BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **31.07.2025**

CORAM:

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

W.P.(MD) No.20870 of 2025
and
W.M.P.(MD) No.16141 of 2025

M.Prabhu ... Petitioner

/vs./

1.The Superintendent of GST & C.Ex,
Pudukkottai -1 Range,
Pudukkottai.

2.The Assistant Commissioner of State Tax,
Pudukottai I Assessment Circle,
Pudukottai. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for records pertaining to the impugned orders passed by the first Respondent vide his order in original No.07/2025-GST-PDK-1 dated 29-04-2025 and quash the same as it is illegal, without Jurisdiction and in gross violation of Principles of Natural Justice.

For Petitioner : Mr.A.Satheesh Murugan

For R1 : Mr.R.Gowri Shankar
Senior Standing Counsel

For R2 : Mr.JK.Jeyaselan
Government Advocate

ORDER

Mr.R.Gowri Shankar, learned Senior Standing Counsel takes notice for the first respondent and Mr.JK.Jeyaselan, learned Government Advocate takes notice for the second respondent.

2.This writ petition has been filed by the son/legal heir of the deceased assessee, namely, G.Mayandi, the Proprietor of M/S.Neevi Enterprises, challenging the order passed by the first respondent bearing Order in Original No. 07/2025-GST-PDK-1 dated 29-04-2025.

3.It is submitted that the impugned order has been passed in the name of the deceased assessee, namely, G.Mayandi, the Proprietor of M/S.Neevi Enterprises.

4.Although under Section 93 of the respective GST enactment, a person, who succeed to the business of the deceased person, need not be issued with a fresh notice, this Court has been taking a consistent view, by quashing impugned orders and by remitting the cases back to the respondents to pass fresh orders.

5.Considering the same, the impugned order passed by the first respondent bearing Order in Original No.07/2025-GST-PDK-1 dated 29-04-2025 is quashed and the case is remitted back to the first respondent to pass a fresh order on merits and in accordance with law. The petitioner shall file a reply to the show cause notice that preceded the impugned order by treating the impugned order as addendum/corrigendum to the same, within a period of 30 days from the date of receipt of a copy of this order.

6.In case, the petitioner files necessary documents and reply, the first respondent shall endeavour to pass final orders as expeditiously as possible, preferably, within a period of three months thereafter.

7.In case, the petitioner fails to comply with any of above stipulations, it will be deemed as if the Writ Petition was dismissed, in which case, the respondents are at liberty to proceed to recover the tax from the petitioner.

8.With the aforesaid directions, the Writ Petition stands allowed. No costs. Consequently, connected Miscellaneous Petition is closed.

Index : Yes / No
Internet : Yes / No
mm

31.07.2025

To

The Assistant Commissioner of State Tax,
Pudukottai I Assessment Circle,
Pudukottai.

C.SARAVANAN, J.

mm

W.P.(MD) No.20870 of 2025

31.07.2025