

HC: Proceedings on Deceased = Nullity

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REFER THE DECISION OF THE HON'BLE GAUHATI HIGH COURT IN THE CASE OF

Sikha Borgohain vs. Union of India Citation: (2025) 33 Centax 382 (Gau

The GST department issued a show cause notice (SCN) and raised a demand against an assessee who had already passed away. The legal heirs of the deceased challenged the proceedings before the Gauhati High Court.

The Court observed:

Any legal proceedings initiated against a deceased person are a nullity in the eyes of law.

Once an assessee has died, the department must proceed, if at all, against the legal representatives under the statutory framework.

Continuing proceedings in the name of the deceased assessee amounts to jurisdictional error and violates natural justice.

Accordingly, the Gauhati High Court set aside the SCN and demand as null and void. However, the Court clarified that this does not bar the department from proceeding afresh. The authorities were granted liberty to issue a fresh SCN upon the legal representatives of the deceased assessee, in accordance with law.

Key Takeaway

- Proceedings against a deceased person are void ab initio.
- Authorities must issue notices to legal heirs/representatives, not the deceased.
- Department is free to re-initiate proceedings properly, but the original SCN and demand are nullities.