BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **07.07.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) Nos.18368 & 18369 of 2025
and
W.M.P(MD) Nos.14089 & 14099 of 2025

N. Pradeesh ... Petitioner in both W.Ps

Vs

The Deputy State Tax Officer- 2,
Nagercoil-1 Assessment Circle,
Commercial Tax Buildings, Nagercoil. ... Respondent in both W.Ps

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 GSTIN33AEDPN9398F1Z5/2018-19 dated 30.04.2024 and GSTIN33AEDPN9398F1Z5/2020-21 dated 03.02.2025, respectively and quash the both is illegal, wholly without jurisdiction and direct the respondent not to proceed further to recover the demand pursuant to the respective impugned assessment orders, dated 30.04.2024 and 03.02.2025, respectively.

For petitioner (in both W.Ps) : Mr. N.Sudalai Muthu

For respondent (in both W.Ps) : Mr.R.Suresh Kumar
Additional Government Pleader

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COMMON ORDER

By this common order, these Writ Petitions are disposed of at the time of admission with the consent of the learned counsel for the petitioner and learned Additional Government Pleader for the respondent.

2. These Writ Petitions have been filed by the legal heir of Late.Nagarajan, the proprietor of M/s.Pradess Tyres, who died on 02.09.2023. The impugned orders are dated 30.04.2024 and 03.02.2025 for the Assessment Years 2018-19 and 2020-21, respectively.

3. Under the similar circumstances, this Court has quashed the assessment orders as the orders passed against the dead person. Therefore, I find no other reason to take a different view. Therefore, these the impugned orders are quashed by permitting the petitioner to file a reply for the respective Show Cause Notices separately, by treating the respective Assessment Orders as addendum to the

respective Show Cause Notices issued in DRC 01 within a period of thirty (30) days from the date of receipt of a copy of this order.

4. In case the petitioner files reply within stipulated time, the respondent shall, thereafter, proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible preferably within a period of three (3) months. Needless to state, the petitioner shall be heard before passing such order.

5. In case, the petitioner fails to comply with the above, the respondent is at liberty to proceed against the petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

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

Index : Yes / No **07.07.2025**
Internet : Yes / No
apd
To
The Deputy State Tax Officer- 2,
Nagercoil-1 Assessment Circle,
Commercial Tax Buildings, Nagercoil.

C.SARAVANAN, J.

apd

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