THE HONOURABLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HONOURABLE SRI JUSTICE P. KESHAVA RAO

W.P.No.10929 of 2019

ORDER: (Per the Hon'ble Sri Justice V. Ramasubramanian)

Challenging the revised assessment order passed under the Telangana VAT Act, 2005, the wife of the sole Proprietor of the dealer has come up with this writ petition on the short ground that the order was passed against a dead person.

2. Heard Mr. V. Bhaskar Reddy, learned counsel for the petitioner, and Mr. J. Anil Kumar, learned Standing Counsel for the Commercial Taxes, for the respondents.

3. The death certificate of Mr. Jagdish Prasad Bangad shows that he died on 22.02.2019. The show cause notice itself was issued on 04.03.2019 after the death of the Proprietor. Therefore, the order of assessment was passed subsequently. Hence, the impugned order is bad for having been passed against a dead person.

4. Therefore, the Writ Petition is allowed and the impugned order is set aside. However, it is open to the respondents to proceed afresh against any one or more of the legal heirs, who have succeeded to the interest of the Firm.

5. As a sequel thereto, miscellaneous petitions, if any pending in the writ petition, shall stand closed. No order as to costs.

V. RAMASUBRAMANIAN, J

P. KESHAVA RAO, J

11th June, 2019

sj