



Rev.Aplw.(MD).No.99 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 17.07.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

Rev.Aplw.(MD)No.99 of 2025

Tvl.Sowmya Enterprises,
Rep. by its Legal Heir,
Vijayakumari,
W/o.Seetha Raman

... Petitioner

-VS-

The State Tax Officer,
Theni Assessment Circle – 1,
Theni District,
Theni.

... Respondent

PRAYER: Petition filed under Order 47 and Rule 114 (1) of CPC , to review the order passed by this Court dated 06.02.2025 passed in WP(MD)No.3167 of 2025 and allow the writ petition in WP(MD)No.3167 of 2025 on the file of this Court.

For Petitioner : Mr.Raja.Karthikeyan

For Respondent : Mr.J.K.Jeyaseelan

Government Advocate



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ORDER

This Review Petition has been filed seeking to quash the order passed by this Court dated 06.02.2025 passed in WP(MD)No.3167 of 2025.

2. The primordial contention raised by the learned counsel for the petitioner is that the petitioner's husband, namely Seetha Raman, who had earlier managed the affairs of the business, is no more and the order dated 09.07.2024 which was impugned in the writ petition 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 the business, had died on 17.07.2020 and the order dated 09.07.2024 which was impugned in the writ petition, was passed only after the death of the petitioner's husband. Hence, the order passed by this Court dated 06.02.2025 in WP(MD)No.3167 of 2025 is set aside and the order dated 09.07.2024 which was impugned in the writ petition is *non-est* in the eye of law, as the same had been issued against the demised person. In such an event, the order dated 09.07.2024, is set aside. However, the respondent is at



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liberty to proceed with the legal heirs of the deceased proprietor, in accordance with law.

4. In the result, the Review Application is allowed. There shall be no order as to costs.

17.07.2025

NCC : Yes/No
Index : Yes / No
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TO:-

The State Tax Officer,
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Theni.



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VIVEK KUMAR SINGH, J.

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Order made in
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Dated:
17.07.2025