BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.04.2026

CORAM:

THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.13795 of 2026
and
W.M.P.(MD)Nos.10246 and 10249 of 2026

Rathnavathi ... Petitioner

-vs-

1.The Appellate Deputy Commissioner (GST),
Office of the Deputy Commissioner, 4th Floor,
Commercial Taxes Buildings,
Dr.SVKS Thangaraj Salai,
Madurai District.
Camp Office at 2nd Floor,
Commercial Tax Building,
South High Ground Road,
Palayamkottai, Tirunelveli.

2.The Deputy Commissioner,
Office of the Deputy Commissioner,
Commercial Tax Department,
Thoothukudi District.

3.The Deputy Commercial Tax Officer,
Tuticorin – III,
Tamil Nadu. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus calling for the records relating to the impugned orders bearing DRC-07 Ref.No ZD331223266015U dated 29.12.2023 (FY 2017-2018), passed by third respondent in the name of Late Shri THANGARAJAN and quash and set aside the same as null and void, being orders passed against a deceased person by the third respondent and further restrain the respondents from initiating or continuing any Recovery/ Attachment proceedings pursuant to the said impugned orders and consequently direct the respondents to forthwith defreeze the petitioner's bank account bearing Account No. 11406989626 with the State Bank of India, Arumuganeri Branch, which has been frozen in pursuance of the impugned orders.

For Petitioner : Mr.R.Riyas Ahamed

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

ORDER

The writ petition has been filed challenging the impugned order dated 29.12.2023, which is an order of assessment passed under the Tamil Nadu Goods and Services Tax Act, 2017.

2. Upon hearing the learned counsel on either side and perusing the materials available on record, it is seen that the show cause notice itself was issued after the death of Thangarajan, the husband of the petitioner, who was the sole assessee/dealer. In view thereof, the entire proceedings are null and *void ab initio*.

3. Accordingly, the writ petition is allowed on the following terms:

(i) The impugned order dated 29.12.2023 shall stand set aside.

(ii) However, the respondent is at liberty to issue a fresh show cause notice to the legal heirs of the deceased assessee, in the manner known to law, and proceed afresh in accordance with law.

No costs. Consequently, the connected Miscellaneous Petitions are closed.

29.04.2026

NCC : No
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To:-

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D.BHARATHA CHAKRAVARTHY, J.

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