IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 03.02.2025

Coram

The Hon'ble Mr.Justice Krishnan Ramasamy

W.P.Nos.2653, 2659 and 2660 of 2025
and
WMP.Nos.2680, 2681, 2986, 2987, 2973 and 2988 of 2025

M/s.Anand Rajagopalan
Son of (Late) Mr.Periaswamy Rajagopalan,
Sole Proprietor of M/s.PEEVEE PLAS,
Ground Floor, 77/17, Corporation Shopping Complex,
C.P.Ramswamy Road,
Alwarpet, Chennai- 600 018. ...Petitioner in all W.P.'s

..Vs..

The Assistant Commissioner (ST),
Alwarpet Assessment Circle,
Integrated Commercial Taxes Building, 2nd Floor,
Room No.210, Nandanam,
Chennai- 600 035. ... Respondent in all W.P.'s

Prayer in all W.P.'s: This Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus, to call for the records relating to Impugned Assessment Orders dated 08.03.2024, 19.08.2024 and 21.09.2023 bearing Reference Nos.33AAAPR8151R1Z6/2019-20, 33AAAPR8151R1Z6/2019-20 and 33AAAPR8151R1Z6/2018-19 passed by the Respondent and to quash the same.

For Petitioner : Mr.R.Charulatha
(in all W.P.'s)
For Respondent : Mr.U.Baranidharan
(in all W.P.'s) Additional Government Pleader (T)

***

COMMON ORDER

Since the issue involved and relief sought for in all these writ petitions are one and the same, they are taken up together and disposed of by a common order.

2. These writ petitions have been filed challenging the orders of the respondent dated 08.03.2024, 19.08.2024 and 21.09.2023 bearing Reference Nos.33AAAPR8151R1Z6/2019-20, 33AAAPR8151R1Z6/2019-20 and 33AAAPR8151R1Z6/2018-19.

3. By consent of the parties, the main Writ Petitions are taken up for final disposal at the stage of admission itself.

4. The aforesaid assessment orders are challenged on the ground that such order was issued to a dead person. The present writ petitions are filed on the basis that the tax payer died prior to the issuance of the impugned orders.

5. Learned counsel for the petitioner states the petitioner's father died on 01.08.2020 and after his death the petitioner is continuing his business under the new GST Registration. The death of the petitioner's father was also informed to the Respondent -Department at the time of applying for new registration on 19.10.2020. Thereafter, the old registration was also cancelled by the respondent on 20.06.2022, despite the same, the respondent issued show cause notices in the name of the petitioner's father. Further, he would submit that the petitioner's father passed away even prior to the issuance of show cause notices dated 04.07.2023, 25.05.2024 and 20.06.2022 and therefore neither the petitioner nor the legal heirs could respond to such show cause notices. The Petitioner came to know of the said proceedings only when he received information from the Respondent Department on 24.12.2024.

6. Further, he would submit that his father left behind three legal heirs and the petitioner have filed these Writ Petitions on behalf of other legal heirs, challenging the impugned orders.

7. Mr.U.Baranidharan, learned Additional Government Pleader, accepts

notice for the respondent. He submits that the petitioner and the other two heirs were under an obligation to inform the respondent about the death of the tax payer and to provide details of the legal heirs, immediately after his death. However, he fairly submitted that the Petitioner informed about the death of his father at the time of applying for new GST registration.

8. In the present case, though the death of the petitioner's father was informed immediately to the Department, at the time of applying for new GST registration, the Respondent has issued proceedings against a dead person. In such case, the impugned orders are liable to be set aside. Further, since the petitioner is the legal heir of the deceased, it is just and necessary to provide an opportunity to the petitioner to establish his case on merits. In such view of the matter, this Court is inclined to set aside the impugned orders dated 08.03.2024, 19.08.2024 and 21.09.2023 passed by the Respondent. Accordingly, this Court passes the following order:-

(i) The impugned orders dated 08.03.2024, 19.08.2024 and 21.09.2023 are set aside and the matters are remanded to the respondent for fresh consideration.

(ii) The petitioner, who is authorised to file this Writ Petition on behalf of other Legal Heirs shall file his reply/objection along with the required documents, if any, treating the show cause notices issued to his deceased father as the notices issued to him and other legal heirs, within a period of ***three weeks*** from the date of receipt of a copy of this order.

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

03.02.2025

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

Krishnan Ramasamy,J.,

arr

To

The Assistant Commissioner (ST),
Alwarpet Assessment Circle,
Integrated Commercial Taxes Building, 2nd Floor,
Room No.210, Nandanam,
Chennai- 600 035.

W.P.No.2653 of 2025

03.02.2025