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WP No. 9498 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-03-2026

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THE HON'BLE MR JUSTICE M.DHANDAPANI

**WP No. 9498 of 2026
and WMP.No.10236 and 10238 of 2026**

T.Arun Vikraman

..Petitioner(s)

Vs

The Tamilnadu Housing Board
Rep by the Executive Engineer cum
Administrative officer
Nandanam division
No.485, MTB Building
Nandanam,
chennai-600 035

..Respondent(s)

The writ petition has been filed under Article 226 of Constitution of India, to issue a writ of Certiorarified Mandamus, to call for the records of the order passed by the respondent in Letter bearing Letter No.N.T.R.11/001632/2021 dated 16.8.2024 and quash the same and direct the respondent Board pay appropriate compensation by way of interest at such rate as may determined by this Hon'ble court for the delay in handing over possession of HIG Flat No.5C(5th floor)to the petitioner calculated from the agreed date of handing over possession.

For Petitioner(s):

Mr.K.S.Viswanathan, Sr.C.
for M/s. T.Hemalatha

For Respondent(s):

Mr.D.Veerasekara



ORDER

The writ petition has been filed seeking to quash the demand notice dated 16.8.2024 and direct the respondent Board to pay appropriate compensation by way of interest at such rate as may determined by this Honble court for the delay in handing over possession of HIG Flat No.5C(5th floor)to the petitioner calculated from the agreed date of handing over possession.

2. It is the case of the petitioner that the Tamil Nadu Housing Board launched a project for construction of 102 premium High income group flats in Turn Bulls Tower, a new residential development under self financing scheme located near GK Moopanar Flyover, Nandanam, Chennai. The proposed flat ranged in size from 1392 to 1541 sq. ft. across 17 floors. The respondent board issued an advertisement inviting online application during the period from 14.09.2021 and 13.12.2021 for the above project and the successful applicant would be selected by lottery and requested to pay initial and subsequent instalment totally between 137.70 lakhs to 152.25 lakhs by December 2022 for ownership of the flats. The due date of the completion of the flat was promised as December 2022. In respect of the above project, the respondent TNHB obtained planning permission from CMDA vide P.P.No.13288 dated 22.07.2021. The Tamil Nadu Housing Board also obtained approval from the Real Estate Regulatory Authority viz., RERA vide approval dated 28.09.2021.



3. It is the further case of the petitioner that initial deposit (5%) was to be paid along with application by Demand Draft and the selected applicant was required to pay another 5% of the amount within 21 days from the date of receipt of the allotment order. Balance 90% payment was to be remitted by instalments. The petitioner has submitted his application on 10.12.2021 to the respondent and the same was registered. The petitioner has received a communication dated 11.04.2022 from the respondent confirming that the petitioner has been allotted Flat No.9B and final cost of the flat is Rs.1,43,38,000/- The petitioner remitted all instalment payments on time and construction of flat was also completed by April 2024. By a subsequent communication, the petitioner was called upon to come and collect key handing over letter based on the completion certificate issued by CMDA in April 2024. Thereafter, the key handing over letter was also issued wherein there was no reference to any outstanding payment including any GST demand. All of a sudden, by letter dated 16.08.2024, the petitioner was called upon to remit another amount to the tune of 5% of the total cost towards GST allegedly payable by the petitioner. The petitioner brought to the notice of the board at the time of launching of the project itself it was clearly stated that the sale price is inclusive of GST. The said demand notice is totally untenable. Challenging the said demand notice dated 16.08.2024, the petitioner has filed the present writ petition.



4. The learned counsel brought to the notice of this Court that the issue arises in the present writ petition has already been decided by this Court in **WP.No.33993 of 2024 dated 02.06.2025** etc batch wherein this Court has allowed the writ petitions and directed the Board to refund the additional payment to the allottees, who have paid the extra 5% GST.

5. Learned counsel for the respondent did not dispute the fact submitted by the learned counsel for the petitioner.

6. Heard the counsel for the Petitioners and the learned Special Government Pleader for the Respondent and perused the materials placed on record.

7. This Court perused the order dated 02.06.2025 made in WP.No.33993 of 2024 batch cases in the case of ***D.Hamsa Sundaramoorthy Vs. The Manager, Tamil Nadu Housing Board and others*** and finds that the issue involved in the present writ petition is covered and the relevant portions of the order are extracted here under:

"22. In view thereof, these Writ Petitions are allowed on the following terms:



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(i) In respect of the petitioners herein who have paid the 100% sale price as calculated according to the advertisement rate, TNHB, without insisting on any further payment of G.S.T, shall appropriately calculate the sale price and the G.S.T, and by mentioning the sale price, shall execute the sale deed in favour of the petitioners;

(ii) Regarding the petitioners who have, without prejudice, also made the additional payment, the aforementioned exercise shall be conducted in addition to refunding the extra 5% collected from them;

(iii) The above exercise shall be completed within eight weeks from the date of receipt of a web copy of this order without waiting for a certified copy of this order;

(iv) There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.''

8. The above order will squarely apply to the facts of the present case. In view of the settled position of law, the proceedings dated 16.08.2024 by the respondent, is hereby quashed.

9. This writ petition is accordingly allowed. No costs. Consequently, connected miscellaneous petitions are also closed. It is made clear that if at all the petitioner(s) have paid the 100% sale price as calculated according to the advertisement rate, TNHB, without insisting on any further payment of GST shall approximately calculate the sale price and the GST and by mentioning the



sale price shall execute the sale deed in favour of the petitioner(s) within a period of eight weeks from the date of receipt of a copy of this order.

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Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

RLI

To

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M.DHANDAPANI, J.

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