

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.01.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.40207 of 2016

and W.M.P.No.34240 of 2016

K.Palaniappan ... Petitioner

vs

The Commercial Tax Officer,
Tiruvarur. ... Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari to call for the records of the respondent in TIN : 33683920312/2013-24 and quash the order dated 22.09.2016.

For Petitioner : Mrs.Hema Muralikrishnan

For Respondent : Mr.M.Hariharan
Addl.Govt.Pleader

ORDER

The Petitioner has challenged the impugned order dated 22.09.2016 on the ground that the impugned assessment order has been passed in the name of Tvl.Palaniyappa Pharmacy which was a proprietrix concern run by the petitioner's mother viz., K.Bhavani who died on 14.11.2013.

2. The learned counsel for the petitioner submits that the business has been taken over by the petitioner and therefore fresh TIN.No.33683920312 was assigned .

3. The learned counsel for the petitioner submits that the impugned order ought to have been made in the name of the legal heirs of K.Bhavani, proprietrix of Tvl.Palaniyappa Pharmacy. The learned counsel for the petitioner submits that liberty may be given to the respondent to pass a fresh assessment order by issuing notice to the legal

representatives of the deceased K.Bhavani, Proprietix of Tvl.Palaniyappa Pharmacy.

4. The learned Additional Government Pleader for the respondent - Commercial Tax Department submits that the fresh Assessment Order will be passed after giving in the name of the legal representatives of the deceased K.Bhavani, proprietrix of Tvl.Palaniyappa Pharmacy.

5. Recording the same, the respondent is given liberty to pass a fresh assessment order by substituting the name of the deceased K.Bhavani, proprietrix of Tvl.Palaniyappa Pharmacy in the Assessment Order with her legal representative represented by the petitioner. The petitioner is also directed to furnish a copy of the legal heirship certificate of the deceased K.Bhavani, the proprietix of the Tvl.Palaniyappa Pharmacy, within a period of two months from the date of receipt of a copy of this order. The petitioner shall represent the interest of all the legal representatives of the deceased K.Bhavani. The petitioner shall file necessary reply to the notice dated 01.06.2016, if any, within a period of 30 days from today. On such receipt of the reply, the respondent shall pass appropriate orders on merits within a period of three months thereafter.

6. The writ petition is disposed of with the above observation. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

kkd

To

1. The Commercial Tax Officer,
Tiruvarur.

+1cc to Mr.L. Muralikrishnan, Advocate, S.R.No.2976

SSV(CO)
SM/16/02/2021

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