



W.P(MD)No.16464 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 17.06.2026

CORAM:

THE HON'BLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.16464 of 2026

and

W.M.P.(MD)No.12283 of 2026

A.Olimohamed

... Petitioner

.Vs.

The Deputy State Tax Officer-1/
The Deputy Commercial Tax Officer,
Melur Assessment Circle,
Commercial Taxes Buildings,
Madurai.

... 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 : 33AVQPA0419E1Z4 (Reference No.ZD330824159018B)/2019-20, dated 20.08.2024 for the assessment year 2019-20 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 order dated 20.08.2024.



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For Petitioner : Mr.N.Sudalai Muthu

For Respondent : Mr.R.Parthiban
Government Standing Counsel

ORDER

The Writ Petition is filed challenging the impugned order dated 20.08.2024, which is an order of assessment passed under Section 73 of the TNGST, Act 2017.

2. After consideration of the case of the parties, it can be seen that the taxable person in this case died on 04.09.2020 itself, and thereafter, notices were issued and orders were passed. In view thereof, the same are void *ab initio*. Therefore, the writ petition is allowed on the following terms:

- i. The impugned order dated 20.08.2024 shall stand set aside. However, the respondent will be at liberty to issue fresh notices to the legal heirs as per law and proceed afresh in the matter.



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ii. No costs. Consequently, connected miscellaneous

WEB COPY petition is closed.

17.06.2026

NCC : Yes/No
sjj

To

The Deputy State Tax Officer-1/
The Deputy Commercial Tax Officer,
Melur Assessment Circle,
Commercial Taxes Buildings,
Madurai.



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D.BHARATHA CHAKRAVARTHY.,J.

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