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Madras HC Overturns GST Assessment on Deceased; Legal Heirs Get Relief

Madras High Court



Rekha. S Vs Assistant Commissioner (ST) (Madras High Court)

Introduction: In a significant legal development, the Madras High Court recently ruled on a writ petition challenging an order passed by the Assistant Commissioner (ST) on 01.03.2023. The petition, filed by Rekha.S, brought to light a unique circumstance where a GST assessment order was issued against a deceased person, M.K.Girish, who had been running a business named “M/s.M.K.M.& Sons.” The judgment delves into the intricacies of t

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