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W.P.No.11549 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-03-2026

CORAM

THE HON'BLE MR JUSTICE M.DHANDAPANI

**W.P.No.11549 of 2026 &
WMP.Nos.12602 & 12603 of 2026**

Mrs.V.Mohana Lakshmi

...Petitioner

Vs

1. The Principal Secretary
Housing & Urban Development
Department, Government of
Tamil Nadu, Fort St. George,
Chennai-600 009.
2. The Managing Director,
Tamil Nadu Housing Board,
CMDA Complex, E & C Market
Road, Koyambedu, Chennai-600 107
3. The Executive Engineer
Tamil Nadu Housing Board,
Executive Engineer & Administrative
Officer, Anna Nagar Division, Sales &
Office Complex, Thirumangalam,
Chennai-600 101.

...Respondents



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PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to quash Letter No. ANA.II.3/0907/2022 dated 30.4.2025 to the petitioner limited to GST portion of Rs.5,14,150/- issued by the 3rd respondent and consequently direct the respondents to register the said apartment at the earliest without insisting on the payment of GST as the same is inbuilt in the total cost.

For Petitioner: Mr.P.Dhayanad

For Respondents: Mr.A.Selvendran, SGP for R1
Mr.D.Veerasekaran,
Standing Counsel for R2 & R3

ORDER

This is a petition filed by the petitioner challenging the letter dated 30.4.2025 issued by the third respondent and consequently to direct the respondents to register the apartment at the earliest without insisting on the payment of GST as the same is inbuilt in the total cost.

2. Heard the learned counsel for the petitioner, the learned Special

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Government Pleader accepting notice for the first respondent and the learned Standing Counsel accepting notice for respondents 2 and 3.

3. The case of the petitioner is as follows:

(i) The petitioner purchased one Tamil Nadu Housing Board (TNHB) High Income Group (HIG) flat at Anna Nagar West Extension. When the project was advertised in the leading newspapers both in English and Tamil, it was clearly stated that the price of the flat would be inclusive of GST. The display board at the site also clearly indicated that the price advertised would be inclusive of GST. After completion of the project, the keys were handed over to the petitioner during August 2023.

(ii) Though the petitioner has paid the 100% cost as required by the TNHB, on 30.4.2025, the third respondent issued the impugned notice to the petitioner demanding to pay 5% GST. In similar batch of cases in W.P.No.33993 of 2024 etc. cases, vide common order dated 02.6.2025, this Court allowed the writ petitions filed by the similarly placed persons. Hence the writ petition.



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4. The learned counsel for the petitioner has submitted that the issue involved in this writ petition is no longer res integra, that a similar issue has already been decided by this Court in W.P.No.33993 of 2024 etc. cases vide a common order dated 02.6.2025 by allowing the writ petitions and that a similar order may be passed in this writ petition also.

5. On the contrary, the learned Standing Counsel appearing for respondents 2 and 3 submitted that as against the said common order dated 02.6.2025 in W.P.No.33993 of 2025 etc. cases, W.A.No.3124 of 2025 etc. cases are pending wherein a Division Bench of this Court granted an interim order on 24.11.2025 after following the order dated 28.8.2025 passed in W.A.Nos.2565 of 2025 etc. cases. Further, W.A.No.3124 of 2025 etc. cases were directed to be tagged along with W.A.No.2565 of 2025 etc. cases.

6. The relevant portions in the said common order dated 02.6.2025 in W.P.No.33993 of 2025 etc. cases are as follows:

“20. As a matter of fact, when they had collected



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the sale consideration at the rate of Rs.10,500/- per Sq.ft., as per Rule 35 of the Central Goods and Services Tax (CGST) Rules, 2017, the calculation would be Rs.10,500/- x 5% / 105% = 500, meaning the price is Rs.10,000/- and the G.S.T component is 500. Therefore, TNHB only has to reconcile its accounts and properly pay the GST to the authorities, and it cannot involve the prospective purchaser who has already paid the entire amount in this exercise. It would be open for the TNHB to suitably calibrate the sale price and the GST within the amount that is paid by the petitioner, as they have specifically mentioned the same in their advertisement. This apart, for their default as per the GST Act, if TNHB has to pay any penalty or interest for the belated payment and non-issue of invoices, it must pursue the matter in the manner known to law in the Writ Petition that is said to be pending, and that has got nothing to do with the petitioners herein.

