



W.P(MD)No.9243 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 07.04.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.9243 of 2026
and
W.M.P(MD)No.7417 of 2026

G.Sameema

... Petitioner

Vs.

1. The Commissioner Of Commercial Taxes,
O/o.The Principal and Special Commissioner of Commercial Taxes,
Ezhilagam,
Chepauk,
Chennai - 600 005.

2. The Commercial Tax Officer / The State Tax Officer,
Dindigul Rural Circle,
Commercial Tax Building,
Sub Collectors Office Road,
Dindigul - 624 001.

...Respondents

Prayer: Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of Certiorari, calling for records pertaining to impugned order of the 2nd respondent in Ref. No.ZD331225149603L/ 2021-22 dated 10.12.2025 and quash the same and pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.



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For Petitioner
For Respondents

:Mr.B.Rooban
:Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

This writ petition is filed challenging the impugned order dated 10.12.2025 which is an order of assessment passed under Section 73 of the TNGST Act, 2017.

2. Heard Mr.B.Rooban, learned counsel appearing for the petitioner and Mr.R.Suresh Kumar, learned Additional Government Pleader, who takes notice on behalf of the respondents.

3. Upon hearing the learned counsel on either side, it is clear that Gulam Mohamed, the proprietor of the dealership, passed away on 16.10.2021. Despite his death, a Show Cause Notice was issued in his name and an assessment order was also passed.

4. In view thereof, these proceedings are a nullity. Therefore, this writ petition is allowed on the following terms:-



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- i. The impugned order dated 10.12.2025 shall stand set aside.
- ii. However, liberty is granted to the respondents to proceed afresh in the name of the legal heirs of the deceased Gulam Mohamed in accordance with law.
- iii. No costs. Consequently, connected miscellaneous petition is closed.

07.04.2026

Index: Yes
Speaking Order: Yes
Neutral Citation: No
rgm



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D.BHARATHA CHAKRAVARTHY, J.

rgm

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