IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 12.09.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.26406, 26410 & 26414 of 2024
& W.M.P.Nos.28857, 28858, 28861,
28862, 28867 & 28868 of 2024

Gowthami Devi

... Petitioner in all petitions

Vs.

Commercial Tax Officer,
Kangeyam, Tiruppur III,
Tiruppur

... Respondent in all petitions

Common Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records relating to the impugned order bearing Ref.Nos.ZD331223153965D dated 20.12.2023, ZD330424234331X dated 29.04.2024 and ZD330523076255H dated 17.05.2023 passed by the respondent and quash the same.

For Petitioner
in all petitions : Mr.T.R.Ramesh

For Respondent
in all petitions : Ms.K.Vasanthamala,
Government Advocate

COMMON ORDER

These writ petitions have been filed challenging the impugned orders dated 20.12.2023, 29.04.2024 and 17.05.2023 passed by the respondent.

2. Ms.K.Vasanthamala, learned Government Advocate, takes notice on behalf of the respondent in all these writ petitions. By consent of the parties, the main writ petitions are taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that the petitioner's husband, who was the Proprietor of M/s.Sri Adhavan

Traders, was passed away on 27.05.2021. After the demise of the petitioner's husband, the respondent had issued the show cause notices and passed the impugned orders dated 20.12.2023, 29.04.2024 and 17.05.2023 against the petitioner's husband, who is a dead person. Immediately upon the receipt of said impugned orders, the petitioner informed the respondent about the demise of her husband. Hence, he requests this Court to set aside the aforesaid impugned orders.

4. Further, he would submit that the petitioner, who is one of the legal heirs, is also representing the other two legal heirs of the deceased, viz., minor son and mother-in-law of the petitioner. Hence, he requests this Court to grant an opportunity to the petitioner, who is the legal heir of the deceased, to present her case before the respondent.

5. On the other hand, the learned Government Advocate appearing for the respondent would submit that in the present case, the respondent was not aware of the demise of the petitioner's husband until the passing of impugned assessment orders dated 20.12.2023, 29.04.2024 and

17.05.2023 for the assessment years 2018-19, 2019-20 & 2020-21 respectively. The petitioner had informed about the demise of her husband only after the receipt of the said assessment orders. Hence, she requests this Court to pass appropriate orders.

6. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondent and also perused the materials available on record.

7. In the present case, it appears that the the impugned orders dated 20.12.2023, 29.04.2024 and 17.05.2023 were passed by the respondent against a dead person, who was passed away as early as on 27.05.2021. In such case, the said impugned orders are liable to be set aside.

8. Further, since the petitioner, who is the one of the legal heirs, is also representing the other two legal heirs of the deceased, it is just and necessary to provide an opportunity to the petitioner to establish her case

on merits. In such view of the matter, this Court is inclined to set aside the the impugned orders dated 20.12.2023, 29.04.2024 and 17.05.2023 passed by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned orders dated 20.12.2023, 29.04.2024 and 17.05.2023 are set aside and the matter is remanded to the respondent for fresh consideration.

(ii) The petitioner shall file their reply/objection along with the required documents, if any, for the show cause notices dated 27.10.2023, 27.12.2023 and 06.02.2023, within a period of four weeks from the date of receipt of copy of this order.

(iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and issue a 14 days clear notice, by fixing the date of personal hearing, to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

9. With the above directions, these writ petitions are disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

12.09.2024

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

To

Commercial Tax Officer,
Kangeyam, Tiruppur III,
Tiruppur

KRISHNAN RAMASAMY.J.,

nsa

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