

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 1274/2026

Suresh Gupta, S/o Lt. Shri Shiv Shankar Lal Gupta

-----Petitioner

Versus

The Deputy Commissioner & Ors.

-----Respondents

For Petitioner(s)	:	Mr. Anant Kasliwal, Sr. Advocate assisted by Mr. Vaibhav Kasliwal & Mr. Raghav Krishnatri
For Respondents	:	Mr. GS Gill, AAG assisted by Ms. Shikha Sharma

HON'BLE THE ACTING CHIEF JUSTICE MR. SANJEEV PRAKASH SHARMA
HON'BLE MRS. JUSTICE SANGEETA SHARMA

Order

23/01/2026

Learned Senior Counsel for the petitioner submits that while there is no display board on the property, the Revenue Officer has wrongly mentioned the same to be a Nursery and Agro Biotech. There is no Nursery in the area and the petitioners have refuted the order dated 06.09.2025, subsequently denying thereto by any commercial activity being conducted in the area.

Learned Senior Counsel further submits that the State itself while imposing the Urban Development Tax has excluded the agricultural land. The land is purely agricultural and it has not been converted to commercial. In view thereto, the tax imposed is highly unjustified.

Issue notice to the respondents.

Mr. GS Gill, learned Additional Advocate General accepts notice on behalf of the respondents.



[CW-1274/2026]

List after four weeks.

In the meanwhile, no coercive steps shall be taken against the petitioner.

(SANGEETA SHARMA),J

(SANJEEV PRAKASH SHARMA),ACTING CJ

RAHUL MIRKHANI/5