

### **Legal heirs can be adjudicated for act or omission of deceased taxpayer**

The Hon'ble Madras High Court in ***Munusamy Nagabushanam (deceased) v. The Deputy Commercial Tax Officer [W. P. Nos. 14718 & 14723 of 2024 dated June 13, 2024]*** set aside the order issued to the deceased person and held that Revenue department is left open to initiate proceedings against the legal heirs of the deceased taxpayer.

#### **Facts:**

Mr. Munusamy Nagabushanam died on May 08, 2021. However, the Revenue department served the show cause notice and assessment order after the date of death in the name of deceased.

One son of Late. Munusamy Nagabushanam filed writ petition before the Hon'ble Madras High court contending that impugned orders are not sustainable as the same are against a dead person.

#### **Issue:**

Whether Revenue department can initiate proceedings against legal heirs of deceased taxpayer?

#### **Held:**

Hon'ble Madras High Court in ***W. P. Nos. 14718 & 14723 of 2024*** held that:

- Noted that, all the relevant communications, including the impugned assessment orders issued by the Revenue authorities are of later date than the date of death of the taxpayer.

- Set aside the impugned orders and stated that it is left open to the Revenue department to initiate proceedings against the legal heirs of the late Mr. Munusamy Nagabushanam.

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(Author can be reached at [info@a2ztaxcorp.com](mailto:info@a2ztaxcorp.com))

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