



W.P.(MD)No.9814 of 2025

WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 08.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.9814 of 2025

and

W.M.P.(MD)No.7322 of 2025

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

... Petitioner

-VS-

The Deputy State Tax Officer - 2,
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: ZD3311220768976 GSTIN. 33ACTPT9307N1ZP/2019-2020 dated 29.11.2023 and quash the same as it is unlawful, without jurisdiction and in violation of Principles of Natural Justice.

For Petitioner : Mr.A.Satheesh Murugan

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



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ORDER

This Writ Petition has been filed seeking to quash the impugned order of the respondent, dated 29.11.2023.

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 29.11.2023, 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 29.11.2023 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 29.11.2023 is set aside. However, the respondent is at liberty to proceed with the legal heirs of the deceased proprietor, in accordance with law.



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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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08.04.2025
(2/2)

To:-

The Deputy State Tax Officer - 2,
Madurai Rural (South) Assessment Circle,
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VIVEK KUMAR SINGH, J.

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