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.2 of 2025

The State of Tamil Nadu
Represented by the Deputy Commissioner (CT)
Trichy Division,
Trichy. ... Petitioner/Respondent

-Vs-

Tvl.Aswin Cottage Industries,
No.255/0-16A, North Mathavi Road,
Thillai Nagar,
Perambalur. ... Respondent/Appellant

PRAYER: Petition filed under Section 60(1) of the TNVAT Act, 2006, to set aside the order dated 09.03.2017 passed by the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Madurai in MTA No.103/15 and MTCOP No.37/15 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 09.03.2017 passed by the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Madurai in MTA No.103/15 and MTCOP No.37/15 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), Trichy Division, Trichy, dated 17.07.2025, 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 17.07.2025 is extracted hereunder:-

L-6 ...

//COMMERCIAL TAXES DEPARTMENT//

From

Thiru.M.Jeyaraman, B.E(Ag.,),
Joint Commissioner(ST) .
Trichy Division, Trichy.

To

The Special Govt. Pleader (Taxes),
Madurai Bench of Madras High Court,
Madurai-23.

TAM.53/2017-A6, Dated: 17.07.2025

Sir,

Sub.:	LITIGATION POLICY – Tvl.Aswin Cottege Industries, No.255/0-16A, North Mathavi Road, Thillai Nagar, Perambalur – Assessment year 2012-2013 – Tax Case filed by Department – Monetary limit under Litigation Policy enhanced – Withdrawal of the Tax case– Regarding.	
Ref.:	1.	TNSTAT(AB), Madurai in MTA No.103/2015 in MTCOP No.87/2015, Dated: 09.03.2017.
	2.	SR No.24462/2017, Dated: 16.06.2017 and TCR(MD) 2/2025.
	3.	G.O. Ms. No.10, CT&R(D1) Dept., Dated: 25.01.2016.
	4.	G.O. Ms. No.105, CT&R(D1) Dept., Dated: 25.07.2019.
	5.	G.O. Ms. No.75, CT&R(D1) Dept., Dated: 27.03.2025.
	6.	Commissioner of Commercial Taxes, Chennai in Letter No.RA9/1055814/2021, Dated: 08.04.2025.
	7.	This office TAM.53/2017-A6, Dated: 17.04.2025.
	8.	Madurai Bench of Madras High Court, Cause List – Friday 18.07.2025 (Court No.2, Sl.No.45, TCR(MD) 2/2025.

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I invite your kind attention to the references cited.

2) The Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Madurai has allowed the dealer appeal filed by Tvl.Aswin Cottege Industries, No.255/0-16A, North Mathavi Road, Thillai Nagar, Perambalur for the assessment year 2012-2013 under the TNVAT Act, 2006 and the same was prejudicial to the Revenue.

3) In this regard, Tax case has already been filed in this case before the Madurai Bench of Madras High Court in TCR(MD) 2/2025.

4) In the Government Order 6th 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.5,87,574/-.
(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 to 5th 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./M.Jeyaraman,
Joint Commissioner(ST),
Trichy Division.

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

/True copy/ By order/

State Tax Officer. 17/7/25

5. Based on the above letter given by the Joint Commissioner (ST), Trichy Division, Trichy, dated 17.07.2025, this Tax Case Revision 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.2 of 2025

18.07.2025