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W.P.No.25129 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 02.09.2024

CORAM

**THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY**

**W.P.No.25129 of 2024**  
**& W.M.P.Nos.27452 & 27453 of 2024**

M/s.S.R.Steels,  
Rep by its Legal Heir/Representative,  
Mr.Anandbabu,  
No.1, Krishnagiri Bye Pass Road,  
Hosur 635 109  
Krishnagiri District.

... Petitioner

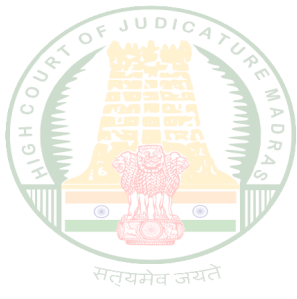
**Vs.**

The Deputy State Tax Officer,  
Hosur (South) II Circle,  
Hosur 635 109.

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to to call for the connected records pertaining to the impugned proceedings of the respondent herein made in GSTIN: 33AHKPN2780K1Z1 dated 07.02.2024 and quash the same as illegal and consequently direct the respondent herein to pass order after affording an opportunity of personal hearing to the petitioner herein.



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For Petitioner : Mr.Manoharan S Sundaram  
For Respondent : Mr.G.Nanmaran,  
Special Government Pleader

### **ORDER**

This writ petition has been filed challenging the impugned order dated 07.02.2024 passed by the respondent.

2. Mr.G.Nanmaran, learned Special Government Pleader, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that the petitioner's wife, who was the Proprietor of M/s.S.R.Steels, was passed away on 21.11.2019. Thereafter, the respondent had issued the show cause notice and passed impugned order dated 07.02.2024 against the petitioner's wife, who is a dead person. Hence, he requests this Court to set aside the impugned order. Further, he requests this Court to grant an opportunity to the petitioner, who is the only legal heir of the deceased, to present his case before the respondent. That apart, he also requested

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this Court to de-freeze the bank account of the petitioner.

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4. On the other hand, the learned Special Government Pleader appearing for the respondent also accepted the submissions made by the learned counsel for the petitioner. Further, since the petitioner is the only legal heir of the deceased, he requests this Court to direct the petitioner to file the reply to the show cause notice. He would also request this Court to remit the matter back to the respondent, subject to the payment of 10% of the disputed tax amount by the petitioner.

5. Heard the learned counsel for the petitioner and the learned Special Government Pleader for the respondent and also perused the materials available on record.

6. In the present case, it appears that the impugned order dated 07.02.2024 was passed by the respondent against a dead person, who was passed away on 21.11.2019. In such case, the impugned order is liable to be set aside. Further, since the petitioner is the only legal heir of the deceased, it is just and necessary to provide an opportunity to the

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petitioner to establish his case on merits. In such view of the matter, this

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Court is inclined to set aside the impugned order dated 07.02.2024 passed

by the respondent. Accordingly, this Court passes the following order:-

(i) The impugned order dated 07.02.2024 is set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay 10% of disputed tax amount to the respondent within a period of four weeks from today (02.09.2024) and the setting aside of the impugned order will take effect from the date of payment of the said amount.

(ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of two weeks from the date of receipt of copy of this order.

(iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and issue a 14 days clear notice, by fixing the date of personal hearing, to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

(iv) Considering the fact that the impugned orders itself have been set aside, this Court is of the opinion that the attachment made on the bank account



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of the petitioner cannot survive any longer and hence, it is lifted. As a sequel, the respondent is directed to instruct the concerned Bank to release the attachment and de-freeze the bank account of the petitioner, immediately upon the production of proof with regard to the payment of 10% of the demand amount by the petitioner as stated above.

7. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

**02.09.2024**

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



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**KRISHNAN RAMASAMY.J.,**

nsa

To

The Deputy State Tax Officer,  
Hosur (South) II Circle,  
Hosur 635 109.

**W.P.No.25129 of 2024**  
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**02.09.2024**

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