



WEB COPY

CMP No. 2417 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-03-2026

CORAM

THE HON'BLE DR JUSTICE G. JAYACHANDRAN

AND

THE HON'BLE MR.JUSTICE SHAMIM AHMED

CMP No. 2417 of 2026
in WA SR NO. 193078 OF 2025

1. State of Tamil Nadu
Represented by its Secretary, Commercial Tax
Department, Fort St. George, Chennai – 600009
2. The Assistant Commissioner (ST)
Sriperumbudur Assessment Circle,
4/109, Chennai Bangalore Road,
Varadharajapuram, Chennai 123.

..Appellant(s)

Vs

1. Dell International Services India Pvt. Ltd
(Rep.by its Authorized representative)
C/o.YCH Logistics India Private Ltd,
Plot No.D-VI DTA unit,
SIPCOT HITECH SEZ Phase-II, Srimangadu
Village Sriperumbudur Tk,
Kanchipuram 602 105
2. Union Of India
Rep.by its Secretary,
Department of Revenue,
Ministry of Finance,
128-A/North Block,
New Delhi.
3. Central Board of Indirect Taxes and Council
Through its Chairman,
North Block,
New Delhi 110 001



4. Goods and Services Tax Council
5th Floor, Tower II, Jeeva Bharti Building,
Janpath Road,
Connaught Place,
New Delhi 110 001

5. Commissioner
Goods and Service Tax,
Chennai Commissionerate,
Annex Building, Greaves Road,
Chennai 6.

6. Goods and Services Tax Network
4th Floor, East Wing, World Mark -1,
Aerocity, New Delhi 11037

..Respondent(s)

For petitioner : Mr.C.Harsha Raj, Spl.G.P. (Taxes)

For respondents: Ms.Sharatha Vasudevan

Mr.Vishal Sundar

Mr.Sheerabdhinath.G for R-1

Mr.A.P.Srinivas, Senior Standing Counsel for
RR-2 to 6

Order

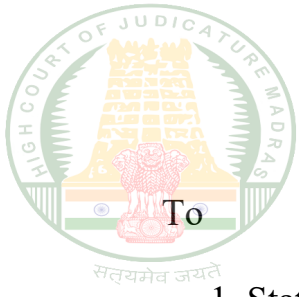
(Order of the Court was made by Dr.G.Jayachandran J.)

The learned Standing Counsel appearing for the appellant/Department seeks time to file additional affidavit in support of the condone-delay-petition.

Call this petition on 18.03.2026.

(Dr.G.J.,J.) (S.S.A.,J.)
05-03-2026

cs



To

1. State of Tamil Nadu

Represented by its Secretary, Commercial Tax Department, Fort St.
George, Chennai – 600009

2. The Assistant Commissioner (ST)

Sriperumbudur Assessment Circle,
4/109, Chennai Bangalore Road,
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Dr.G.Jayachandran, J
and
Shamim Ahmed, J

CS

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in W.A.SR.No.193078 of 2025

05.03.2026