BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 12.02.2026

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.3847 of 2026
& W.M.P(MD)No.3159 of 2026

Vijayalakshmi R

... Petitioner

Vs.

The Deputy State Tax Officer-2
Sivakasi - 2 Assessment Circle
C T Buildings,
Sachidhanandha Moopnanar Street
Sivakasi.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records on the file of the respondent in GSTIN - 33AATFB1700B1Z4/2021-22, dated 24.12.2025 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 24/12/2025.

For Petitioner : Mr.Sudalai Muthu N

For Respondent : Mr.R.Suresh Kumar, AGP

ORDER

This writ petition has been filed challenging the impugned order dated 24.12.2025 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 petition is taken up for disposal at the stage of admission itself.

4. The learned counsel for the petitioner would submit that in this case, the petitioner's son was passed away on 11.06.2021. However, without considering the same, the show cause notice dated 30.08.2025 was issued and subsequently, the impugned order dated 24.12.2025 has also been passed against the petitioner's son, 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 (mother of deceased proprietor), who is one of the legal heirs, is willing to file reply to the show cause notice dated 30.08.2025 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 son, 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 son was died as early as on 11.06.2021. Thereafter, a show cause notice dated 30.08.2025 was issued and the impugned order dated 24.12.2025 was passed by the respondent against the petitioner's son, 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 (mother of the deceased), who is one of the Legal Heirs, 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 order and remand the matter back to the respondent. Accordingly, this Court passes the following order:

> (i) The impugned order dated 24.12.2025 is set aside and the matter is remanded to the respondent for fresh consideration.
>
> (ii) The petitioner, in her capacity as a legal heir of the deceased, shall file their reply/objection along with the required documents, if any, for the show cause notice dated 30.08.2025, within a period of six weeks from the date of receipt of copy of this order.

(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, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

12.02.2026

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

To

The Deputy State Tax Officer-2
Sivakasi - 2 Assessment Circle
C T Buildings,
Sachidhanandha Moopnanar Street
Sivakasi.

KRISHNAN RAMASAMY.J.,

nsa

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