



W.P.(MD)No.9813 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 08.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.9813 of 2025

and

W.M.P.(MD)No.7321 of 2025

S.Vennila,
Legal Heir of the Deceased Proprietor,
Thirukadir Sakkarai of M/s. Pharma Zone,
No.82D, Jeeva Street, Kaliamman Koil Cross,
Pasumpon Nagar, Palanganatham,
Madurai – 625003.

... Petitioner

-VS-

The Assistant Commissioner (ST),
Madurai Rural (South) Assessment Circle,
Madurai.

... Respondent

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 orders passed by the respondent vide his order in GSTIN: 33ACTPT9307N1ZP/2018-2019, dated 30.04.2024 and consequential order in Form-GST-DRC-08 in GSTIN: 33ACTPT9307N1ZP/2018-2019 dated 16.11.2024 and quash the same as it is unlawful, without jurisdiction and in violation of Principles of Natural Justice.



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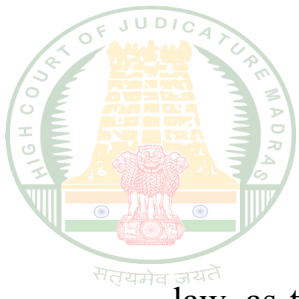
For Petitioner : Mr.A.Satheesh Murugan
For Respondent : Mr.J.K.Jayaselan
Government Advocate

ORDER

This Writ Petition has been filed seeking to quash the impugned order of the respondent, dated 30.04.2024 and the consequential order, dated 16.11.2024.

2. The primordial contention raised by the learned counsel for the petitioner is that the petitioner's father namely, Thirukadir Sakkarai, who had earlier managed the affairs of M/s.Pharma Zone, is no more and the impugned order dated 30.04.2024 and the consequential order dated 16.11.2024, 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 M/s.Pharma Zone, had died on 20.01.2022 and the impugned order dated 30.04.2024 and the consequential order dated 16.11.2024 were passed only after the death of the petitioner's father. Hence, the said orders are non-est in the eye of



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law, as the same had been issued against the demised person. In such event, the impugned order dated 30.04.2024 and the consequential order, dated 16.11.2024, 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
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(1/2)

To:-

The Assistant Commissioner (ST),
Madurai Rural (South) Assessment Circle,
Madurai.



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VIVEK KUMAR SINGH, J.

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