



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-04-2026

CORAM

THE HONOURABLE MR JUSTICE M.DHANDAPANI

**WP No. 14420 of 2026 and
WMP Nos. 15629 & 15630 of 2026**

R.Latha

Petitioner(s)

Vs

1. The Principal Secretary
Housing and Urban Development
Department, Government of Tamil
Nadu, Fort St. George,
Chennai- 600 009.

2.The Managing Director
Tamil Nadu Housing Board, CMDA
Complex, E and C Market Road,
Koyambedu, Chennai- 600 107.

3.The Executive Engineer
Tamil Nadu Housing Board, Executive
Engineer and Administrative Officer,
Anna Nagar Division, Sales and office
Complex, Thirumangalam,
Chennai- 600 101.

Respondent(s)

PRAYER: Petition filed under Article 226 of Constitution of India, to quash the Letter No.ANA.II.3/1119/2022, dated 30.04.2025, to petitioner limited to GST Portion of Rs.5,14,150 (Rs. Five Lakhs Fourteen Thousand and One Hundred and Fifty only) issued by the 3rd respondent, 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(s): Mr.P.Dhayanad

For Respondent(s): Mr.T.M.Rajangam for R1
Government Advocate
Mr.D.Veerasekaran for R2 & R3

ORDER

Challenging the order of the respondent Housing Board dated 30.04.2025,



demanding to pay 5% GST towards the total flat cost and for a direction to the respondents to register the said apartment at the earliest without insisting on the payment of additional GST as the same is inbuilt in the total cost, the present writ petition has been filed.

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 is a purchaser of flat in the project at Anna Nagar West extension, Chennai. In the advertisement, it was clearly stated that the price of the flat was Rs.8355/- per sq.ft., inclusive of GST. The petitioner has paid the 100% cost as required by TNHB, however, now, the respondents have issued the impugned notice for payment of further sum and additional GST at 5%. It is the grievance of the petitioner that though the petitioner has paid the entire 100% sale price which includes GST, the respondent Board has not come forward to execute the sale deed, instead seeks for payment of additional 5% GST. Challenging the said order, the present writ petition is filed.

4. Heard the both sides and perused the materials placed on record.

5. A careful perusal of the impugned letter would show that the impugned



letter was issued reworking the final cost of the allotted flat as Rs.1,02,83,000/- from Rs.99,84,300/- and directed the petitioner to pay the difference of Rs.2,98,700/- less Rs.1921/- (excess paid), which comes to the tune of Rs.2,96,779/- and also, further directed to pay Rs.5,14,150/- as 5% GST to the respondent Board. It is relevant to note that in the advertisement, the price of the flat was fixed at Rs.8355/- which includes GST also. If the respondent Board has calculated such amount of Rs.8355/- including GST also, then, the reworking of the final cost from the initial estimated cost amount would also include GST inclusive as the methodology which was fixed earlier should have been adopted for arriving at the final differential cost as well. In clearer terms, the difference in cost directed to paid by by the petitioner viz., Rs.2,88,194/- would also include GST as per the analogy of the Housing Board in arriving at the final price for the flat.

6. Further, the impugned order also directs the petitioner to pay GST of Rs.5,14,150/- towards the final flat cost of Rs.1,02,83,000/- which is deemed to be termed as an additional 5% GST on the total final cost of flat. It is brought to the notice of this Court that learned Single Judge of this Court in WP.Nos.33993 of 2025, etc., cases vide order dated 02.06.2025 directed the Housing Board to execute sale deed without insisting additional payment of GST and directed to refund the paid additional 5% GST. However, on appeal in W.A.No.2565 of 2025 etc., a Division Bench of this Court has passed an interim order on



28.08.2025, 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. □ ”

7. The Division Bench of this Court has given an interim direction that the Housing Board shall execute sale deed without insisting payment of additional 5% GST and it has been made clear that if the Tamil Nadu Housing Board succeeds in the batch of intra Court appeals, the parties would be bound by the decision in the said case and if decision is taken in favour of Tamil Nadu Housing Board then the allottees who are going to get the sale deeds executed by virtue of this order shall, without any hesitation, would be liable to make the payment.

8. The petitioner by way of this writ petition has limited his challenge to



the portion of the impugned order letter in and by which the GST of Rs.5,14,150/- has been demanded by the 3rd respondent. In such view of the matter, when the petitioner himself has challenged only the portion of additional 5% GST sought to be collected by the Housing Board, this Court is of the view that the petitioner has no quarrel to pay the difference amount as sought by the Housing Board which would be inclusive of GST.

9. With regard to the additional payment of 5% GST sought again on the total final cost in the impugned letter, there shall be an order of stay, which shall be subject to the outcome of the pending writ appeals in W.A.Nos.2565 of 2025 etc., cases. The petitioner before execution of sale deed in their favour shall also give an undertaking with regard to payment of GST subject to the orders in W.A.Nos.2565 of 2025 etc., cases.

10. In such view of the matter, the petitioner shall pay the difference amount as sought for by the Housing Board within a period of four weeks from the date of receipt of a copy of this Order. On receipt of the difference amount, excluding the 5% GST sought for by the Housing Board in the impugned letter, the respondent Board is directed to execute the sale deed in favour of the petitioner within a period of four weeks from the date of receipt of the balance cost.



11. With these directions, this writ petition is disposed of. No costs.

Consequently, connected miscellaneous petitions are closed.

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20-04-2026

dhk

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



To

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M.DHANDAPANI J.

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