A.D.J.C., J.] & [R.P., J.]
04.08.2025

NCC : Yes / No
Index : Yes / No
NS

To

The State of Tamil Nadu,
Represented by the Joint Commissioner(CT)
Madurai Division, Madurai.

A.D.JAGADISH CHANDIRA, J.

AND

R.POORNIMA, J.

Ns

T.C.R(MD)No.14 of 2025

04.08.2025