BEFORE THE MADURAI BENGH OF MADRAS HIGH COURT

DATED: 25.02.2026

CORAM

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.5233 of 2026
and
W.M.P.(MD)No.4369 of 2026

P.Shathish Kumar ... Petitioner

Vs.

1.The State Tax Officer,
Sengottai Assessment Circle,
Tirunelveli Division,
Tenkasi District.

2.The Commercial Tax Officer,
Sengottai Assessment Circle,
Tirunelveli Division,
Tenkasi District. ... Respondents

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 orders passed by the first respondent in GST Form-07, AD330925047383Y, Case ID. Ref.No.GSTIN: 33BOUPP2873K2Z6/2021-22 dated 19.09.2025, digitally signed on

23.12.2025 and its consequential summary order passed by the second respondent in Reference No.ZD331225358327E, Tax Period: APR 2021 – MAR 2022, F.U.: 2021-2022, dated 23.12.2025 and quash the same as it is illegal, without jurisdiction and in gross violation of principles of natural justice.

For Petitioner : Mr.A.Satheesh Murugan
For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader

O R D E R

This writ petition has been filed challenging the impugned orders passed by the first respondent in GST Form-07, AD330925047383Y, Case ID. Ref.No.GSTIN: 33BOUPP2873K2Z6/2021-22 dated 19.09.2025, digitally signed on 23.12.2025 and its consequential summary order passed by the second respondent in Reference No.ZD331225358327E, Tax Period: APR 2021 – MAR 2022, F.U.: 2021-2022, dated 23.12.2025.

2.Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice on behalf of the respondents. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3.The learned Counsel appearing for the petitioner would submit that the Proprietor of the firm one Ponnudurai had passed away on 15.05.2025 and the petitioner is one of the legal heirs of Ponnudurai. He further submitted that only recently, he came to know about the impugned orders. He therefore submits that the impugned orders have been passed against a dead person. Hence, the present Writ Petition.

4.Learned Additional Government Pleader appearing for the respondent fairly submits that if the petitioner undertakes to file reply on behalf of his deceased father, then the impugned orders may be set aside and remanded to the respondents.

5.Admittedly, in the present case, there is no dispute on the fact that the proprietor of the Firm passed away on 15.05.2025. The show cause notice was issued on 19.09.2025 and thereafter, assessment order was passed on 23.12.2025. Therefore, it is clear that both the issuance of show cause notice and assessment order were passed subsequent to the death of the proprietor and the same is not sustainable under law.

6.In such view of the matter, the impugned orders dated 19.09.2025 and 23.12.2025 are set aside and the matter is remanded to the first respondent for fresh consideration. The petitioner is directed to file a reply to the show cause notice on behalf of the other legal heirs of the Proprietor, within a period of six [6] weeks from the date of receipt of a copy of this order and thereafter, the first respondent is directed to issue notice to the petitioner and after affording an opportunity of personal hearing, shall pass orders in accordance with law.

7.Accordingly, this Writ Petition stands disposed of. There shall be no order as to costs. Consequently, the connected miscellaneous petition is closed.

25.02.2026

Index: Yes/No
Internet: Yes/No
Neutral Citation: Yes/No
MR

To

1.The State Tax Officer,
Sengottai Assessment Circle,
Tirunelveli Division,
Tenkasi District.

2.The Commercial Tax Officer,
Sengottai Assessment Circle,
Tirunelveli Division,
Tenkasi District.

KRISHNAN RAMASAMY, J.

MR

W.P.(MD)No.5233 of 2026

25.02.2026