



W.P.(MD)No.9674 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 07.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.9674 of 2025

and

W.M.P.(MD)No.7211 of 2025

T.Ravi,
S/o.Late S.Thulasiram,
Proprietor of Tvl. Rathina Agencies,
No.16, Nagammal Nagar,
Adiyanuthu, Dindigul 624 003.

... Petitioner

-VS-

1.The Commissioner of Commercial Taxes,
O/o. the Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai - 600 005.

2.The Deputy State Tax Officer,
Dindigul Rural Circle,
Commercial Tax Building,
Sub Collectors Office Road,
Dindigul - 624 001.

... Respondents

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records pertaining to the impugned order of the second respondent in Ref.No.ZD330324083018M/2018-19, dated 14.03.2024 and quash the same.



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For Petitioner : Mr.B.Rooban
For Respondents : Mr.J.K.Jayaselan
Government Advocate

ORDER

This Writ Petition has been filed seeking to quash the impugned order of the second respondent, dated 14.03.2024.

2. The primordial contention raised by the learned counsel for the petitioner is that the petitioner's father namely, S.Thulasiram, who had earlier managed the affairs of Tvl.Rathina Agencies, is no more and the impugned order dated 14.03.2024, had been served on a demised person.

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 Tvl.Rathina Agencies, had died on 26.10.2021 and the impugned order dated 14.03.2024 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 14.03.2024, is set aside.



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However, the second 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

07.04.2025

To:-

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VIVEK KUMAR SINGH, J.

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