BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 21.08.2025

CORAM:

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

AND

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

T.C.R(MD)No.12 of 2025

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

-Vs-

Tvl.Power Electricals
16/4-1, Market Road,
Colachel,
Kanyakumari District. ... Respondent/Respondent

PRAYER: Revision Petition filed under Section 60 of the TNVAT Act, 2006, to set aside the impugned order passed by the Tribunal in MTSA No.151/2022 dated 09.01.2023 and to restore the appeal before the Tribunal for disposing on merits.

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 09.01.2023 passed in MTSA No.151/2022 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), Tirunelveli Division, dated 21.08.2025 had issued a proceedings in Ref.No.A10/TA.No.67/2022, seeking permission to withdraw the case and he would seek that the case may be dismissed as withdrawn.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 21.08.2025 is extracted hereunder:-

//COMMERCIAL TAXES DEPARTMENT//

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

Ref.No.A10/TA.No.67/2022, Dated: 21.08.2025

Sir,

SUB : Litigation Policy- Tvl. Priyanka Rubber Stores, Mangalam Ponmanai - Assessment year 2001-02 – 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.185/2009 dated: 13.04.2022
2. Hon'ble Madurai Bench of Madras High Court TCR(MD) No.15/2025
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
6. The State Tax Officer, Thuckalay-1, Roc. No. A1/151/2025 Dated : 29.04.2025

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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. Priyanka Rubber Stores, Mangalam Ponmanai for the assessment year 2001-02 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. 15/2025.

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) As per the 6th reference cited in the present case,

(i) Total monetary value involved in this case is only Rs.2,78,000/-

(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 Madurai Bench of Chennai High Court.

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

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

21/8/25

Manager.

21/08/2025

4.In view of the same, the Tax Case Revision is dismissed as withdrawn.

No costs.

[A.D.J.C., J.] & [R.P., J.]
21.08.2025

NCC : Yes / No
Index : Yes / No
NS

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

A.D.JAGADISH CHANDIRA, J.

AND

R.POORNIMA, J.

Ns

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