



WEB COPY

W.P(MD)No.9618 of 2026



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 08.04.2026

CORAM

**THE HONOURABLE MR JUSTICE D.BHARATHA
CHAKRAVARTHY**

**W.P(MD)No.9618 of 2026
and
W.M.P(MD)No.7683 of 2026**

Peer Mohammed Subair,
Legal Heir of the deceased Proprietor
Mr.Syed Mohamed Buhari
of Tvl.Pukari Stores,
12-2-1 Surandai, Muslim East Street,
Tirunelveli District-627 859

... Petitioner

Vs.

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

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

...Respondents

Writ Petitions are filed under article 226 of the Constitution of India, praying to issue a Writ of Ceriorari, calling for the records pertaining to the impugned orders passed by the 1st respondent in attachment to DRC-07, GSTIN:33DMXPS0393N1Z2, Financial Year:2021-22, dated 03.12.2025 and its consequential summary order passed by the 2nd respondent in Reference No.ZD331225044541T, Tax Period:APR 2021-MAR 2022, F.Y.: 2021-2022, dated 03.12.2025 and quash the same as it is illegal, without



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jurisdiction and in gross violation of principles of natural justice.

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

ORDER

This writ petition is filed challenging the impugned order dated 03.12.2025.

2.When the matter came up for arguments, upon hearing the learned counsel on either side, it can be seen that the order of assessment is passed against one Syed Mohamed Buhari, proprietor of Puhari Stores. It is seen that the said person died as early as on 13.01.2022 as such, the impugned orders are passed against the dead person without any notice to the legal heirs.

3.In view thereof, this writ petition is allowed on the following terms:

(i)the impugned order dated 03.12.2025 shall stand set aside.

(ii)However, it will be open for the respondents to pass orders afresh in the matter by issuing appropriate notice to the legal heirs in the manner known to law.

08.04.2026

NCC:Yes/No



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To

- 1.The Deputy State Tax Officer-1
Sengottai Assessment Circle,
Tirunelveli Division,
Tenkasi District.
- 2.The Deputy Commercial Tax Officer,
Sengottai Assessment Circle,
Tirunelveli Division,
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D.BHARATHA CHAKRAVARTHY, J.

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