



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 11.06.2026**

CORAM

**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP No. 20420 of 2026**

**and**

**W.M.P. Nos.21924 and 21925 of 2026**

K.Kadaikar Ajmal  
59 Abdul Kareem Street, Kareemabad,  
Muslimpur, Vaniyambadi- 635 751.

..Petitioner

Vs

The Assistant Commissioner (ST) (FAC)  
Vaniyambadi Assessment Circle,  
Vaniyambadi- 635 751.

..Respondent

Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorari calling for the records of the respondent in his proceedings in GSTIN - 33BOXPA3964D1ZW/2018-2019, quash the order dated 20.09.2025 passed therein.

For Petitioner: Mr.P.V.Sudakar

For Respondent: Ms.Amirta Poonkodi Dinakaran,  
Government Counsel (Tax)

**ORDER**

An assessment order dated 20.09.2025 is challenged by the son and legal heir of the deceased registered person primarily on the ground that such order was issued after the death of registered person.

2. Referring to the death certificate, learned counsel for the petitioner submits that the date of death was 26.08.2020.



3. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice for the respondent.

WEB COPY

4. The date of death is recorded as 26.08.2020 in the death certificate. Both the show cause notice and the impugned assessment order are subsequent thereto. Therefore, the impugned order cannot be sustained and is hereby set aside.

5. This writ petition is disposed of on the above terms by leaving it open to the respondent to initiate action against the legal representatives of the deceased registered person in accordance with law. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

**11.06.2026**

Index: Yes/No  
Neutral Citation: Yes/No  
mmi

To

The Assistant Commissioner (ST) (FAC)  
Vaniyambadi Assessment Circle,  
Vaniyambadi- 635 751.



WEB COPY

WP No. 20420 of 2



**SENTHILKUMAR RAMAMOORTHY, J.**

mmi

**WP No. 20420 of 2026**

**11.06.2026**