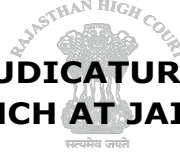




**HIGH COURT OF JUDICATURE FOR RAJASTHAN  
BENCH AT JAIPUR**



D.B. Civil Writ Petition No. 5708/2024  
URN: CW / 11999U / 2024

1. Biyani Shikshan Samiti, No. 500/97 - 98, Jaipur Head Office, Near Telegraph Office, Chomu Pulia, Ambabadi, Jaipur (Raj).
2. Biyani Institute Of Pharmaceutical Science, Through Authorized Signatory Dr. Sanjay Biyani S/o Late Shri Jugal Kishore Biyani, Aged 53 Years, Resident Of R-4-A, Sector-3, Vidhyadhar Nagar, Jaipur- 302039 (Raj.)

-----Petitioners

Versus

1. Union Of India, Through Secretary, Ministry Of Finance, Department Of Revenue, North Block, Central Secretariat, New Delhi- 110001.
2. State Of Rajasthan Through Additional Chief Secretary, Medical And Health Department Government, Govt. Secretariat, Jaipur.
3. Rajasthan University Of Health Sciences Through Its Vice Chancellor, Sector-18, Kumbha Marg Pratap Nagar, Tonk Road, Jaipur (Raj.)

-----Respondents

Connected With

D.B. Civil Writ Petition No. 20419/2023  
URN: CW / 39884U / 2023

Anupama Medical Training Institute (College Of Nursing), Jeevan Nagar, Sanwali Road, Sikar (Bajaj Gram) (Raj.)- 332021 Through Sh. Rajendra Modi S/o Late Sh. Bhanwar Lal Modi Working As Secretary Having College Anupama Medical Training Institute, Sikar.

-----Petitioner

Versus

1. Rajasthan University Of Health Sciences, Sector-18, Kumbha Marg, Pratap Nagar, Tonk Road, Jaipur - 302033 (Raj.) Through Its Registrar
2. State Of Rajasthan, Through The Joint Secretary (Tax) Finance Department, 1St Floor, Main Building,



Government Secretariat, Jaipur 302005, Rajasthan.

3. Cgst Commissionerate, Through The Commissioner Ncrb Building, Statue Circle, C- Scheme, Ashok Nagar, Jaipur, Rajasthan 302005

-----Respondents

D.B. Civil Writ Petition No. 20427/2023

URN: CW / 39896U / 2023

Shree Nrasingh General Nursing And Midwifery Prashikshan Sansthan, Vill. Bidyari, Bharatpur Road, Bayana, Bharatpur - 321401 (Raj.) Through Sh. Mahendra Tiwari S/o Sh. Angadram Tiwari Working As President Having College Shree Nrasingh Collge Of Nursing, Bayana, Bharatpur

-----Petitioner

Versus

1. Rajasthan University Of Health Sciences, Sector-18, Kumbha Marg, Pratap Nagar, Tonk Road, Jaipur - 302033 (Raj.) Through Its Registrar
2. State Of Rajasthan, Through The Joint Secretary (Tax), Finance Department, 1St Floor, Main Building, Government Secretariat, Jaipur 302005, Rajasthan
3. Cgst Commissionerate, Through The Commissioner Ncrb Building, Statue Circle, C Scheme, Ashok Nagar, Jaipur, Rajasthan 302005

-----Respondents

D.B. Civil Writ Petition No. 20428/2023

URN: CW / 39897U / 2023

Annpurna Medical Prashikshan Sansthan, Shop No. 1, Hotel Annpurna Building, Opposite Bus Depot, Sikar (Raj.) Through Sh. Omprakash Sharma Adopted S/o Late Sh. Parturam Sharma Working As Secretary Having College Annpurna Medical Training Institute, Sikar

-----Petitioner

Versus

1. Rajasthan University Of Health Sciences, Sector-18, Kumbha Marg, Pratap Nagar, Tonk Road, Jaipur - 302033 (Raj.) Through Its Registrar
2. State Of Rajasthan, Through The Joint Secretary (Tax), Finance Department, 1St Floor, Main Building,



Government Secretariat, Jaipur 302005, Rajasthan

3. Cgst Commissionerate, Through The Commissioner Ncrb Building, Statue Circle, C Scheme, Ashok Nagar, Jaipur, Rajasthan 302005

