



Lawgics

By Nidhi, Advocate



Judgment No.: 148
Dt.: 21-06-2024



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Judgment Deals With

GST Assessment Proceedings cannot be initiated Against Deceased Person	
Section/Rule	Section 73
Authority	Madras High Court
Case Name	Munusamy Nagabushanam (Deceased) Sole Proprietor of Nagabushanam Construction Represented by his legal heir Nethaji Nagabushanam VS The Deputy Commercial Tax Officer
Dated	13 th June, 2024
Citation	W. P.N os.14718 & 14723 of 2024

Brief Facts of the Case:

The assessment orders relating to F.Y.2017-18 & F.Y.2018-19 dated 19.09.2023 were 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. The petitioner's father died on 08.05.2021, whereas the show cause notice and assessment orders are subsequent thereto, therefore, the present writ petition was filed.

Contention of the Petitioner:

The death certificate and the legal heirship certificate shows that these proceedings were unsustainable since the impugned orders are against a dead person.

Findings & Decision of the Court:

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.

Therefore, the orders impugned dated 19.09.2023 cannot be sustained and were set aside.

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