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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-07-2025

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THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 20291 of 2025
AND
WMP NO. 22884 OF 2025,WMP NO. 22879 OF 2025,WMP NO. 22880 OF 2025,WP NO. 20296 OF 2025,WMP NO. 22885 OF 2025

Mr.V.V.Subaash,
S/o. Late. Mr.Vadivel Vijayakumar,
Proprietor Of Tvl. Vadivel Hardware
And Electricals,
52, Ecr Road Via Pondi,
Pudupattinam Village, Kancheepuram,
Tamil Nadu – 603102.

(Petitioner Cause Title Amended Vide
Order Dated 24.06.2025 Made In
Wmp.24498/2025 In Wp.20291/2025
By Krj)

Petitioner in both W.Ps

Vs

The State Tax Officer,
(Also known as Commercial Tax Officer)
Thirukzhukundram, Chengalpattu.

Respondent in both W.Ps

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PRAYER WP No. 20291 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, calling for the records on the files of the Respondent herein in order Ref. No. 33AYYPV3077A1Z1 /2019-20 dated 13th August, 2024 issued along with the summary of the order in form GST-DRC-07 vide reference no. ZD3308240993807 dated 13th August, 2024 for the tax period between April, 2019 to March, 2020 and quash the same.

PRAYER in WP No. 20296 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, calling for the records on the files of the Respondent herein in order Ref. No. 33AYYPV3077A1Z1 /2020-21 dated 27th January, 2025 issued along with the summary of the order in form GST-DRC-07 vide reference no. ZD330125248425M dated 27th January, 2025 of the Respondent for the tax period between April, 2020 to March, 2021 and quash the same.

In both W.Ps

For Petitioner(s): Ms.S.Vishnupriya

For Respondent(s): Mrs.K.Vasanthamala
Government Advocate (taxes)

COMMON ORDER

These writ petitions have been filed by the petitioner challenging the impugned assessment orders dated 13.08.2024 & 27.01.2025, passed by the respondent, relating to the Financial Years 2019-20 & 2020-21 respectively.

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2.Learned counsel for the petitioner would submit that the petitioner's late father Vadivel Vijaya Kumar, who was the proprietor of Tvl. Vadivel Hardware And Electricals died on 20.06.2021. After his father's demise, the petitioner filed an application for cancellation of the GST registration certificate and the registration was cancelled vide order dated 02.10.2021 with effect from 22.06.2021. However, on 20.05.2024 & 25.11.2024, the respondent issued the show cause notices, relating to the Financial Years 2019-20 and 2020-21 respectively, in the name of the petitioner's father proposing a demand and subsequently the respondent passed the impugned assessment orders dated 13.08.2024 & 27.01.2025, relating to the Financial Years 2019-20 and 2020-21 respectively, in the name of the dead person. He would further submit that the petitioner was not aware of the issuance of show cause notices and therefore, he prayed to set aside the impugned assesement orders with a directions to permit the petitioner to file his reply on behalf of the other two leagl heirs and provide an opportunity of personal hearing so that the petitioner would be able to substantiate this case.

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3.Learned Government Advocate appearing for the respondent would fairly submit that the impugned orders have been passed against the dead person and therefore, the matter may be remanded back for fresh consideration.

4.Heard the learned counsel appearing for the petitioner as well as the learned Government Advocate appearing for the repondent and perused the materials available on record.

5.Considering the submissions made by the learned counsel for the petitioner as well as the learned Government Advocate appearing for the respondent, it is evident that the petitioner's father died on 20.06.2021 and thereafter, the GST registration of Tvl. Vadivel Hardware And Electricals was also cancelled with effect from 22.06.2021. However, the show cause notices relating to the Financial Years 2019-20 & 2020-21 were issued in the name of the petitioner's late father and subsequently, the impugned assessment orders also passed against the dead person. An *ex parte* orders passed against the dead person is *non-est* in law and therefore, the same cannot be enforced. Hence, the said orders are liable to be set aside. Hence, the impugned assessment orders are

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liable to be set aside. Accordingly, this Court pass the following orders:-

"(i) The impugned assessment orders dated 13.08.2024 & 27.01.2025 are set aside and the matters are remanded to the respondent for fresh consideration.

(ii) The petitioner who is son of the deceased undertakes to file reply to the show cause notices dated 20.05.2024 & 25.11.2024 on behalf of the other legal heirs.

(iii) The petitioner is directed to file their reply/objection within a period of four weeks from the date of receipt of a copy of this order.

(iv) On filing of such reply/objection by the petitioner, the respondent shall consider the same and issue a 14 days clear notice by fixing the date of personal hearing to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible."

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6.With the above directions, these writ petitions are disposed of. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

08-07-2025

rst

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

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To:-

The State Tax Officer
(Also known as Commercial Tax
Officer) Thirukzhukundram,
Chengalpattu.

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KRISHNAN RAMASAMY J.

rst

WP No. 20291 of 2025

AND

WMP NO. 22884 OF 2025,

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