IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 20.06.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.22071 of 2025
& W.M.P.Nos.24814 & 24816 of 2025

T MADHANPRABHU Deceased
prop.Blue Bell UPVC doors and windows,
rep by his Legal Heir P.Shanmugapriya,
35, Mahalakshmi Nagar,
A. Sankampalayam colony,
Mahalingapuram post, Pollachi 642 002

... Petitioner

Vs.

The Deputy State Tax Officer 2
Pollachi (West) Assessmetn Circle,
Commercial Taxes building,
Pollachi 642 001

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the respondent in his proceedings in case ID RETS/33AMMPM9473D1ZS/2020-21 dated 06.09.2024 and Quash the same as illegal.

For Petitioner : Mr.S.Ramanathan

For Respondent : Ms.P.Selvi, GA

ORDER

This writ petition has been filed challenging the impugned order dated 06.09.2024 passed by the respondent.

2. Ms.P.Selvi, learned Government Advocate, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, the original proprietor of the petitioner firm was passed away on 25.01.2023. Thereafter, an application was filed for cancellation of GST Registration and the same was cancelled vide order dated 16.04.2024 with retrospective effect on 31.08.2023. Thereafter, the petitioner has not visited the portal. Under these circumstance, the show cause notice was issued and subsequently, the impugned order has also been passed

against one T.Madhanprabhu, who is a dead person. Hence, he would contend that the said impugned order is non-est in law and the same is liable to be set aside.

4. Further, he would submit that now, the petitioner/ P.Shanmugapriya, who is one of the legal heir of the deceased, is willing to file reply to the show cause notice issued by the respondent on 03.11.2023. Hence, he requests this Court to pass appropriate orders

5. In reply, the learned Government Advocate appearing for the respondent would fairly admit that the notice was issued against the petitioner's husband, who is a dead person. Hence, he requests this Court to pass appropriate orders.

6. Heard the learned counsel for the petitioner and the learned Government Advocate appearing for the respondent and also perused the materials available on record.

7. In the case on hand, admittedly, the petitioner's husband was

died on 25.01.2023. Thereafter, the show cause notice dated 03.11.2023 was issued and the impugned order dated 06.09.2024 was passed by the respondent against the petitioner's husband, who is a dead person.

8. Normally, an order, which was passed against a dead person, is non-est in law. In this case, subsequent to the demise of petitioner's husband, the GST Registration was cancelled. Under these circumstances, the respondent has passed the impugned order, against a dead person and hence, the same cannot be enforced.

9. Further, the petitioner, who is wife of the deceased, has undertake to file a reply to the show cause notice on behalf of all the legal heirs. Therefore, this Court is inclined to set aside the impugned order and remand the matter back to the respondent. Accordingly, this Court passes the following order:

> (i) The impugned order dated 06.09.2024 is set aside and the matter is remanded to the respondent for fresh consideration.
>
> (ii) The petitioner, in her capacity as a legal heir of the deceased, shall file their reply/objection along

with the required documents, if any, for the show cause notice dated 03.11.2023, within a period of two weeks from the date of receipt of copy of this order.

(iii) 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.

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

20.06.2025

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

KRISHNAN RAMASAMY.J.,

nsa

To

The Deputy State Tax Officer 2
Pollachi (West) Assessmetn Circle,
Commercial Taxes building,
Pollachi 642 001

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