



WEB COPY



W.P.No.31545 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 22.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.31545 of 2025
& W.M.P.Nos.35332 & 35333 of 2025

Tvl Rajendran, Contractor,
Rep by his wife and Legal Heir
Mrs Poovizhi
No.2/359-N3, Arul Nagar,
Thiyanapuram, Thandalai,
Tiruvarur, Tamil Nadu-613 701

... Petitioner

Vs.

The Deputy State Tax Officer-1 (st)
Nannilam Assessment Circle,
No.76, Somasikulam Street,
Nallamangudi Village, Nannilam,
Tiruvarur-610 105.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, call for the records of the Respondent in order dated 20.02.2025 in GSTIN 33AAEPR2208P2ZJ/ 2020-21 bearing Reference No. ZD3302251994870 and quash the same as illegal, arbitrary and in violation of principle of natural justice

For Petitioner : Ms.C.Rekhakumari



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For Respondent : Ms.P.Selvi, GA

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ORDER

This writ petition has been filed challenging the impugned order dated 20.02.2025 passed by the respondent.

2. The learned counsel for the petitioner would submit that in this case, the petitioner's husband was passed away on 28.11.2023. However, without considering the same, the show cause notice dated 26.11.2024 was issued and subsequently, the impugned order dated 20.02.2025 has also been passed against the petitioner's husband, who is a dead person. Hence, he would contend that the said impugned order, which was passed against a dead person, is non-est in law and the same is liable to be set aside.

3. 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 26.11.2024 issued by the respondent. Hence, she requests



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this Court to pass appropriate orders

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4. In reply, the learned Government Advocate appearing for the respondents have confirmed the submissions made by the petitioner and they had fairly admitted that the impugned order was passed against the petitioner's husband, who is a dead person. Hence, he requests this Court to pass appropriate orders.

5. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondents and also perused the materials available on record.

6. In the case on hand, the petitioner's husband was died as early as on 28.11.2023. Thereafter, a show cause notice dated 26.11.2024 was issued and the impugned order dated 20.02.2025 was passed by the respondent against the petitioner's husband, who is a dead person.

7. As rightly contended by the petitioner, an order, which was passed against a dead person, is non-est in law and the same is liable to



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be set aside. Now, the petitioner, who is wife 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 20.02.2025 is set aside and the matter is remanded to the respondent for fresh consideration.

(ii) The petitioner, in her 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 26.11.2024, within a period of six 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.

9. With the above directions, this writ petition is disposed of. No



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costs. Consequently, the connected miscellaneous petitions are also

closed.

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Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

The Deputy State Tax Officer-1 (st)
Nannilam Assessment Circle,
No.76, Somasikulam Street,
Nallamangudi Village, Nannilam,
Tiruvarur-610 105.



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KRISHNAN RAMASAMY.J.,

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