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W.P.(MD)NO.34817 OF 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 28.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.34817 of 2025 AND
W.M.P.(MD)No.27523 of 2025

M/s.Chithiraikani Ayyasamy,
Rep. by its legal heir A.Balaji.

... Petitioner

Vs.

The Deputy State Tax Officer-1,
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/33ALVPA1282G1Z8/2020-21 summary order reference number ZD330225186911E dated 19.02.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2020-21.

For Petitioner : Mr.Raja Karthikeyan

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

* * *

**ORDER**

Heard both sides.

2. The impugned assessment order is in the name of a dead person. Hence 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-1,
Rajapalayam-1 Assessment Circle,
Rajapalayam,
Virudhunagar District.



WEB COPY



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G.R.SWAMINATHAN,J.

PMU

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