

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

D.B. Civil Writ Petition No. 4149/2019

M/s/ Jodhpur Multifunctional Complex Pvt. Ltd., Having Registered Office At 30, Jawahar Lal Nehru Road, Kolkata - 700016 (West Bengal) Through Its Authorized Signatory Mr. Simrath Raj Vyas, Aged About 67 Years, R/o 3W-48, Kuri Bhagtasani Housing Board, Jodhpur.

-----Petitioner

Versus

1. State Of Rajasthan, Through Principal Secretary, Local Self Department, Government Of Rajasthan, Jaipur.
2. The Director, Local Self Department, Government Of Rajasthan, Jaipur.
3. The District Collector, Jodhpur.
4. Jodhpur Nagar Nigam , Jodhpur, Through Its Commissioner.
5. Union Of India, Through General Managaer, North Western Railway, Jawahar Circle, Jodhpur.
6. Rail Land Development Authaority (Rlda), Next To Subdarjang Railway Station, Moti Bagh-1, New Delhi 110021 Through Its Vice Chairman.
7. Ircon Infrastructure And Services Limited (Ircon), Plot No. C-4, Saket District Center, New Delhi 17 Through The Chairman And Managing Director.

-----Respondents

Connected With

D.B. Civil Writ Petition No. 4166/2019

M/s. Jodhpur Multifunctional Complex Pvt Ltd, Having Registered Office At 30, Jawahar Lal Nehru Road, Kolkata- 700016 (West Bangal) Through Its Authorized Signatory Mr. Simrath Raj Vyas, Aged About 67 Years, Resident Of 3W- 48, Kuri Bhagtasani Housing Board, Jodhpur.

-----Petitioner

Versus

1. State Of Rajasthan, Through Principal Secretary, Local Self Department, Government Of Rajasthan, Jaipur.
2. The Director, Local Self Department, Government Of

Rajasthan, Jaipur.

3. The District Collector, Jodhpur.
4. Jodhpur Nagar Nigam, Jodhpur Through Its Commissioner.
5. Union Of India, Through General Manager, North Western Railway, Jawahar Circle, Jodhpur.
6. Rail Land Development Authority (Rlda), Next To Subdarjang Railway Station, Moti Bagh-1, New Delhi-110021 Through Its Vice Chairman.
7. Ircon Infrastructure And Services Limited (Ircon), Plot No. C-4, Saket District Center, New Delhi- 17 Through The Chairman And Managing Director.

----Respondents

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| For Petitioner(s) | : | Mr. Rajesh Joshi Sr. Adv. Assisted by<br>Mr. Vineet R Dave |
| For Respondent(s) | : | Mr. B.P. Bohra, with<br>Mr. Vaibhav Bhansali               |

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**HON'BLE DR. JUSTICE PUSHPENDRA SINGH BHATI**  
**HON'BLE MR. JUSTICE SANDEEP SHAH**

**Order**

**23/02/2026**

1. Mr. Rajesh Joshi, learned Senior Advocate assisted by Mr. Vineet R. Dave, appearing for the petitioner, fairly submits that though the controversy in question is no more res integra, as it has been decided by a Division Bench of this Court at Jaipur Bench in ***D.B. Civil Writ Petition No. 8711/2022 (Taleda Square Pvt. Ltd. Vs. State of Rajasthan & Ors.)*** on 13.01.2026, but at the same time, in the aforesaid judgment, the stand of the railway was not on record, whereas in the present case, though the issue is the same, the stand of the railway is on record and is in favour of the petitioner.

2. Learned counsel for the respondent submits that the controversy in question is covered by the judgment referred to above and against the same, an S.L.P. bearing No. 5741/2026 is pending before the Hon'ble Apex Court. He further submits that the response of the railway and Union of India would not give much assistance to the Court in the present matter because the issue involved is UD tax and the same is within the domain of the Municipal Corporation.

3. This Court, upon perusing the judgment of this Hon'ble Court, finds that the issue involved is already decided and even if the railway supports the case of petitioner, it will be of no consequence because the Court has dealt with the circumstances in which the UD tax would be applicable or not and the present case squarely falls within the ratio of the referred matter.

4. Accordingly, the present writ petitions are disposed of in the same terms as in *Taleda Square Pvt. Ltd.* (supra), making it clear that the proposition to be laid down by the Hon'ble Apex Court in the pending S.L.P. shall govern both the parties and the outcome thereof shall be binding upon both the parties.

**(SANDEEP SHAH),J**

**(DR. PUSHPENDRA SINGH BHATI),J**