IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.08.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.29229 of 2025
and
W.M.P.Nos.32790 & 32792 of 2025

Mr.T.Anil Kumar,
(S/o. Late M.Tol Chand,
Proprietor of TVL. Janta Light House)
74, Narayana Mudali Street,
Chennai,
Tamil Nadu 600 079. ...Petitioner

Vs.

The Deputy State Tax Officer,
NSC Bose Road Assessment Circle,
Room No 315, Third Floor,
Integrated Commercial Taxes Building,
No. 32, Elephant Gate Bridge road, Vepery,
Chennai 600 003.
...Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for the records on the files of the Respondent herein in FORM GST DRC 07 with Reference No. :ZD330225259967Z dated 25.02.2025 along with detailed order in GST: 33AADPT5243R1Z6/ 2020-2021 dated 25.02.2025 for the tax period APR 2020 - MAR 2021 and quash the same.

For Petitioner : Mr.M.Rajkumar

For Respondent : Ms.P.Selvi
Government Advocate (Taxes)

ORDER

Ms.P.Selvi, learned Government Advocate (Taxes), takes notice on behalf of the respondent. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the order dated 25.02.2025 passed by the respondent for the AY 2020-21 and to quash the same.

3. The learned counsel for the petitioner would submit that the petitioner's father was carrying a business under the name and style of

"Tvl.Janatha Light House" and he passed away on 06.03.2021. The said fact was also informed to the respondent by filing application for cancellation of GST registration, pursuant to which the registration was also cancelled on on 16.06.2021. Despite the same the respondent issued show cause notice on 18.02.2025, followed by reminder on 02.01.2023 in the name of the petitioner's father and subsequently, confimed the proposals in the show cause notice vide impugned order dated 25.02.2025.

5. The learned counsel for the Petitioner further submitted that all the notices and impugned order were uploaded in the GST portal. Since theGST registration was cancelled the petitioner had not accessed the GST portal. Therefore, he was unaware of the same and he came to know of the impugned proceedings only after getting a call from the respondent's office. Further, he would submit that since the the impugned order was passed against the dead person i. e., the Petitioner's father the same is liable to be set aside. He further submitted that there are totally three Legal Heirs to the Petitioner's father and the Petitioner is ready and willing to file reply to the

show cause notice on behalf of other two Legal Heirs and the same may be directed to be considered by the Respondent.

6. The learned Government Advocate (Taxes) appearing for the Respondent fairly agreed to the fact that the petitioner had informed about the death of his father to the respondent. However, she would submit that if the petitioner files reply to the show cause notice issued against the petitioner's father, on behalf of other legal heirs also, the respondent will consider the same and pass orders.

7. Heard the learned counsel for the petitioner and the learned Government Advocate (Taxes) for the respondent and also perused the materials available on record.

8. In the case on hand, the impugned order came to be passed against the Petitioner's father who is no more. An exparte order passed against the dead person is non-est in law and therefore, the same cannot be enforced. Hence the said order is liable to be set aside.

9.In such view of the matter, this Court is inclined to set aside the impugned order dated 25.02.2025. Accordingly, this Court passes the following order:-

(i) The impugned order dated 25.02.2025 is set aside and the matter is remanded to the Respondent for fresh consideration.

(ii) The petitioner is directed to file reply to the show cause notice dated 18.02.2025, on behalf of other legal heirs also, within a period of six weeks from the date of receipt of a copy of this order.

(iii) On receipt of the same, the Respondent is directed to pass orders on merits and in accordance with law, after affording an opportunity of personal hearing to 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.

06.08.2025

arr
Index : yes/no
Neutral Citation : yes/no

To

The Deputy State Tax Officer,
NSC Bose Road Assessment Circle,
Room No 315, Third Floor,
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Chennai 600 003.

Krishnan Ramasamy,J.,

arr

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