



T.C.R(MD) No.31 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 21.07.2025

CORAM:

THE HONOURABLE MR.JUSTICE A.D.JAGADISH CHANDIRA

AND

THE HONOURABLE MS.JUSTICE R.POORNIMA

T.C.R(MD)No.31 of 2024

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

... Petitioner/Appellant

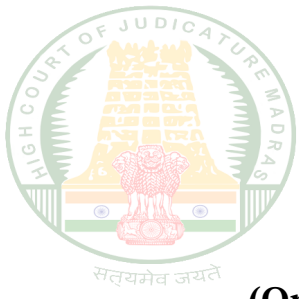
-Vs-

Tvl.Small Industries Product
Promotion Organization Ltd.,
4,T.B.Road, Madurai.

... Respondents/Respondents

PRAYER: Revision Petition filed under Section 38 of the TNGST Act, against the order of Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Madurai, dated 28.03.2024 in MTSA No.204 of 2008.

For Petitioner : Mr.R.Sureshkumar
Additional Government Pleader



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ORDER

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

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This petition has been filed to set aside the order, dated 28.03.2024 passed in MTSA No.204 of 2008 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 18.07.2025 had issued a proceedings in Ref.No.3280/2025/A5 seeking permission to withdraw the case and he would seek that the case may be dismissed as withdrawn.

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



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Hence, the above Tax Cases (Revision) filed before the Hon'ble Madurai Bench of Madras High Court in TCR. No. 31/2024 against the Order of the Tamil Nadu Sales Tax Appellate Tribunal, Madurai (Additional Bench) in MTSA No. 204/2008, dated: 28.03.2024 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 I therefore, request that this case be withdrawn during the hearing before the Hon'ble Madurai Bench of Madras High Court as nothing survives to be disputed before the Hon'ble High Court.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//

Sd/- B.Geetha Bharathy.,
Joint Commissioner (ST),
Madurai Division,
16/07/2024

LETTER NO. JAY/1032017/2024/11, DATED: 16.07.2024

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.3.75 Lakhs for TNGST Act 1959)

SR No.	TCR No.	MTSA No.	Name of the dealer	Asst. Year	Revenue Involved (in Rupees)				
					ACT	Tax	Penalty	Surcharge	Total
50761/ 2024. 16.07.2024	31/2024, 08.08.2024	MTSA No. 204/2008, dated: 28.03.2024	Small Industries Product Promotion Organization Limited	1997- 1998	TNGST Act 1959	474/-	3,59,979/-	-----	3,60,453/-

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 in the following cases

- The Constitutional validity of the provisions of an act is not under challenge.
- The Notification/instruction/order or circular has not been held illegal or ultra-vires.
- No Audit objection is involved in this case that has been accepted by the Department.



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

No costs.

[A.D.J.C., J.] & [R.P., J.]
21.07.2025

NCC : Yes / No
Index : Yes / No
NS

A.D.JAGADISH CHANDIRA, J.

AND

R.POORNIMA, J.

Ns

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

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