-----Respondents

D.B. Civil Writ Petition No. 20429/2023

URN: CW / 39898U / 2023

Blm Medical, Education And Development Society, E-5, Sitapura, Jaipur- 302022 Through Sh. Savarmal Jat S/o Sh. Manguram Jat Working As Vice-Principal Having College Blm Collge Of Nursing, Jaipur

-----Petitioner

Versus

1. Rajasthan University Of Health Sciences, Sector-18, Kumbha Marg, Pratap Nagar, Tonk Road, Jaipur - 302033 (Raj.) Through Its Registrar
2. State Of Rajasthan, Through The Joint Secretary (Tax), Finance Department, 1St Floor, Main Building, Government Secretariat, Jaipur 302005, Rajasthan
3. Cgst Commissionerate, Through The Commissioner Ncrb Building, Statue Circle, C Scheme, Ashok Nagar, Jaipur, Rajasthan 302005

-----Respondents

D.B. Civil Writ Petition No. 20460/2023

URN: CW / 39961U / 2023

Ramayan Shikshan Sansthan, 59-60, Green Colony, Moti Nagar, Queens Road, Jaipur (Raj.) - 302021, Through Smt. Sunita Tiwari W/o Sh. Dilip Tiwari Working As Secretary Having College Pink City College Of Nursing, Jaipur

-----Petitioner

Versus

1. Rajasthan University Of Health Sciences, Sector-18, Kumbha Marg, Pratap Nagar, Tonk Road, Jaipur - 302033 (Raj.) Through Its Registrar
2. State Of Rajasthan, Through The Joint Secretary (Tax), Finance Department, 1St Floor, Main Building, Government Secretariat, Jaipur 302005, Rajasthan



3. Cgst Commissionerate, Through The Commissioner Ncrb Building, Statue Circle, C Scheme, Ashok Nagar, Jaipur, Rajasthan 302005

-----Respondents

D.B. Civil Writ Petition No. 1789/2024

URN: CW / 3350U / 2024

Public Rose Shiksha Samiti, Tijara Road, Alwar-301001 (Raj.)  
Through Sh. Abhishek Sharma S/o Sh. Ramkaran Working As  
Principal Having College Alwar Nursing College.

-----Petitioner

Versus

1. Rajasthan University Of Helth Sciences, Sector-18, Kumbha Marg, Pratap Nagar, Tonk Road, Jaipur - 302033 (Raj.) Through Its Registrar
2. State Of Rajasthan, Through The Joint Secretary (Tax) Finance Department 1St Floor, Main Building, Government Secretariat, Jaipur- 302005, Rajasthan
3. Cgst Commissionerate, Through The Commissioner Ncrb Building, Statue Circle, C Scheme, Ashok Nagar, Jaipur, Rajasthan - 302005.
4. Union Of India, Through Secretary, Ministry Of Electronics And Information Technology Electronics Niketan, 6 Cgo Complex, Lodhi Road, New Delhi 110003

-----Respondents

D.B. Civil Writ Petition No. 6155/2024

URN: CW / 12945U / 2024

1. Biyani Shikshan Samiti, No. 500/97-98, Jaipur Head Office ,near Telegram Office, Chomu Puliya, Ambabadi, Jaipur(Raj). Through Its Secretary Dr. Sanjay Biyani S/o Late Shri Jugal Kishore Biyani, Aged About 53 Years, Resident Of R-4-A, Sector-3, Vidhyadhar Nagar, Jaipur - 302039(Raj).
2. Biyani Institute Of Science And Management, Through Its Secretary Dr. Sanjay Biyani S/o Late Shri Jugal Kishore Biyani, Aged About 53 Years, Resident Of R-4-A, Sector-3, Vidhyadhar Nagar, Jaipur - 302039(Raj).

-----Petitioners

Versus



1. Union Of India, Through Secretary, Ministry Of Finance, Department Of Revenue, North Block, Central Secretariat, New Delhi- 110001
2. State Of Rajasthan, Through Additional Chief Secretary, Technical Educational, Govt. Secretariat, Jaipur.
3. Rajasthan Technical University, Through Its Vice Chancellor, Akelgarh, Rawat Bhata Road, Kota (Raj).

----Respondents

D.B. Civil Writ Petition No. 6234/2024

URN: CW / 13103U / 2024

Khawaja Gharib Nawaz College Of Nursing, Near Sabalpura Power House, Fatehpur Road N.h. 52, Sikar Rajasthan - 332001, Through Its Authorised Singatory Khadim Hussain S/o Mohammed Yasin Aged About 64 Years R/o Khalid Mazil, Mohalla Sultan Shah, Sikar Rajasthan - 332001.

