IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 02-06-2026**

CORAM

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

**WP No. 17881 of 2026**
**and WMP.Nos.19210, 19211 & 19213 of 2026**

P. Ashik
Son and Legal heir of Late A Premnavas,
Proprietor of Prem Steel Traders, No.63,
Perumal Street, Kancheepuram.

..Petitioner

Vs

1. The State Tax Officer/Audit
   Commercial Tax Officer
   Chengalpattu Division,
   No.26, Mahalakshmi Nagar,
   Kancheepuram High Road
   Thimmavaram, Chengalpattu-603 101.

2. The Assistant Commissioner(ST),
   Kanchipuram Assessment Circle
   1st Floor, Commercial Taxes Building,
   Collectorate Campus, Kanchipuram 631 501.

3. The Bank Manager
   Federal Bank, No.42 AB,
   Kamarajar Street, Kancheepuram District.

..Respondents

**Prayer** : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the impugned proceedings of the 1st respondent in GSTIN.33AFSPP9256J1Z0/2018-2019 dated 26.12.2025 passed under Section 74 of the CGST/TNGST Act, 2017 and the summary of the order in Form GST DRC-07 dated 26.12.2025 in Reference No.ZD331225404390Y and quash the impugned orders as passed contrary to the provisions of the CGST/TNGST Act and also in contravention of the principles of natural justice.

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| For Petitioner: | Mr. Samuel Rupesh Rajkumar<br>for Mr. Rajkumar P |
| For R1 & R2: | Mr. L. Gokulraj, Govt. Counsel (Tax) |

**ORDER**

An order in original dated 26.12.2025 is assailed primarily on the ground that such order was issued against a dead person.

2. Learned counsel for the petitioner referred to the death certificate mentioning the date of death of the late Mr.A.Premnavas as 07.12.2023. The legal heir certificate dated 17.02.2024 in respect of the deceased has also been placed on record.

3. Mr. L.Gokulraj, learned Government Counsel (Tax), accepts notice for respondents 1 & 2. He submits that said respondents be granted leave to proceed against the legal heirs.

4. Considering the date of death, as per the death certificate, the proceedings culminating in order dated 26.12.2025 are unsustainable. Consequently, the impugned order is set aside and the writ petition is disposed

of by granting leave to the first and second respondents to initiate proceedings after issuing notice to all the legal heirs, as per the legal heir certificate dated 17.02.2024. The bank attachment, which is consequential to the impugned order, stands raised subject to the right of the first and second respondents to initiate fresh proceedings, including in respect of the bank account of the legal heirs of the deceased. No costs. Consequently, the connected writ miscellaneous petitions are closed.

**02-06-2026**

Index : Yes/No
Neutral Citation : Yes/No

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To

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**SENTHILKUMAR RAMAMOORTHY, J.**

KJ

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