



## IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.06.2024

#### **CORAM**

### THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

# <u>W.P.Nos.14718 & 14723 of 2024</u> and W.M.P.Nos.15957 & 15958 of 2024

Munusamy Nagabushanam (Deceased),
Sole Proprietor of Nagabushanam Construction
Represented by his legal heir Nethaji Nagabushanam
Aged 44 years,
No.5, NA, Sekar Varma Nagar,
Tiruttani, Tiruvallur,
Tamilnadu 631 209. ... Petitior

... Petitioner in both WP's

-VS-

The Deputy Commercial Tax Officer,
Tiruttani Assessment Circle,
Ward-B, Block-25, TS No.22, Gandhi Road,
Arakkonam 631 001. ... Respondent in both WP's

**PRAYER in W.P.No.14718 of 2024**: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records in order passed u/s.73 of TNGST Act, 2017 in

W.P.Nos.14718 & 14723 of 2024

Reference No.ZD3309231137884 dated 19.09.2023 along with

WEB C summary of order dated 19.09.2023 on the file of the respondent

relating F.Y.2017-18 and quash the same.

PRAYER in W.P.No.14723 of 2024: Writ Petition filed under Article

226 of the Constitution of India, pleased to issue a Writ of Certiorari,

calling for the records in order passed u/s.73 of TNGST Act, 2017 in

Reference No.ZD330923113873D dated 19.09.2023 along with

summary of order dated 19.09.2023 on the file of the respondent

relating F.Y.2018-19 and quash the same.

For Petitioner

: Mr.L.Dinesh

in both WP's

For Respondent

: Mr.T.N.C.Kaushik, AGP (T)

in both WP's

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### **COMMON ORDER**

In these two writ petitions, assessment orders pertaining to distinct assessment periods are assailed on the ground that such orders were issued to a dead person. The petitioner is one of the sons of the late Mr.Munusamy Nagabushanam. By further submitting that the petitioner's father died on 08.05.2021, whereas the show cause notice and assessment orders are subsequent thereto, the present writ petitions were filed.

- 2. Learned counsel for the petitioner invited my attention to both the death certificate and the legal heirship certificate and pointed out that these proceedings are unsustainable since the impugned orders are against a dead person.
- 3. Mr.T.N.C.Kaushik, learned Additional Government Pleader, accepts notice for the respondent.

W.P.Nos.14718 & 14723 of 2024

4. The petitioner has placed on record the death certificate.

EB C Such certificate indicates the date of death as 08.05.2021. All the

relevant communications, including the impugned assessment

orders, are subsequent thereto. Consequently, orders impugned

herein cannot be sustained.

5. Therefore, impugned orders dated 19.09.2023 are set aside by

leaving it open to the respondent to initiate proceedings against the

legal heirs of the late Mr.Munusamy Nagabushanam.

6. W.P.Nos.14718 and 14723 of 2024 are disposed of on the

above terms. No costs. Consequently, W.M.P.Nos.15957 and 15958

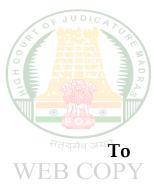
of 2024 are closed.

13.06.2024

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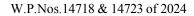
Index : Yes / No Internet : Yes / No

Neutral Citation: Yes / No





The Deputy Commercial Tax Officer, Tiruttani Assessment Circle, Ward-B, Block-25, TS No.22, Gandhi Road, Arakkonam 631 001.







# SENTHILKUMAR RAMAMOORTHY,J

rna

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