BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 26.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.8382 of 2025
and
W.M.P.(MD)No.6269 of 2025

J Syed Ibrahim ... Petitioner

-vs-

The Deputy State Tax Officer -2,
Madurai Rural West Assessment Circle,
Commercial Tax Buildings, Madurai. ... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records on the file of the respondent in ARN AD330524059161E/2019-20 dated 19.08.2024 and consequential rejection notice in GSTIN 33AOWPJ4729H1ZK-2019-20 dated 30.01.2025 quash the both are non est, illegal, wholly without jurisdiction.

For Petitioner	:	Mr.N.Sudalai Muthu
For Respondent	:	Mr.J.K.Jayaselan Government Advocate

ORDER

This Writ Petition has been filed seeking to quash the impugned order of the respondent, dated 19.08.2024 and the consequential rejection notice dated 30.01.2025.

2. The primordial contention raised by the learned counsel for the petitioner is that the petitioner's father, namely John, who had earlier managed the affairs of M/s.Arabu Mastan Agencies, is no more. He passed away on 11.12.2019 due to ill-health and the same was duly informed to the respondent. The GST registration was cancelled by the respondent vide order dated 23.10.2021. However, the respondent has issued the impugned order dated 19.08.2024 and the consequential rejection notice, dated 30.01.2025.

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.Arabu Mastan Agencies, had died on 11.12.2019 and the impugned orders dated 19.08.2024 and 30.01.2025 were passed only after the death of the petitioner's father. Hence, the said orders are *non-est* in the eye of law, as the same had been issued against the demised person. In such event, the impugned order dated 19.08.2024 and the consequential rejection notice, dated 30.01.2025, are 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
Index : Yes / No
smn2

26.03.2025

To:-

The Deputy State Tax Officer -2,
Madurai Rural West Assessment Circle,
Commercial Tax Buildings, Madurai.

VIVEK KUMAR SINGH, J.

smn2

W.P.(MD)No.8382 of 2025

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