



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22863 of 2026
and W.M.P.Nos.24767 & 24768 of 2026**

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

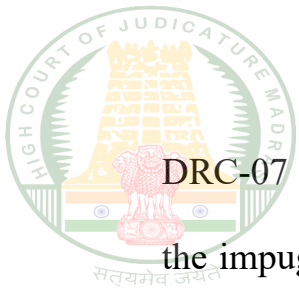
..Petitioner(s)

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

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, calling for the records relating
to the impugned proceedings of the 1st Respondent in
GSTIN.33AFSP9256J1Z0/2019-20 dated 26.03.2026 passed under Section 74
of the CGST/TNGST Act, 2017 and the Summary of Order in Form GST



DRC-07 dated 27.03.2026 in Reference No. ZD330326247015Q and to 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.

For Petitioner(s): Mr.Rajkumar P

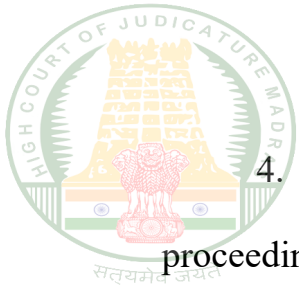
For Respondent(s): Mr.R.Sethu Prabakaran,
Government Counsel (Tax)

ORDER

An order in original dated 26.03.2026 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.R.Sethu Prabakaran, 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 26.03.2026 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.

25-06-2026

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

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WP No. 22863 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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