



W.P.Nos.23522 & 29176 of 2022 and
WMP Nos.22490 & 28463 of 2022

Dr.ANITA SUMANTH,J.

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In W.P.No.29176 of 2022, the petitioner has been making an attempt to file a Declaration in Tran-I, which she is unable to do insofar as the registration in the hands of the petitioner's husband/sole proprietor had been cancelled. The cancellation of registration has been challenged in W.P.No.23522 of 2022 and on 01.09.2022, the following order has been passed:

"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."

2.With the grant of interim stay, the petitioner ought to have been enabled to file the Declaration form and ensure continuity of business. Since, as the last date for filing of Declaration, as per the judgment of the

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Supreme Court in the case of *Union of India and another V. Filco Trade Centre Pvt. Ltd. and another* (SLP (C) Nos.32700 – 32710 of 2018 dated

22.07.2022), is 30.11.2022, let this order and previous events that have transpired in these writ petitions be intimated to the authorities forthwith.

3.List on 18.11.2022 in the same position. Let the needful be done by then. Interim stay granted on 01.09.2022 and extended on 29.09.2022 in W.P.No.23522 of 2022 will stand extended till then.

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11.11.2022

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