



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21970 of 2026 &
WMP No.23864 of 2026**

M/s K Venkatesan Sri Vinayaga Traders
Rep by its legal heir of the Prop. - Kumar, No.
1/84, West Street, Thirukkarukavur, Sirkali,
Nagapattinam, Tamil Nadu, 609115

..Petitioner(s)

Vs

The Deputy State Tax Officer 1
Office of the Deputy commercial tax officer,
Sirgali Assessment Circle,
No 5 Mayuranathar Keela Veedhi, New street,
Pookollai,
Commercial taxes Building 3rd Floor,
Mayiladuthurai 609 001

..Respondent(s)

PRAYER: This writ petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorari calling for the records relating to the impugned proceedings initiated by the Respondent in the impugned order in FORM GST DRC - 07 bearing ref No. ZD331225430128R dated 29.12.2025 along with Annexure vide GSTIN 33ADEPV5873B1ZI /2021-2022 Dated 29-12-2025 passed by the respondent for the From AY 2021-22 to quash the same and pass such further or any other order as this Honourable Court may deem fit and proper in the facts and circumstances of the case and thus render justice

For Petitioner(s):

Ms.R. Hemalatha

For Respondent(s):

Mr.R.Sethu Prabakaran
Government Counsel (Tax)



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ORDER

An order dated 29.09.2025 is assailed by the son of the erstwhile proprietor on the ground that said order was issued after the demise of his father.

2. Learned counsel for the petitioner refers to the death certificate of K.Venkatesan and points out that the date of death is recorded therein as 29.11.2022. She also points out that the show cause notice culminating in the impugned order was issued thereafter.

3. Mr.R.Sethu Prabakaran, learned Government Counsel, appears for the respondent. He submits that the respondent may be permitted to initiate fresh proceedings against the legal representatives of the deceased proprietor of Shri Vinayaga Traders.

4. The death certificate records the date of death of K.Venkatesan as 29.11.2022. The show cause notice was issued thereafter on 29.09.2025. Hence, the impugned order cannot be sustained and is hereby set aside. It is, however, open to the respondent to initiate proceedings against the legal representatives of K.Venkatesan in accordance with law.



5. The writ petition is disposed of on the above terms. Consequently,
connected miscellaneous petition is closed. No costs.

30-06-2026

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

KAL

To

The Deputy State Tax Officer 1
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SENTHILKUMAR RAMAMOORTHY, J.

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