IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/SPECIAL CIVIL APPLICATION NO. 3635 of 2026

FOR APPROVAL AND SIGNATURE:

HONOURABLE MR. JUSTICE HEMANT M. PRACHCHHAK

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Approved for Reporting	Yes	No

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SADVICHAR PARIVAR
Versus
STATE OF GUJARAT & ANR.

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Appearance:
AMRITA PATEL FOR MS KRISHA M BHIMANI(12795) for the Petitioner(s) No. 1
MR VAIBHAV SHARMA AGP for the Respondent(s) No. 1
MR DIPAK R DAVE(1232) for the Respondent(s) No. 2

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CORAM:**HONOURABLE MR. JUSTICE HEMANT M. PRACHCHHAK**

Date : 08/05/2026

JUDGMENT

1. RULE. Learned counsel appearing waives service of notice of rule on behalf of the respective respondents.

2. With the consent of learned counsel for the respective parties, the matter is taken up for hearing and disposal.

3. Present petition is filed by the petitioner under Articles 226 of the Constitution of India and under the provisions of the Gujarat Electricity Duty Act seeking the following reliefs:-

> *"(A) that the Hon'ble Court be pleased to issue a writ of mandamus / certiorari and/or other writ in the nature of mandamus / certiorari or any otehr appropraite writ quashing and setting aside the communication dated 06.03.2026 issued by teh Uttar Gujarat Vij Company Limited, Respondent No.2 and declare that no electricity duty is payable by the petitioner.*
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> *(B) that pending the hearing and final disposal of this petition, the Hon'ble Court be pleased to stay the communication dated 06.03.2026 issued by Uttar Gujarat Vij Company Limited, Respondent No.2.*
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> *(C) For ad interim relief in terms of paragraph (B);*
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> *(D) For costs;*
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> *(E) For such other and further reliefs as may be deemed appropriate by this Hon'ble Court in the present circumstances. "*

4. Heard Amrita Patel, learned counsel on behalf of Ms Krisha M Bhimani, learned counsel for the petitioner and Mr. Vaibhav Sharma, learned AGP for respondent no.1 and Mr. Dipak Dave, learned counsel for respondent no.2. Perused the material placed on record.

5. I have heard the learned counsel for the respective parties and have perused the materials placed on record. It appears that the petitioner is a charitable trust running hospitals, nursing

centres, Primary Health Centres and doing other charitable activities. For the electricity used by the petitioner during earlier period, no electricity duty was charged from the petitioner. Subsequently, at the insistance of the State Government, the respondent authority has charged and demanded the electricity duty since no certificate was produced by the petitioner with regard to exemption granted by the State and therefore, the case of the petitioner was not considered by the respondent no.2. The petitioner approached respondent no.2 for considering the case for exemption and their case was considered by the respondent no.2 from 11.11.2025; however the petitioner requested that relief may be granted from earlier period onwards. Considering the submissions of the concerned parties and after considering the facts, the petitioner was granted an exemption under the Income Tax Act and respondent no.2 granted an exemption after 2025 but prior thereto i.e. from 2010 onwards they have not considered the case of the petitioner for exemption and therefore, the present petition is filed by the petitioner.

6. Considering the facts and circumstances of the case and the averments made in the petition and the submissions canvassed by the respective parties, this Court is of the opinion that the petitioner shall approach the State i.e. respondent no.1 for the exemption in payment of electricity duty as they are a charitable trust and providing social services and are not carrying out commercial activities. The case of the petitioner shall be considered by the respondent authority for exemption in payment of electricity duty from 2010 onwards. The respondent no.1 will consider and decide the same in accordance with law

and grant the exemption in favour of the petitioner from retrospective effect as they have prayed for. While adjudicating the case of the petitioner, respondent no.1 shall consider the fact that the petitioner is a charitable trust and providing social services and are not carrying out commercial activities. Till the decision is not taken by respondent no.1, no recovery is to be made against the petitioner for the past electricity duty.

7. With the aforesaid conclusion, the present petition is disposed of. Rule is made absolute to the extent. Direct service is permitted.

(HEMANT M. PRACHCHHAK,J)

ANUSRI