

W.P.(MD) No.15670 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 10.06.2025

CORAM

THE HON'BLE MR.JUSTICE C. SARAVANAN

W.P.(MD) No.15670 of 2025

and

W.M.P.(MD) No.11903 & 11904 of 2025

S.Abdul Kaboor

Legal Heir of Mohammed Musthafa

Rowther Sabiya Beevi

... Petitioner

Vs.

The Deputy State Tax Officer-1,

Uthamapalayam,

Main Bazaar Street,

Uthamapalayam – 625 533.

... Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records from the file of the respondent in Reference No.ZD3308240849802 in GSTIN/ID: 33FKCPS2854F1Z4 dated 12.08.2024 and consequential impugned Order of rejection of application for rectification in Reference No.ZD3302251927384 in GSTIN/Temp. ID No.33FKCPS2854F1Z4 dated 19.02.2025 passed for the F.Y. 201-20 and quashing the same as void ab initio, *non-est* in the eye of law, arbitrary and violative of principles of natural justice.



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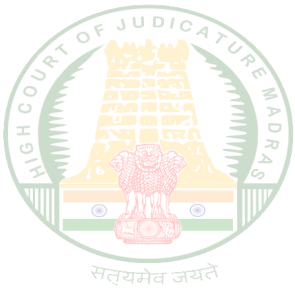
For Petitioner : Mr.R.Ananth
for Mr.K.S.Prakash

For Respondent : Mr.J.K.Jayaselan
Government Advocate

ORDER

The petitioner has filed this Writ Petition challenging the impugned order dated 12.08.2024 passed by the respondent in Reference No.ZD3308240849802 under GSTIN/ID:33FKCPS2854F1Z4 for the Financial Year 2019-20, and the order dated 19.02.2025 passed by the respondent in Reference No.ZD3302251927384 under GSTIN/Temporary ID No.33FKCPS2854F1Z4 rejecting the application filed by the petitioner for rectification of the order dated 12.08.2024.

2. The petitioner is the son and legal heir of the deceased proprietor of Royal Tiles and Fittings, namely, Mohammed Musthafa Rowther Sabiya Beevi who is an assessee. It is noticed that the said assessee passed away on 30.12.2022. However, the impugned order came to be passed on 12.08.2024, pursuant to the Show Cause Notice in Form GST DRC-01 dated 18.06.2024.

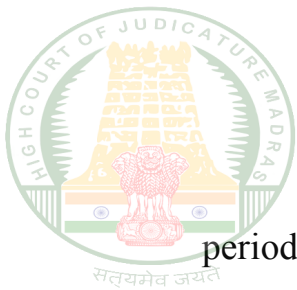


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3. It is the case of the petitioner that, after the demise of the assessee / the petitioner's mother, the petitioner and his family were unaware of the notices issued through the web portal and were also unaware of the impugned order. It was only after coercive steps were taken that they came to know that the impugned order had been passed against a deceased person. Aggrieved by the said order, the petitioner filed an application for rectification, which came to be dismissed on 19.02.2025.

4. Since the impugned order has been passed against a deceased person and without proper notice to the legal heirs, and as the petitioner's application for rectification has been rejected without considering the fact that no proper notice was issued to the legal heirs, the impugned order is set aside and the case is remitted back to the respondent to pass a fresh order on merits within a period of three months from the date of receipt of a copy of this order. The impugned order, which stands set aside by this order, shall be treated as a corrigendum/addendum to the notices that preceded it. The petitioner shall file a reply to the said notices within a



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period of 30 days from the date of receipt of a copy of this order.

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5. Accordingly, this Writ Petition is disposed of. No costs.

Consequently, the connected Miscellaneous Petitions are closed.

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Index : Yes / No

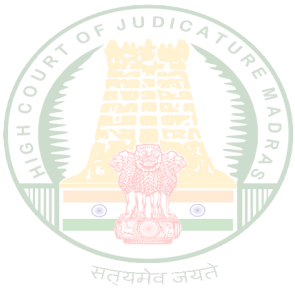
Internet : Yes / No

Neutral Citation : Yes/No

Speaking Order / Non-Speaking Order

To

The Deputy State Tax Officer-1,
Uthamapalayam,
Main Bazaar Street,
Uthamapalayam – 625 533.



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C.SARAVANAN, J.

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