IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 21.08.2025

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.31641, 31645, 31649 & 31654 of 2025
& W.M.P.Nos.35441, 35442, 35449, 35450,
35445, 35446, 35451 & 35453 of 2025

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

... Petitioner in all W.Ps.,

Vs.

The State Tax Officer,
Nannilam Assessment Circle,
No.76, Somasikulam Street, Nallamangudi Village,
Nannilam, Tiruvarur, 610 105.

...Respondent in all W.Ps.,

Prayer in W.P.No.31641 of 2025:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records of the respondent in order dated 06.06.2025 in GSTIN 33AAEPR2208P2ZJ/2021-22 bearing Reference No.ZD3306250584848 and quash the same.

Prayer in W.P.No.31645 of 2025:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records of the respondent in order dated 06.06.2025 in GSTIN 33AAEPR2208P2ZJ/2023-24 bearing Reference No.ZD3306250592891 and quash the same.

Prayer in W.P.No.31649 of 2025:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records of the respondent in order dated 06.06.2025 in GSTIN 33AAEPR2208P2ZJ/2019-20 bearing Reference No.ZD330625059015K and quash the same.

Prayer in W.P.No.31654 of 2025:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records of the respondent in order dated 06.06.2025 in GSTIN 33AAEPR2208P2ZJ/2024-25 bearing Reference No.ZD3306250596190 and quash the same.

For Petitioner in all W.P.s.,	:	Mr.C.Rekhakumari
For Respondent in all W.Ps.,	:	Ms.P.Selvi, Government Advocate

COMMON ORDER

These writ petitions have been filed challenging the orders dated 06.06.2025, pertaining to the years 2019-20, 2021-22, 2023-24 and 2024-25, passed by the respondent.

2. The learned counsel for the petitioner would submit that in these cases, the petitioner's husband was passed away on 28.11.2023. Since, no business transactions were carried out, the respondent suo-motu cancelled the GST Registration with effect from 31.10.2023. Thereafter, the respondent uploaded the notices/communications under the "View Additional Notices and Orders" column in the GST common portal and subsequently, passed the impugned orders dated 06.06.2025 against the petitioner's husband, who is a dead person. Hence, she would contend that the said impugned orders, which were passed against a dead person, is non-est in law and the same is liable to be set aside.

3. Further, she would submit that now, the petitioner, who is one of the legal heirs of the deceased, is willing to file a reply to the show cause

notices dated 09.04.2025 issued by the respondent. Hence, she requests this Court to pass appropriate orders

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

5. Heard the learned counsel for the petitioner and the learned Government Advocate appearing for the respondent 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 notices dated 09.04.2025 were issued and the impugned orders dated 06.06.2025 were 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. Further, the petitioner, who is wife of the deceased, undertakes 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 orders and remand the matters back to the respondent for fresh consideration. Accordingly, this Court passes the following order:

(i) The impugned orders dated 06.06.2025, pertaining to the years 2019-20, 2021-22, 2023-24 and 2024-25 are set aside and the matters are 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 notices dated 09.04.2025, 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, these writ petitions are disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

21.08.2025

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

The State Tax Officer,
Nannilam Assessment Circle,
No.76, Somasikulam Street, Nallamangudi Village,
Nannilam, Tiruvarur, 610 105.

KRISHNAN RAMASAMY.J.,

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