

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 16210/2025

M/s. Swami Hotels And Amusements Pvt. Ltd. -----Petitioner

Versus

The State of Rajasthan & Ors. -----Respondents

For Petitioner(s) : Mr. Rohit Kumar Gupta
Mr. Tanmay Sharma
Mr. Ankit Kumar Gupta

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

HON'BLE THE ACTING CHIEF JUSTICE MR. SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE BALJINDER SINGH SANDHU

Order

10/11/2025

Reliance is placed upon judgments passed by a Co-ordinate Bench of this Court in D.B. Civil Writ Petition No.7329/2023 and bunch of writ petitions as well as D.B. Civil Writ Petition No.4068/2025. However, we find that in both the cases, the issue whether the Municipal Corporation had the jurisdiction to issue a demand for Urban Development Tax for the land allotted in RIICO area has not been adjudicated.

Learned counsel for the Municipal Corporation shall file its reply to explain as to how they have a jurisdiction to issue a show cause notice and demand for the Urban Development Tax for the land which falls within the area of RIICO.

Issue notice to respondents.

Ms. Shikha Sharma, learned counsel, accepts notice on behalf of the respondents.

List the case after four weeks.

Meanwhile, the demand/show cause notice issued to the petitioner shall remain stayed.

(BALJINDER SINGH SANDHU),J (SANJEEV PRAKASH SHARMA),ACTING CJ