



W.P.(MD).No.57 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 06.01.2025

CORAM

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD).No.57 of 2025

and

W.M.P.(MD)No.47 of 2025

Robin John

...Petitioner

Vs

1.The State Tax Officer,
Office of the State Tax Officer,
Thucakaly - 2,
Assessment Circle @ 131,
Mead Street,
Nagarcoil - 629 001

2.The Branch Manager,
The State Bank of India,
Karungal,
5-17-25B, Chellamkonam Road,
Karungal, Kaniyakumari.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records of the impugned order in DRC-07 dated 29.07.2024 and the consequent impugned notice dated 07.11.2024 on the file of the first respondent and quash the same and consequently direct the second respondent to de-freeze petitioner's Bank Account in Account No. 36018261912.



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For Petitioner : Mr.I.Romeo Roy Alfred
For R-1 : Mr.J.K.Jayaselan
Government Advocate
For R-2 : Mr.M.Ponniah

ORDER

Heard Mr.I.Romeo Roy Alfred, learned counsel for the petitioner and Mr.J.K.Jeyaseelan, learned Government Advocate for the 1st respondent and Mr.M.Ponniah, learned counsel for the 2nd respondent.

2. The present Writ Petition is filed challenging the order dated 29.07.2024 and the consequent notice dated 07.11.2024 on the file of the first respondent and to consequently direct the second respondent to de-freeze petitioner's Bank Account in Account No. 36018261912.

3. It is the claim of the petitioner that the order impugned herein was passed against a deceased person. He submits that the petitioner's father died on 24.05.2024 and has produced a death certificate to substantiate this claim.



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WEB COPY 4. It is seen that the notice under DRC-01 was issued on 03.05.2024, followed by notices of personal hearing on 18.06.2024, 13.07.2024, and 20.07.2024. The impugned order was passed on 29.07.2024. However, it is evident that the said order was passed after the demise of the assessee. In view of this, the impugned order against the deceased person is liable to be held as *non est* in law.

5. In fine, the Writ Petition is allowed and the impugned order dated 29.07.2024 is set aside. However, the respondents are granted liberty to initiate appropriate proceedings, in accordance with the law, against the legal heirs of the deceased. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

06.01.2025

NCC:yes/no
Index:yes/no
Internet:yes/no
Nsr



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K.KUMARESH BABU, J.

Nsr

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