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.Nos. 10882, 10883 & 10884 of 2022

M/s. Super Transports Private Ltd.,
Rep. by its Executive Director,
A.Sampath Kumar,
SF.445, Mochakottampalayam,
Viswanathapuri Post,
Karur, Tamil Nadu – 639 002. .. 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.The Commissioner of Commercial Taxes
Ezhilagam,
Chepauk,
Chennai-600 005.

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

5.The State Tax Officer (ST),
Karur, Circle – Karur-2
Tamil Nadu. .. Respondents in all WPs

Prayer in WP.No.10882 of 2022: Writ Petition filed under Article 226 of the Constitution of India praying to issue a writ of Declaration declaring Notification No.21/2017-Central Tax, dated 08/08/2017 to be ultravires 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 May 2019.

Prayer in WP.No.10883 of 2022: Writ Petition filed under Article 226 of the Constitution of India praying to issue a writ of Declaration declaring Rule 61 of the Central Goods and Service Tax Rule, 2017 as amended vide Notification No.82/2020-Central Tax, dated 10/11/2020 to be ultra vires Section 39 of the Central Goods and Service Tax Act, 2017 and rule making power therein 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.10884 of 2022: Writ Petition filed under Article 226 of the Constitution of India praying to issue a 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, 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.

(In all WPs)
For Petitioner : Mr.B.Raveendran

(In all WPs)
For Respondents : Mr.Rajesh Vivekananthan (for R1, R2 & R4)
Deputy Solicitor General

Mr.C.Harsha Raj (for R3 & R5)
Special Government Pleader

COMMON ORDER
(Made by Dr. ANITA SUMANTH.,J)

Mr.B.Raveendran, learned counsel for the petitioner has instructions from the petitioner to withdraw these Writ Petitions on account of the benefit available under Section 16(5) of the Tamil Nadu Goods and Services Tax Act, 2017. Since he is unable to attend the Court on account of medical reasons, he has sent a letter through e-mail today to this effect.

2. Recording the aforesaid, these Writ Petitions are dismissed as not pressed. No costs.

[A.S.M., J] [N.S., J]
09.07.2025

sl
Index:Yes/No
Speaking Order
Neutral Citation:Yes

DR. ANITA SUMANTH, J.
and
N.SENTHILKUMAR, J.

sl

To
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Rep. by its Secretary
Ministry of Finance,
Department of Revenue,
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