



W.P. No. 39285 of 20__

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 16.10.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 39285 of 2025

and

W.M.P. Nos. 44090 and 44091 of 2025

Bhuvaneswari Prabakaran,
Legal Heir of Late, Thangaraj Prabakaran

...Petitioner

Versus

The Assistant Commissioner,
Salem Town West Circle,
1st Floor, Commercial Tax Building,
Pitchards Road, Hasthampatti,
Salem, Tamil Nadu - 636 007.

...Respondent

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari, to call for the records in the impugned order dated 20.02.2025 with the reference ZD3302252100719 on the file of the respondent and quash the same.

For Petitioner : Mr. R. Suryaa

For Respondent : Mrs. K. Vasanthamala,
Government Advocate



ORDER

WEB COPY This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate who takes notice on behalf of the Respondent.

2. In this Writ Petition, the Petitioner has challenged the impugned order dated 20.02.2025, passed against the Petitioner's husband, late Thangaraj Prabakaran, who tragically died in an accident on 21.08.2024. The Petitioner, as a legal representative, has now approached this Court to quash the impugned Assessment Order, as it has been passed against a deceased person.

3. Considering the fact that there is no reply to the notice in DRC – 01 dated 24.11.2024, the impugned order dated 20.02.2025 is quashed, and the case is remitted back to the Respondent to pass a fresh order, subject to the Petitioner filing a reply within a period of 30 days from the date of receipt of copy of this order. Upon the Petitioner's cooperation, the Respondent shall pass appropriate orders on merits as expeditiously as possible after affording an opportunity of hearing to the Petitioner.



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4. The Writ Petition is disposed of with the above observations.

Consequently, connected miscellaneous petitions are closed. No costs.

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16.10.2025

Index : Yes/No
Neutral Citation :Yes/No
AT

To
The Assistant Commissioner,
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C.SARAVANAN, J.

AT

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