



W.P(MD)No.31252 of 2025

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

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**DATED : 05.11.2025**

**CORAM**

**THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN**

**W.P(MD)No.31252 of 2025**

**and**

**W.M.P(MD)Nos.24458 & 24459 of 2025**

Tvl.MUTHU MATCH WORKS,  
Represented by its Legal Heir  
N.Murugan,  
S/o.Muthukaruppaiah Nalliah,  
4/146, Shenbagaperi,  
Kovilpatti,  
Thoothukudi – 628 502.

... Petitioner

**Vs.**

1.The Commissioner of Commercial Taxes,  
O/o.The Principal and Special Commissioner  
of Commercial Taxes,  
Ezhilagam,  
Chepauk.

2.The State Tax Officer,  
Kovilpatti – II,  
Assessment Circle,  
Thoothukudi.

... Respondents



**W.P(MD)No.31252 of 2025**

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for records pertaining to impugned order dated 27.02.2025 passed by the 2nd respondent in GSTIN 33AFLPN6252K1Z5/2020-21 and quash the same as illegal.

For Petitioner : Mr.G.Senthil Murugan  
For Respondents : Mr.J.K.Jeyaselan  
Government Advocate

### **ORDER**

Heard both sides.

2.The primordial contention raised by the learned counsel for the petitioner is that the petitioner was managed by one Muthukaruppaiah Nalliah, who is no more and the impugned order had been passed on a dead person by the second respondent.

2. It is seen from the death certificate produced by the learned counsel for the petitioner that the Proprietor of the petitioner had died on 04.05.2022 and the impugned order was passed only after the death of



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the petitioner. Hence, the said order is non-est order, as the same had been issued against the dead person. In such event, the impugned order is set aside. However, the respondents are at liberty to proceed with the legal heirs of the deceased proprietor.

3.This Writ Petition is allowed accordingly. No costs.  
Consequently, connected miscellaneous petitions are closed.

**05.11.2025**

NCC : Yes / No  
Index : Yes / No  
Internet : Yes / No  
MGA

To

1.The Commissioner of Commercial Taxes,  
O/o.The Principal and Special Commissioner  
of Commercial Taxes,  
Ezhilagam,  
Chepauk.

2.The State Tax Officer,  
Kovilpatti – II,  
Assessment Circle,  
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**G.R.SWAMINATHAN, J.**

MGA

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