BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 19.02.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)Nos.4407 to 4409 of 2025

and WMP (MD) Nos.3163, 3171 & 3169of 2025

Tvl.M.Thangaraj : Petitioners
Rep. by its
Lega Heir T.Sundharashwari (in all petitions)

Vs.

The Deputy State Tax Officer-II
Sattur – 1,
Virudhunagar District. : Respondents
(in all petitions)

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for the assessment order in the file of respondent vide GSTIN: 33ADAPT7272NIZ2/2019 – 20 dated 02.09.2024, 33ADAPT7272NIZ2/2020 – 21 dated 22.10.2024 and 33ADAPT7272NIZ2/2021 – 22 dated 02.07.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2019-20, 2020-21 and 2021-22.

For Petitioners : Mr.Raja Karthikeyan (in all petitions)

For Respondents : Mr.J.K.Jeyaseelan
Government Advocate (in all petitions)

COMMON ORDER

The petitioner has filed this Writ Petition challenging the assessment orders issued under Section 74(9) of the TNGST Act, 2017 against the husband of the petitioner.

2. The learned counsel for the petitioner submitted that her husband died on 17.10.2022 and the assessments were made on 02.09.2024 and hence, the assessment orders are invalid on such ground.

3. Mr.J.K.Jeyaseelan, learned Government Advocate, accepts notice for the respondent. He submits that the death of the assessee was not communicated to the Income Tax Department by the legal heirs.

4. The petitioner has placed on record the death certificate dated 17.10.2022. Such certificate discloses that Mr.Thangaraj died on 17.10.2022. The legal heirship certificate dated 26.11.2022 reveals that the late Mr.Thangaraj left behind three class-1 legal heirs. Such legal

heirs include the petitioner herein.

5. Since the impugned assessment orders were issued against a dead person, the same are unsustainable. Therefore, the orders impugned herein, are set aside by leaving it open to the respondent to initiate proceedings in accordance with law against the legal heirs of the assessee. All contentions are left open to the petitioner and the other legal heirs in such proceedings.

6. The writ petitions are disposed of on the above terms. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

19.02.2025

Index : Yes / No
Internet : Yes / No

PKN

To

The Deputy State Tax Officer-II
Sattur – 1,
Virudhunagar District.

VIVEK KUMAR SINGH, J.

PKN

W.P.(MD) Nos.4407 to 4409 of 2025

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