21. The rights of TNHB vis-à-vis the petitioners have nothing to do with the numerous contentions made by TNHB with reference to the claim made by GST authorities. In fact, even if any further benefit accrues to TNHB due to its litigation or claim with the G.S.T authorities, nothing further needs to be refunded to the petitioners herein. Therefore, for the petitioners who have already paid the full flat cost, TNHB is not entitled to claim any additional amount, and the sale deed must be executed. For the petitioners who have, without



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prejudice, also paid the additional 5%, the extra sum collected from them must be refunded. Accordingly, the necessary sale deeds shall be executed in favour of the petitioners.

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

(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 .”



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7. The entire common order dated 24.11.2025 passed by the Division Bench of this Court in W.A.No.3124 of 2025 etc. cases reads thus:

“All these appeals have been filed against the common order passed by the learned Writ Court dated 02.06.2025 in W.P.Nos.33993, 34858, 25468, 24558, 25239, 24355, 24560, 24563 and 24573 of 2024.

2. It is to be noted that in the said common order, very many such writ petitions were disposed of. In respect of at least 11 writ petitions in the said batch of cases, intra Court appeals in W.A.Nos.2565 of 2025 etc., batch were moved by the Executive Engineer and Administrative Officer, Tamil Nadu Housing Board (TNHB) Anna Nagar Division and those writ appeals were heard and an interim order was passed on 28.08.2025 by a Division Bench of this Court, where one of us (R.Suresh Kumar,J.) was a party. The relevant portion of the said interim order 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.



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(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. Issue notice to the respondents in W.A.Nos. 2626, 2628 & 2630 of 2025 returnable in four weeks. Private notice is also permitted. 6. Post these matters after four weeks.'

3. Therefore, the learned Senior Counsel appearing for the appellant TNHB would submit that, similar orders may be passed in this batch of writ appeals also, as it is covered by the said order since all these writ appeals arise out of the same common order dated 02.06.2025.



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4. However, Mr.K.S.Viswanathan, learned Senior Counsel appearing for some of the respondents in this batch of writ appeals as well as in the batch of writ appeals which were heard wherein interim orders were passed on 28.08.2025 that, despite the direction given through by the earlier Division Bench in the order dated 28.08.2025, except few allottees, sale deeds have not been executed despite a request specifically in this regard having been made to the Housing Board.

5. However, this complaint made by the respondents' side is denied by the learned Senior Counsel appearing for the Housing Board and he would submit that, in the first batch of cases there were 11 writ appeals, out of which in respect of 7 writ appeals, sale deeds have been executed and remaining cases also would be considered for executing sale deeds in terms of the order passed by this Court on 28.08.2025 shortly. He would also assure that, insofar as this batch of nine cases also, the very same pattern of executing the sale deeds without demanding 5% additional GST would be undertaken on the specific request to be made by the respective allottees.

6. In view of the same, similar order dated 28.08.2025 as passed in W.A.Nos.2565 of 2025 in Paragraph 4 as extracted herein above is passed in the present writ appeals also.

7. It is further directed that the appellant Housing Board shall ensure that the sale deeds with



respect to the remaining allottees covered in these two batch of cases shall also be executed at the earliest, preferably within a period of two weeks provided specific request is made in this regard by the individual allottees/respondents.

8. On the side of the allottees/respondents, they shall make a specific request to the Housing Board to execute the sale deed pursuant to the interim order passed by this Court and such a request be made immediately. Some of the respondents who have already made the request, shall send a reminder to the Housing Board forthwith.

9. Post this batch of writ appeals along with W.A.Nos.2565 of 2025 etc., batch for hearing after two weeks. On that date of hearing, both the parties shall file a status report as to the execution of the interim orders.”

8. This Court has carefully considered the submissions of the learned counsel on either side and perused the materials available on record and more particularly the impugned order.

9. This Court is bound by the interim orders passed by the Division Bench of this Court in the said pending writ appeals. Hence, this



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Court is of the considered view that a similar direction can be issued to the second respondent to execute the sale deed in favour of the petitioner subject to outcome of the pending writ appeals.

10. Further, as could be seen from the impugned demand, it is clear that the petitioner has not yet paid 5% GST. Hence, the second respondent is directed to execute the sale deed in favour of the petitioner without collecting the 5% GST. However, collection of 5% GST from the petitioner will be subject to outcome of the said pending writ appeals.

11. The writ petition is accordingly disposed of. No costs. Consequently, the connected WMPs are closed.

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

To

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M.DHANDAPANI, J.

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