



W.P(MD)No.16248 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 15.06.2026

CORAM

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

W.P(MD)No.16248 of 2026

D Manokavya

... Petitioner(s)

- Vs. -

The Deputy State Tax Officer -1,
Thanjavur-Ii Assessment Circle,
Commercial Taxes Buildings,
Thanjavur.

... Respondent(s)

Prayer : Writ Petition is filed under Article 226 of the Constitution of India, praying this Court 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 responcent in GSTIN 33AGTPD7867R1ZC/2021-22, dated 06.11.2025 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 06/11/2025 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



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justice.
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For Petitioner
For Respondent

:Mr.N.Sudalai Muthu
:Mr.S,Vashik Ali
Government Standing Counsel

ORDER

This writ petition is filed challenging the impugned order dated 06.11.2025 which is an order of assessment passed under Section 73 or 7473 of the Tamil Nadu Goods and Services Tax Act, 2017.

2.In this case, it is submitted that the taxable person died on 30.09.2024 and therefore, notice that is issued and the order of assessment that is passed on the dead person is contended to be *void ab initio*.

3.The learned Government Standing Counsel is not in a position to dispute this said factual position.



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

(i)The impugned order dated 06.11.2025 shall stand quashed. However, the second respondent will be at liberty to issue fresh proceedings in the manner known as against the legal heirs.

(ii)No costs.

15.06.2026

NCC:Yes/No

To
The State Tax Officer,
Commercial Tax Building,
Tirupathur.



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D.BHARATHA CHAKRAVARTHY, J.

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