



W.P(MD)No.33626 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.33626 of 2025

and

W.M.P.(MD)No.26541 of 2025

R.Saliesh Shah

... Petitioner

Vs.

The Deputy State Tax Officer-II,
Vengalakadai Street Circle,
Madurai.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for records pertaining to the impugned orders passed by the Respondent vide his order in Reference No. 33AKLPN9785A2ZU, Tax period 2021-2022 dated 07-10-2025 and quash the same as it is unlawful, without Jurisdiction in violation of Principles of Natural Justice.

For Petitioner : Mr.A.Satheesh Murugan

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



W.P(MD)No.33626 of 2025

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ORDER

One Neeta Sailesh Shah was registered as an assessee with the respondent. He passed away on 10.04.2022. The impugned order of assessment has been passed against him. Even a Court decree if passed against a dead person, is a nullity. Therefore, in such view of the matter, the proceedings are liable to be quashed. It is of course open to the respondent herein to issue notice and after giving due opportunity of hearing to the legal heirs of the deceased, pass appropriate orders in accordance with law.

2. This writ petition is allowed accordingly. No costs. Consequently, connected miscellaneous petition is closed.

24.11.2025

Index : Yes / No
Internet : Yes/ No
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To

The Deputy State Tax Officer-II,
Vengalakadai Street Circle,
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