IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 21.07.2025

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.26165 of 2025
& W.M.P.Nos.29463 & 29464 of 2025

Sikendar Basha Ibrahim ... Petitioner

Vs.

The State Tax Officer,
Big Bazar Street Circle,
Coimbatore. ... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records in order dated 23.04.2024 with Ref.No.GSTIN:33AABP11864R1ZG/2018-19 passed by the respondent and to quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent : Ms.P.Selvi,
Government Advocate (T)

ORDER

This writ petition has been filed challenging the impugned assessment order dated 23.04.2024 passed by the respondent.

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

3. The learned counsel for the petitioner would submit that in this case, the petitioner's father engaged in a business of Industrial Tool Trading under the name and style of "Tvl.Rashfi Traders". Unfortunately, he died on 18.08.2020. After his demise, no one came forward to file returns, including the petitioner. Thus, the respondent, *suo-motu* cancelled the GST Registration vide order dated 28.12.2021. Thereafter, a show cause notice dated 29.12.2023, followed by two reminders viz., 04.04.2024 & 16.04.2024 were issued by the respondent. However, no reply was filed. Under these circumstances, the impugned order came to be passed on 23.04.2024 against the petitioner's father, who is a dead person. Challenging the same, the petitioner has come forward with the present writ petition.

4. Further, he would submit that now, the petitioner, who is one of the legal heirs of the deceased, is willing to file reply to the show cause notice dated 29.12.2023 issued by the respondent. Hence, he requests this Court to pass appropriate orders

5. In reply, the learned Government Advocate appearing for the respondent have confirmed the submissions made by the petitioner and she had fairly admitted that the impugned order was passed against the petitioner's father, who is a dead person. Hence, she 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, the petitioner's father was died as early as on 18.08.2020 and the same was not intimated to the Department. Since,

no business was carried out, the GST registration was cancelled on 28.12.2021. Thereafter, a show cause notice dated 29.12.2023, followed by two reminder notices dated 04.04.2024 & 16.04.2024. Since, no reply was filed, the respondent passed the impugned order dated 23.04.2024 against the petitioner's father, who is a dead person.

8. Further, the petitioner, who is the son of the deceased, undertakes 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 23.04.2024 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 29.12.2023, within a period of four 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.

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

21.07.2025

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

To:

The State Tax Officer,
Big Bazar Street Circle,
Coimbatore.

KRISHNAN RAMASAMY.J.,

vm

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