IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 23.04.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.14334 of 2025&
W.M.P.Nos.16130 and 16133 of 2025

S.M.B.Duraivelan ... Petitioner

Vs.

The Deputy State Tax Officer,
Nannilam Assessment Circle,
Nannilam,
Tiruvarur District. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records on the file of the respondent in GSTIN:33BABPB0451Q1ZZ/2019-20 dated 22.08.2024 and quash the same as illegal, unsustainable and against the principles of natural justice.

For Petitioner : Mr.A.Chandrasekaran

For Respondent : Mrs.P.Selvi
Government Advocate (Taxes)

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O R D E R

This writ petition has been filed by the petitioner challenging the order of the Respondent dated 22.08.2024 and to quash the same.

2. Ms.P.Selvi, learned Government Advocate (Taxes) takes notice on behalf of the respondent.

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4. The learned counsel for the petitioner would submit that the petitioner's father was a proprietor of Tvl.Lakshmi Stores and he passed away on 12.02.2020. The said fact was reported to the authorities. Since the business of the petitioner was closed, the registration was cancelled with effect from 30.11.2020. While so, the show cause notice dated 23.05.2025 was issued against the dead person and subsequently, impugned order came to be passed on 22.07.2024 demanding tax along with interest and penalty for the Assessment Year 2019-2020.

5. The learned counsel for the Petitioner further submitted that since the impugned order was passed against the dead person i.e., the Petitioner's husband the same is liable to be set aside. He further submitted that he is the only legal heir of his deceased father and is ready and willing to file reply to the show cause notice and the same may be directed to be considered by the Respondent.

6. The learned Government Advocate (Taxes) appearing for the Respondent submitted that the Respondent was not aware about the death of the Petitioner's husband and since no reply was filed for the show cause notice, assessment order came to be passed. However, she fairly submitted that if the petitioner files an affidavit informing the death of his father, before the respondent along with reply to the show cause notice, the respondent will consider the same and pass orders.

7. Heard the learned counsel for the petitioner and the learned Government Advocate (Taxes) for the respondent and also perused the materials available on record.

8. In the case on hand, since the impugned order came to be passed against the Petitioner's father who is no more, this Court is inclined to set aside the impugned order dated 22.08.2024. Accordingly, this Court passes the following order:-

(i) The impugned order dated 22.08.2024 is set aside and the matter is remanded to the Respondent for fresh consideration.

(ii) The petitioner is directed to file an affidavit informing about the death of the Petitioner's father before the Respondent along with reply to the show cause notice dated 23.05.2024, within a period of four weeks from the date of receipt of a copy of this order.

(iii) On receipt of the same, the Respondent is directed to pass orders on merits and in accordance with law, after affording an opportunity of personal hearing to the Petitioner, as expeditiously as possible.

9. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

23.04.2025

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

To

The Deputy State Tax Officer,
Nannilam Assessment Circle,
Nannilam,
Tiruvarur District.

KRISHNAN RAMASAMY.J.,

arr

W.P.No.14334 of 2025

23.04.2025