IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.04.2026

CORAM

THE HONOURABLE DR. JUSTICE G. JAYACHANDRAN
AND
THE HONOURABLE MR.JUSTICE SHAMIM AHMED

Writ Appeal No.1755 of 2022
and
W.M.P.No.12717 of 2022

M/s Redington (India) Limited,
Represented by its Authorized Officer,
V.Ramesh, Vice President (Taxation),
Redington House, Centre Point,
Plot No.8 & 11, (SP),
Thiru-Vi-Ka Industrial Estate, Guindy,
Chennai 600 032. .. Petitioner/Appellant

/versus/

Principal Additional Director General,
Directorate General of Goods and Services Tax Intelligence,
Chennai Zonal Unit,
Tower-II, BSNL Building, 8th Floor,
No.16, Greams Road, Thousand Lights,
Chennai 600 006. .. Respondent/Respondent

Writ Appeal has been filed under Clause 15 of Letters Patent Act to set aside the order dated 17.06.2022 made in W.P.No.12853 of 2020 passed by this Hon'ble Court and thereby grant the relief prayed in the writ petition to the appellant.

For Appellant :Mr.S.R.Rajagopal, Senior Counsel for
M/s Vijayalakshmi Rajagopal

For Respondent :Mr.M.Santhanaraman, Standing Counsel

JUDGMENT

(The Judgment of the Court was delivered by Dr.G.Jayachandran,J.)

The appellant herein has engaged in the business of trading goods, procuring products for companies like, Apple, Lenovo, HP, Acer, Toshiba, Dell, Epson, Microsoft etc., and has entered into distributorship agreement with those companies. The appellant has submitted its Audit Report on 07.01.2019 and the same was accepted by the Assessing Officer. However, alleging that there was a wilful shortfall, a show cause notice was issued on 30.07.2020 and the same was challenged by the appellant herein on various grounds including the point of limitation. The learned Single Judge, while considering a batch of writ petitions, similar in nature and also the Notification, which is the source for causing show cause notice, dismissed the writ petition filed by the appellant and hence, the present intra-court appeal.

2. The learned Senior Counsel appearing for the appellant submits that one of the writ petitions, which was dismissed by the learned Single Judge in the common order dated 17.06.2022, came up for consideration before the Division Bench of this Court, and this Court had disposed of the writ appeal in W.A.No.2212 of 2022 dated 16.02.2026 remitting the matter back to the Assessing Authority to pass a speaking order, taking into consideration the point of limitation, as a preliminary objection. The learned Senior Counsel also submits that it would suffice, if the matter is remitted back to the Assessing Officer, with liberty to the appellant to raise the point of limitation as a preliminary objection.

3. Since this Court finds that earlier, Division Bench of this Court had already passed a similar order on those lines, to follow uniformity and consistency, the Assessing Authority is directed to issue notice to the assessee for hearing and upon hearing the Assessee, an order is to be passed in respect of limitation as a preliminary issue and if it is determined adverse to the appellant, further proceedings for adjudication will continue. The entirety of the exercise as aforesaid shall be completed within a period of 16 weeks from the date of receipt of a copy of this order.

4. This Writ Appeal is disposed of with the above direction. No costs. Consequently, connected Miscellaneous Petition is closed.

(Dr.G.JAYACHANDRAN,J.) **(SHAMIM AHMED,J.)**
07.04.2026

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Index:yes/no
Neutral citation:yes/no

<u>To</u>

Principal Additional Director General,
Directorate General of Goods and Services Tax Intelligence,
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