IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 10.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.24943 of 2025
& W.M.P.Nos.28103 & 28104 of 2025

Lingam Hardwares And Electricals
Represented by its Legal Heir
M.Padmanabhan Son of Late S.Murugesan
No.2, Ponniamman Koil Street,
Thirumalai Nagar, Hasthinapuram,
Chennai 600064

... Petitioner

Vs.

The Proper Officer/ The Deputy State Tax Officer -2.
Chrompet Assessment Circle,
Integrated Building for Commercial Taxes
and Registration Department,
Govt. Farm Village, Nandanam,
Chennai-600 035

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the impugned order of the respondent passed in order No. GSTIN/ 33AFTPM1252J1ZA/2019-20 dated 20.08.2024 and quash the same

For Petitioner : Mr.R.Kumar

For Respondent : Mrs.K.Vasanthamala, GA

ORDER

This writ petition has been filed challenging the impugned order dated 20.08.2024 passed by the respondent.

2. Ms.K.Vasanthamala, 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 petitioner's father, who was the original proprietor of the petitioner firm was passed away on 04.12.2020. Thereafter, the GST Registration of the petitioner was cancelled vide the order dated 01.04.2021 passed by the respondent. Thereafter, the petitioner has not visited the portal. Under these circumstance, the show cause notice was issued and subsequently, the impugned order had also been passed against the petitioner's father, 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/ M.Padmanabhan, who is one of the legal heir of the deceased, is willing to file reply to the show cause notices issued by the respondent on 23.05.2024. 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 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 Government Advocate for the respondents and also perused the materials available on record.

7. In the case on hand, admittedly, the petitioner's father was died on 04.12.2020. Thereafter, the GST Registration of the petitioner firm

was also cancelled vide order dated 01.04.2021. Under these circumstances, the show cause notice dated 23.05.2024 was issued and the impugned order dated 20.08.2024 was passed by the respondent against the petitioner’s father, 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 one of the legal heirs of the deceased, has undertake to file a reply to the show cause notices on behalf of all the legal heirs. Therefore, this Court is inclined to set aside the impugned order and remand the matters back to the respondent. Accordingly, this Court passes the following order:

> (i) The impugned order dated 20.08.2024 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 23.05.2024, 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.

10.07.2025

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

KRISHNAN RAMASAMY.J.,

nsa

To

The Proper Officer/ The Deputy State Tax Officer -2.
Chrompet Assessment Circle,
Integrated Building for Commercial Taxes
and Registration Department,
Govt. Farm Village, Nandanam,
Chennai-600 035

W.P.No.24943 of 2025
& W.M.P.Nos.28103 & 28104 of 2025

10.07.2025