IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-11-2025

CORAM

THE HONOURABLE MR JUSTICE M.DHANDAPANI

WP No. 44666 of 2025
& WMP.No.49832 of 2025

S.Periyannan
No. 2-J, "Patro Tower", A.P. Patro
Salai, K.K. Nagar, Chennai 78.

Petitioner(s)

Vs

The Tamil Nadu Housing Board
Rep. by the Executive Engineer cum
Administrative Officer,
K.K.Nagar Division,
C-48 2nd Avenue,
Anna Nagar, Chennai – 600 040.

Respondent(s)

PRAYER
This writ petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorarified Mandamus, to call for the records of the order passed by the respondent herein in Letter bearing No. KKND/ Allotment -1/ 371/ 2021 dated 18.03.2024 and quash the same and direct the respondent Board to refund a Sum of Rs. 4,30,000/- collected towards GST.

For Petitioner(s): Ms.T.Hemalatha

For Respondent(s): Mr.D.Veerasekaran

ORDER

This writ petition is filed seeking to call for the records of the order passed by the respondent herein in Letter bearing No. KKND/ Allotment -1/

371/ 2021 dated 18.03.2024 and quash the same and to direct the respondent Board to refund a Sum of Rs. 4,30,000/- collected towards GST.

2.The facts of the case in short is that the Tamil Nadu Housing Board (TNHB) launched a project at Plot No.18, Patro Salai, K.K.Nagar, Chennai – 600 078 for construction of 90 HIG Flats. The proposed flat ranged in size from 1108 to 1431 Sq.ft., across 9 floors above a slit floor. It was proposed to construct 72 no's of 2 BHK flats and 18 no's of 8 BHK flats. The respondent board issued public advertisement inviting applications on lot/on a first come first serve basis. As per the public advertisement of TNHB, the price per Sq.ft., advertised is Rs.7563/- described as Frozen Price @ your destined location, no Hidden Charges| UDS – 38.5%. Thereafter, the petitioner submitted his application vide Application No.KK-0240 on 24.02.2021 and also remitted 5% of the total cost viz., Rs.5,42,000/- being the initial deposit. Thereafter, on 12.07.2021, the petitioner was informed that he has had been allotted flat No.2-J (2nd Floor) having a built-up area of 1137 sq.ft.

3.The further case of the petitioner is that the total cost of the flat was fixed at Rs.86,00,000/- and the petitioner was called upon to remit the balance 95% of the cost as per the schedule given by the respondent. After having paid the balance 95% of the cost and also the maintenance deposit, corpus fund deposit, property tax, water tax etc., the possession was handed over to the petitioner in October 2023. However, all of a sudden, the petitioner received a letter bearing No.KKND/Allotment-1/371/2021 dated 18.03.2024 asking the petitioner to pay an additional sum of 5% of the total value towards GST.

4.Thereafter, the petitioners along with the other allottees visited the office of the respondent board seeking for clarification on the issue as the frozen price included all taxes and requested to complete the registration of the sale deed without demanding any GST. However, as there was no response from the respondent Housing Board, the petitioner made a payment of Rs.4,30,000/- under protest without prejudice to his right to claim refund of the payment made towards GST mainly to have the sale deed registered. Thereafter, the sale deed was executed in favour of the petitioner in respect of his allotted flat. The present writ petition has been filed seeking to quash the letter dated 18.03.2024 and to direct the respondent Housing Board to refund the sum of Rs.4,30,000/- collected towards GST.

5.The learned counsel for the petitioner would submit that the very same issue was challenged before this Court in W.P.No.30018 of 2025 and batch of writ petitions and this Court by its order dated 30.10.2025 directed the respondent to repay the amount collected towards GST. The learned counsel for the petitioner therefore, prays for appropriate orders to the respondent directing the respondent to repay the amount collected towards GST.

6.Per contra, the learned Standing Counsel appearing for the respondent Housing Board would submit that this Court in the earlier batch of writ petitions in WP.No.30018 of 2025 and batch., ordered for refund of the amount collected towards GST. However, the said order was challenged before the Division Bench of this Court, and an interim stay has been ordered by the Division Bench of this Court against the order of this Court. Hence, he prays for dismissal of the writ petition.

7.Heard both sides and perused the materials available on record.

8.Earlier, in W.P.No.30018 of 2025 and batch of cases, filed by similarly situate petitioners, this Court has passed an order directing the respondent to refund the amount collected towards GST. This Court extends the very same relief to the present writ petitioner as wells. However, it is seen that in pursuance to the order passed by this Court in WP.No.30018 of 2025 and batch of cases, directing refund of the amount collected towards GST, the Division Bench of this Court has stayed the order passed by this Court. In view thereof, if the respondent looses in the batch of writ appeals pending before the Division Bench of this Court, as regards similarly places persons, the amount collected towards GST is directed to be refunded to the present writ petitioner, without interest, within a period of four weeks after the disposal of the writ appeals pending before the Division Bench of this Court.

9.The writ petition is disposed of accordingly. No costs Consequently, the connected miscellaneous petition is closed.

25-11-2025

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

To

The Tamil Nadu Housing Board
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M.DHANDAPANI J.
Tsg

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