



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 16874 of 2026
and W.M.P.Nos.18126 & 18127 of 2026**

Madhumathi Films
Rep by its Proprietor,
K Madhumathi, W/o. Kalidas (Late),
New No. 542, Old No.622,
Thiruvottiyur High Road,
Tondiarpet, Chennai 600 081.

..Petitioner(s)

Vs

The Deputy Commercial Tax Officer
Tondiarpet North-II,
Chennai North, Tamilnadu.

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records in impugned assessment order on the file of the respondent u/s 73 Act / Rules provision Ref.No.ZD331223069170V dated 11.12.2023 for the assessment year 2017-2018, and quash the same as illegal and devoid of merits.

For Petitioner(s):

Mr.Naresh Kumar S

For Respondent(s):

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)



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ORDER

An order dated 11.12.2023 is assailed by the wife and legal heir of the deceased Dr.P.Kalidas.

2. The principal ground of challenge is that the impugned order and proceedings prior thereto were initiated against a dead person. Death certificate dated 16.06.2025 declaring that Dr.P.Kalidas died on 04.06.2021 has been filed in support of the assertion.

3. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice for the respondent. She submits that fresh proceedings would be initiated against the legal representatives of Dr.P.Kalidas.

4. From the death certificate, it follows that the impugned order was issued against a dead person. Consequently, such order is not sustainable and is set aside. It is, however, open to the respondent to initiate fresh action after issuing notice to all the class-1 legal heirs of the deceased as per legal heir certificate dated 20.07.2021.



5. This writ petition is disposed of on these terms. No costs.

Consequently, the connected writ miscellaneous petitions are closed.

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Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To

The Deputy Commercial Tax Officer
Tondiarpet North-II,
Chennai North, Tamilnadu.



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SENTHILKUMAR RAMAMOORTHY, J.

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