HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JODHPUR

D.B. Civil Writ Petition No. 2906/2022

Tribal Area Private College Welfare Society, Tripoliya Road, Banswara (Rajasthan), Through Its Secretary Shri Sharad Kumar Joshi S/o Shri Shri Mohanlal Joshi, Aged About 46 Years, Resident Of Near Sintex Mill, Gurukul, Bori, Kanba, Dist. Dungarpur, Rajasthan.

----Petitioner

Versus

1. Union Of India, Through The Secretary, Ministry Of Finance, Department Of Revenue, North Block, New Delhi - 110001.
2. State Of Rajasthan, Through The Joint Secretary (Tax), Finance Department, 1St Floor, Main Building, Government Secretariat, Jaipur - 302005, Rajasthan.
3. Principal Chief Commissioner, Central Goods And Services Tax, Ncr Building, Statue Circle, C-Scheme, Jaipur - 302005 (Rajasthan).
4. Govind Guru Tribal University, Through Registrar, Village Badvi, Mahi Dam Road, Banswara - 327001 (Rajasthan).
5. Goods And Service Tax Council, Through The Secretary, 5Th Floor, Tower Ii, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi.

----Respondents

For Petitioner(s)	:	Mr. Sharad Kothari Mr. Kalpit Shishodia Mr. Dinesh Kumar Bishnoi Mr. Chirag Soni Mr. Abhimanyu Yadhuvanshi Mr. Bhuwaneshwar Singh Sisodia Mr. C.S. Kotwani with Mr. Avdesh Parashar Mr. Ankur Mathur Mr. Divik Mathur Mr. Rahul Lakhwani Ms. Adwaita Sharma Mr. Chayan Bothra
For Respondent(s)	:	Mr. Mahaveer Bishnoi, AAG with Mr. Harshwardhan Singh

Mr. Mrigraj Singh Rathore
Mr. Rajvendra Saraswat with
Mr. Jitesh Kumar Suthar
Mr. Rajeev Purohit
Ms. Akshiti Singhvi

HON'BLE MR. JUSTICE ARUN MONGA
HON'BLE MR. JUSTICE YOGENDRA KUMAR PUROHIT

Order

Judgment Reserved on:- 15/01/2026
Pronounced on :- 23/02/2026
By the Court (Per, Arun Monga, J):-

1. At the time of hearing, learned counsel appearing for both sides agreed that the controversy involved in the instant petition is identical to the one in case titled Rajasthan Technical University vs. Union of India & Ors.; D.B. Civil Writ Petition No. 9556/2024, i.e. whether affiliation fees charged by a university from colleges constitute a “service” liable to tax under the provisions of the CGST Act, 2017.

2. In the judgment of even date rendered in Rajasthan Technical University *ibid*, it has been held that affiliation fee does not amount to consideration for a taxable service and, therefore, is not liable to service tax. For detailed reasons, reference may be made to the judgment dated 23.02.2026 passed in D.B. Civil Writ Petition No. 9556/2024 and the discussion and reasoning recorded therein shall be read as part and parcel hereof and are not being repeated for the sake of brevity.

3. In view of the above, the instant petition is also allowed. It is held that affiliation fee levied by universities from college does not fall within the scope of taxable services, and accordingly, the impugned demands are unsustainable.

4. Pending application(s), if any, shall stand disposed of.

(YOGENDRA KUMAR PUROHIT),J **(ARUN MONGA),J**

86-DhananjayS/-