IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/SPECIAL CIVIL APPLICATION NO. 8307 of 2026

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SMT GULABBEN GOPALDAS JAMVECHA W/O LATE SHRI GOPALDAS JAISUKHLAL JAMVECHA
Versus
THE STATE OF GUJARAT & ANR.

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Appearance:
MR D K TRIVEDI(5283) for the Petitioner(s) No. 1
MS TANUSHREE SHRIMAL, AGP for the Respondent(s) No. 1,2

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CORAM:**HONOURABLE MR. JUSTICE A.S. SUPEHIA**
and
HONOURABLE MS. JUSTICE VAIBHAVI D. NANAVATI

Date : 23/06/2026
ORAL ORDER
(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)

1. In view of the peculiar set of facts, we are passing the present order in the interest of justice and to address the issue raised in the present writ petition.

2. The petitioner is a senior citizen aged about 72 years roped in the recovery proceedings by the respondent-Department. She is a widow of late shri Gopaldas Jaisukhlal Jamvecha i.e. the tax payer who was proprietor of M/s. Patel Timbers. Pursuant to the application filed by late shri Gopaldas Jamvecha for cancelling his registration under the Goods and Service Tax (GST), the order dated 06.05.2019 was passed by the respondent authorities cancelling the registration w.e.f. 31.03.2019. The determination of amount payable by a person to such cancellations is referred in the said order is “0”. Thereafter, shri Gopaldas Jamvecha passed away on 01.08.2019. After a

period of 4 years, the respondents issued Form GST DRC-01 raising outstanding demand of Rs.5,94,928/-. Thereafter on 19.12.2023, the order under section 73 of the State GST Act, 2017 in Form GST DRC-01 was passed imposing tax aggregating to Rs.6,06,026/-, followed by the order in Form GST DRC-07 dated 19.12.2023.

3. Both the notice and order are passed in the name of a dead person. It appears that thereafter, the petitioner, who is not connected with proprietorship firm, was informed by the respondent Department through telephone that if the amount is deposited under the Amnesty Scheme, the balance demand would stand waived in accordance with the provisions. It appears that thereafter, the petitioner engaged a lawyer and made representation to the State Tax Officer on 03.04.2025 requesting cancellation of the order passed in Form GST DRC-07. Similar representation was made on 12.12.2025. On 25.05.2026, State Tax Officer-04, Unit-84, Junagadh informed the petitioner that the demand of Rs.5,75,814/- could not be cancelled. Such action is challenged by way of this writ petition.

4. Today, when the matter is taken up for hearing, learned AGP Ms.Shrimal has submitted that the name of the petitioner, who is a legal heir of late shri Gopaldas Jamvecha, has been updated in the GST portal. She has submitted that the petitioner has

also requested the Assistant Commissioner, State GST to grant access to the GST registration so that they can file an appeal against the impugned order.

5. Under the circumstances, since the impugned show-cause notice as well as order has been passed against the dead person, the same are required to be quashed and set aside. We do not find any fault with the any of the parties; the petitioner who is a house wife, senior citizen, was never connected with the functioning of M/s. Patel Timbers and never knew about niceties of the GST regime, whereas the respondents were also unaware about death of the tax payer late shri Gopaldas Jamvecha.

6. In light of the foregoing facts, the impugned orders and subsequent action of the respondents including freezing of bank account are hereby quashed and set aside however, we clarify that it will be open for the respondents to initiate appropriate proceedings, if permissible under law, against the petitioner for the outstanding demand. The present writ petition stands allowed.

Sd/-
(A. S. SUPEHIA, J)

Sd/-
(VAIBHAVI D. NANAVATI,J)

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