



W.P.No.9707 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.07.2025

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CORAM :

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

W.P.No. 9707 of 2024

M/s. Lakshmi Agro Centre,
Rep. by its Proprietor R.Santhanakrishnan,
74, Cuddalore Road,
Panruti, Cuddalore – 607 106,
Tamil Nadu.

.. Petitioner

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
Under Secretary to the Government of India,
Central Board of Indirect Taxes and Customs,
Ministry of Finance, New Delhi.
- 4.The Assistant Commissioner,
Cuddalore GST & C.EX, Division, Trichy Commissionerate,
O/o. The Deputy Assistant Commissioner of
GST and Central Excise,



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BSNL CTO Building, CSC Ground and First Floor,
Nellikuppam Main Road,
Cuddalore – 607 001.

.. Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying to issue a 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.

For Petitioner : Mr.Vignesh Kumar .K

For Respondents : Mr.Rajnish Pathiyil, (for R1 to R3)
Senior Panel Counsel

Ms.Amirtha Dinakaran (for R4)
Government Advocate

ORDER

(Made by Dr. ANITA SUMANTH.,J)

Mr.Vignesh Kumar.K, learned counsel for the petitioner, makes an endorsement to the effect that the petitioner does not wish to pursue this Writ Petition, recording which, this Writ Petition is dismissed as withdrawn.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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Union of India
Ministry of Finance, Department of Revenue
North Block, New Delhi – 110 001.
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Ministry of Finance,
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