

HC: The order issued against a deceased person is set aside, with a direction to the GST Department to issue a consolidated notice to the deceased's legal heirs.

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

Unnikrishnan R.V/s Union of India, decided on 12-6-2024

Key Issues:

Can a notice legally be served on a deceased person?

The Hon'ble High Court Judgement:

Since the show cause notice dated 29-12-2023 was issued against the deceased GST-registered dealer, **the impugned order is quashed**. The GST Authorities are directed to issue a common notice to the assessee representing the legal heirs of the deceased.

Section 93 of Central Goods and Services Tax Act, 2017.