IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-12-2025

CORAM

THE HONOURABLE MR JUSTICE N. SATHISH KUMAR

WP No. 46010 of 2025
and WMP.Nos.51314, 51315 & 51319 of 2025

1. E.Kumudha
2.E.Balakumar — Petitioner(s)

Vs

The Tamil Nadu Housing Board
Rep. By The Executive Engineer Cum
Administrative Officer, Anna Nagar
Division, Tnhb Shopping Complex,
Thirumangalam Chennai 35 — Respondent(s)

PRAYER: Petition filed under Article 226 of Constitution of India, calling for the records of the order passed by the respondent in Letter bearing No. ANA.2 / 1096/ 2022 dated 8.05.2024 and quash the same and any such consequent GST demands and direct the respondent board to adjust the amount of Rs. 6,36,850/- i.e. 5 percent of the flat cost paid as last installment which was allocated towards GST by the Respondent Board towards the final installment for flat No. 479/75 (10th floor).

For Petitioner(s): Ms.A.Vidya
for M/s.Viruksham Legal

For Respondent(s): Mr.D.Veerasekaran, Standing Counsel

ORDER

WMP.No.51314 of 2025 has been filed to permit the petitioners to file a joint single writ petition. This petition is ordered, on payment of single court fee.

2. This petition has been filed challenging the letter bearing No.ANA.2/1096/2022 dated 8.05.2024, quash the same and any such consequent GST demands and direct the respondent board to adjust the amount of Rs. 6,36,850/- i.e., 5 percent of the flat cost paid as last installment which was allocated towards GST by the Respondent Board towards the final installment for flat No. 479/75 (10th floor).

3. The main grievance of the petitioner is that the petitioner has paid all the installments. When she paid the last instalment to the tune of Rs.6,36,850/-, the same has been received by the respondent Board, when the petitioner necessitated for handing over the plot, at that stage, the receipt was issued to the petitioner by the Board as if the amount has been adjusted towards GST. Hence, seeks for a direction.

4. The learned counsel for the petitioner submitted that installment amount has been paid on 03.04.2025 and the receipt was issued on 04.04.2025. In the meanwhile, taking note of the fact that there was a stay by the Division Bench of this Court not to collect 5% GST, now, the receipt has been issued as if amount the amount is adjusted to GST.

5. Counter has been filed stating that the petitioner has not paid 8 instalments. According to him, amount equal to the last installment is paid only

towards the GST.

6. Though it it is stated by the respondent that the amount of Rs.6,36,850/- was collected towards the GST. When the Court posed a question as to whether the said amount was remitted to GST Council, the learned standing counsel could not answer and he submitted that said amount will be adjusted towards the last instalment and the condition sale deed would be executed in favour of the writ petitioner. Such statement is recorded.

7. It is relevant to note that a Division Bench of this Court in the case of The Executive Engineer-cum-Administrative Officer, Anna Nagar Division vs. N.Ramaswamy in W.A.Nos.2565 of 2025 etc., batch cases vide order dated 28.08.2025 has passed the following directions:-

> *4. In order to balance the convenience of both parties, as an interim arrangement, the following orders are passed:*
>
> *(i) that the Tamil Nadu Housing Board shall execute sale deeds for the remaining writ petitioners / respondents if they are otherwise eligible to get the sale deeds registered in their favour without demanding 5% additional GST.*
>
> *(ii) <u>It is made clear that, ultimately if the Tamil Nadu Housing Board succeeds in the batch of intra Court appeals, whatever the decision to be made by the Court, the parties shall abide by that and in that case, if any decision is taken in favour of Tamil Nadu Housing Board that their demand of additional GST to the extent of maximum 5% is to be collected, the allottees who are going to get the sale deeds executed by virtue of this order shall without any hesitation to make the payment. Only on that condition, the sale deed as directed above shall be executed by the Tamil Nadu Housing Board.</u> Insofar as the direction given in paragraph No.22(ii) for refunding of extra 5% collected from some*

of the writ petitioners who have already paid 5% additional GST is concerned, that direction alone is hereby stayed. This order shall confine only to the writ petitioners whose cases are covered under the impugned order dated 02.06.2025.

8. Such view of the matter, the respondent shall execute the sale deed in favour of the petitioners within a period of two weeks and with regard to the payment of additional 5% GST, the same shall be collected subject to the outcome of the orders to be passed by Division Bench of this Court.

9. Accordingly, this writ petition stands disposed of. No costs. Consequently, connected miscellaneous petitions stand closed.

17-12-2025

dhk
Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

To

1.The Executive Engineer Cum
Administrative Officer
The Tamil Nadu Housing Board
Anna Nagar Division, Tnhb Shopping
Complex, Thirumangalam Chennai 35

N.SATHISH KUMAR J.

dhk

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