

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 4194/2026

Mahima Real Estate Private Limited, U70101Rj1996Ptc011675
Registered Office 4Th Floor, Crystal Palm, 22 Godown, Sardar
Patel Marg, Jaipur (Raj.) Presently Mr. Praveen Badaya Senior
Manager Legal

----Petitioner

Versus

1. State Of Rajasthan, Through Director, Local Self
Government, Government Of Rajasthan, C-Scheme,
Jaipur.
2. Deputy Commissioner, Zone Nagar Nigam Heritage, Office
Of Nagar Nigam Jaipur (Raj.)

----Respondents

For Petitioner(s) : Mr. RB Mathur. Sr. Advocate assisted
by Mr. Falak Mathur &
Mr. Manish Bhodiwal

For Respondent(s) : Ms. Shikha Sharma, AAAG

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

Order

23/03/2026

1. Learned Senior Counsel appearing for the petitioner submits that the petitioner has already submitted representations relating to the demand notice, which are pending before the Assessing Officer. He submits that so far as assessment is concerned, the same would not come within the definition of commercial building and therefore, the tax assessed, based on treating as commercial, is unjustified. He also relies on the judgment passed by this Court in the case of **Ashok Arora Vs. State of Rajasthan & Ors. (D.B. Civil Writ Petition No.7329/2023)** and the order passed

by us in **Rajasthan Chamber of Commerce and Industry Vs. State of Rajasthan & Ors. (D.B. Civil Writ Petition No.4599/2025)** dated 16.03.2026. In **Rajasthan Chamber of Commerce and Industry (supra)**, we passed the following order:

"4. Mr. G.S. Gill, learned Additional Advocate General accepts notice on behalf of the respondents.

5. We find that the petitioner has already submitted a representation on the basis of the demand notice which is pending with the Assessing Officer. We therefore, direct the petitioner to present itself before the Assessing Officer on 19.03.2026 with all his supporting documents and it is expected from the Assessing Officer to examine the same and pass a speaking order. If the petitioner still needs, it has all the remedy to file before the Appellate Authority.

6. With the aforesaid observations, the present Civil Writ Petition stands disposed of."

2. Issue notice to the respondents.

3. Ms. Shikha Sharma, associate of Mr. GS Gill, learned AAG appears and accepts notice on behalf of respondents.

4. Keeping in view the above, we direct that the representations already made by the petitioner shall be examined, independent of our observations made hereinabove, and the Assessing Officer may pass a speaking order.

5. It goes without saying that the petitioner shall be given an opportunity to personally appear. For the said purpose, the petitioner shall personally appear before the Assessing Officer on 27.03.2026.

6. With the aforesaid observations, the petition is disposed of. Pending application(s) also stand disposed of.

(SHUBHA MEHTA),J

(SANJEEV PRAKASH SHARMA),ACTING CJ