



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.04.2024

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.9866 of 2024
and
W.M.P.Nos.10876 & 10877 of 2024

C.N.Sarath,
Son of Late Nagaraja Chetty,
1/123, Bazhar Veethi, Kanakammachatram,
Nedumbaram,
Tiruvallur District,
Tamil Nadu.

... Petitioner

-VS-

State Tax Officer
Tiruttani Assessment Circle

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari calling for the records in order dated 21.08.2023 in Ref.GSTIN 33ADEPN8202C1Z3/2017-18 passed by the Respondent and to quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondents : Mr.T.N.C.Kaushik,
Addl. Government Pleader (Taxes)



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ORDER

The petitioner is one of the legal heirs of late C.Nagaraja Chetty. The order dated 21.08.2023 is challenged on the ground that it was issued against the dead person.

2. Learned counsel for the petitioner refers to the death certificate to point out that Mr.C.Nagaraja Chetty died on 17.06.2020, whereas the impugned order was issued on 21.08.2023. By referring to the legal heirship certificate, he points out that the deceased has five Class-1 legal heirs.

3. Mr.T.N.C.Kaushik, learned Additional Government Pleader, accepts notice for the respondent. In view of these developments, he submits that the respondent be permitted to initiate fresh proceedings against the legal heirs of Mr.C.Nagaraja Chetty.



4. In view of the death certificate and the legal heirship certificate, the impugned order cannot be sustained. Therefore, the impugned order dated 21.08.2023 is set aside by leaving it open to the respondent to initiate fresh proceedings against the legal heirs of Mr.C.Nagaraja Chetty.

5. W.P.No.9866 of 2024 is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. No costs.

15.04.2024

Index : Yes / No

Internet : Yes / No

Neutral Citation : Yes / No

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SENTHILKUMAR RAMAMOORTHY,J

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To

State Tax Officer,
Tiruttani Assessment Circle.

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