IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-06-2026

CORAM

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

WP No. 19860 of 2026
and WMP.Nos.21196 & 21198 of 2026

L.Mohanapriya
MIG 110
Phase XV Zone 4
Maruthi Nagar Road
Hosur - 635 109.

..Petitioner(s)

Vs

Tamilnadu Housing Board Represented by its
Manager (Sales and Service),
Hosur Division,
Bagalur Road,
Hosur - 635109.

..Respondent(s)

For Petitioner(s): Mr.G.Natarajan

For Respondent(s): Mr.A.M.Ravindranath Jeyapal
Standing Counsel

ORDER

Learned counsel for petitioner would submit that the issue stands covered by the order of this Court in W.P.No.9122 of 2026 dated 10.03.2026, wherein it was held as under:

“3. The case of the petitioner is as follows:

(i) Vide proceedings dated 07.9.2018, the respondent

allotted a house in Hosur Housing Unit to the petitioner. According to the petitioner, she paid the entire sale consideration. The possession of the premises was also handed over to the petitioner on 17.10.2019 and since then, the petitioner is in possession and enjoyment of the premises.

(ii) But, to her shock and surprise, vide proceedings of the respondent dated 18.8.2025, the petitioner was informed that she should pay 12% GST on or before 15.9.2025. Challenging the impugned proceedings, the petitioner is before this Court.

4. When the matter is taken up for hearing, the learned counsel for the petitioner has produced a common order dated 30.10.2025 passed by me in W.P.No.30018 of 2025 etc. cases allowing the writ petitions filed by similarly placed persons like the petitioner and quashed the proceedings of the respondent demanding payment of GST.

6. Following the same, this writ petition is allowed and the impugned proceedings dated 18.8.2025 issued by the respondent is quashed. No costs. Consequently, the connected WMPs are closed."

2. Learned Standing Counsel for respondent would submit that the matter has been carried in appeal in W.A.No.33 of 2026 and the same is stated to be pending.

3. This Court is of the view that if petitioner is the taxable person under the GST Act, the mere fact that the entire sale consideration contractually agreed upon has been paid by petitioner, who is stated to be an allottee, may not result in shifting the point of taxation from petitioner allottee to that of the service provider. That is a question, which requires consideration. However in view of the fact that this Court has already allowed the writ petition in W.P.No.9122 of 2026 on similar issue, there shall be an order of interim stay.

4. Post on 15.06.2026.

05-06-2026

ANU

To
Tamilnadu Housing Board Represented by its
Manager (Sales and Service),
Hosur Division,
Bagalur Road,
Hosur - 635109.

MOHAMMED SHAFFIQ, J.

ANU

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