

**HIGH COURT OF JUDICATURE FOR RAJASTHAN
AT JODHPUR.**

D.B. Civil Misc (Writ) Stay Application No. 9087/2023

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 110001.

-----Respondents

Connected With

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 110001.

-----Respondents

D.B. Civil Writ Petition No. 7559/2022

Swa Poshit Shikshak Prashikshan Mahavidyalaya Samiti, Udaipur Division, 17-18, Madhav Colony, Kalka Mata Road, In Front Of Kalika Mandir, Ganesh Nagar, Udaipur, Rajasthan, Through Sh. Vaseem Khan S/o Sh. Hasan Khan Aged 47 Years, Working As President.

-----Petitioner

Versus

1.Mohanlal Sukhadia University, Udaipur, Through Its Registrar.

2.State Of Rajasthan, Through The Joint Secretary (Tax), Finance Department, 1st Floor, Main Building, Government Secretariat, Jaipur 302005, Rajasthan.

3. Central Excise And CGST Commissionerate, Through The Commissioner, 142-B, Hiran Magri, Sector 11, Udaipur (Raj.).

-----Respondents

D.B. Civil Writ Petition No. 8814/2022

Niji College Samiti Jodhpur Sambhag, Rajasthan Through Its Secretary Shri Virendra Mathur S/o Late Sh. Badri Narayan Mathur, Aged 44 Years, R/o Bhagwati Colony, Sector-B, High Court Road, Jodhpur, Rajasthan.

-----Petitioner

Versus

Jai Narain Vyas University, Jodhpur, Through Its Registrar, University Campus, Jodhpur, Rajasthan.

-----Respondent

D.B. Civil Writ Petition No. 9514/2022

Niji College Shikshan Sansthan Welfare Society, Through Its Secretary Shri Jagdish Solanki S/o Shri Mohan Lal Solanki, Aged About 56 Years, R/o 436-B Flat No. 2B, Aakashdeep Complex, Sardarpura, D-Road, Jodhpur, Rajasthan.

-----Petitioner

The Jai Narain Vyas University, Jodhpur, Through Its Registrar,
University Campus, Jodhpur, Rajasthan.

-----Respondent

For Petitioner(s)	:	Mr. Sharad Kothari Mr. Devendra Singh Chouhan Mr. Vinay Kothari Mr. Pradeep Choudhary
For Respondent(s)	:	Mr. Sandeep Shah, AAG & Sr. Advocate assisted by Ms. Akshiti Singhvi Mr. Rajvendra Saraswat Mr. B.P. Bohra Mr. Rajat Arora for Respondent No.5.

HON'BLE THE CHIEF JUSTICE AUGUSTINE GEORGE MASIH
HON'BLE MR. JUSTICE VINIT KUMAR MATHUR

Order

07/07/2023

The prayer made by learned counsel for the petitioners for staying deposit of GST during the process of admission which is being sought to be resorted to by the petitioners cannot be accepted in light of various orders passed by a Division Bench of this Court, one of which being order dated 04.08.2022 in *D.B. Civil Writ Petition No.7559/2022 (Swa Poshit Shikshak Prashikshan Mahavidyalaya Samiti Vs. Mohanlal Sukhadia University, Udaipur and Ors.)*, where following order was passed:-

"In D.B.Civil Writ Petition No.7559/2022, all the respondents are served through their respective counsel. Reply may be filed/ similar reply in other cases may be adopted, within one week.

In D.B.Civil Writ Petition No.2906/2022, pleadings are complete.

Instead of considering various interim applications which are pending, on the prayer for grant of interim relief, the petition itself be listed for final hearing in the first week of September, 2022.

After hearing learned counsel for the parties, we reiterate our earlier order passed that any payment

towards GST shall be subject to the final outcome of the writ petition."

In light of the above, the prayer made by the learned counsel for the petitioners is not accepted in toto, however, the amount to be deposited as payable under the GST shall be subject to the final outcome of the writ petitions.

Learned counsel for the petitioners is directed to supply a copy of the writ petitions to Mr. Rajvendra Saraswat, learned counsel for the CGST Department during course of the day.

List on 25.08.2023 along with D.B. Civil Writ Petition Nos.6732/2023 and 7284/2023.

Photocopy of this order be placed in each connected file.

(VINIT KUMAR MATHUR),J (AUGUSTINE GEORGE MASIH),CJ