



W.P.(MD) No.15190 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 04.06.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.15190 of 2025
and
W.M.P.(MD) No.11474 of 2025

C.Muthukarthik

... Petitioner

Vs

The Commercial Tax Officer,
Kodaikanal.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the records pertaining to the impugned order GSTIN 33AAOPC 2533J1ZX issued *vide* Form GST DRC -07 with ref No.ZD330424136523P, dated 17.04.2024 for the tax period April 2018 to March 2019 issued by the respondent and quash the same as illegal and directing the respondent not to proceed further to recover the demand pursuant to the said order.



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For petitioner : Mr.T.V.Suresh Kumar
M/s.Genicon Legal

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

ORDER

This Writ Petition is disposed of at the time of admission after hearing the learned counsel for the petitioner and learned Government Advocate for the respondent.

2. The petitioner is one of the legal heirs of the deceased assessee, namely, S.M.Chandrasekar, who died on 04.12.2024. The respondent has proceeded against the petitioner's father by issuing notice in DRC 01 and DRC 01A followed by the reminders dated 05.03.2024, 12.03.2024 and 03.04.2024 and passed impugned assessment order dated 17.04.2024.

3. The learned counsel for the petitioner submits that the petitioner may be given one opportunity to file reply.

4. Considering the fact that the assessment order has been passed against



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the death person, the impugned order is set aside and the case is remitted back to the respondent to pass fresh orders.

5. It is for the petitioner to file a reply as the legal representative of the deceased assessee, namely, S.M.Chandrasekar to the notices that preceded the impugned order within a period of 30 days from today. The respondent shall, thereafter, pass appropriate orders on merits and in accordance with law as expeditiously as possible.

6. Needless to state, before passing the said order, the petitioner shall be heard.

7. This Writ Petition is disposed of, with above observations. No costs. Consequently, connected miscellaneous petition is closed.

Index : Yes / No

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Internet : Yes / No

apd

To

The Commercial Tax Officer,
Kodaikanal.

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C.SARAVANAN, J.

apd

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