IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 19.12.2025

C O R A M

THE HONOURABLE MR.JUSTICE **N. SATHISH KUMAR**

W.P.No.49866 of 2025
&
W.M.P.Nos.55743 and 55746 of 2025

S.Giridharan ... Petitioner

Vs

1. The Executive Engineer and Administrative Officer
   Tamil Nadu Housing Board, Annanagar Division
   First Floor, Thirumangalam
   Anna Nagar, Chennai – 600 101

2. The Superintendent
   Tamil Nadu Housing Board, Annanagar Division
   First Floor, Thirumangalam
   Anna Nagar, Chennai – 600 101

3. The Additional Revenue Officer
   Tamil Nadu Housing Board, Annanagar Division
   First Floor, Thirumangalam
   Anna Nagar, Chennai – 600 101

4. The Manager
   Marketing and Service
   Tamilnadu Housing Board, Annanagar Division
   First Floor
   Thirumangalam, Anna Nagar, Chennai – 600 101 ..Respondents

Writ Petition filed under Article 226 of Constitution of India for issuance of Writ of Certiorarified Mandamus calling for the records of the letter issued by the 1st respondent bearing letter No.m/e/nfh/2-1124/2022 dated 08.05.2024 and to quash the same as illegal and arbitrary and to further direct the first respondent to forthwith come forward and execute the sale deed in favour of the petitioner in respect of H.I.G. Flat bearing No.479/111 having a built up area of 1245 sq.ft constructed on the 14th floor of the housing colony bearing No.479/111 allotted to the petitioner under the Shenoy Nagar Self Financing Scheme after rightly appropriating the sum of Rs.6,03,850/- paid by the petitioner which was misappropriated towards GST.

For Petitioner : Mr.R.Ganesh Kanna

For Respondents : Mr.D.Veerasekaran
Standing counsel

ORDER

This writ petition has been filed to quash the order of the first respondent dated 08.05.2024 bearing reference No.m/e/nfh/2-1124/2022 and to further direct the first respondent to execute the sale deed in favour of the petitioner in respect of H.I.G. Flat bearing No.479/111 having a built up area of 1245 sq.ft constructed on the 14th floor of the housing colony allotted to the petitioner under the Shenoy Nagar Self Financing Scheme after rightly appropriating the sum of Rs.6,03,850/- paid by the petitioner which was misappropriated towards GST.

2.By consent of both parties, the matter is taken up for final disposal at the admission stage itself.

3.It is the case of the petitioner that the petitioner was allotted a flat bearing No.479/111 (14th Floor) under the Self Finance Scheme in Shenoy Nagar, Chennai and the second respondent issued an Allotment Letter Bearing No.ANN22453599/1124/2022 dated 29.08.2022 fixing final cost of Rs.1,20,77,000/-. The Allotment letter issued by the second respondent has also contained the details of the schedule of payment for the proposed purchase of the said flat. It is the grievance of the petitioner that when the payments were being made by the petitioner at regular intervals as per the schedule of payment, by the impugned letter dated 08.05.2024, the respondent Board claimed 5% of the final cost of the flat as GST payable by the petitioner. Hence, the petitioner has come forward with this writ petition challenging the letter of the respondents demanding GST amount and to execute the sale deed in favour of the petitioner.

4.The learned counsel for the writ petitioner brought to the notice of this Court an interim order passed by a Hon'ble Division Bench of this Court dated 28.08.2025 in W.A.No.2565 of 2025, etc., batch. The said writ appeals were filed as against the orders of the learned Single Judge of this Court in a similar matter ordering refund of 5% GST amount collected by the respondent Board from the allottees. Relevant portion of order of Division Bench of this Court reads as follows:

"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."

5.Since the refund of GST amount collected by the Board is stayed by the Division Bench of this Court, at this stage, there cannot be any further order. The refund will be made subject to the decision of the Division Bench of this Court. If the Division Bench comes to the conclusion that 5% of additional GST collected by the respondent Housing Board has to be refunded, without any further proceedings, the respondent Board has to refund the same to the petitioner herein also. As far as registration of the sale deed is concerned, as the amount has already been paid including the GST, let the respondent Board execute the sale deed in favour of the petitioner within a period of four weeks from the date of receipt of a copy of this order.

6.With these directions, this writ petition is disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

19.12.2025

Index: Yes/No
Speaking/Non~speaking order
Neutral Citation: Yes/No

gpa

To

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