

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.04.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.15645 of 2016 &

W.M.P.Nos.13602 & 13603 of 2016

Mr.V.Niranjan Reddy .. Petitioner

v.

The Assistant Commissioner (CT)
MMDA Colony Assessment Circle
Chennai-600 006.
Earlier known as Vadapalani-II
Assessment Circle
Chennai.

.. Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of certiorarified mandamus, to call for the records of the respondent in TIN. No.33291482771/2015-16/A2, quash the impugned garnishee notice dated 28.03.2016 and further direct the respondent to follow the principles of natural justice by issuing show cause notice to the petitioner calling for objections and affording an opportunity of being heard before passing orders of assessment.

For Petitioner : Mr.V.Sundareswaran

For Respondent : Mr.Manoharan Sundaram
Additional Govt. Pleader (Taxes)

ORDER

The petitioner has filed the above writ petition to issue a writ of Certiorarified Mandamus to call for the records of the respondent dated 28.03.2016, to quash the same and further direct the respondent to follow the principles of natural justice by issuing show cause notice to the petitioner,

calling for objections and affording an opportunity of being heard before passing orders of assessment.

2. Mr.V.Sundareswaran, learned counsel appearing for the petitioner submitted that even without issuing show cause notice and giving an opportunity of personal hearing, the respondent had passed the impugned garnishee notice dated 28.03.2016, which is violative of principles of natural justice.

3. Mr.Manoharan Sundaram, learned Additional Government Pleader (Taxes), appearing for the respondent submitted that the respondent may be directed to issue show cause notice to the petitioner and decide the matter afresh, after affording due opportunity of personal hearing.

4. In view of the submissions made by the learned counsel on either side, since the impugned garnishee notice dated 28.03.2016 has been passed without issuing show cause notice and giving an opportunity of personal hearing to the petitioner, which is violative of principles of natural justice, the impugned garnishee notice dated 28.03.2016 is liable to be set aside. Accordingly, the same is set aside and the matter is remitted back to the respondent for fresh consideration. The respondent is directed to issue show cause notice to the petitioner and after the submission of the objections by the petitioner, the respondent is directed to decide the matter afresh, after affording due opportunity of personal hearing to the petitioner, on merits and in accordance with law,

With these observations, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

-s/d-

Assistant Registrar (CO)

True Copy

Sub-Assistant Registrar

Rj

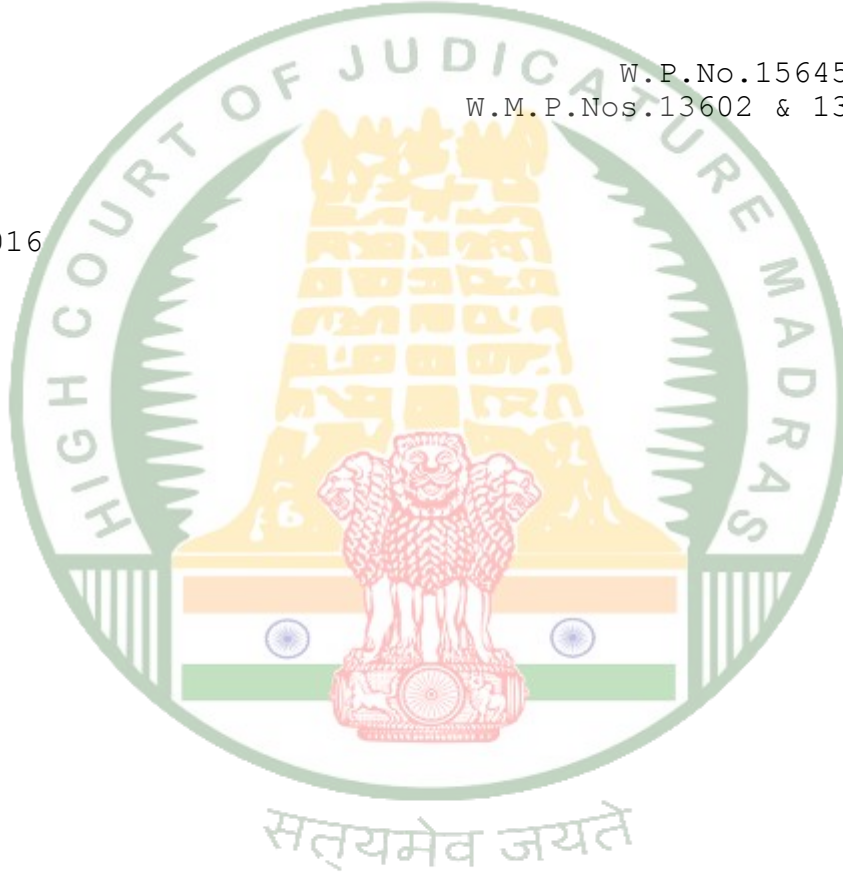
To

The Assistant Commissioner (CT)
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Chennai-600 006.
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Chennai.

+1 cc to Mr.V.Sundareswaran Advocate sr.27167
+1 cc to Special Government Pleader sr.27118

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