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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 02-11-2026

CORAM

THE HON'BLE MR. JUSTICE P.VELMURUGAN

AND

THE HON'BLE MR. JUSTICE K.K. RAMAKRISHNAN

WA(MD) No. 1683 of 2026

CNR:{HCMD011413882026}

Case QR

and

CMP(MD)Nos.14476 14478 of 2026

1. R.Unnikrishnan

2. R.Sujatha

3. Nalinakshi Amma

..Appellant(s)

Vs

1. The Union of India,
   Represented by its Secretary to Government,
   Finance Department,
   Rajpath Marg, Central Secretariat,
   New Delhi - 110001.

2. The Commissioner of Commercial Taxes,
   O/o.The Principal and Special Commissioner of
   Commercial Taxes, Ezhilagam, Chepauk,
   Chennai - 600 005.

3. The State Tax Officer,
   Kuzhithurai,
   The Commercial Tax Building,
   Kuzhithurai @ Kattuthurai,
   Kanniyakumari District - 629 163.

4. The Assistant Commissioner (ST),
   Kuzhithurai Assessment Circle, Integrated
   Commercial Taxes Buildings, Kalkulam Taluk,
   Vilvatsagoshtam,

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Kannyakumari District - 629 802.

..Respondent(s)

PRAYER: Writ Appeal filed under Clause 15 of Letters patent, against the order dated 24.08.2026 made in W.P(MD)No.2128 of 2024.

For Appellant(s) :Mr.Bobby John
For Respondent(s) :Mr.T.Pon Ramkumar for R1
Central Govt. Standing Counsel
Mr.M.P.Senthil, Government Pleader for R2 to R4

JUDGMENT

(Judgment of the Court was delivered by P. VELMURUGAN J.)

This writ appeal has been filed against the order dated 24.08.2026 made in W.P(MD)No.2128 of 2024.

2. Challening the order of assessment dated 30.06.2023, the appellants filed the said writ petition contending that the assessment order has been passed against the deceased assessee who died on 11.10.2017. The learned Single Judge, by impugned order, has quashed the said assessment order and remitted the matter back to the 3rd respondent to pass a fresh order with a condition for denovo adjudication that the appellants shall deposit 50% of the disputed tax amount within 30 days from the date of receipt of a copy of the order.

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3. Against the said order, the writ petitioners have filed this appeal contending that the assessment order impugned before the Writ Court was passed against a dead person and therefore, it is non est in law. When such order is quashed and the matter is remitted, the Writ Court ought not to have imposed a condition of remittance of 50% of the disputed tax for denova adjudication which is *per se* illegal and therefore, the said condition is liable to be set aside.

4. The learned Central Government Standing Counsel appearing for the 1st respondent would submit that though the assessee died on 11.10.2017, the assessee filed statement of assessment even for the year 2017-18 and further, the death of the assessee was never intimated to the department. Therefore, the order of the learned Single Judge does not warrant interference.

5. Heard both sides and perused the records.

6. The impugned order of the learned Single Judge shows that the appellants have filed W.P(MD)No.12464 of 2024 challenging the assessment order passed for the tax period 2017-18 and considering the fact that the order impugned therein was passed against a dead person,

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this Court by order dated 12.06.2024, had quashed the impugned order and remitted the matter to the authorities. However, the assessment order in this case was passed on 30.06.2023 which is much prior to the impugned order in W.P(MD)No.12464 of 2024. The learned Single Judge finding that the appellants had kept silent for all those years, held that there is no justification to pass similar order by remitting the case back without any condition and accordingly imposed the condition. We do not find any infirmity in the order passed by the learned Single Judge. The appellants are at liberty to raise all their defences before the assessing authority.

7. Accordingly, this Writ Appeal is dismissed. No costs. Consequently, connected miscellaneous petitions are closed.

(P.V.,J.) (K.K.R.K.,J.)
02-11-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To

1. The Secretary to Government,
   Union of India,
   Finance Department,

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Rajpath Marg, Central Secretariat,
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P.VELMURUGAN, J.
AND
K.K.RAMAKRISHNAN, J.

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