



WEB COPY

CMP No. 9747 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22-04-2026

CORAM

THE HON'BLE DR JUSTICE G. JAYACHANDRAN

AND

THE HON'BLE MR.JUSTICE SHAMIM AHMED

C.M.P.No. 9747 of 2026

in

W.A.No. 929 of 2026

1. State of Tamil Nadu
Rep. by its Secretary,
Commercial Tax Department,
Fort St. George,
Chennai-09.
2. The Assistant Commissioner (ST)
Sriperumbudur Assessment Circle,
4/109, Chennai Bangalore Road,
Varadharajapuram,
Chennai 123.

..Petitioners

Vs

1. Dell International Services India Pvt. Ltd
(Rep. by its Authorized Representative),
C/o.YCH Logistics India Pvt. Ltd.,
Plot No.D- VI DTA Unit,
Sipcot HITECH SEZ Phase - II
Srimangadu Village Sriperumbudur Taluk,
Kanchipuram Tamil Nadu 602105.
2. Union of India
Represented by its Secretary,
Department of Revenue,
Ministry of Finance,
128A/North Block,
New Delhi
3. Central Board of Indirect Taxes and Council



Through its Chairman,
North Block,
New Delhi - 110001

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4. Goods and Services Tax Council
5th Floor, Tower II, Jeevan Bharti Building,
Janpath Road, Connaught Place,
New Delhi - 110001
5. Commissioner,
Goods & Service Tax,
Chennai Commissioinerate,
Annex Building, Greams Road,
Chennai - 600006
6. Goods and Services Tax Network
4th Floor, East Wing, World Mark-1,
Aerocity, New Delhi - 110037

..Respondents

PRAYER: Petition is filed under Section 151 of C.P.C., to stay the operation of the order dated 02.01.2025 passed in WP No. 1924 of 2021 on the file of this Hon'ble Court pending disposal of the above WA.

For Petitioners:	Mr.P.S.Raman Advocate General Asst.by Mr.Harsha Raj Special Government Pleader (Taxes)
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For Respondents:	Mr.A.P.Srinivas Standing Counsel for R2 to R6
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ORDER

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

The learned Advocate General appearing for the petitioners/appellants submitted that the learned Single Judge's direction to the State to refund the



respondent's accumulated credits in cash does not appear to be in consonance with the spirit of the GST Act.

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2. Mr.A.P.Srinivas, learned Standing Counsel accepts notice for the respondents 2 to 6.

3. Notice to the 1st respondent returnable by 24.06.2026.

4. There shall be an interim stay on the operation of the impugned order for a period of eight weeks.

5. Post the matter on 24.06.2026.

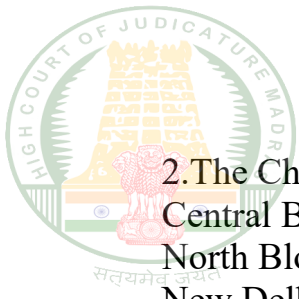
(G.J.,J.) (S.S.A.,J.)
22-04-2026
2/2

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

rpl

To

1.The Secretary,
Union of India
Department of Revenue,
Ministry of Finance,
128A/North Block,
New Delhi.



2.The Chairman,
Central Board of Indirect Taxes and Council,
North Block,
New Delhi – 110001.

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3.Goods and Services Tax Council
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