BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 08.11.2024

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD) Nos.26657 to 26659 of 2024
and
W.M.P.(MD) Nos.22620, 22626 and 22621 of 2024

S.Ramesh Babu .. Petitioner in all W.Ps.

Vs.

The State Tax Officer,
O/o. Assistant Commissioner (ST),
Tuticorin II Assessment Circle,
C.T.Buildings, 282, North Beach Road,
Tuticorin-628 001. .. Respondent in all W.Ps.

Prayer in W.P.(MD) No.26657 of 2024: Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus, to call for the impugned assessment order on the file of respondent vide GSTIN 33ADQPS7994E1ZT/2020-21, dated 11.12.2023 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2019-2021.

Prayer in W.P.(MD) No.26658 of 2024: Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus, to call for the impugned assessment order on the file of respondent vide GSTIN 33ADQPS7994E1ZT/2017-18, dated 15.11.2023 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2017-18.

Prayer in W.P.(MD) No.26659 of 2024: Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus, to call for the impugned assessment order on the file of respondent vide GSTIN 33ADQPS7994E1ZT/2019-20, dated 15.11.2023 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2019-2020.

In all W.Ps.

For Petitioner	:	Mr.A.Karthikeyan
For Respondents	:	Mr.J.K.Jeyaseelan Government Advocate

COMMON ORDER

Learned counsel for the petitioner would submit that the impugned assessment orders had been made after the death of the assessee, who is the father of the petitioner and therefore, such orders would be nullity.

2. I have also perused the death certificate of the assessee.

3. The learned Government Advocate appearing on behalf of the respondent would submit that liberty may be given to the respondent to proceed against the legal heirs of the assessee.

4. Considering the fact that the assessee had died as early as on 05.08.2023 as evidenced from the death certificate produced by the petitioner, the impugned orders, which came to be passed on 11.12.2023, 15.11.2023 and 15.11.2023 respectively are nullity. In such circumstances, the same are liable to be set aside.

5. In fine, the orders dated 11.12.2023, 15.11.2023 and 15.11.2023 made by the respondent are set aside. However, the respondent is at liberty to initiate appropriate proceedings against the legal heirs of the assessee.

6. With the aforesaid direction, these Writ Petitions are allowed. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

08.11.2024

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

abr

To

The State Tax Officer,
O/o. Assistant Commissioner (ST),
Tuticorin II Assessment Circle,
C.T.Buildings, 282, North Beach Road,
Tuticorin-628 001.

K.KUMARESH BABU, J.

abr

W.P.(MD) Nos.26657 to 26659 of 2024

Dated: 08.11.2024