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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ W.P.(C) 299/2026, CM APPL. 1410/2026 & CM APPL. 1411/2026

PRIYANKA JAISWAL .....Petitioner

Through: Ms. Aarzu Khattar and Mr. Parv K. Garg, Advocates.

versus

NORTHERN RAILWAY & ORS. .....Respondents

Through: Mr. Sahaj Garg, Mr. Deepanshu Sharma, Advocates and Mr. Avinash Khatri, CMI Sanitation

CORAM:
HON'BLE MR. JUSTICE AMIT BANSAL

O R D E R

% **09.01.2026**

CM APPL. 1411/2026 *(exemption)*

1. Allowed, subject to all just exceptions.

2. The application stands disposed of.

W.P.(C) 299/2026, CM APPL. 1410/2026

3. The present writ petition has been filed seeking quashing of the unauthorised GST levied on the license fee payable by the petitioner to the respondents.

4. In terms of the Contract dated 7th November 2024, the petitioner is engaged in the operation and maintenance of 'Pay and Use Toilets', at Hazrat Nizamuddin Railway Station, New Delhi, under the licences granted by the respondent no.1/Northern Railway.

5. It is the case of the petitioner that the activity undertaken by the petitioner is covered by the Exemption Notification No.12/2017, Central Tax (Rate) dated 28th June, 2017, particularly Entry No.76 read with Heading 9994.

6. For the ease of reference, the relevant part of the said Notification is reproduced below: -

76	Heading 9994	Services by way of public conveniences such as provision of facilities of	Nil	Nil

7. Despite the service rendered by the petitioner being exempt from Goods and Services Tax (GST) under the aforesaid Notification, the respondents have continued to issue invoices charging GST on the license fee payable by the petitioner.

8. Counsel for the petitioner contends that the petitioner is providing similar services at other parts of the country and no GST is being levied.

9. Issue Notice.

10. Notice is accepted by counsel appearing on behalf of the respondents.

11. Counter affidavit(s) be filed within six (6) weeks.

12. Rejoinder(s) thereto, if any, be filed within three (3) weeks thereafter.

13. In terms of the aforesaid narration of facts, a *prima facie* case has been made out on behalf of the petitioner. The balance of convenience is in favour of the petitioner and irreparable injury would be caused to the petitioner if the respondents continue to recover GST on the license fee payable by the petitioner.

14. Consequently, till the next date of hearing, the respondents shall not recover amounts towards GST from the petitioner. However, the petitioner shall continue to pay the license fees in accordance with the Contract.

15. List on 9th April, 2026.

AMIT BANSAL, J

JANUARY 9, 2026
Vivek/-