



W.P.(MD) No.904 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 10.01.2025

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD) No.904 of 2025

and

W.M.P.(MD) No.568 of 2025

Tvl.Remi Fasteners,
Proprietor: Savari Raj Albert George (Died),
Rep., by his legal heir wife Antony Jeya,
No.32E, Sivan West Car Street,
Palayamkottai, Tirunelveli-627 002.

.. Petitioner

Vs.

The Assistant Commissioner,
O/o. Assistant Commissioner (ST),
Palayamkottai Assessment Circle,
Palayamkottai, Tirunelveli District-627 002.

.. Respondent

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus, to call for the impugned assessment order on the file of respondent vide GSTIN. 33AFCPA0093G1Z5/2018-2019 dated 22.04.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2018-2019.



W.P.(MD) No.904 of 2025

WEB COPY

For Petitioner : Mr.Raja.Karthikeyan
For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

The primordial contention raised by the learned counsel for the petitioner is that the petitioner was managed by one Albert George, who is no more and the impugned order had been served on a dead person.

2. It is seen from the death certificate produced by the learned counsel for the petitioner that the Proprietor of the petitioner had died on 18.06.2022 and the impugned order was passed only after the death of the petitioner. Hence, the said order is *non-est* order, as the same had been issued against the dead person. In such event, the impugned order is set aside. However, the respondent is at liberty to proceed with the legal heirs of the deceased proprietor.



W.P.(MD) No.904 of 2025

WEB COPY

3. In fine, this Writ Petition is allowed. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

10.01.2025

NCC : Yes/No

Index : Yes/No

Internet : Yes

abr

To

The Assistant Commissioner,
O/o. Assistant Commissioner (ST),
Palayamkottai Assessment Circle,
Palayamkottai, Tirunelveli District-627 002.



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