



W.P.(MD) No.26822 of 2023

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 12.06.2024

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.26822 of 2023

and

W.M.P.(MD) Nos.23055, 23056 and 26552 of 2023

1.P.Sivaraman

2.P.Annammal

3.P.Shanthi

... Petitioners

/vs./

1.State Tax Officer,
Karur – III, Assessment Circle,
2nd Floor, Commercial Taxes Building,
North Pradhakshanam Road,
Karur 639 001.

2.The Branch Manager,
City Union Bank,
Navarang Building,
18 Ramakrishnapuram,
Karur 639 001.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the records on the file of the 1st



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respondent and quash the impugned order under section 27 of the Tamil Nadu Value Added Tax Act, 2006 in TIN.33143762887/2014-15 dated 26.07.2021.

For Petitioners : Mr.N.V.Balaji

For Respondents : Mr.J.K.Jayaseelan
Government Advocate

ORDER

The petitioners have filed this writ petition for a Writ of Certiorari to quash the order passed by the first respondent under section 27 of the Tamil Nadu Value Added Tax Act, 2006 bearing Ref.TIN.33143762887/2014-15 dated 26.07.2021.

2.The petitioners are the legal heirs of late.V.Palaniappan, Proprietor of M/S.TVL.Palaniappa Engineering and Works, who died on 24.07.2021. Exactly two days thereafter, the impugned order has been passed against the petitioners' father in respect of the business carried on by the petitioners' father, late.V.Palaniappan.

3.The learned counsel for the petitioners would submit that the impugned order is un-sustainable, as it has been passed against the deceased person.



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4.Although the learned counsel for the petitioners would make submissions on merits, this Court is inclined to interfere with the impugned order by exercising the discretion in favour of the petitioners by setting aside the impugned order and remitting the case back to the first respondent to pass a fresh order on merits and in accordance with law as expeditiously as possible, preferably within a period of 6 months from the date of receipt of a copy of this order. The petitioner shall also file a detailed reply to the notices that preceded the impugned order by treating the impugned order as addendum to the show cause notices dated 27.11.2020 and 20.04.2021.

5.It is made clear that the petitioner shall co-operate with the first respondent, failing which the first respondent is at liberty to proceed against the petitioner in the manner known to law based on the available materials. In view of the above, the attachment order shall also stand vacated.



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6.The Writ Petitions stand allowed, accordingly. No costs. Consequently, connected Miscellaneous Petitions are closed.

Index : Yes / No
Internet : Yes / No
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C.SARAVANAN, J.

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