

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT****DATED: 14.03.2018****CORAM:**

WEB COPY

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN**W.P. (MD)No.5366 of 2018****and****W.M.P (MD)No.5312 of 2018**

T.Punitha

... Petitioner

Vs.

The Commercial Tax Officer (CT) I,
Commercial Taxes Buildings,
Tuticorin.

... Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari to call for the records on the file of the respondent in TIN 33465821827/2014-15 dated 27.11.2017 and quash the same is wholly without jurisdiction since the same was passed against the dead person.

For Petitioner : Mr.S.Karunakar
For Respondents : Mrs.S.Srimathy,
Special Government Pleader.

O R D E R

One Thanapandian was registered as assessee with the respondent. He passed away on 19.11.2015. The impugned order of assessment has been passed against him. Even a Court decree if passed against a dead person, is a nullity. Therefore, in such view of the matter, the proceedings are liable to be quashed. It is of course open to the respondent herein to issue notice and after giving due opportunity of hearing to the legal heirs of the deceased, pass appropriate orders in accordance with law.

2.This Writ Petition is allowed accordingly. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar (AE)

/True Copy/

Sub Assistant Registrar



To

The Commercial Tax Officer (CT) I,
Commercial Taxes Buildings,
Tuticorin.

- +1. C.C. to M/S.S.KARUNAKAR, Advocate, SR.No.55277.
- +1. C.C. to Special Government Pleader, SR.No.55614.

W.P. (MD) No.5366 of 2018
and

W.M.P (MD) No.5312 of 2018
14.03.2018

skn

SDS/PN/SAR.4/19.03.2018/2P/4C