



W.P.(MD) No.4740 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 20.02.2026

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.4740 of 2026

and

W.M.P.(MD).Nos.3964 and 3965 of 2026

C.Kannan

... Petitioner

Vs

The Commercial Tax Officer,
Karur-2 Circle,
Karur.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records pertaining to the impugned order passed passed by the respondent vide his Order in Reference No.ZD330723060705G dated 15.07.2023 (Financial Year 2018-2019) and quash the same as it is illegal, without jurisdiction and in gross violation of principles of natural justice.

For Petitioner : Mr.R.D.Ganesan

For Respondent : Mr.R.Suresh Kumar,
Additional Government Pleader

ORDER

This writ petition has been filed challenging the impugned order dated 15.07.2023 passed by the respondent.



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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 father was passed away on 26.02.2021. However, without considering the same, the show cause notice dated 21.02.2023 was issued and subsequently, the impugned order dated 15.07.2023 has 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 notice dated 21.02.2023 issued by the respondent. Hence, he requests this Court to pass appropriate orders.



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6. In reply, the learned counsel 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 26.02.2021. Thereafter, a show cause notice dated 21.02.2023 was issued and the impugned order dated 15.07.2023 was 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



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aside the impugned order and remand the matter back to the respondent.

Accordingly, this Court passes the following order:

(i) The impugned order dated 15.07.2023 is set aside and the matter is remanded to the respondent for fresh consideration.

(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 notice dated 21.02.2023, 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.

20.02.2026

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



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To
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Karur-2 Circle,
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KRISHNAN RAMASAMY, J.

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