IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.07.2025

CORAM :

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

W.P.Nos.9603 & 9605 of 2024
and W.P.Nos.10628 & 10630 of 2024

M/s.Black Ticket Film Company Private Limited,
Represented by Director,
Shri.Venkatprabhu Gangaiamaren,
Old No.17, New No.12,
Ground Floor, Sivaraman Street,
Mandaveli, Chennai-600 028. .. Petitioner in both WPs

vs

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

2.The State Taxes Officer (ST),
Alwarpet Assessment Circle, Chennai
Integrated Registration and Commercial Taxes,
Building, No.207, 2nd Floor,
Integrated Commercial Taxes and Registration Building,
Government Farm Village,
Nandhanam, Chennai-600 035.

3.Goods and Service Tax Network
Worldmark 1, Aerocity,
Indira Gandhi International Airport,
New Delhi - 110 037, India. .. Respondents in both WPs

Prayer in WP.No.9603 of 2024 : PETITION filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, to call for the records pertaining to the Impugned Order dated 31.01.2024 in GSTIN 33AAFCB5586J1ZF/2020-21 issued by the 2nd Respondent and quash the same.

Prayer in WP.No.9605 of 2024 : PETITION filed under Article 226 of the Constitution of India praying for the issuance of Writ of Mandamus to direct the 1st and 3rd Respondent to amend the GST portal https://www.gst.gov.in/ by permitting filing of the returns under Section 39 of the Central Goods and Services Tax Act, 2017 without insisting of payment of the tax liability declared in such return.

(In both WPs)
For Petitioner : Mr.Hari Radhakrishnan

For Respondents : Ms.Revathi Manivannan (for R1 & R3)
Senior Standing Counsel

Mr.V.Prashanth Kiran (for R2)
Government Advocate

COMMON O R D E R

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

Mr.Hari Radhakrishnan, learned counsel for the petitioner makes an endorsement to the effect that the petitioner does not wish to pursue these writs petitions. However, he seeks liberty to challenge section

16(5) of Central Goods and Service Tax Act, 2017 and the consequential assessment order dated 31.01.2024 for the assessment year 2020-21.

2.Recording the endorsements made, both the writ petitions are dismissed as withdrawn granting the liberty as sought for. No costs. Connected miscellaneous petitions are closed.

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

02.07.2025

vs
Index:Yes/No
Speaking order
Neutral Citation:Yes

To

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Department of Revenue,
Ministry of Finance,
North Block, New Delhi.

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Alwarpet Assessment Circle, Chennai
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DR. ANITA SUMANTH,J.

and
N. SENTHILKUMAR.,J

vs

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