



W.P.No.33876 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:09.02.2024

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

Writ Petition No.33876 of 2023
and W.M.P.Nos.33734 & 33737 of 2023

1.P.Sharmila

2.S.J.Rohith Rayal

3.S.P.Sree Harini

(Being a minor, represented by her
mother and natural guardian Mrs.P.Sharmila)

Legal heirs of late.S.Prabhurayal
(Proprietor of SPR Infra)

... Petitioners

-VS-

The State Tax Officer,
Koyambedu Assessment Circle,
4/109, 1st floor,
Bangalore Highway,
Nazrathpet, Chennai-600 123.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari calling for the records of the respondent in Reference No.ZA330220000121W dated 04.02.2020 and quash the same as arbitrary and illegal.

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For Petitioners : Mr.S.Ramanan

For Respondent : Ms.Amirta Poonkodi Dinakaran, Govt. Adv.(T)

ORDER

The petitioners, who are the legal heirs of the deceased assessee, assail the impugned assessment order *inter alia* on the ground that the assessee had passed away when the order was issued.

2.Ms.Amirta Poonkodi Dinakaran, learned Government Advocate, on instructions, concurs in the submissions that the order was issued after the demise of the assessee.

3. Since the impugned assessment order was issued after the demise of the assessee, the assessment order and proceedings pursuant thereto cannot be sustained. Consequently, the assessment order is quashed by leaving it open to the respondent to initiate de novo proceedings under Section 93 of the Tamil Nadu Goods and Services Tax Act, 2017 against the legal heirs of the assessee.



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4. The writ petition is disposed of on the above terms. There will be no order as to costs. Consequently, connected miscellaneous petitions are closed.

09.02.2024

Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

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To

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Koyambedu Assessment Circle,
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Nazrathpet, Chennai-600 123.



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SENTHILKUMAR RAMAMOORTHY,J

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