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W.P.(MD)NO.34816 OF 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.34816 of 2025 AND
W.M.P.(MD)No.27516 of 2025

M/s.Chithiraikani Ayyasamy
Rep. by A.Balaji.

... Petitioner

Vs.

The Deputy State Tax Officer-2,
Rajapalayam-1 Assessment Circle,
Rajapalayam,
Virudhunagar District.

... Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the impugned assessment order on the file of the respondent vide case ID No./GSTIN/33ALVPA1282G1Z8/2019-20 summary order reference number ZD330824222081U dated 24.08.2024 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2019-20.

For Petitioner : Mr.Raja Karthikeyan

For Respondent : Mr.J.K.Jeyaselan,
Government Advocate.

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ORDER

Heard both sides.

2. The impugned assessment order is in the name of a dead person. It is a nullity. The order impugned in the writ petition is quashed. The matter is remitted to the file of the respondent to pass order afresh on merits and in accordance with law. With the aforesaid liberty to the respondent, this writ petition stands allowed. No costs. Consequently, connected miscellaneous petition is closed.

28.11.2025

NCS : Yes / No

Index : Yes / No

Internet : Yes/ No

PMU

To:

The Deputy State Tax Officer-2,
Rajapalayam-1 Assessment Circle,
Rajapalayam,
Virudhunagar District.



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W.P.(MD)NO.34816 OF 2025

G.R.SWAMINATHAN,J.

PMU

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