BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 10.02.2025

CORAM:

THE HONOURABLE MR.JUSTICE MUMMINENI SUDHEER KUMAR

W.P.(MD) No.3379 of 2025
and
W.M.P.(MD) Nos.2391 & 2392 of 2025

Raja Structurals
rep.by its Proprietor
S.P.Karthick
S/o.(Late) S.Purushothaman
No.41, 4th Greens Road
Bharathi Nagar
Crawford, Trichy West
Tiruchirapalli-620 012 ... Petitioner

-vs-

1.The State Tax Officer
Ponmalai
Trichy-620 020

2.The Commercial Tax Officer
Ponmalai
Trichy-620 020 ... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India, to issue a writ of certiorari calling for the records of the impugned order passed by the first respondent vide Form GST ASMT-13 in Ref.No. 33AFWPP8654E1ZV112023GSTASMT13, dated 28.12.2023 and consequential impugned Form GST DRC - 07 in reference No.ZD330224129099J, dated 22.02.2024, passed by the second respondent and quash the same as arbitrary.

For Petitioner : Mr.M.N.Bharathi

For Respondents : Mr.J.K.Jeyaseelan
Government Advocate

ORDER

This writ petition has been filed by the petitioner challenging the order dated 28.12.2023, passed by the first respondent and the consequential order dated 22.02.2024, passed by the second respondent, on the ground that the then proprietor of the petitioner - Firm died on 12.01.2023, however, the show cause notice and the impugned orders came to be issued only after the death of the then proprietor of the petitioner - Firm.

2. The said factual position is not disputed by the learned Government Advocate appearing for the respondents.

3. In the light of the above, the impugned orders are deemed to have been passed against a dead person, which is *non est* in law and hence, they are liable to be declared as "*non est* in law".

4. Accordingly, the impugned order dated 28.12.2023, passed by the first respondent and the consequential order dated 22.02.2024, passed by the second respondent, are declared as "*non est* in law" and they are quashed. However, it is left open to the respondents to take appropriate steps in accordance with law.

5. Accordingly, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

10.02.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No

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To:
1.The State Tax Officer,
Ponmalai,
Trichy-620 020.

2.The Commercial Tax Officer,
Ponmalai,
Trichy-620 020.

MUMMINENI SUDHEER KUMAR, J.

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