



WEB COPY



W.P.No.31658 of 2022

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.No.31658 of 2022
& W.M.P.Nos.35461 & 35464 of 2022

P.Rajesh Gulecha

... Petitioner

Vs.

The Assistant Commissioner,
Range V, Vadapalani Division,
Chennai South Commissionerate,
Chennai, Tamil Nadu - 600 026.

...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 GSTIN No: 33AAIPP3352L1ZJ/2019-20 on the files of the respondent and quash the impugned order dated 16.08.2024 with the reference number ZD3308241348845 for the FY 2019-20.

For Petitioner : M/s.Suryaa.R

For Respondent : Mrs.Revathi Manivannan,
Senior Standing Counsel

ORDER



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This writ petition has been filed challenging the impugned order dated 16.08.2024 passed by the respondent.

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2. Mrs.Revathi Manivannan, learned Senior Standing Counsel takes notice on behalf of the respondent. By consent of both the parties, this writ petition is taken up for final hearing at the stage of admission itself.

3. The learned counsel for the petitioner would submit that in this case, the petitioner's father was passed away on 30.12.2022 and the demise of his father was intimated to the Department. However, without considering the same, the show cause notice dated 24.05.2024 was issued and subsequently, the impugned order dated 16.08.2024 has also been passed against the petitioner's father, 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.

4. Further, he 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



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notice dated 24.05.2024 issued by the respondent. Hence, he requests this

WEB COPY Court to pass appropriate orders

5. In reply, the learned Senior Standing Counsel appearing for the respondent has confirmed the submissions made by the petitioner and 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 Senior Standing Counsel 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 30.12.2022 and the same was intimated to the Department. In spite of the same, a show cause notice dated 24.05.2024 was issued and the impugned order dated 16.08.2024 was passed by the respondent against the petitioner's father, who is a dead person.



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7. As rightly contended by the petitioner, an order, which was passed against a dead person, is non-est in law. In this case, the demise of the petitioner's father was duly intimated to the respondent. When such being the case, the respondent was supposed to have issued show cause notice to the legal heirs of the deceased. However, without doing so, they had passed the impugned order, against a dead person and hence, the same cannot be enforced.

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 16.08.2024 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



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notice dated 24.05.2024, 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.

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

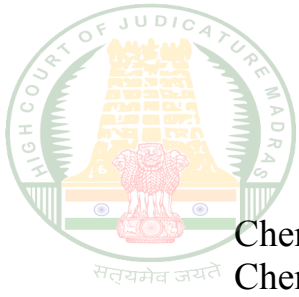
21.08.2025

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

The Assistant Commissioner,
Range V, Vadapalani Division,

5/7



Chennai South Commissionerate,
Chennai, Tamil Nadu - 600 026.

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KRISHNAN RAMASAMY.J.,

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