



W.P(MD)No.16618 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.16618 of 2026

and

W.M.P.(MD)No.12362 of 2026

A.Olimohamed

... Petitioner

.Vs.

The State Tax Officer/
The 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.ZD330225218418L)/2020-21, dated 21.02.2025 for the assessment year 2020-21 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 21.02.2025.



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For Petitioner : Mr.N.Sudalai Muthu

For Respondent : Mr.S.Vashik Ali
Government Standing Counsel

ORDER

The Writ Petition is filed challenging the impugned order dated 21.02.2025, 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 21.02.2025 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
sji

To

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



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D.BHARATHA CHAKRAVARTHY.,J.

sjj

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