



W.P.Nos.14718 & 14723 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

DATED: 13.06.2024

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

**W.P.Nos.14718 & 14723 of 2024**  
**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.

... 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

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Reference No.ZD3309231137884 dated 19.09.2023 along with

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

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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.



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

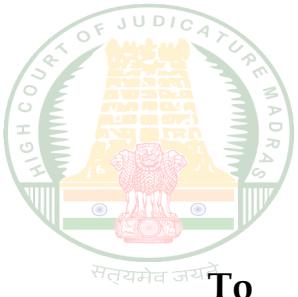
Such certificate indicates the date of death as 08.05.2021. All the relevant communications, including the impugned assessment orders, are subsequent thereto. Consequently, orders impugned herein cannot be sustained.

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



W.P.Nos.14718 & 14723 of 2024

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



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W.P.Nos.14718 & 14723 of 2024

**SENTHILKUMAR RAMAMOORTHY,J**

rna

**W.P.Nos.14718 & 14723 of 2024**  
**and W.M.P.Nos.15957 & 15958 of 2024**

**13.06.2024**