IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 24.06.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.22655 of 2025
& W.M.P.Nos.25504 & 25507 of 2025

M/s Vasana Furniture
Rep by its Authorised Signatory Mr S.Srivin
735, Poonamallee High Road, Aminjikarai,
Chennai, Tamil Nadu-029.

... Petitioner

Vs.

The Deputy Commercial Tax Officer
/ Deputy State Tax Officer
Kilpauk Assessment Circle,
Commercial Taxes Department,
No.1, PAPJM Annexure building 3rd Floor,
Greams Road, Chennai, Tamil Nadu- 600 006.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records leading to the issuance of Order reference No. ZD330824105727C dated 13-08-2024 FORM DRC-07 with connected proceedings reference number GSTIN/ 33AAGPP6117K1ZM/2019-20 dated 13-08-2024, by the Respondent herein and quash the same, and direct to consider the matter afresh, after giving full and fair opportunity to the Petitioner to submit its reply and after affording opportunity of personal hearing to the Petitioner.

For Petitioner : Mr.T.C.Prakash

For Respondent : Mr.T.N.C.Kaushik, AGP

ORDER

This writ petition has been filed challenging the impugned order dated 13.08.2024 passed by the respondent.

2. Mr.T.N.C.Kaushik, learned Additional Government Pleader, 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 31.03.2024. Thereafter, the show cause notice was issued and subsequently, the impugned order has also been passed against the petitioner's mother, 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/ S.Srivin, 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 24.05.2024. Hence, he requests this Court to pass appropriate orders

5. In reply, the learned Additional Government Pleader appearing for the respondent would fairly admit that the notice was issued against the petitioner's father, 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 Additional Government Pleader for the respondents and also perused the materials available on record.

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

on 31.03.2024. Thereafter, the show cause notice dated 24.05.2024 was issued and the impugned order dated 13.08.2024 was passed by the respondent against the petitioner's mother, 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 mother, the respondent has passed the impugned order, against a dead person and hence, the same cannot be enforced.

9. Further, the petitioner, who is son 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 13.08.2024 is set aside and the matter is remanded to the respondent for fresh consideration.
>
> (ii) The petitioner, in his 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 24.05.2024, 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.

24.06.2025

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

KRISHNAN RAMASAMY.J.,

nsa

To

The Deputy Commercial Tax Officer
/ Deputy State Tax Officer
Kilpauk Assessment Circle,
Commercial Taxes Department,
No.1, PAPJM Annexure building 3rd Floor,
Greams Road, Chennai, Tamil Nadu- 600 006.

W.P.No.22655 of 2025
and W.M.P.Nos.25504 & 25507 of 2025

24.06.2025