



Lawgics

By Nidhi, Advocate



Judgment No.: 034
Dt.: 26-12-2023



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Judgment Deals With

Section/Rule	Section 73
Authority	Madras High Court
Case Name	Legal heirs of M/s. M.K.M.& Sons VS The Assistant Commissioner (ST)
Dated	19 th December, 2023

Brief Facts:

The petitioners are the legal heirs of the deceased M.K.Girish, who was running business in the name of "M/s.M.K.M.& Sons". The said M.K.Girish was passed away on 25.02.2021 and the same was intimated to the Department by way of online application dated 29.06.2022. GST DRC-01A dated 06.07.2022 and GST DRC-01 dated 21.11.2022 was issued by the Department in the name of deceased M.K.Girish. Thereafter, the impugned assessment order was also passed by the Department on 01.03.2023 against the dead person.

Contention of Petitioners:

Since the assessment order was passed against the dead person, the same is liable to be set aside.

Contention of Department:

The said notices may be treated as notice to all the petitioners, who are the legal heirs of the M.K.Girish and the petitioners can file their reply to the said notices.

Findings & Decision of the Court:

The fact remains that the impugned assessment order came to be passed against the dead person, which is non-est in law and hence, it is liable to be set aside. Accordingly, the said impugned order dated 01.03.2023 was set aside.

Also, the petitioners shall consider the notice issued by the Department dated 06.07.2022 as a notice issued to them as on date. Thus, the petitioners were directed to file a reply to the said notice within 6 weeks from the date of receipt of copy of this order. Thereafter, the Department is directed to pass appropriate orders after providing opportunities of personal hearing to the petitioner.

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