



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 22283, 22289 & 22294 of 2026
and WMP.Nos.24173, 24174 & 24178 of 2026**

In all WPs.

M/s.Harmony Residences Private Limited.,
Represented by its Director, Mr.S.S.Prasad Babu,
Aged 64 years, Old No.C-398, New No.12,
46th Street, 9th Avenue, Ashok Nagar,
Chennai - 600083.

..Petitioner

Vs

The Commercial Tax Officer
Chennai South, Chennai.

..Respondent

Prayer in W.P.No.22283 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records of the respondent culminating in the Order dated 20.11.2025 issued under Reference No.ZD331125367508B by the respondent and quash the same.

Prayer in W.P.No.22289 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records of the respondent culminating in the Order dated 24.11.2025 issued under Reference No.ZD331125422485N by the respondent and quash the same.

Prayer in W.P.No.22294 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the



records of the respondent culminating in the Order dated 25.11.2025 issued under Reference No.ZD331125440194S by the respondent and quash the same.

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In all WPs.

For Petitioner:

Mr. S.Murugappan

For Respondent:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

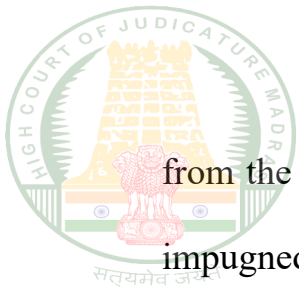
COMMON ORDER

Orders dated 20.11.2025, 24.11.2025 & 25.11.2025, respectively are assailed in these three writ petitions on the ground of alleged breach of principles of natural justice.

2. Ms. Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. The period of limitation for filing appeals has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand in respect of each order. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 25% of the disputed tax demand in respect of each order, as agreed to, within thirty days from the date of receipt of a copy of this order, the impugned orders are set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, fresh orders shall be issued within three months



from the date of remittance of 25% of the disputed tax demand. In view of the impugned orders being set aside, the attachment, if any, of the bank account of the petitioner shall stand raised.

5. The writ petitions are disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

23-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The Commercial Tax Officer
Chennai South, Chennai.



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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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