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. 33324 & 33325 of 2023

Tvl. Malar Medicals,
Represented by its Proprietor,
10A, Bakthavatchalam Market,
Cuddalore Port,
Cuddalore,
Tamil Nadu-607 003. .. Petitioner in both petitions

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.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.Assistant Commissioner (CT)(FAC),
Cuddalore Town. .. Respondents in both petitions

Prayer in W.P.No. 33324 of 2023: Writ Petition filed under Article 226 of the Constitution of India praying to issue a writ of Declaration declaring Notification No.34/2018-Central Tax dated 10/08/2018 to be ultra vires the Central Goods and Service Tax Act, 2017 in as much as it seeks to prescribe a time limit for filing Form GSTR 3B for July, 2018 to March, 2019 and consequently, hold that there was no valid prescription of time limit for filing GSTR 3B form for July, 2018 to March, 2019.

Prayer in W.P.No. 33325 of 2023: 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 in as much 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 petitions)
For Petitioner : Mr.K.Narayanan

(in both petitions)
For Respondents : Mr.Rajinish Pathiyil, (for R1, R2 & R4)
Senior Panel Counsel

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

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

Mr.K.Narayanan, learned counsel for the petitioner, makes an endorsement to the effect that the petitioner does not wish to pursue these Writ Petitions, recording which, these Writ Petitions are dismissed as withdrawn.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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To

1.The Secretary,
Union of India,
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.

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

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

5.Assistant Commissioner (CT)(FAC),
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