----Petitioner

Versus

1. Rajasthan University Of Health Sciences, Through Its Registrar, Sector - 18, Kumbha Marg, Pratap Nagar, Tonk Road, Jaipur, Rajasthan-302033.
2. Union Of India, Through The Revenue Secretary, Ministry Of Finance, North Block, New Delhi- 110001.
3. Principal Commissioner, Central Goods And Services Tax, Jaipur Zone, New Central Revenue Building, Statute Circle, C-Scheme, Jaipur.
4. Additional Director, Directorate General Of Goods And Services Tax Intelligence, Jaipur Zonal Unit, C-62, Sarojini Marg, C-Scheme, Jaipur - 302006.
5. State Of Rajasthan, Through The Joint Secretary (Tax), Finance Department, First Floor, Main Building, Government Secretariat, Jaipur.
6. The Commissioner Rajasthan Goods And Services Tax, Commercial Taxes Department, Kar Bhawan, Bhawani Singh Marg, Ambedkar Circle, C-Scheme, Jaipur, Rajasthan- 302005.

----Respondents

D.B. Civil Writ Petition No. 6235/2024

URN: CW / 13104U / 2024



Kgn College Of Pharmacy, Near Sabalpura Power House Fatehpur Road N.h. 52, Sikar Rajasthan- 332001, Through Its Authorised Singatory Khadim Hussain S/o Mohammed Yasin Aged About 64 Years R/o Khalid Mazil, Mohalla Sultan Shah, Sikar Rajasthan - 332001.

-----Petitioner

Versus

1. Rajasthan University Of Health Sciences, Through Its Registrar, Sector - 18, Kumbha Marg, Pratap Nagar, Tonk Road, Jaipur, Rajasthan-302033.
2. Union Of India, Through The Revenue Secretary, Ministry Of Finance, North Block, New Delhi- 110001.
3. Principal / Chief Commissioner, Central Goods And Services Tax, Jaipur Zone, New Central Revenue Building, Statute Circle, C-Scheme, Jaipur.
4. Additional Director, Directorate General Of Goods And Services Tax Intelligence, Jaipur Zonal Unit, C-62, Sarojini Marg, C-Scheme, Jaipur - 302006.
5. State Of Rajasthan, Through The Joint Secretary (Tax), Finance Department, First Floor, Main Building, Government Secretariat, Jaipur.
6. The Commissioner Rajasthan Goods And Services Tax, Commercial Taxes Department, Kar Bhawan, Bhawani Singh Marg, Ambedkar Circle, C-Scheme, Jaipur, Rajasthan- 302005.

-----Respondents

D.B. Civil Writ Petition No. 14613/2024

URN: CW / 29581U / 2024

Smt. Sohan Devi Gatani College, Swaipur, Tehsil Kotri, Bhilwara Through Society Shree Charbhuja Shikshan Sansthan, Bhilwara Through Secretary Kamlesh Kumar Gattani S/o. Late Shri Mishri Lal Gattani, Aged 46 Years, R/o. Plot Not 56, Harni Mahadev Road, Shastri Nagar, Bhilwara (Raj.)

-----Petitioner

Versus

1. The State Of Rajasthan, Through Secretary, Higher Education And Technical Education Department, Government Secretariat, Jaipur, Rajasthan 302005



2. Commissioner, Commissionerate College Education, Rajasthan Block-4, Dr. Radha Krishnan Shiksha Sankul, Jln Road, Jaipur-302015
3. Maharishi Dayanand Saraswati University, Ajmer Through Registrar, Pushkar Bypass Road, Ghooghra,rajastham-305009
4. The Commissioner Rajasthan Goods And Services Tax, Commercial Taxes Department, Kar Bhawan, Bhawani Singh Marg, Ambedkar Circle, C-Scheme, Jaipur, Raj-302005
5. Union Of India Through Revenue Secretary, Ministry Of Finance, North Block, New Delhi- 11001.

