IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 29.07.2025

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.27301 of 2025
& W.M.P.Nos.30670 & 30671 of 2025

Tvl.Saraogi Traders,
Its Proprietor Mr.Rajkumar Jain (Deceased),
Mr.Lalith Kumar Jain
S/o.Rajkumar Jain (late),
Office No.85, Godown Street,
Chennai - 600 001. ... Petitioner

Vs.

The Deputy Commercial Tax Officer,
Kothawalchavadi, Zone-1,
Chennai North. ... 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 connection with the order passed by the respondent in dated 24.07.2023 in GSTIN/ID: 33ACFPR6053B1ZX 2018-2019 in Reference No.: ZD330723100659G and quash the same.

For Petitioner : Mr.Sabarish

For Respondent : Mr.V.Prashanth Kiran,
Government Advocate (T)

ORDER

This writ petition has been filed challenging the impugned assessment order dated 24.07.2023 passed by the respondent.

2. Mr.V.Prashanth Kiran, 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, dealing with fabrics. This being the case, the respondent issued a show cause notice for the year 2018-19 for certain discrepancies. For the said notice, the petitioner's father filed a reply. However, without considering the said reply, the respondent passed the impugned order dated 24.07.2023. Hence, the present writ petition has been filed.

4. Further, he would submit that the petitioner's father passed away on 31.12.2023. Though a reply was filed by the petitioner's deceased father, the petitioner was not aware of the entire proceedings and he came to know about the impugned order, only on the issuance of recovery proceedings. Now, the petitioner, who is one of the legal heirs of the deceased, is willing to file reply to the show cause notice 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 he had fairly admitted that the impugned order was passed 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 appearing for the respondent and also perused the materials available on record.

7. In the case on hand, the petitioner’s father was died on 31.12.2023 and the same was not intimated to the Department. Though a reply was filed by the petitioner's father (deceased), without considering the same, the respondent passed the impugned order dated 31.12.2023 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 24.07.2023 is set aside and the matter is remanded to the respondent for fresh consideration, subject to the payment of 25% of the disputed tax to the respondent within a period of three weeks from the date of receipt of a copy of this order.
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> (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, within a period of two weeks from the payment of aforesaid amount.

(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 petitions are also closed.

29.07.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
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KRISHNAN RAMASAMY.J.,

vm

To:

The Deputy Commercial Tax Officer,
Kothawalchavadi, Zone-1,
Chennai North.

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and W.M.P.Nos.30670 & 30671 of 2025

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