



2025:KER:40106

WPC.No.9318/25

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 9TH DAY OF JUNE 2025 / 19TH JYAISHTA, 1947

WP(C) NO.9318 OF 2025

PETITIONER:

GEETHA K.K,
AGED 45 YEARS,
WIFE AND LEGAL HEIR OF LATE HAREESH KUMAR N.K,
SREEHARI, KULAPPURATH (H), KINALUR, THAMARASSERY,
KOZHIKODE, PIN - 673 612.

BY ADVS.
SMT.AMMU CHARLES
SRI.K.SRIKUMAR (SR.)
SRI.K.MANOJ CHANDRAN

RESPONDENTS:

- 1 ASSISTANT COMMISSIONER,
KOZHIKODE URBAN DIVISION, TAX PAYER SERVICE,
NADAKKAVU, KOZHIKODE, KERALA, PIN - 673 006.
- 2 ADDITIONAL COMMISSIONER,
TAX PAYER SERVICE, NADAKKAVU,
KOZHIKODE, KERALA, PIN - 673 006.
- 3 ADDITIONAL COMMISSIONER,
OFFICE OF COMMISSIONER OF GST & CENTRAL EXCISE,



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CHENNAI SOUTH COMMISSIONERATE, MHU COMPLEX, NO.
692, 5TH FLOOR, ANNA SALAI, NANDANAM, CHENNAI,
PIN - 600 035.

SMT.JASMIN M.M, G.P,
SHRI.V.GIRISHKUMAR, STANDING COUNSEL

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR
ADMISSION ON 09.06.2025, THE COURT ON THE SAME DAY
DELIVERED THE FOLLOWING:



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JUDGMENT

The petitioner is the wife of one Mr.Hareesh Kumar who was a dealer registered under the provisions of the Central Goods and Services Tax Act-2017 holding GST registration - GSTN:32ALOPH9147A1ZA for the proprietorship concern by name "Ruby Steels". The said Hareesh Kumar passed away on 21.01.2024 and consequently the business was closed down.

2. After the death of the said Hareesh Kumar, a show-cause notice dated 02.08.2024 was served in the name of Sri Hareesh Kumar, to which Ext.P2 reply was sent by the petitioner to the 3rd respondent, intimating about his death and also that of the closing down of the business with effect from April, 2023. However, as per Ext.P3, the 3rd respondent completed the proceedings based on the said show-cause notice issued in the name of the deceased person. Ext.P5 is the GST DRC-07 summary order issued in the name of deceased Hareesh Kumar pursuant to Ext.P2. This writ petition is submitted by the



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petitioner in such circumstances, challenging Exts.P3 and P5 orders on the ground that, as the proceedings of assessment were commenced and completed against a dead person, the same needs to be interfered with.

3. The learned Government Pleader on the other hand pointed out that, in the light of the statutory stipulations contained in Section 93 of the CGST Act, it is lawful to continue the proceedings and the legal representative of the deceased person would 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, interest or penalty due from such person under the Act.

4. After considering all the relevant aspects, I am of the view that even though liability of the legal representative of the deceased taxable person may continue by virtue of Section 93, the same can be finalized only after issuing notice to such legal representatives. Here the impugned notice and the order of



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assessment are against a dead person, which cannot be treated as legally sustainable.

In such circumstances, as evidently Exts.P3 and P5 are addressed and issued in the name of a dead person, it requires reconsideration. Accordingly, this writ petition is disposed of setting aside Exts.P3 and P5, with a direction to the 3rd respondent to complete the proceedings after issuing notice to the petitioner and other legal representatives, if any.

Sd/-

ZIYAD RAHMAN A.A.
JUDGE

DG/9.6.25



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APPENDIX OF WP(C) 9318/2025

PETITIONER EXHIBITS

<i>Exhibit P1</i>	TRUE COPY OF THE DEATH CERTIFICATE DATED 02-02-2024 ISSUED BY THE PANANGAD GRAMA PANCHAYATH
<i>Exhibit P2</i>	TRUE COPY OF THE LETTER DATED 14.11.2024 SENT BY THE PETITIONER TO THE 3RD RESPONDENT
<i>Exhibit P3</i>	TRUE COPY OF THE ORDER DATED 29.11.2024 ISSUED BY THE 3RD RESPONDENT
<i>Exhibit P4</i>	TRUE COPY OF THE SUMMARY OF ORDER 30.01.2025 ISSUED BY THE 2ND RESPONDENT
<i>Exhibit P5</i>	TRUE COPY OF THE SUMMARY OF ORDER 05.02.2025 ISSUED BY THE 1ST RESPONDENT
<i>Exhibit P6</i>	TRUE COPY OF THE JUDGMENT BENOY ABRAHAM V. STATE TAX OFFICER [2024] 165 TAXMANN.COM 533 (KERALA) DATED 09.07.2024