



WEB COPY



W.P.No.14728 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.06.2024

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.14728 of 2024
and W.M.P.Nos.15974, 15976 & 15977 of 2024

- 1.Rekha.S
- 2.Kavitha.S
- 3.Sudha.V
- 4.M.K.Nithish
- 5.M.K.Ganesh

All Five being the Legal Heirs of M.K.Girish
(Deceased Proprietor of M/s.M.K.M & Sons)

Petitioners

...

-vs-

The Assistant Commissioner,
Thirumullaivoyal: Avadi Assessment Circle,
Room No.115, 1st Floor, Integrated Commercial Taxes Buildings,
32, Elephant Gate Bridge Road,
Chennai 600 003.

... Respondent



W.P.No.14728 of 2024

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records of the respondent in Reference Number: ZD330424239816A/18-19 dated 29.04.2024 and quash the same as arbitrary, illegal.

For Petitioners : Mr.C.A.Ashok Kumar

For Respondent : Mr.C.Harsha Raj, AGP (T)

ORDER

This writ petition is filed by the legal heirs of the late M.K.Girish. The petitioners asserts that the order impugned herein was issued against a dead person.

2. Learned counsel for the petitioner refers to the death certificate and points out that the petitioner's brother died on 25.02.2021, whereas the impugned order was issued on 29.04.2024.



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Learned counsel further submits that the petitioners herein paid CGST of Rs.1,71,216/- and SGST of Rs.1,71,216/- by cash on 01.09.2023. He also points out that the impugned order refers to such payment having been made.

3. Mr.C.Harsha Raj, learned Additional Government Pleader, accepts notice for the respondent.

4. The petitioners have placed on record the death certificate of Mr.M.K.Girish. Such death certificate specifies the date of death as 25.02.2021. The legal heirship certificate is also on record and the legal heirs are the siblings of the late M.K.Girish and the petitioners herein. In these circumstances, the impugned order cannot be sustained.

5. For reasons set out above, impugned order dated 29.04.2024 is set aside by leaving it open to the respondent to initiate appropriate legal proceedings against the legal heirs of the late



M.K.Girish.

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6. W.P.No.14728 of 2024 is disposed of on the above terms. No costs. Consequently, W.M.P.Nos.15974, 15976 and 15977 of 2024 are closed.

13.06.2024

rna

Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

To

The Assistant Commissioner,
Thirumullaivoyal: Avadi Assessment Circle,
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SENTHILKUMAR RAMAMOORTHY,J

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