HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JODHPUR

D.B. Civil Writ Petition No. 8907/2024

Balaji College Of Education, Hanumangarh Junction, Hanumangarh Under The Management Of Adarsh Shikshan Prabandh Karyakarini Samiti, Hanumangarh Junction, Hanumangarh Through Its Chairman Ramswaroop S/o Bhajnaram, Aged 40 Years, R/o Sector No. 12, Hanumangarh Junction, District Hanumangarh, Rajasthan.

----Petitioner

Versus

1. The Maharaja Ganga Singh University, National Highway 15, Jaisalmer Rd, Bikaner, Rajasthan 334004.
2. State Of Rajasthan, Through The Joint Secretary (Tax), Finance Department, It Floor, Main Building, Government Secretariat, Jaipur, 302005, Rajasthan.
3. Central Excise And Cgst Commissionerate, Through The Commissioner, 142-B, Hiran Magri, Sector - 11, Udaipur, Rajasthan.

----Respondents

For Petitioner(s)	:	Mr. CS Kotwani a/w Mr. DS Sodha
For Respondent(s)	:	Mr. Mahaveer Bishnoi, AAG a/w Mr. A.S. Shekhawat Mr. Rajvendra Saraswat

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HON'BLE DR. JUSTICE PUSHPENDRA SINGH BHATI
HON'BLE MR. JUSTICE YOGENDRA KUMAR PUROHIT

Order

22/05/2024

1. Learned counsel for the petitioner submits that the issue involved in this writ petition is similar to that of issue involved in D. B. Civil Writ Petition No.8494/2023, wherein a Division Bench of this Court has passed the following order on 11.07.2023 :-

"In light of the subsequent developments, which have taken place and orders passed by this Court, the order dated 04.07.2023 passed in this case needs to be modified in light of the order dated 04.08.2022 passed by the Division Bench of this Court in D.B. Civil Writ Petition No. 7559/2022 (Swa Poshit Shikshak Prashikshan Mahavidyalaya Samiti Vs. Mohanlal Sukhadia University, Udaipur and Ors.) which reads as follows:-

> *"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 view of the above, the order dated 04.07.2023 passed by this Court referred to above is hereby modified in the manner that the amount to be deposited as payable under the GST shall be subject to final outcome of the writ petition.

These writ petitions are ordered to be listed on 25.08.2023 along with D.B. Civil Writ Petition No.6732/2023 and 7284/2023.

A copy of this order be placed in the connected file."

2. Learned counsel for the petitioner prays that the aforequoted order may also be passed in favour of the present petitioner also.

3. Mr. Mahaveer Bishnoi, learned AAG is appearing for respondent no.2 & learned counsel Mr. Rajvendra Sharswat is appearing for respondent no.3.

4. Let the notices be issued to the respondent no.1 only, returnable on 23.07.2024.

5. In the meanwhile, the amount to be deposited as payable under the GST shall be subject to final outcome of the writ petition.

6. Connect with D.B. Civil Writ Petition No. 8494/2023.

(YOGENDRA KUMAR PUROHIT),J (DR.PUSHPENDRA SINGH BHATI),J

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