BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 18.07.2025

CORAM:

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

AND

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

T.C.R(MD)No.40 of 2024

The State of Tamil Nadu represented
by Joint Commissioner (ST)
Tirunelveli Division,
Tirunelveli-627 002. ... Petitioner/Appellant

-Vs-

Tvl.Arasan Bakery and Restraurant Co (P) Limited,
2-M, Madurai Road,
Tirunelveli Junction,
Tirunelveli-627 001. ... Respondent/Respondent

PRAYER: Petition filed under Section 38 of Tamil Nadu General Sales Tax Act, 1959, to set aside the order dated 12.04.2022 passed by the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Madurai in MTSA No.102/2010 and confirm the order passed by the Assessing Authority.

For Petitioner : Mr.R.Suresh Kumar
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 12.04.2022 passed by the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Madurai in MTSA No.102/2010 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 cases are covered under the litigation policy of the Government.

3. In view of the proceedings of the Joint Commissioner (ST), Tirunelveli Division, dated 18.07.2025 in Ref.No.A10/TA.No.69/2022, the learned Additional Government Pleader appearing for the petitioner seeks permission of this Court to withdraw the Tax Case Revision.

4.The said letter dated 18.07.2025 is extracted hereunder:-

//COMMERCIAL TAXES DEPARTMENT//

From	To
Thiru.P.Murugakumar.,M.Com.,M.Phil.,M.B.A Joint Commissioner(ST), Tirunelveli Division.	The Special Govt. Pleader(Taxes), Madurai Bench of Madras High court, Madurai.

Ref.No.A10/TA.No.69/2022, Dated:18.07.2025

Sir,

SUB :	Litigation Policy- Tvl. Arasan Bakery and Restaurant Co(P) Limited, Tirunelveli Junction- Assessment year 2000-2001 – Tax case filed by Department Monetary limit under Litigation Policy enhanced – Withdrawal of the Tax Case - Regarding
REF :	1. TNSTAT (AB), Madurai in MTSA No.102/2010 dated: 12.04.2022 2. Hon'ble Madurai Bench of Madras High Court TCR(MD) No.40/2024 3. G.O. Ms. No.10 CT&R(D1) Department dated: 25.01.2016 4. G.O. Ms. No.75 CT&R(D1) Department dated: 27.03.2025 5. Commissioner of Commercial Taxes, Chennai in letter No.RA9/1055814/2021, Dated: 08.04.2025

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I invite attention to the reference cited.

2) The Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Madurai has allowed the State appeal filed against the dealer Tvl. Arasan Bakery and Restaurant Co (P) Limited, Tirunelveli Junction for the assessment year 2000-2001 under the TNVAT Act,2006 and the same was prejudicial to the Revenue.

3) In this regards, Tax case has already been filed in the case before the Madurai Bench of Madras High Court in TCR (MD) No. 40/2024.

4) In the Government order 4th cited, monetary limits for not filing or withdrawal of appeal by the Department at various appellate forums have been enhanced.

5) In respect of filing or withdrawal of Tax Cases by the Department before the Hon'ble High Court of Madras in Chennai and Madurai, the existing limit of Rs.5 Lakh is enhanced up to Rs. 7.5 Lakh.

6) In the present case,

(i) Total monetary value involved in this case is only Rs.2,92,900/-

(ii) The Constitutional validity of the provisions of the Act or Rule is not Challenged.

(iii) Any notification/instructions/order or circular has not been held illegal or ultra-vires;

(iv) No Audit objection is involved or accepted by the Department

7) Therefore this case is fit for withdrawal under litigation policy GOs 3rd and 4 the cited. Hence, I request that this case may be withdrawn under litigation policy at the time of hearing before the Hon'ble High Court.

Sd/- P.Murugakumar,
Joint Commissioner (ST)
Tirunelveli Division.

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

//True Copy/By order//

State Tax Officer 18/7/2025

4. Based on the above letter given by the Joint Commissioner (ST), Tirunelveli Division, dated 18.07.2025, this petition is dismissed as withdrawn. No costs.

[A.D.J.C., J.] & [R.P., J.]
18.07.2025

NCC : Yes / No
Index : Yes / No
am

A.D.JAGADISH CHANDIRA, J.

AND
R.POORNIMA, J.

am

T.C.R(MD)No.40 of 2024

18.07.2025