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**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO.18019 OF 2024

Sunil Thampy Nair

...Petitioner

Versus

State of Maharashtra

...Respondent

**Mr. Prasannan Namboodiri a/w. Ms. Prathibha Namboodiri,
Ms. Pallavi Dabak i/b Mr. Tejal S. Darekar, for the
Petitioner..**

**Ms. S. D. Vyas, Addl. G.P. a/w. Mr. Aditya R. Deolekar, AGP,
for the Respondent-State.**

**CORAM M.S. Sonak &
 Jitendra Jain, JJ.**

DATED: 14 JULY 2025

PC:-

1. Heard learned counsel for the parties.
2. Rule. The rule is made returnable immediately at the request of and consent of learned counsel for the parties.
3. The challenge in this petition is to the order dated 22 December 2023 made against the petitioner's wife, who had, unfortunately, expired on 29 December 2018. This order raises a demand of Rs. 80,62,516/- on the petitioner's deceased wife.
4. The impugned order is a nullity since it is made against a dead person. On this short ground, the same is required to

be set aside.

5. However, under Section 93 of the Central Goods and Services Tax Act, 2017 (CGST), the respondents are entitled to proceed against the legal representatives. Accordingly, we had directed the petitioner to file an affidavit disclosing legal representatives and the assets of his deceased wife.

6. The petitioner has filed an affidavit dated 6 January 2025 disclosing that his wife, Hemlata, has left behind the following legal representatives:

Sr. No.	Name	Age	Relation with the deceased	Address
1.	Sunil Thampy Nair	55	Husband	A-722/1444, Netaji Tekdi, Sahyadri Nagar, Police Chowki, Ulhasnagar-5, Thane-421005
2.	Sahil Sunil Nair	24	Son	
3.	Sanya Sunil Nair	15	Daughter	

7. The petitioner's affidavit further states that Hemlata was the sole owner of the immovable properties having the address at Shop No.5, Ground Floor, Swami Shanti Prakash Society, Building No. k-512!513, Ulhasnagar 4, District Thane, Maharashtra, 421004.

Even a copy of the agreement indicating Hemlata's name is enclosed along with this affidavit.

8. The affidavit also states that apart from these immovable properties, Hemlata did not own any other property. Mr. Namboodiri pointed out that to date, this property continues to be in the name of Hemlata because the same has not been transferred to the legal representatives.

9. Mr. Deolekar states that within 4 weeks from today, a necessary show cause notice will be issued to the legal representatives now indicated. He further states that the show cause notice will be disposed of within 6 months from the date of its service upon the legal representatives, in accordance with law and on its own merits. He adds that principles of natural justice will be followed before disposing of the show cause notice.

10. The addresses of legal representatives are already disclosed in the affidavit, a copy of which is supplied to Mr Deolekar. In addition, Mr. Namboodiri states that notices can be issued on the following e-mail ID viz., nairsunil425@gmail.com, the petitioner herein, who will accept the notice on his own behalf and behalf of his son and minor daughter.

11. Mr. Namboodiri, on instructions, states that until a show cause notice is disposed of within the timeline indicated above, the petitioners will not sell, transfer or otherwise deal with Hemlata's immovable properties described above.

12. Mr. Namboodiri, on instructions, states that until a show cause notice is disposed of within the timeline indicated above, the petitioners will not sell, transfer or otherwise deal with Hemlata's immovable properties described above.

13. We accept the above statements and direct the petitioners and respondents to act accordingly.

14. All contentions of all parties are left open.

15. The impugned order dated 22 December 2023 is set aside with liberty to proceed against the legal representatives

in the above terms. Consequential Form GST DRC-16 order dated 30 July 2024 will not survive and is set aside.

16. The rule is made absolute in the above terms without any costs.

17. All concerned must act on an authenticated copy of this order.

(Jitendra Jain, J)

(M.S. Sonak, J)