

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 2831/2001

URN: CW / 5091U / 2001

1. State Of Rajasthan
2. Assistant Director, Land And Building Tax Department

-----Petitioners

Versus

1. Additional Divisional Commissioner, Kota.
2. District Club, Bundi, Through Its Secretary.
3. Additional Collector, Kota, (Appellant Authority)

-----Respondents

For Petitioner(s)	:	Mr. Gurucharan Singh Gill, AAG with Ms. Shikha Sharma
For Respondent(s)	:	Mr. Nikhil Simlote

HON'BLE THE ACTING CHIEF JUSTICE MR. SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE BHUWAN GOYAL

Order

22/07/2026

1. The issue raised in the present petition is no more res integra as in a similar matter, a Division Bench of this Court in case of **Jai Club V/s A.D.- I.L.B.T., Jaipur, 1983 RRD 449** has held that facilities of a club are meant generally for the members only and not for common purpose of community and vast majority of public cannot be expected to be given entries in the premises of the Club, therefore, exemption to Club under Section 6(e) of the Land and Building Tax Ac (for short, "the Act") would not be allowed.
2. In the case of **Jai Club V/s A.D.- I.L.B.T., Jaipur (supra)**, Division Bench of this Court held as under:

"9. It would be seen from the definitions of this word extracted from different law Lexicons and Legal Dictionaries that a 'club' is a voluntary association of persons, incorporated or otherwise, for social, literary or political purposes. All the clubs have their rules, regulations, by-laws, etc. which prescribe and define, inter alia, the rules, conditions, qualifications, etc. for membership and user of the premises and facilities therein by the members thereof, their family members and occasionally guests. The rules, regulations or by-laws governing the membership of this club have not been produced before us. However, the learned counsel for the applicant could not deny our observation that the facilities of the club were meant generally for the members only. In such a situation we find it difficult to accept the averments made on behalf of the club that it is meant for common purpose of the community. Even assuming that the club has 265 members and accepting the proposition that the facilities thereof are available to a large number of students, the fact remains that a vast majority over a million residents of Jaipur cannot expect to gain entry in the premises of the club. This being the case the beneficiaries of the club are only a miniscale fraction of over a million residents of Jaipur and occasionally some students."

3. Similar is the situation in the present case, the District Club, Bundi is restricted to its members only and would not be available to general public at large, therefore, it would not come within the ambit of exemption as allowed under Section 6(e) of the Act, the judgment passed by the Additional Commissioner, Kota, dated 17.01.1990 does not take into consideration the law as laid down by this Court.

4. The same, therefore, is set aside.

5. The writ petition is accordingly allowed. All consequences shall follow.

6. All pending applications also stand disposed of.

(BHUWAN GOYAL),J

(SANJEEV PRAKASH SHARMA),ACTING CJ