

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 7911/2026

M/s Heros Fashions Pvt. Ltd.

-----Petitioner

Versus

Rajasthan State Industrial Development And Investment Corporation Ltd. & Ors.

-----Respondents

For Petitioner(s)	:	Mr. Anurag Sharma, Mr. Anoop Meena Mr. Akshat Sharma
For Respondent(s)	:	Mr. Bharat Vyas, ASG (Sr. Adv.) (through V.C.) with Mr. Anima Chaturvedi Mr. Arnav Singh on behalf of Mr. Sandeep Pathak Mr. Rohan Mittal, AAAG for State

HON'BLE THE ACTING CHIEF JUSTICE MR. SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE BIPIN GUPTA

Order

01/05/2026

1. The contention being raised is with regard to the demand of GST or the conversion of land from Industrial to Commercial, for which premium has been charged by RIICO. The contention of the learned counsel is that while premium is payable, there is no occasion to pay GST, at this stage and he invites attention to Schedule II to submit that the GST would be payable for land and building only if any lease or letting out of the building including a commercial or industrial complex for business and commerce either wholly or partly is conducted. Merely converting a land from industrial to commercial would not invite GST at this stage.
2. Learned counsel also relies on the order passed by the Delhi High Court on 30th October, 2025 in W.P. (C) 16214/2025 & CM

Appl. 66322/2025, titled as Mala Sahni Seth & Anr. vs Delhi Development Authority & Ors., to the extent that towards the free hold land, GST would not be payable.

3. Issue notice to respondents.

4. Mr. Bharat Vyas, learned ASG accepts notice on behalf of the respondent No. 3 - Union of India.

5. Learned counsel Mr. Arnav Singh, appearing on behalf of Mr. Sandeep Pathak, accepts notice for the respondent Nos. 1 and 2.

6. Learned counsel Mr. Rohan Mittal, appearing on behalf of Ms. Mahi Yadav, accepts notice for the respondent No.4.

7. In the meanwhile, the petitioner would deposit the premium amount. However, the payment of GST would be a subject matter of adjudication by this Court. If the Court holds that the GST is required to be paid, the same shall be payable along with the interest. However, at this stage, the petitioner is exempted from payment of GST amount.

8. List this case after six weeks.

(BIPIN GUPTA),J

(SANJEEV PRAKASH SHARMA),ACTING CJ