



W.P.(MD) No.15393 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 09.06.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) No.15393 of 2025
and
W.M.P.(MD) No.11634 of 2025**

Sahaya Kapil Bosco

... Petitioner

Vs

The Deputy State Tax Officer,
(St), Nagercoil Rural Assessment Circle,
Commercial Tax Buildings,
Nagercoil.

... 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 on the file of the respondent in GSTIN. 33AHMPB9642C1ZL/2019-20, dated 20.08.2024 and quash the above as illegal, wholly without jurisdiction and direct the respondent not to proceed further to recover the demand pursuant to the said impugned assessment orders dated 20.08.2024.

For petitioner : Mr.N.Sudalai Muthu

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



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ORDER

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

2. The petitioner is the legal heir of one M.John Bosco, an assessee under the provisions of the respective GST enactments, who died on 06.05.2021. The impugned assessment order dated 20.08.2024 is for the assessment year 2019-20 (Tax period :April 2019 to March 2020).

3. The petitioner, claims to be the son of the deceased, M.John Bosco, submits that the petitioner may be given one opportunity to reply to the show cause notice that preceded the impugned order, dated 20.08.2024. It is submitted that the the petitioner will cooperate with the respondents.

4. Since the impugned order has been passed the against the dead person and his son may have an interest in the business of the deceased assessee, namely M.John Bosco, the impugned order is set aside and the case is remitted back to



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the respondent to pass fresh orders on merits and in accordance with law as expeditiously as possible preferably within a period of three (3) months from the date of receipt of a copy of this order.

5. The petitioner shall file a reply to the show cause notice that preceded the impugned order within a period of 30 days from the date of receipt of a copy of this order.

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

Index : Yes / No
Internet : Yes / No
apd

09.06.2025

To
The Deputy State Tax Officer,
(St), Nagercoil Rural Assessment Circle,
Commercial Tax Buildings,
Nagercoil.



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C.SARAVANAN, J.

apd

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