



W.P.(MD)No.9579 of 2025

WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 07.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.9579 of 2025

and

W.M.P.(MD)No.7167 of 2025

J.Gowri

... Petitioner

-VS-

The State Tax Officer,
Office of the Assistant Commissioner (ST),
Madurai Rural South 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 GSTIN 33AGIPI1577D1ZN/2019-20 dated 09.08.2024, quash the both is illegal, wholly without jurisdiction and direct the respondent not to proceed further to recover the demand pursuant to the said impugned assessment order dated 09.08.2024

For Petitioner : Mr.S.Karunakar

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



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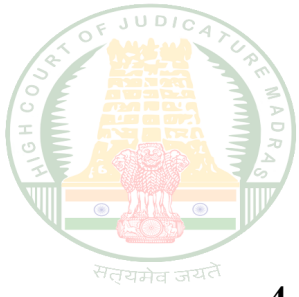
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ORDER

This Writ Petition has been filed seeking to quash the impugned assessment order of the respondent, dated 09.08.2024.

2. The primordial contention raised by the learned counsel for the petitioner is that the petitioner's husband namely, G.Jeyakumar, who had earlier managed the affairs of M/s.Om Engineers, is no more and the impugned order dated 09.08.2024, 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 husband, who had earlier managed the affairs of M/s.Om Agencies, had died on 03.04.2019 and the impugned order dated 09.08.2024 was passed only after the death of the petitioner's husband. 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 09.08.2024, is set aside. However, the respondent is at liberty to proceed with the legal heirs of the deceased proprietor, in accordance with law.



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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
smn2

07.04.2025

To:-

The State Tax Officer,
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VIVEK KUMAR SINGH, J.

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