



W.P.Nos.14018, 14020 & 14023 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.06.2025

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CORAM :

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

**Writ Petition Nos.14018, 14020 & 14023 of 2021
and WMP.Nos.14887, 14888 & 14897 of 2021**

M/s.Excel Engineering Enterprises,
Represented by its Proprietor,
No.63, Tamaraikulam, Elagiri Post,
Jolarpet Junction,
Jolarpet, Vellore District – 635 853.

.. Petitioner in all 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 of Commercial Taxes
Ezhilagam, Chepauk,
Chennai-600 005.
- 4.The Commissioner
Under Secretary to the Government of India,



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Central Board of Indirect Taxes and Customs,
Ministry of Finance.

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5. The Appellate Deputy Commissioner (S.T)(FAC)
Goods and Service Tax, Trichy & Vellore Division,
No.4, Fort Round Road, Vellore-1

6. State Tax Officer (Intelligence)
Inspection – II,
Vellore.

.. Respondents in all WPs

Prayer in WP.No.14018 of 2021 : PETITION filed under Article 226 of the Constitution of India praying for the issuance of Writ of Declaration declaring Notification No.21/2017-Central Tax, dated 08.08.2017 to be ultra vires 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 September, 2018.

Prayer in WP.No.14020 of 2021 : 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.14023 of 2021 : 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



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GSTR 3B as a return for the purpose of Section 39 of the Central Goods and Service Tax Act, 2017.

(In all WPs)

For Petitioner : Mr.C.Sivasubramanian

For Respondents : Mr.Rajesh Vivekanandan (for R1)
(In all WPs) Deputy Solicitor General

Ms.Amrita Dinakaran (for R3, R5 & R6)
Government Advocate

R2 & R4 – Not ready in notice

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 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

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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 the Government of India,
Central Board of Indirect Taxes and Customs,
Ministry of Finance.

5.The Appellate Deputy Commissioner (S.T)(FAC)

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and

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