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WP.No.46864 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.12.2025

CORAM

THE HONOURABLE MR. JUSTICE N. SATHISH KUMAR

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R.M.Karpagambal

.. Petitioner

Versus

1. The Executive Engineer
Foreshore Estate Division
Tamil Nadu Housing Board
Opp to Ennore Thermal Power Station
Kathivakkam High Road
Ernavoor, Chennai – 600 057

2.The Manager (Sales & Service)
Foreshore Estate Division
Tamil Nadu Housing Board
Opp to Ennore Thermal Power Station
Kathivakkam High Road
Ernavoor, Chennai – 600 057

.. Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records relating to the impugned letter of the 2nd responden vide in Lr.No.Pa.Paa.Ko/935/2020 dated 14.10.2025 to quash the same, consequently directing the first respondent to execute the sale deed in favour of the petitioner, without insisting any further payment either towards the difference in final cost or towards the additional GST/GST, since the



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petitioner had already paid 100% sale price for the subject flat, at par with the advertisement rate @ Rs.10858/- inclusive of GST.

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For Petitioner : Mr.C.P.Arivudainambi

For Respondents : Mr.D.Veerasekaran, Standing Counsel

ORDER

This writ petition has been filed challenging the impugned letter of the 2nd responden vide in Lr.No.Pa.Paa.Ko/935/2020 dated 14.10.2025 to quash the same, consequently directing the first respondent to execute the sale deed in favour of the petitioner, without insisting any further payment either towards the difference in final cost or towards the additional GST/GST, since the petitioner had already paid 100% sale price for the subject flat, at par with the advertisement rate @ Rs.10858/- inclusive of GST.

2. The learned counsel for the petitioner submitted that the petitioner has paid the entire difference cost. The learned counsel for the respondent admitted that the petitioner has paid the difference cost as sought by the respondent.



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3. Since, there is a dispute with regard to payment of 5% GST on the sale price of the apartment, 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) 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. 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.



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4. Such view of the matter, the respondent shall execute the sale deed in favour of the petitioner 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.

5. Such view of the matter, this writ petition stands disposed of. No costs.

Consequently, connected miscellaneous petition stands closed.

04.12.2025

dhk

Index :Yes/No

Internet :Yes/No

To

1. The Commissioner (Immigration)

Union of India

Bureau of Immigration

Ministry of Home Affairs

Government of India

East Block-VIII, Level V, Sector 1

R.K.Puram, New Delhi.



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2.Union of India

Bureau of Immigration

Ministry of Home Affairs

Shastri Bhavan, Haddows Road

Nungambakkam, Chennai – 600 006



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N. SATHISH KUMAR, J.

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