



W.P.(MD)No.13774 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 03.07.2023

CORAM

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD)No.13774 of 2023
and
W.M.P.(MD)No.11605 of 2023

Ajeesha beevi

... Petitioner

vs.

The State Tax Officer, (GST),
Devakottai Assessment Circle,
Devakottai.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the records pertaining to the impugned assessment order of the respondent in GSTIN. 33EYPPS8313RIZD, dated 17.07.2020 and to quash the same as illegal and devoid of merits.



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For Petitioner : Mr.Raja Karthikeyan
For Respondent : Mr.A.K.Manikkam
Special Government Pleader

ORDER

This writ petition is filed for writ of Certiorari, to quash the impugned assessment order dated 17.07.2020 of the respondent as illegal and devoid of merits.

2. In this writ petition, the impugned order is passed against the dead person. The learned Counsel for the petitioner referred to the impugned order which reads as under:

“The taxable person has not appeared before the proper officer. The Accountant Thitu.Kani attended and said that taxable person was death and business was closed. Hence DRC-01 notice generated and issued on 11.03.2020 under section 73 of SGST Act 2017 along with interest calculated under section 50(3) of SGST Act 2017 detailed as below:”



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3. The respondent has categorically held that the taxable person died and the business was closed. Very interestingly, the respondent has stated that that is why, the impugned order of assessment is passed. It is clearly an admitted fact / statement of the respondent that the order is passed against the dead person.

4. Therefore, the impugned order is set aside and the respondent is at liberty to issue notice to the legal heirs and after giving effective opportunity, the respondent shall pass orders as per law.

5. With the above said direction, the writ petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

Index : Yes / No
Internet : Yes
NCC : Yes / No
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To

The State Tax Officer, (GST),
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S.SRIMATHY, J

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