

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 2820/2026

M/s. Motilal Suraj Chand, Prop. Late Suraj Chand New Mandi,
Station Road, Bharatpur, Rajasthan-321001 Through Its Legal
Heir Shri Suraj Bhan Khandelwal S/o Late Suraj Chand

-----Petitioner

Versus

1. Union Of India, Through Secretary, Finance Department,
Government Of India, New Delhi
2. The Chief Commissioner, Central Goods And Services Tax,
Statue Circle, C Scheme, Jaipur
3. The State Of Rajasthan, Through Chief Commissioner
State Goods And Service Tax, Kar Bhawan Ambedkar
Circle Jaipur
4. The Superintendent, Cgst And Central Excise
Commissionerate, Cgst Range-Xxvi, Bharatpur

-----Respondents

For Petitioner(s)	:	Mr. Pankaj Ghiya. Mr. Mayank Vyas.
For Respondent(s)	:	Mr. Kinshuk Jain, Senior Standing Counsel for CGST.

HON'BLE MR. JUSTICE INDERJEET SINGH
HON'BLE MR. JUSTICE RAVI CHIRANIA

Order

25/02/2026

Counsel for the petitioner submits that the respondents have passed the order dated 20.11.2024 against a dead person, which is legally unsustainable, therefore, prayed that the matter be remanded back to the Competent Authority for fresh adjudication in accordance with law.

Counsel appearing on behalf of the respondents has no serious objection to the prayer made by the learned counsel for the petitioner.

After perusal of the record and considering the submissions made by counsel for the parties, this Court finds that the impugned order has been passed against a dead person. An order passed against a dead person is a nullity in the eyes of law and cannot be sustained.

Accordingly, We deems it just and proper to set aside the impugned order dated 20.11.2024 and remand the matter to the Adjudicating Authority to decide the same afresh, in accordance with law, after affording an opportunity of hearing to the concerned parties.

With the aforesaid observations, the writ petition stands disposed of.

(RAVI CHIRANIA),J

(INDERJEET SINGH),J