IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.01.2026

CORAM

THE HONOURABLE Ms. JUSTICE P.T. ASHA

W.P.No.49611 of 2025
and W.M.P.No.55457 of 2025

Soundaraya. R.A ...Petitioner

Vs.

Tamil Nadu Housing Board
Rep by The Executive Engineer cum Administrative Officer,
Anna Nagar Division,
TNHB Shopping Complex,
Thirumangalam,
Chennai 600 035 ...Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Ceritorarified Mandamus, calling for the records of the order passed by the respondent in letter bearing No.ANA.2/1148/2022 dated 08.04.2024 and quash the same and direct the Respondent board to refund the amount of Rs.6,36,850/- i.e. 5% of the flat cost paid on 06.05.2025 towards GST along with interest calculated at 8.15% from 06.05.2025 as per the External Benchmark rate of SBI.

For Petitioner	:	Ms.A.Vidya
For Respondents-1 & 2	:	Mr.D.Veeraserakaran, Standing Counsel

ORDER

The above Writ Petition has been filed for the following relief:

> "To issue a Writ of Ceritorarified Mandamus, calling for the records of the order passed by the respondent in letter bearing No.ANA.2/1148/2022 dated 08.04.2024 and quash the same and direct the Respondent board to refund the amount of Rs.6,36,850/- i.e. 5% of the flat cost paid on 06.05.2025 towards GST along with interest calculated at 8.15% from 06.05.2025 as per the External Benchmark rate of SBI.

2. It is the case of the petitioner that the respondents had advertised for the development and sale of the flats in their project proposed at Shenoy Nagar, Chennai. The petitioner had applied for allotment of an apartment in the said project and remitted the entire sale consideration. Thereafter, the petitioner was allotted an apartment in the housing project developed by the respondents. Despite remittance of the entire sale consideration and the apartment being ready for possession as early in April 2025, the

respondents have not come forward to execute the sale deed in favour of the petitioner to date.

3. While so, the respondent had issued the impugned communication calling upon the petitioner to pay 5% of the flat cost towards GST and stating that the sale deed would be executed in favour of the petitioner only upon remittance of the said amount. Challenging the same, the petitioner is before this Court.

4. The issue relating to the demand of an additional 5% GST was the subject matter of a batch of writ petitions in W.P.No.33993 of 2025 etc, wherein the writ petitions were allowed by order dated 02.06.2025 subject to the following conditions:

> *(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.".

5. The above order was taken up in appeal and the Division Bench of this Court, by order dated 28.08.2025 in W.A.Nos.2565 of 2025 etc. batch, issued, inter-alia, the following directions:

4(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.

In the case on hand, the petitioner is challenging the demand for additional payment which is covered under Clause 4(i) and (ii) of the order dated 28.08.2025 passed by the Division Bench of this Court in W.A.No.2565 of 2025 etc. batch. The Division Bench has made it clear that, in the event of Tamil Nadu Housing Board succeeding in the appeals, additional GST of upto 5% can be collected from the allottees. In cases of persons who have already paid the 5% additional GST, the Division Bench has held that the said portion of the order would stand stayed.

6. In the light of the orders passed in W.A.No.2565 of 2025 etc batch dated 28.08.2025, this writ petition is disposed of directing the respondents to execute the sale deed in favour of the petitioner without demanding 5% additional GST subject to the outcome of the writ appeals. The refund claimed shall await the outcome of the aforesaid writ appeal. No costs. Consequently, connected miscellaneous petition is closed.

12.01.2026

Index : Yes/No
Speaking Order : Yes / No
srn

To

The Executive Engineer cum Administrative Officer,
Tamil Nadu Housing Board
Anna Nagar Division,
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Chennai 600 035

P.T. ASHA, J,

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