IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.06.2025

CORAM :

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

Writ Petition Nos.10024 & 10034 of 2024

M/s.Bharat Marketing Company,
Represented by its Partner
Mr.Mohamed Abdullah Noorudeen
No.3/1, Vridhachalam Main Road,
Ulundurpettai,
Kallakurichi District-606 107. .. Petitioner in both WPs

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

4.The State of Tamil Nadu
Represented by Secretary to Government

Commercial Taxes & Registration Department
Fort St. Chennai-600 009.

5.The Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai-600 005.

6.The Assistant Commissioner of GST & Central Excise,
Villupuram Division, Chennai Outer Commissionerate,
Old Telephone Exchange Building,
BSNL Campus, Hospital Road,
Villupuam-605 602. .. Respondents in both WPs

Prayer in WP.No.10024 of 2024 : 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.10034 of 2024 : PETITION filed under Article 226 of the Constitution of India praying for the issuance of Writ of Declaration declaring 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.

(In both WPs)
For Petitioner : Mr.C.Sivasubramanian

For Respondents (In both WPs) : Mr.Rajesh Vivekanandan (for R1 to R3)
Deputy Solicitor General
Ms.Amrita Dinakaran (for R4 to R6)
Government Advocate

COMMON ORDER

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

Mr.C.Sivasubramanian, learned counsel for the petitioner makes an endorsement to the effect that since the orders of assessment have been set aside, nothing survives in the present writ petitions where declaration is sought.

2.He makes an endorsement to the aforesaid effect, recording which both writ petitions and connected miscellaneous petitions are dismissed as not pressed. No costs.

[A.S.M., J] [N.S., J]
11.06.2025

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

4.The Secretary to Government
Commercial Taxes & Registration Department
Fort St. Chennai-600 009.

5.The Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai-600 005.

6.The Assistant Commissioner of GST & Central Excise,
Villupuram Division, Chennai Outer Commissionerate,
Old Telephone Exchange Building,
BSNL Campus, Hospital Road,
Villupuam-605 602.

DR. ANITA SUMANTH,J.

and
N. SENTHILKUMAR.,J

vs

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