



W.P.(MD)No.20177 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 30.07.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD)No.20177 of 2025

and

W.M.P.(MD)Nos.15548 and 15552 of 2025

S.Syed Jamaludeen Ibrahim,
Legal Heir of Late J.S.A.N.Shazuli Ibrahim
[who was Proprietor of Ibrahim Chicken],
No.21, Vaniyar Kinatru Lane,
Nethaji Road, Madurai – 625001.

... Petitioner

-VS-

The State Tax Officer,
South Avanimoola Street Assessment Circle,
Dr.Thangaraj Salai,
Madurai - 625 020.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records from the file of respondent in Reference No.ZD330225249098E in GSTIN/ID : 33BPLPS8499L1ZR dated 24.02.2025 passed for the F.Y.2020-21 and quash the same as *non-est* in the eye of law and violative of principles of natural justice.

For Petitioner : Mr.R.Ananth
for Mr.K.S.Prakash

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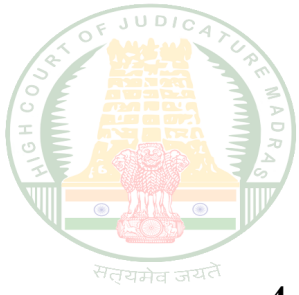
For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

The impugned order has been passed against the late J.S.A.N.Shazuli Ibrahim, who was the Proprietor of Ibrahim Chicken.

2. It is submitted by the learned counsel for the petitioner that the said Proprietor, *i.e.*, the petitioner's father, passed away on 25.11.2024. The impugned order dated 24.02.2025 was preceded by a notice in Form DRC-01 dated 23.11.2024, *i.e.*, after the death of the Proprietor.

3. In view of the above, the impugned order is quashed and the matter is remitted back to the respondent for passing a fresh order after affording the petitioner an opportunity of hearing. The petitioner shall file a reply to the notice in Form DRC-01 for the relevant Assessment Year, within a period of thirty (30) days from the date of receipt of a copy of this order. Upon receipt of such reply, the respondent shall pass appropriate orders on merits and in accordance with law, within a period of three (3) months thereafter.



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4. This Writ Petition stands disposed of accordingly. No costs.

Consequently, connected Miscellaneous Petitions are closed.

NCC : Yes / No
Index : Yes / No
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To:-

The State Tax Officer,
South Avanimoola Street Assessment Circle,
Dr.Thangaraj Salai,
Madurai - 625 020.



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C.SARAVANAN, J.

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