



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**WP No. 18808 of 2026****and****W.M.P. Nos.20098 and 20099 of 2026**

Gayathri Devi, Legal Heir and Wife of
Late Ram Chandra Gupta,
Prop of M/s.School Needs,
No.251/222, Walltax Road,
Chennai 600 003.
Tamil Nadu

..Petitioner

Vs

The Assistant Commissioner (ST)
Moore Market Assessment Circle,
North-II Chennai North,
Integrated Commercial Taxes Building
No.32, Elephant Gate Bridge Road,
Chennai-600 003.

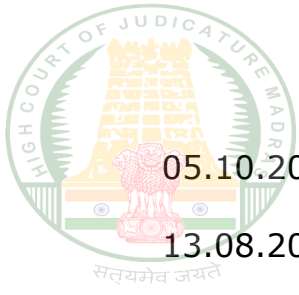
..Respondent

Petition filed under Article 226 of The Constitution of India praying for the issuance of writ of certiorari to call for the Impugned Proceedings of the Respondent passed ex-Parte order No.ZD330724338241N dated 29.07.2024 and quash the same.

For Petitioner: Mr.Thyagarajan K

For Respondent: Mr.L.Gokulraj,
Govt. Counsel (Tax)**ORDER**

Late Ram Chandra Gupta was a registered person under applicable GST enactments. Challenging the order dated 29.07.2024, his legal heir and wife has approached this Court. Adverting to death certificate dated



05.10.2020, learned counsel submits that the assessee died on 13.08.2020 whereas the assessment order was issued subsequently on

29.07.2024.

2. Mr.L.Gokulraj, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. Both the death certificate and the legal heir certificate recorded the date of death as 13.08.2020, which is much prior to the order impugned herein. Consequently, the impugned order is unsustainable and is hereby set aside. It is, however, open to the respondent to initiate fresh proceedings against the legal representatives, after issuing notice to all the legal heirs as per the legal heir certificate dated 16.07.2021.

4. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

05.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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To
The Assistant Commissioner (ST)
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