BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **25.06.2025**

CORAM:

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

**W.P.(MD) Nos.17183 to 17186 of 2025**
**and**
**W.M.P.(MD) Nos.13050, 13053 to 13056, 13048, 13051 of 2025**

R. Arul Murugan ... Petitioner in all W.Ps

Vs

The State Tax Officer (ST),
Srivilliputhur Assessment Circle,
Commercial Tax Buildings,
Rajapalayam. ...Respondent in all W.Ps

**PRAYER in all W.Ps:** 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 33AFBPR9115H1ZI/2017-18, 33AFBPR9115H1ZI/2018-19, 33AFBPR9115H1ZI/2020-21 and 33AFBPR9115H1ZI/2020-21 (DIN/GST/33AFBPR9115H1Z1/21/1), respectively, dated 28.12.2023, 22.04.2024, 21.01.2025, and 22.01.2025, respectively, consequential demand notices issued Form GST DRC -16, dated 12/06/2025 quash the both is illegal, wholly without jurisdiction and direct the respondent not to proceed further to recover the demand pursuant to the said respective impugned assessment orders dated 28.12.2023, 22.04.2024, 21.01.2025, and 22.01.2025.

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|---|---|
| For petitioner | : Mr.N.Sudalai Muthu |
| For respondent | : Mr.J.K.Jayaselan<br>Government Advocate |

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**COMMON ORDER**

By this common order, these four Writ Petitions are 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 the son of Late.A.Ramakrishnan, who died on 14.09.2021 during the time when the country was under the spell of Covid-19. The impugned assessment orders have been passed against the petitioner's father, who was the assessee under the provisions of respective GST enactments.

3. The consistent view of this Court is to set aside the order passed against the dead person and to remit the case back to the Authority to pass a fresh orders.

4. I see no reason to take a different stand and hence, these Writ Petitions are disposed of by quashing the impugned orders and remitting the cases back to the respondent to pass fresh orders on merits as expeditiously as possible preferably within a period of three months, subject to the petitioner filing reply within a period of three months from the date of receipt of a copy of this order.

5. The petitioner shall file reply to the Show Cause Notices that preceded the respective impugned orders by treating the same as addendum to the respective Show Cause Notices.

6. These Writ Petitions are disposed of, with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No **25.06.2025**
Internet : Yes / No
apd
To
The State Tax Officer (ST),
Srivilliputhur Assessment Circle,
Commercial Tax Buildings,
Rajapalayam.

**C.SARAVANAN, J.**

apd

**W.P.(MD) Nos.17183 to 17186 of 2025**

**25.06.2025**