



2026:AHC-LKO:18088-DB

**HIGH COURT OF JUDICATURE AT ALLAHABAD
LUCKNOW**

WRIT TAX No. - 353 of 2026

M/S Somvanshi Infotech Thru. Legal
Representative Vandana Singh

.....Petitioner(s)

Versus

State Of U.P. Thru. Prin. Secy. Tax And
Registration Lko. And 2 Others

.....Respondent(s)

Counsel for Petitioner(s) : Utkarsh Misra, Abhishek
Counsel for Respondent(s) : C.S.C.

Court No. - 3

**HON'BLE SHEKHAR B. SARAF, J.
HON'BLE MANJIVE SHUKLA, J.**

1. Heard learned counsel appearing on behalf of the parties.
2. Learned counsel appearing on behalf of the petitioner submits that when the notice was issued to the proprietor of the petitioner-firm, the proprietor was alive. However, by the time the reminder notice was issued to them for submission of a reply and for personal hearing, the proprietor had died.
3. In light of the same, the impugned order that has been passed was passed against a deceased person and the same is required to be quashed and set aside.
4. Sri Sanjay Sarin, learned counsel appearing on behalf of the GST Department, submits that as they were never informed of the death of the proprietor, they were not aware of the same, and accordingly, the impugned order was passed.
5. In light of the above facts and circumstances, we direct the petitioner to inform the authorities, within a period of seven days, about the legal heirs of the proprietor of the petitioner-firm. On receipt of the same, the authority shall be at liberty to act in accordance with law and issue a fresh show cause notice to the legal heirs of the proprietor of the petitioner-firm.

6. With the above direction, the writ petition is **disposed of**.

March 12, 2026

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(Manjive Shukla,J.) (Shekhar B. Saraf,J.)