



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 02.12.2016

CORAM

THE HONOURABLE DR.JUSTICE S.VIMALA
W.P(MD)Nos.22659 to 22663 of 2016

WEB COPY

G.Vijayalakshmi

... Petitioner in all WPs.

vs.

The Commercial Tax Officer,
Chitrakara Street Circle,
Madurai - 20.

... Respondent in all WPs.

Petitions filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorari calling for the records on the file of the respondent in TIN No:33814920844/2013-14; TIN No:33814920844/2014-15; TIN No:33814920844/2012-13 dated 07.10.2016; TIN No:33814920844/2011-12 and 338149 20844/2010-11 dated 30.09.2016 and quash the same as illegal unsustainable and against the Principles of Natural Justice.

For Petitioner : Mr.A.Chandrasekaran
(all W.Ps.)

For Respondent : Mr.R.Karthikeyan
Additional Government Pleader

COMMON ORDER

The orders of assessment passed by the respondent are stated to be against a dead person, which is nullity in the eye of law.

2.The learned Additional Government Pleader for the respondent would submit that they will proceed against the legal representative of the deceased and therefore, the matters can be remanded back to the authority below to proceed against the legal representatives.

3.Under such circumstances, the orders of assessment dated 30.09.2016 and 07.10.2016 passed by the respondent are set aside and these writ petitions are allowed and the matters are remanded back to the respondent. It is needless to mention that if the respondent initiates appropriate proceedings against the legal representatives of the deceased, the respondent shall issue notice to all the legal representatives and give sufficient opportunity of hearing to represent their case and pass orders on merits and in accordance with law. No costs. Consequently, WMP(MD)Nos.16215 to 16219 of 2016 are closed.

Sd/-

Assistant Registrar(CS-I)



To
The Commercial Tax Officer,
Chitrakara Street Circle,
Madurai - 20.

WEB COPY

+5cc to Mr. Advocate Sr.Nos.78539,78538,78537,78535,78536
+1cc to M/S THE SPECIAL GOVERNMENT PLEADER, SR.NO.79546

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