BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **07.08.2026**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) Nos. 22464 & 22465 of 2026
and
W.M.P.(MD) Nos.16725 & 16732 of 2026

Anandaraj ... Petitioner in both W.Ps.

Vs

The State Tax Officer,
Kovilpatti Assessment Circle-I,
Commercial Taxes Office,
Tuticorin District. ... Respondent in both W.Ps.

PRAYER IN BOTH W.Ps: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari calling for records pertaining to the impugned order passed by the respondent in Summary of the Order in Form GST DRC-07, GSTIN33AHWPK4097N1ZG/ 2020-2021, dated 07.02.2025 and GSTIN33AHWPK4097N1ZG/ 2021-2022, dated 07.04.2025, respectively and quash the same as it is illegal, without Jurisdiction and in gross violation of Principles of Natural Justice.

For petitioner (in both WPs)	: Mr. A. Satheesh Murugan
For respondent (in both WPs)	: M/s.P.Sudarkodi Natchiyar Government Advocate (Tax)

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COMMON ORDER

M/s.P.Sudarkodi Natchiyar, learned Government Advocate (Tax), takes notice for the respondent.

2. By this common order, both the writ petitions are being disposed of at the time of admission with the consent of the learned counsel for the petitioner and learned Government Advocate (Tax) for the respondent.

3. In these writ petitions, the petitioner has challenged the respective impugned orders as detailed below:

S. No	W.P.(MD) Nos.	Tax Period	Impugned Order date	Tax amount	Interest	Penalty
1.	22464/2026	2020-21	07.02.2025	Rs.2,01,43,607/-	Rs.1,45,04,999/-	Rs.20,32,976/-
2.	22465/2026	2021-22	07.04.2025	Rs. 84,22,452/-	Rs. 60,64,165/-	Rs. 8,55,401/-

4. The petitioner is the legal heir/legal representative of the deceased assessee, namely, Tmt.Kasturi, who was the proprietor of M/s. S.K.A. Paulraj, representing the interests of himself and his mother as the legal representatives of the deceased proprietor, Tmt. Kasturi.

5. It is submitted that the petitioner's mother died on 27.12.2023. Subsequently, the GST registration was also cancelled on 29.04.2024, and no returns were filed thereafter. It is specifically submitted that the petitioner has not carried on the business that was being carried on by his mother during her lifetime.

6. It is therefore submitted that, under these circumstances, there was no occasion for the petitioner to respond to the notice issued in Form DRC-01 dated 26.11.2024 for the respective tax periods, which have now culminated in the impugned orders in these two writ petitions.

7. The learned Government Advocate (Tax) appearing for the respondent, on the other hand, would submit that these writ petitions are liable to be dismissed, as the petitioner, being the legal representative of the deceased assessee, is bound by the tax liability in terms of Section 93(1)(b) of the respective GST enactments, 2017, as per which if the business carried on by the person is discontinued, whether before or after his death, his legal representative shall be liable to pay, out of the estate of the deceased, to the extent to which the estate is capable of meeting the charge, the tax, interest or penalty due from such person under this Act, whether such tax, interest or penalty has been determined before his death but has remained unpaid or is determined after his death.

8. Apart from the above, the learned Government Advocate (Tax) appearing for the respondent submits that she has no instructions as to whether, after cancellation of the GST registration on 29.04.2024, the petitioner has obtained separate GST registration and is carrying on the same business in his name.

9. The learned counsel appearing for the petitioner, on the other hand, submits that the petitioner is indisposed and is not carrying on any business. Be that as it may, the learned counsel for the petitioner submits that the petitioner is willing to offer his residential property as a security for the tax liability for *denovo* adjudication.

10. Recording the above submissions and taking note of the submissions made by the learned counsel for the petitioner, these Writ Petitions are disposed of by remitting the matters back to the respondent to pass fresh orders, subject to the petitioner filing a reply within a period of thirty (30) days from the date of receipt of a copy of this order.

11. The petitioner shall furnish the details of the residential property along with the relevant title documents. Upon such details and documents being furnished, it shall be deemed that the property is under attachment forthwith. The respondent may also get the same to be reflected in the registers maintained by the jurisdictional Sub-Registrar Office.

12. The said property shall be treated as security for the discharge of the tax liability that may be confirmed in the *denovo* adjudication proceedings.

13. In case the petitioner complies with the above stipulations, the respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply.

14. In case the petitioner fails to comply with any of the stipulations, the respondent is at liberty to proceed against the petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

15. Needless to state, before passing any such order, the respondent shall give due notice to the petitioner. The petitioner shall cooperate with the respondent.

16. These Writ Petitions stand disposed of, with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

07.08.2026

Index : Yes / No
Internet : Yes / No
apd

To

The State Tax Officer,
Kovilpatti Assessment Circle-I,
Commercial Taxes Office,
Tuticorin District.

C.SARAVANAN, J.

apd

W.P.(MD) Nos. 22464 & 22465 of 2026

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