HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JODHPUR

D.B. Civil Writ Petition No. 8885/2024

1. Murli Singh Yadav Memorial Prashikshan Sansthan, (B.ed. 2 Year) Being Run By Murli Singh Yadav Memorial Prashikshan Sansthan, Udairamsar, Bikaner Through The Chairman Of The Society Kuldeep Yadav S/o Dr. Manmohan Yadav, Aged About 42 Years, R/o Karni Coach, Udairamsar, Bikaner, Rajasthan.
2. Murli Singh Yadav Memorial Prashikshan Sansthan (B.s B.ed/b.sc B.ed. 4 Year Integrated), Being Run By Murli Singh Yadav Memorial Prashikshan Sansthan, Udairamsar, Bikaner Through The Chairman Of The Society Kuldeep Yadav S/o Dr. Manmohan Yadav, Aged About 42 Years, R/o Karni Coach, Udairamsar, Bikaner, Rajasthan.
3. Murli Singh Yadav Memorial Prashikshan Sansthan (M.d. 2 Years), Being Run By Murli Singh Yadav Memorial Prashikshan Sansthan, Udairamsar, Bikaner Through The Chairman Of The Society Kuldeep Yadav S/o Dr. Manmohan Yadav, Aged About 42 Years, R/o Karni Coach, Udairamsar, Bikaner, Rajasthan.
4. Murli Singh Yadav Memorial College (B.s./b.sc. Degree College), Being Run By Murli Singh Yadav Memorial Prashikshan Sansthan, Udairamsar, Bikaner Through The Chairman Of The Society Kuldeep Yadav S/o Dr. Manmohan Yadav, Aged About 42 Years, R/o Karni Coach, Udairamsar, Bikaner, Rajasthan.
5. Udai Singh Yadav Prashikshan (B.ed. 2 Years), Being Run By Murli Singh Yadav Memorial Prashikshan Sansthan, Udairamsar, Bikaner Through The Chairman Of The Society Kuldeep Yadav S/o Dr. Manmohan Yadav, Aged About 42 Years, R/o Karni Coach, Udairamsar, Bikaner, Rajasthan.
6. Savitri Devi Prashikshan Sansthan (B.ed. 2 Years), Being Run By Murli Singh Yadav Memorial Prashikshan Sansthan, Udairamsar, Bikaner Through The Chairman Of The Society Kuldeep Yadav S/o Dr. Manmohan Yadav, Aged About 42 Years, R/o Karni Coach, Udairamsar, Bikaner, Rajasthan.

----Petitioners

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, 3020085, Rajasthan.
3. Central Excise And Cgst Commissionerate, Through The Commissioner, 142-B, Hiran Magri, Sector - 11, Udaipur, Rajasthan.

----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

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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**

107-DhananjayS/-