HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JODHPUR

D.B. Civil Writ Petition No. 10797/2023

Niji College Shikshan Sansthan Welfare Society, Through Its Secretary Jagdish Solanki S/o Mohan Lal Solanki, Aged About 59 Years, R/o 436-B Flat No.2B, Aakashdeep Colmplex, Sardarpura, D-Road, Jodhpur, Rajasthan.

----Petitioner

Versus

1. The Jai Narain Vyas University, Jodhpur, Through Its Registrar, University Campus, Jodhpur, Rajasthan.
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, Rajasthan.
4. Central Goods And Services Tax Department, 105, New Industrial Area Basni, Near Diesel Shed, Jodhpur-342003.

----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**

101-DhananjayS/-