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W.P. No.4501 of 2025 and W.M.P. Nos. 5008 & 5012 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.02.2025

CORAM:

THE HON'BLE MR. JUSTICE ABDUL QUDDHOSE

W.P. No.4501 of 2025 and W.M.P. Nos.5008 & 5012 of 2025

Chava Srivani

.. Petitioner

VS.

1.Assistant Commissioner of Customs
(Drawback-ACC),
(Chennai-VII), New Custom House,
Meenambakkam,
Chennai - 600 027.

2.The District Collector,
Ranipet District,
(Authority under Tamil Nadu
Revenue Recovery Act, 1864),
Bharathi Nagar, Ranipet - 632 403.

3.Principal Commissioner of Customs (Air Cargo),
Chennai - VII, Commissionerate,
New Custom House,
Air Cargo Complex,
Meenambakkam,
Chennai - 600 027.

4.The Tahsildar,
O/o Taluk Office,
Walajapet - 632 513,
Ranipet District.

.. Respondents



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Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari calling for records issued in order-in-original No.2296/2023 dated 20.12.2023 passed by the first respondent and quash the same.

For Petitioner : Ms.V.Pramila

For Respondents : Ms.Anu Ganesan,
Junior Panel Counsel

ORDER

This writ petition has been filed, challenging the impugned order in original passed by the first respondent dated 20.12.2023 and the consequential order dated 12.12.2024 passed by the second respondent on the ground that the impugned order in original is a nullity since the said order was passed against a dead person.

2.The petitioner is the legal heir of the deceased one Chava Sreenivasa Rao, against whom, the order in original dated 20.12.2023 has been passed by the first respondent. The second respondent has also initiated proceedings against the above said deceased Chava Sreenivasa Rao on 12.12.2024 pursuant to the order in original dated 20.12.2023. The petitioner has challenged both the orders. Chava Sreenivasa Rao died on 19.02.2019.



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3.The law is now well settled by the following decisions by the

Hon'ble Supreme Court namely:

a)A judgment of the Hon'ble Supreme Court in the case of Shabina Abraham and others vs. Collector of Central Excise reported in 2015 (7) TMI 1036;

b)A judgment of the Delhi High Court in the case of Amandeep Singh Sehgal vs Commissioner of Customs reported in 2019 (8) TMI 97; and

c) A judgment of the Delhi High Court in the case of Sangeeta Goyal vs. Commissioner of Customs (Exports) reported in 2024 (9) TMI 334.

that an order cannot be passed by the respondents against a dead person. Admittedly, the impugned order in original passed by the first respondent dated 20.12.2023 and the consequential order dated 12.12.2024 passed by the second respondent are orders passed against Chava Sreenivasa Rao, who was dead at the relevant point of time as he died as early as on 19.02.2019 itself.

4.Since the impugned order in original dated 20.12.2023 and the consequential order dated 12.12.2024 have been passed against a dead



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person, the impugned orders have to be necessarily quashed by this

Court and this writ petition will have to be allowed. Accordingly, the

impugned order in original passed by the first respondent dated

20.12.2023 and the consequential order dated 12.12.2024 passed by the

second respondent are hereby quashed and this writ petition is allowed.

However, liberty is granted to the respondents to initiate legal action

against the appropriate persons in accordance with law. Consequently,

connected W.M.Ps. are closed. No costs.

14.02.2025

Index: Yes/No

vga



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ABDUL QUDDHOSE, J.

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