BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 26.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.8388 of 2025
and
W.M.P.(MD)No.6272 of 2025

S.Mohanraj ... Petitioner

-vs-

The Deputy State Tax Officer -2,
Office of the Assistant Commissioner (ST),
Virudhunagar - II Assessment Circle,
Commercial Tax Buildings, Virudhunagar. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the respondent in GSTIN 33GBIPS8710J1Z8/2019-20 dated 16.08.2024, quash the the same as illegal, wholly without jurisdiction and direct the respondent not to proceed further to recover the demand pursuant to the said impugned assessment order dated 16.08.2024.

For Petitioner : Mr.S.Karunakar

For Respondent : Mr.J.K.Jayaselan
Government Advocate

ORDER

This Writ Petition has been filed seeking to quash the assessment order of the respondent, dated 16.08.2024 for the year 2019-2020 and also a consequential direction to the respondent not to proceed further to recover the demand pursuant to the said assessment order.

2. The primordial contention raised by the learned counsel for the petitioner is that the petitioner's father, namely G.Sivamurugan, who had earlier managed the affairs of M/s.Sivamurugan Maligai, is no more. He passed away on 05.12.2021 due to ill-health. However, the respondent has issued the impugned assessment order dated 16.08.2024 for the assessment year 2019-2020.

3. It is seen from the death certificate produced by the learned counsel for the petitioner that the petitioner's father, who had earlier managed the affairs of M/s.Sivamurugan Maligai, had died on 05.12.2021 and the impugned order dated 16.08.2024 was passed only after the death of the petitioner's father. Hence, the said order is *non-est* in the eye of law, as the same had been issued against the demised person. In such event, the impugned order dated 16.08.2024, is set aside. However, the respondent is at liberty to proceed with the legal heirs of the deceased proprietor, in accordance with law.

4. In the result, this Writ Petition is allowed. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

NCC : Yes / No **26.03.2025**
Index : Yes / No
smn2

To:-

The Deputy State Tax Officer -2,
Office of the Assistant Commissioner (ST),
Virudhunagar - II Assessment Circle,
Commercial Tax Buildings, Virudhunagar.

VIVEK KUMAR SINGH, J.

smn2

W.P.(MD)No.8388 of 2025

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