

*W.P.Nos.6943, 6945 & 6946 of 2021 &
W.P.Nos.29266 & 29270 of 2023*

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.06.2025

CORAM :

**THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE N. SENTHILKUMAR**

**W.P.Nos.6943, 6945 & 6946 of 2021
and W.P.Nos.29266 & 29270 of 2023**

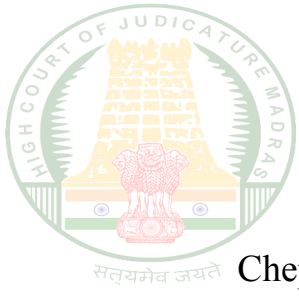
WP.Nos.6943, 6945 & 6946 of 2021

Velmurugan Timber Industries,
Rep. by its Managing Partner,
No.16/1B, Red Hills Road,
Kathirvedu, Chennai-600 099.

.. Petitioner in WP.6943,
6945 & 6946/2021

VS

- 1.Union of India
Represented by its Secretary,
Ministry of Finance,
Department of Revenue,
North Block
New Delhi 110 001.
- 2.Central Board of Indirect Taxes and Customs
Ministry of Finance,
Department of Revenue,
North Block, New Delhi 110 001.
- 3.Commissioner of Commercial Taxes,
Ezhilagam,



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Chepauk,
Chennai-600 005.

4.The Commissioner,
Under Secretary to the Government of India,
Central Board of Indirect Taxes and Customs,
Ministry of Finance.

5.State Tax Officer,
Group – IV/Inspection,
Intelligence-I, Greams Road,
Chennai-600 006.

.. Respondents in WP.6943,
6945 & 6946/2021

Prayer in WP.No.6943 of 2021 : PETITION filed under Article 226 of the Constitution of India praying for the issuance of Writ of Declaration to declare Form GSTR 3B is not a return for the purpose of Section 39 of the Central Goods and Service Tax Act, 2017 and therefore should not be considered for the purpose of reckoning the time limit under Section 16(4) of the Central Goods and Service Tax Act, 2017.

Prayer in WP.No.6945 of 2021 : PETITION filed under Article 226 of the Constitution of India praying for the issuance of Writ of Declaration to declare Rule 61(5) of the Central Goods and Service Tax Rule, 2017 as amended vide Notification No.49/2019-Central Tax, dated 09/10/2019 to be ultra vires Section 39 of the Central Goods and Service Tax Act, 2017 and rule making power under the Act inasmuch as it seeks to treat Form GSTR 3B as a return for the purpose of Section 39 of the Central Goods and Service Tax Act, 2017.



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Prayer in WP.No.6946 of 2021 : PETITION filed under Article 226 of the Constitution of India praying for the issuance of Writ of Declaration to declare Notification No.21/2017-Central Tax, dated 08/08/2017 to be ultra vires the provisions of the Central Goods and Service Tax Act, 2017 inasmuch as it seeks to prescribe a time limit for filing Form GSTR 3B and consequently hold that there was no valid prescription of time limit for filing GSTR 3B form for the month of September, 2018.

AND

WP.Nos.29266 & 2970 of 2023

Sri Vasavi Metal,
Represented by its Proprietor,
M/s.Vishnu Padmavathi,
No.79, Agrahara Street,
Erode-638 001.

.. Petitioner in WP.29266 &
29270 of 2023

VS

1.Union of India
Represented by its Secretary,
Ministry of Finance,
Department of Revenue,
North Block
New Delhi 110 001.

2.Central Board of Indirect Taxes and Customs
Ministry of Finance,
Department of Revenue,
North Block, New Delhi 110 001.



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3. Commissioner of Commercial Taxes,
Ezhilagam,
Chepauk,
Chennai-600 005.

4. The Commissioner,
Under Secretary to the Government of India,
Central Board of Indirect Taxes and Customs,
Ministry of Finance,
New Delhi – 110 001.

5. Deputy State Tax Officer,
Nethaji Road Circle, Erode,
161, Meenakshi, Sundaranar Salai,
Erode-638 001.

.. Respondents in WP.29266
& 29270 of 2023

Prayer in WP.No.29266 of 2023 : PETITION filed under Article 226 of the Constitution of India praying for the issuance of Writ of Declaration to declare Rule 61(5) of the Central Goods and Service Tax Rule, 2017 as amended vide Notification No.49/2019-Central Tax, dated 09/10/2019 to be ultra vires Section 39 of the Central Goods and Service Tax Act, 2017 and rule making power under the Act inasmuch as it seeks to treat Form GSTR 3B as a return for the purpose of Section 39 of the Central Goods and Service Tax Act, 2017.

Prayer in WP.No.29270 of 2023 : PETITION filed under Article 226 of the Constitution of India praying for the issuance of Writ of Declaration to declare Notification No.34/2018-Central Tax dated 10/08/2018 to be ultra vires the Central Goods and Service Tax Act, 2017 in as much as it seeks to prescribe a time limit for filing Form GSTR 3B and



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consequently, hold that there was no valid prescription of time limit for filing GSTR 3B form.

Case Nos.	For Petitioner	For Respondents
WP.Nos.6943, 6945 & 6946 of 2021	Mr.Adithya Reddy	Mr.M.Santhana Raman Senior Standing Counsel (for R1, R2 & R4) Ms.Amirtha Poonkodi Dinakaran Government Advocate (for R3 & R5)
WP.Nos.29266 & 29270 of 2023	Mr.Adithya Reddy	Mr.Sai Srujan Tayi, Senior Standing Counsel (for R1, R2 & R4) Ms.Amirtha Poonkodi Dinakaran Government Advocate (for R3 & R5)

COMMON ORDER

(Order of the Court was made by Dr.ANITA SUMANTH..J)

Mr.Adithya Reddy, learned counsel for the petitioners makes an endorsement to the effect that the petitioners had succeeded in a challenge to the assessment orders and hence does not pursue these writs petitions seeking declaration.



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2.Recording the endorsements made, these writ petitions are

dismissed as withdrawn. No costs.

[A.S.M., J] [N.S., J]
25.06.2025

vs

Index: Yes/No

Speaking order

Neutral Citation: Yes

To

- 1.The Secretary,
Ministry of Finance,
Department of Revenue,
North Block
New Delhi 110 001.
- 2.Central Board of Indirect Taxes and Customs
Ministry of Finance,
Department of Revenue,
North Block, New Delhi 110 001.
- 3.Commissioner of Commercial Taxes,
Ezhilagam,
Chepauk,
Chennai-600 005.
- 4.The Commissioner,
Under Secretary to the Government of India,
Central Board of Indirect Taxes and Customs,
Ministry of Finance,
New Delhi – 110 001.
- 5.State Tax Officer,
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Intelligence-I, Greaves Road,
Chennai-600 006.



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6. Deputy State Tax Officer,
Nethaji Road Circle, Erode,
161, Meenakshi, Sundaranar Salai,
Erode-638 001.



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DR. ANITA SUMANTH,J.

and

N. SENTHILKUMAR.,J

VS

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