



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19101 of 2026
and W.M.P.Nos.20356 & 20362 of 2026**

Deepak T Dhanwani
Legal heir of deceased Kajal D.Dhanwani, M/s
Pretty collection 24, 2, Gokul Arcade Sardar Patel
Road Adyar Chennai 600020

..Petitioner(s)

Vs

The State Tax officer
Adyar assessment circle,
2nd floor room no.244
Integrated building for commercial taxes and
registration department, (south tower), Nandanam,
Chennai - 600035.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, to call for the records in the file of the Respondents and issue a writ, direction or order in the nature of Writ of Certiorari and quash the same as illegal, arbitrary and devoid of merit of the Respondent impugned order dated 22.12.2025 with GSTIN 33AIBPK0205E1Z7/2021 - 22 passed under the Tamil Nadu Goods and Service Tax Act ('Act') for the year 2021 - 22 along with the summary order u/s 73 dated 22.12.2025 with reference number ZD331225335606J (impugned order).



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For Petitioner(s):

M/s.Sudhakar G

For Respondent(s):

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

ORDER

An order dated 22.12.2025 is assailed primarily on the ground that such order was issued to a dead person.

2. Learned counsel for the petitioner submits that Ms.Kajal D.Dhanwani was carrying on business under the trade name Pretty Collection. She passed away on 15.05.2025. Because the impugned order was issued after her death, he submits that such order cannot be sustained.

3. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice for the respondent. She submits that the show cause notice was delivered to the legal representatives, but they failed to respond thereto and provide details of the legal representatives of Ms.Kajal D.Dhanwani.

4. The death certificate records the date of death of Ms.Kajal D.Dhanwani as 15.05.2025. Both the show cause notice and the impugned order were issued subsequently. Therefore, these proceedings are unsustainable and the impugned



order is set aside.

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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 tax payer after issuing notice to the Class-1 legal heirs as per legal heir certificate dated 17.06.2025. Consequently, connected writ miscellaneous petitions are closed. There shall be no order as to costs.

10-06-2026

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

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SENTHILKUMAR RAMAMOORTHY, J.

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