



WP No. 10007 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-03-2026

CORAM

THE HON'BLE MR JUSTICE M.DHANDAPANI

W.P No. 10007 of 2026

1. Mr.R.Athul Kumar
2. Dr.Himaja Athul Kumar

...Petitioner(s)

Vs

1. The Executive Engineer & Administrative Officer, Tamil Nadu Housing Board
Annanagar Division I Floor
Thirumangalam, Anna Nagar
Chennai 600101.
2. The Superintendent, Tamil Nadu Housing Board, Anna Nagar Division I Floor
Thirumangalam, Anna Nagar
Chennai 600101.
3. The Additional Revenue Officer
Tamil Nadu Housing Board
Anna Nagar Division I Floor
Thirumangalam, Anna Nagar
Chennai 600101.



WP No. 10007 of 2026

WEB COPY

4. The Manager Marketing & Services,
Tamilnadu Housing Board
Anna Nagar Division I Floor
Thirumangalam, Anna Nagar
Chennai 600101.

...Respondent(s)

PETITION under Article 226 of The Constitution of India praying to direct the respondents to consider and dispose of the petitioners' representation dated 19.1.2026 seeking refund the sum of Rs.5,93,650/- towards GST (5% of the total sale value of Rs.1,18,73,000/-) paid by the petitioner vide Receipt No. ANN25641208 dated 16.4.2025.

For Petitioner(s):

Mr.M.Vijay Anand

For Respondent(s):

Mr.D.Veerasekaran,
Standing Counsel

ORDER

This is a petition filed by the petitioner seeking to consider their representation dated 19.1.2026 for refund of a sum of Rs.5,93,650/- towards GST paid by them vide receipt No.ANN25641208 dated 16.4.2025.



WP No. 10007 of 2026

WEB COPY

2. Heard the learned counsel for the petitioners and the learned Standing Counsel accepting notice for the respondents.

3. The case of the petitioners is as follows:

a. The petitioners were allotted a HIG flat bearing No.479/112, 14th Floor under the Self Financing Scheme in Shenoy Nagar, Chennai and an allotment order dated 20.3.2023 was also issued in their favour by the second respondent. A full and final price was fixed for the said flat at Rs.1,18,73,000/- and a payment schedule was also annexed along with the said allotment order. Later, the respondent Board sent a letter dated 08.5.2024 to the petitioners demanding a sum of Rs.5,93,650/- towards GST whereas in the advertisement given, it was specifically mentioned that the rate was fixed on square foot basis including GST.

b. Thereafter, the petitioners also paid the 5% GST demanded by the respondent Board. Subsequently, the petitioners came to know that this Court. in a batch of cases while passing a common order, directed the respondent Board to refund the additional 5% GST collected from the allottees. Pursuant to that, the petitioners sent a representation dated



WP No. 10007 of 2026

19.1.2026 seeking refund. Since it did not evoke any response, the petitioners are before this Court.

4. As against the decision relied upon by the petitioners in W.P.No.33993 of 2024 etc. cases 02.6.2025, the respondent Board filed intra court appeals and they are still pending in W.A.No.2565 of 2025 etc. cases before a Division Bench of this Court.

5. Hence, the writ petition is disposed of with a direction to the respondents to consider the representation of the petitioners dated 19.1.2026 for the refund the 5% GST already paid by the petitioners

17-03-2026

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

RLI



WP No. 10007 of 2026

To

WEB COPY

1. The Executive Engineer And Administrative Officer
Tamil Nadu Housing Board
Annanagar Division, First Floor
Thirumangalam
Anna Nagar
Chennai 600101.
2. The Superintendent Tamil Nadu Housing Board
Anna Nagar Division First Floor
Thirumangalam
Anna Nagar
Chennai 600101.
3. The Additional Revenue Officer
Tamil Nadu Housing Board
Anna Nagar Division First Floor
Thirumangalam
Anna Nagar
Chennai 600101.
4. The Manager Marketing And Services
Tamilnadu Housing Board
Anna Nagar Division First Floor
Thirumangalam
Anna Nagar
Chennai 600101.



WEB COPY



WP No. 10007 of 2026

M.DHANDAPANI, J.

RLI

WP No. 10007 of 2026

17-03-2026

Page6 of 6