



WEB COPY



WP No.16505 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.01.2026

CORAM

THE HON'BLE MR.MANINDRA MOHAN SHRIVASTAVA,

CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE G.ARUL MURUGAN

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VBN Builders,
Regd. Partnership Firm,
Rep. By its Partners, K.Natarajan,
K.Thangakumar, K.Thandapani,
352/2, Thanner Pandal Colony,
Anupparpalayam, Tiruppur 641 652.

.. Petitioner

-VS-

1. Union of India,
Through the 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, Chennai 600 005.



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4. The Commissioner,
Under Secretary to the Govt. of India,
Central Board of Indirect Taxes and
Customs, Ministry of Finance,
New Delhi 110 001.

5. The Assistant Commissioner (ST),
Anupparpalayam Assessment Circle
Tiruppur, No.16, Indira Nagar 1st Street,
Emperor Building, Ground Floor,
(Backside to C.S.I. Paul's Church),
Avinashi Road, Tiruppur.

.. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Declaration to declare 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 and consequently, hold that there was no valid prescription of time limit for filing GSTR 3B Form.

For Petitioner : Dr.A.Thiyagarajan
Senior Counsel
for Mr.A.S.Thambuswamy

For Respondents : Mr.S.M.Deenadayalan
Sr. Stdg. Counsel
for RR 1, 2 and 4

: Mr.C.Harsharaj
Spl. Govt. Pleader,
for RR 3 and 5

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ORDER

(Order of the Court was made by the Hon'ble Chief Justice)

Learned counsel for the petitioner seeks to withdraw the petition. An endorsement is also made to that effect.

Petition is, therefore, dismissed as withdrawn. There shall be no order as to costs.

(MANINDRA MOHAN SHRIVASTAVA, CJ.) (G.ARUL MURUGAN, J.)
21.01.2026

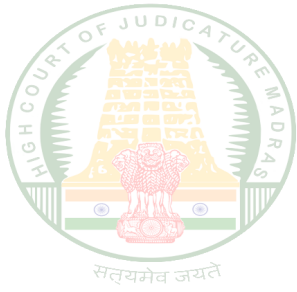
Index : Yes/No
Neutral Citation : Yes/No

sra

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,
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THE HON'BLE CHIEF JUSTICE
AND
G.ARUL MURUGAN, J.

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