



**W.P.No.23522 of 2022 &**  
**WMP.No.22490 of 2022**



**DR.ANITA SUMANTH, J.**

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Mr.H.Siddharth, learned Junior Standing Counsel accepts notice for the respondents and seeks some time to obtain instructions and file a counter.

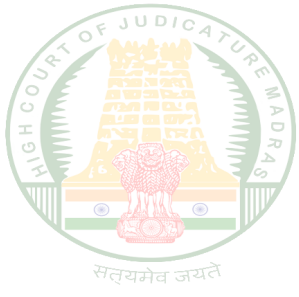
2. Impugned order dated 28.06.2022 is seen to be framed on Krishnan Nandakumar, who has, according to the Assessing Authority, passed away on 09.05.2021. The officer refers to the provisions of Section 93 of the Goods and Service Tax Act, 2017, which enables the authorities to continue assessment on a legal representative or any other person who is carrying on the business of a person who has passed away.

3.While there is no quarrel with the provisions of Section 93, per se, it is incumbent upon the officer to have issued notice upon the legal representative or the person carrying on the business as the case may be, prior to framing of the assessment. Moreover, the order of assessment ought not to have been framed in the name of deceased person, as has been done in the present case.

4.List on 29.09.2022. Counter by then. Interim stay till then.

*kbs*

**01.09.2022**



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**DR.ANITA SUMANTH, J.**

*kbs*

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