

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 9247/2015

M/s Kamal Auto Industries Coach Works Private Limited having its office at A-82-A, Indraprastha Industrial Area, Kota-324005 through its Director Mr. Deshnidhi Kasliwal

----Petitioner

Versus

1. The Nagar Nigam, Kota through its Mayor, having its office at Rajeev Gandhi Bhawan, C.A.D. Circle, Opp. Dussehara Maidan, Kota (Rajasthan)
2. The Commissioner (Revenue), Nagar Nigam, Kota, having its office at Rajeev Gandhi Bhawan, C.A.D. Circle, Opp. Dussehara Maidan, Kota (Rajasthan)
3. State of Rajasthan, through the Director, Local Bodies, G-3, Raj Mahal Residency Area Scheme, Near Civil Lines Railway Crossing, Jaipur-302016.

----Respondents

4. The Rajasthan State Industrial Development & Investment Corporation Limited, Jaipur having its Head Office at Udyog Bhawan, Tilak Marg, Jaipur-302005 through Managing Director.

---Performa Respondents

For Petitioner(s)	:	Mr. Vaibhav Kasliwal, Advocate.
For Respondent(s)	:	Mr. A. K. Pareek, Advocate. Ms. Rani Bhandari, Advocate.

HON'BLE MR. JUSTICE INDERJEET SINGH
HON'BLE MR. JUSTICE RAVI CHIRANIA

Order

25/02/2026

Counsel for the petitioner submits that the petitioner is having an industrial unit in the Indraprasth Industrial Area, Kota. Counsel further submits that the petitioner is using a part of the unit for commercial purpose and respondents are demanding U. D.

Tax on the complete unit whereas the unit which is used for industrial purpose is exempted from levy of tax in view of the notification dated 30.06.2010.

Counsel for the respondents opposed the submissions made on behalf of the petitioner.

Considering the notification dated 30.06.2010, we dispose of this writ petition with a direction to respondents no.1 and 2 to reassess the liability of U. D. Tax upon the petitioner's unit from the year 2011 when part of the unit was converted for commercial purpose within a period of two weeks after receiving a copy of this order.

(RAVI CHIRANIA),J

(INDERJEET SINGH),J