



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23240 of 2026
and W.M.P.Nos.25204 & 25206 of 2026**

S. Manickasundaram (Deceased)
Prop. Sri Kavineya Agencies,
rep by his legal heir M.Amsavalli,
70, Mahatma Gandhi Mandapam Street,
Pollachi-642 001

..Petitioner(s)

Vs

The State Tax Officer
Pollachi West Assessment Circle,
Commercial Tax Building,
Pollachi-642 001

..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 of the
Respondent in his proceedings in GSTIN 33BXHPM7191RIZM/ 2021-22
dated 02.12.2025 and quash the same as illegal.

For Petitioner(s): Mr.S.Ramanathan

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



ORDER

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An assessment order dated 02.12.2025 is assailed by the wife and legal heir of the deceased Proprietor of Sri Kavineya Agencies.

2. Learned counsel for the petitioner submits that the Proprietor died on 07.07.2024 and that proceedings culminating in the impugned order were initiated after the date of death.

3. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice for the respondent.

4. The death certificate records the date of death as 07.07.2024. The show cause notice was issued subsequently on 23.07.2025 and the impugned order thereafter on 02.12.2025. Since proceedings were initiated against a dead person, such proceedings cannot be sustained.

5. Therefore, the impugned order is set aside by leaving it open to the respondent to proceed against the legal representatives of the late S.Manickasundaram in accordance with law.



6. The writ petition is disposed of on the above terms. Consequently, connected writ miscellaneous petitions are closed. There shall be no order as to costs.

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

The State Tax Officer
Pollachi West Assessment Circle,
Commercial Tax Building,
Pollachi-642 001



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SENTHILKUMAR RAMAMOORTHY, J.

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