BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 09.02.2026

CORAM

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)Nos.3537 to 3539 of 2026
& W.M.P(MD)Nos.2887 to 2889 of 2026

Saravanan R
... Petitioner in all petitions

Vs.

The Deputy State Tax Officer - ll
Thanjavur - I Assessment Circle, C T Buildings
20/3, Sachidhanandha Moopnanar Street
Thanjavur.
... Respondent in WP(MD)No.3537 of 2026

The State Tax Officer (ST)
Thanjavur - I Assessment Circle, C T Buildings
20/3, Sachidhanandha Moopnanar Street
Thanjavur.
... Respondent in WP(MD)Nos.3538 & 3539 of 2026

Common Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus,

to call for the records on the file of the respondent in GSTIN - 33BAFPR9212M1ZE/2019-20 dated 13.08.2025 for the assessment year 2019-20 passed by the respondent and quash the above is illegal, passed on dead person, wholly without jurisdiction and direct the respondent not to proceed further to recover the demand pursuant to the said impugned assessment orders dated 13.08.2025.

to call for the records on the file of the respondent in GSTIN 33BAFPR9212M1ZE/2020-21, dated 14.02.2025 for the assessment year 2020-21 passed by the respondent and quash the above is illegal, passed on dead person , wholly without jurisdiction and direct the respondent not to proceed further to recover the demand pursuant to the said impugned assessment orders dated 14/02/2025

to call for the records on the file of the respondent in GSTIN 33BAFPR9212M1ZE/2021-22, dated 14.10.2025 for the assessment year 2021-22 passed by the respondent and quash the above is illegal, passed on dead person , wholly without jurisdiction and direct the respondent not to proceed further to recover the demand pursuant to the said impugned assessment orders dated 14/10/2025

For Petitioner
in both petitions : Mr.Sudalai Muthu N

For Respondent
in both petitions : Mr.R.Suresh Kumar, AGP

COMMON ORDER

These writ petitions have been filed challenging the impugned orders dated 13.08.2025, 14.02.2025 & 14.10.2025 passed by the respondent.

2. Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice on behalf of the respondent.

3. By consent of the parties, the main petitions are taken up for disposal at the stage of admission itself.

4. The learned counsel for the petitioner would submit that in these cases, the petitioner's father, one Mr.S.Rajendran, was passed away on 20.03.2022. However, without considering the same, the show cause notices dated 30.09.2024, 25.11.2024 & 08.08.2025 were issued for AYs 2019-20, 2020-21 & 2021-22 and subsequently, the impugned orders dated 13.08.2025, 14.02.2025 & 14.10.2025 have also been passed against the petitioner's father, who is a dead person. Hence, he would contend that the said impugned order, which was passed against a dead person, is non-est in law and the same is liable to be set aside.

5. Further, he would submit that now, the petitioner, who is one of the legal heirs of the deceased Proprietor, is willing to file reply to the show cause notices dated 30.09.2024, 25.11.2024 & 08.08.2025 issued

by the respondent. Hence, he requests this Court to pass appropriate orders

6. In reply, the learned Additional Government Pleader appearing for the respondent have confirmed the submissions made by the petitioner and they had fairly admitted that the impugned order was passed against the petitioner's father, who is a dead person. Hence, he requests this Court to pass appropriate orders.

7. Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent and also perused the materials available on record.

8. In the case on hand, the petitioner's father was died as early as on 20.03.2022. Thereafter, the show cause notices dated 30.09.2024, 25.11.2024 & 08.08.2025 were issued for the AYs 2019-2020, 2020-2021 & 2021-2022 and the impugned orders dated 13.08.2025, 14.02.2025 & 14.10.2025 respectively were passed by the respondent against the petitioner's father, who is a dead person.

9. As rightly contended by the petitioner, an order, which was passed against a dead person, is non-est in law and the same is liable to be set aside. Now, the petitioner, who is one of the Legal Heirs of the deceased Proprietor, undertakes to file a reply to the show cause notice on behalf of all the legal heirs. Therefore, this Court is inclined to set aside the impugned orders and remand the matters back to the respondent. Accordingly, this Court passes the following order:

> (i) The impugned orders dated 13.08.2025, 14.02.2025 & 14.10.2025 are set aside and the matters are remanded to the respondent for fresh consideration.
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> (ii) The petitioner, in his capacity as a legal heir of the deceased, shall file their reply/objection along with the required documents, if any, for the show cause notices dated 30.09.2024, 25.11.2024 & 08.08.2025, within a period of six weeks from the date of receipt of copy of this order.
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> (iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and issue a 14 days clear notice, by fixing the date of personal hearing, to the petitioner and thereafter, pass appropriate orders on merits and in accordance with

law, after hearing the petitioner, as expeditiously as possible.

10. With the above directions, these writ petitions are disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

09.02.2026

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

To

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KRISHNAN RAMASAMY.J.,

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