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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.07.2025

CORAM :

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

W.P.No. 11052, 11062 & 11065 of 2022

Venkatesa Kesavan
Sole Proprietor, Sree Ganapathy Automobiles,
No.60C, Gudiyatham Road,
Pallikonda, Vellore – 635 809. .. Petitioner in all WPs

vs

1.Union of India,
Rep. 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, Chepauk,
Chennai – 600 005.

4.The Appellate Deputy Commissioner (ST),
Goods and Services Tax, Trichy & Vellore Division,
Vellore – 632 001.

5.The State Tax Officer (Intelligence), Data Unit,
Vellore – 632 001. .. Respondents in all WPs

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Prayer in W.P.No. 11052 of 2022: Writ petition filed under Article 226 of the Constitution of India praying to issue a writ of declaration declaring Section 16(4) of the Tamil Nadu Goods and Services Tax Act, 2017 as ultra vires the Constitution of India since it violates Article 14 and Article 300A of the Constitution.

Prayer in W.P.No. 11062 of 2022: Writ petition filed under Article 226 of the Constitution of India praying to issue a writ of declaration declaring Rule 61(5) of the Tamil Nadu Goods and Services Tax Rules, 2017 to be ultra vires Section 39 of the Tamil nadu Goods and Services Tax Act, 2017 and the rule making power therein as it sub-delegates the power to prescribe time limit for filing GSTR-3B returns, and consequently declare Notification Nos. 05/2017, 09/2017 and 15/2017 dated 17.08.2017, 15.09.2017 and 15.11.2017 respectively, issued by the third respondent as ultra vires the provisions of the Tamil Nadu Goods and Services Tax Act, 2017 inasmuch as it seeks to prescribe a time limit for filing Form GSTR-3B and consequently hold that there would be no valid prescription of time limit for filing GSTR 3B till January, 2021.

Prayer in W.P.No. 11065 of 2022: Writ petition filed under Article 226 of the Constitution of India praying to issue a writ of declaration declaring Rule 61(5) of the Tamil Nadu Goods and Services Tax Rules, 2017 to be ultra vires Section 39 of the Tamil nadu Goods and Services Tax Act, 2017 and the rule making power therein as it sub-delegates the power to prescribe time limit for filing GSTR-3B returns, and consequently declare Notification Nos. 02/2018 and 11/2018 dated 23.03.2018 and 10.08.2018 respectively, issued by the third respondent herein as ultra vires the

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provisions of the Tamil Nadu Goods and Services 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 till January, 2021.

(In all petitions)

For Petitioner	:	Mr.Adithya Reddy
For Respondents	:	Mr.Rajnish Pathiyil, Senior Panel Counsel - R1, R2 Mr.Harsha Raj, Special Govt. Pleader - R3 to R5 (in all petitions)

<u>COMMON ORDER</u>
<u>(Made by Dr. ANITA SUMANTH.,J)</u>

Mr.Adithya Reddy, learned counsel for the petitioner makes an endorsement to the effect that the petitioner does not wish to pursue these Writ Petitions, recording which, the Writ Petitions are dismissed as withdrawn. No costs.

[A.S.M., J]　　[N.S., J]
09.07.2025

Index:Yes/No
Speaking Order
Neutral Citation:Yes
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<u>DR. ANITA SUMANTH, J.</u>
<u>and</u>
<u>N.SENTHILKUMAR, J.</u>

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To

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