BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **25.06.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No. 17171 of 2025
and
W.M.P.(MD) No.13033 of 2025

S.Veereswaran ... Petitioner

Vs

The Assistant Commissioner (ST)(FAC),
Aruppukottai Assessment Circle,
Commercial Tax Buildings,
Aruppukottai. ... 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 33AAVPB7380F1ZL/2019-20, dated 26.07.2024 and quash the above are 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.S.Karunakar

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 and learned Government Advocate for the respondent.

2. The petitioner is the son of the deceased dealer, namely, M.Senthil Athiban, who was carrying out the business in the name and style of 'Anantha Stores" and was holding a registration under respective GST enactments.

3. It is the case of the petitioner that the petitioner's father died on 16.07.2020. However, the respondent has proceeded to pass impugned order, on 26.07.2024 against the dead person. The petitioner, as a legal representative, is entitled to represent before the respondent in the proceedings.

4. Since the order has been passed against the dead person and the recovery, pursuant to the impugned order, may impact the rights of the petitioner as legal representative of the deceased Senthil Athiban, Proprietor of Anantha Stores, I am

inclined to set aside the impugned order and remit the case back to the respondent to pass fresh orders on merits.

5. The petitioner shall file a reply to the notice that preceded the impugned order, by treating the impugned order as addendum to the Show Cause Notice, within a period of 30 days from the date of receipt of a copy of this order.

6. It is expected that the entire proceedings will be completed as expeditiously as possible preferably within a period of six (6) months from the date of receipt of a copy of this order.

7. Needless to state, before passing such order, the petitioner shall be heard.

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

Index : Yes / No
Internet : Yes / No
apd

25.06.2025

C.SARAVANAN, J.

apd

To
The Assistant Commissioner (ST)(FAC),
Aruppukottai Assessment Circle,
Commercial Tax Buildings,
Aruppukottai.

W.P.(MD) No. 17171 of 2025

25.06.2025