



W.P(MD)No.14718 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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Dated: 03.06.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.14718 of 2026

Revathi Sritharan .

... Petitioner

Vs.

The State Tax Officer,
Thanjavur II Assessment Circle,
Commercial Taxes Buildings,
Thanjavur.

...Respondent

Prayer: Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a WRIT OF CERTIORARIFIED MANDAMUS, to call for the records on the file of the respondent in GSTIN 33AAVPS7078P1ZG /2021-22, dated 09.10.2025 for the assessment year 2021-22 passed by the respondent and quash the above is 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 orders dated 09/10/2025 or pass such further or other orders, as the Honble Court may deem fit and proper in the circumstances of the case and thus render justice.



W.P(MD)No.14718 of 2026

WEB COPY

For Petitioner :Mr.N.Sudalai Muthu

For Respondent :Mr.R.Parthiban
Government Advocate

ORDER

The writ petition is filed challenging the impugned order dated 09.10.2025. The same is an order of assessment passed under Section 73 of the TNGST Act, 2017, as against the proprietor of the concern namely Sritharan died on 05.09.2023.

2. However, without noticing the same, subsequent, notices have been issued and the impugned order of assessment has been passed in the dead person's name. Consequently, both the notices and the assessment order are a nullity in the eyes of law.

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



W.P(MD)No.14718 of 2026

WEB COPY

- i. The impugned order dated 09.10.2025 shall stand set aside.
However, the respondent will be at liberty to initiate fresh proceedings in the name of the legal heirs in the manner known to law.
- ii. No costs.

03.06.2026

Neutral Citation: No
rgm

To

The State Tax Officer,
Thanjavur II Assessment Circle,
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Thanjavur.



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W.P(MD)No.14718 of 2026

D.BHARATHA CHAKRAVARTHY, J.

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W.P(MD)No.14718 of 2026

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