



W.P.(MD) No.8737 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 30.03.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD) No.8737 of 2026

and

W.M.P.(MD) No.7059 of 2026

K.Sermadurai

... Petitioner

Vs.

The State Tax Officer / Proper officer,
O/o. The Sengottai Assessment Circle,
C T Buildings, Tenkasi.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the records relating to the impugned order in GSTIN : 33AJDPJ5740N1Z3/2021-22 dated 28.11.2025 for the assessment year 2021-22 passed by the respondent and quash the above as 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 order dated 28.11.2025.

For Petitioner : Mr.N.Sudalai Muthu

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



W.P.(MD) No.8737 of 2026

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ORDER

This Writ Petition is filed challenging the impugned order dated 28.11.2025.

2. Upon hearing the learned counsel for the petitioner and perusing the material records of the case, it can be seen that the impugned order is an assessment made under Section 73 of the TNGST Act, 2017.

3. It is brought to the notice of this Court that the proprietor of the firm, in whose name the assessment was made, died as early as 18.05.2023. Therefore, the entire assessment proceedings are void *ab initio* and cannot stand.

4. In view thereof, this Writ Petition is allowed on the following terms:

- i. The impugned order of assessment shall stand set aside.
- ii. However, it will be open for the respondent to issue a fresh show cause notice in the name of the legal heirs or the successor of the business, as the case may be, and continue the proceedings and pass fresh orders of assessment in accordance with law.



W.P.(MD) No.8737 of 2026

iii. No costs. Consequently, the connected Miscellaneous
Petition is closed.

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Neutral Citation : No

To

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W.P.(MD) No.8737 of 2026

D.BHARATHA CHAKRAVARTHY, J.

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W.P.(MD) No.8737 of 2026

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