BEFORE THE MADURAI BENGH OF MADRAS HIGH COURT

DATED: 24.02.2026

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.5134 of 2026
and
W.M.P.(MD).No.4324 of 2026

R.Sathya Bama ... Petitioner

Vs

The State Tax Officer,
Ettayapuram,
Commercial Tax Buildings,
Kadalaiyur Road,
Ettayapuram,
Tuticorin District. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records of the respondent in GSTIN : 33AVUPR0185Q1ZN/2020-2021, Tax Period : 2020/21, dated 09.08.2025 and quash the same as it is illegal, without jurisdiction and also in violation of principles of natural justice.

For Petitioner : Mr.A.Satheesh Murugan

For Respondent : Mr.R.Sureshkumar,
Additional Government Pleader

ORDER

This writ petition has been filed challenging the impugned order dated 09.08.2025 passed by the respondent.

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

3.The learned counsel appearing for the petitioner would submit that the petitioner's deceased husband had registered his concern with the respondent and was an assessee under the provisions of the Goods and Services Tax Act, 2017. The petitioner's husband passed away on 15.05.2021 and consequently, the registration certificate issued under the GST Act, 2017 stood cancelled by the respondent on 22.07.2021.

4. However, subsequently, the respondent issued a show cause notice dated 05.12.2024 and thereafter passed the impugned assessment order dated 09.08.2025 in the name of the petitioner's husband, who had

already expired. The learned counsel would submit that the impugned order has been passed against a deceased person after cancellation of the registration certificate through the GSTN portal, which is contrary to law and the provisions of the GST Act. Hence, the petitioner seeks to quash the same.

5.The learned Additional Public Prosecutor appearing for the respondent would submit that in such circumstances, the matter may be remanded back to the respondent for reconsideration.

6.Considering the submissions made on either side, it is not in dispute that the impugned assessment order has been passed in the name of a deceased person. An order passed against a dead person is not sustainable in the eye of law. In the present case, the proprietor of the concern had passed away on 15.05.2021. However, the show cause notice was issued only on 05.12.2024 and the impugned assessment order came to be passed on 09.08.2025 in the name of the deceased person.

7.In view of the above circumstances, the impugned order dated 09.08.2025 passed by the respondent is liable to be set aside and accordingly, the same is set aside.

8.The matter is remanded back to the respondent for fresh consideration. The petitioner is permitted to submit a reply on behalf of the legal heirs of the deceased to the show cause notice dated 05.12.2024 within a period of eight weeks from the date of receipt of a copy of this order. Upon receipt of such reply, the respondent shall consider the same, afford an opportunity of personal hearing to the petitioner, and thereafter pass appropriate orders on merits and in accordance with law.

9. Accordingly, this writ petition stands disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

24.02.2026

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

To
The State Tax Officer,
Ettayapuram,
Commercial Tax Buildings,
Kadalaiyur Road,
Ettayapuram,
Tuticorin District.

KRISHNAN RAMASAMY, J.

TSG

W.P.(MD)No.5134 of 2026

24.02.2026