



W.P.No.29176 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 22.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.29176 of 2022

and

W.M.P.No.28463 of 2022

Nisha Nandakumar

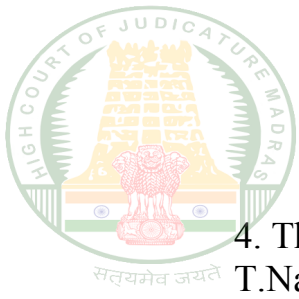
... Petitioner

Vs.

1. The Union of India
Ministry of Finance, Rep by its Secretary,
Department of Revenue,
Central Board of Indirect Taxes and Customs,
GST Policy Wing, New Delhi.

2. GST Council,
Rep by its Secretary, 5th floor,
Tower-II, Jeevan Bharathi Building,
Janpath Road, Connaught Place,
New Delhi-110 001.

3. The deputy Commissioner of the CGST and central Excise,
Thyagaraya Nagar Division,
O/o. of Commissioner of GST and Central Excise,
Chennai, Chennai south Commissionerate,
692, MHU Complex, Anna salai,
Nandanam, Chennai - 600 035.



W.P.No.29176 of 2022

4. The Assistant Commissioner (st),
T.Nagar Assessment Circle,
No.46, Greenways Road,
Chennai - 600028.

(R4 SUO MOTU IMPLEADED VIDE
ORDER DT 18.11.2022 MADE IN
WP.29176/2022 BY ASMJ)

...Respondents

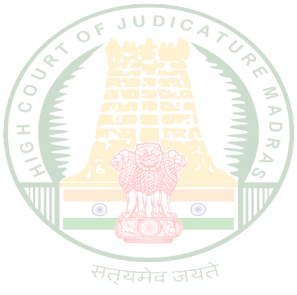
Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, direct the respondents to enable the petitioner in the capacity of legal heir of the deceased assessee Krishnan Nandakumar, who carried on business in the trade name of M/s. Elektronik Lab, to file revise TRAN-I and fresh Tran-2 as per the directions of the Honble Supreme Court in the case of Union of India Vs Filco Trade center Pvt Ltd dated 22.07.2022 and 02.09.2022, irrespective of cancellation of registration of the deceased assessee and pendency of WP. No. No.23522 of 2022 challenging the order dated 28.06.2022

For Petitioner : Ms.C.Rekha Kumari

For Respondent : Mr.G.Meganathan, Jr.St Counsel
For Mr.S.Gurumoorthy, Sr St Counsel
For Rr1 And 2
Mr.C.Harsha Raj, SGP For R3

ORDER



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This writ petition has been filed to direct the respondents to enable the petitioner in the capacity of legal heir of the deceased assessee Krishnan Nandakumar.

2. Today, the learned counsel appearing for the petitioner would submit that the prayer in this writ petition has become infructuous.

3. Recording the above submissions, this writ petition is dismissed as infructuous. No cost. Consequently, the connected miscellaneous petition is also closed.

22.07.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

To

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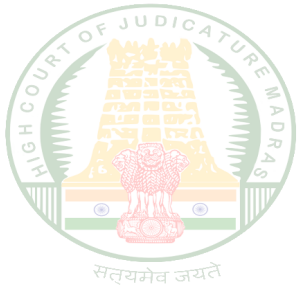
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KRISHNAN RAMASAMY.J.,

nsa

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& W.M.P.No.28463 of 2022

22.07.2025
(1/2)