-----Respondents

D.B. Civil Writ Petition No. 15100/2024

URN: CW / 30863U / 2024

1. Mahatma Gandhi Tt College, Sever Road, Bharatpur Through Socieity Mahatma Gandhi Shiksa Samiti, Pichuna Through Secretary Jagish Prasad Chaturvedi S/o. Shankar Lal Sharma, Aged 57 Years, R/o. Chaturvedi Bhawan, Pichuna, Bharatpur -321301 (Raj.)
2. Maruti Nandan Teacher Training College, Bharatpur Through Society Maruti Shikshanalaya Samiti, Bharatpur Through Secretary Sh. Paramveer Karna S/o. Sh. B.s. Faujdar, R/o. Bharatpur (Raj.)
3. Prakash Shikshak Prashiksham Mahavidhyalya, Dholpur Through Society Prakash Shiksha Avam Vikas Sansthan, Ondela Road, Dholpur (Raj.) Through Chairman Ram Prakash Arela S/o Shri Ramdeen Aged About 56 Years C/o Prakash Shikshak Prashikshan Mahavidhyalaya, Ondela Road, Dholpur (Raj.)
4. Chouhdary Goli Singh College, Halena, Nadbai Road, Bhaosinga, Teshil Nadbai, District Bharatpur Through Society Shri G.s. Social Welfare Society, Alwar Through Secretary Kamal Singh Choudhary S/o. Sh. Goli Singh, R/o. Village Gudawali, Nadbai, District Bharatpur
5. Choudhary Jagan Singh Educational Institute, Tuhiya Bharatpur Through Society Chaudhary Aakash Vishal Shiksha Samiti, Bharatpur Through Secretary Rajendra Singh S/o. Sh. Jagan Singh, R/ O. Tuhia, Bharatpur



6. Jln Mahavidyalaya, Baseri, District Dholpur Through Society Jln Shikshan Sansthan Baseri, District Dholpur Through Secretary Dependra Singh Parmar S/o. Tara Singh, Aged 35 Years, R/o. Baseri, District Dholpur (Raj.)

-----Petitioners

Versus

1. The State Of Rajasthan, Through Secretary, Higher And Technical Education Department, Government Secretariat, Jaipur, Rajasthan 302005
2. Commissioner, Commissionerate College Education, Rajasthan Block-4, Dr. Radha Krishnan Shiksha Sankul, Jln Road, Jaipur-302015
3. Maharaja Surajmal Brij University, Bharatpur Through Registrar.
4. The Commissioner Rajasthan Goods And Services Tax, Commercial Taxes Department, Kar Bhawan, Bhawani Singh Marg, Ambedkar Circle, C-Scheme, Jaipur, Raj-302005
5. Union Of India, Through Revenue Secretary, Ministry Of Finance, North Block, New Delhi-11001

-----Respondents

D.B. Civil Writ Petition No. 15113/2024

URN: CW / 30885U / 2024

1. Ravindra Pal Singh Parmar Mahavidyalaya, Kaman, District Bharatpur, Through Society Shri Maharana Pratap Shiksha Samiti, Bahtana, Tehsil Deeg, District Bharatpur Through President Ravindra Pal Singh Parmar S/o Shri Nemsingh Parmar, Aged 45 Years R/o Village Bahtana, Tehsil Deeg, District Bharatpur (Raj.).
2. Vivekanand Kanya Mahavidhyalaya Dholpur, Through Society Vivekanand Bal Vidhyalaya Shiksha Samiti, Dholpur Through Secretary Balveer Singh Verma S/o. Sh. Gyarsiram, R/o. Near Vivekanand College, Taliya Road, District Dholpur (Raj.).
3. Shri Rangey Raghav Mahavidhyalaya, Weir, Bharatpur, Through Society Gramin Vikas Evam Shodh Sanshatn, Bharatpur Through Secretary Smt. Shiv Devi W/o. Sh. Shishpal, Aged 61 Years, R/o Weir, Bharatpur.





4. Pandit Uma Dutt Girls P.g. College, Uma Nagar, G.t. Road, Dholpur, Through Society Indira Gandhi Shikshan Sansthan, G.t. Road, Dholpur Through Principal Dr. Santosh Lal Sharma S/o Sh. Roshan Lal Sharma, Aged 44 Years, R/o Uma Nagar, G.t. Road, Dholpur (Raj.).
5. Shri Ratan Singh (Srs) Boys College, Kumher Bharatpur, Through Society Shri Ratan Singh Shiksan Evam Prashikshan Sansthan, Kumher, Bharatpur Through Secretary Hariom Fojdar S/o Sh. Amar Singh, Aged 32 Years, R/o Srs Boys College, Kumher, Bharatpur.
6. Sanskar College Nadabi, Bharatpur, Through Society Tulsi Shiksha Evam Vikas Samiti, Piprau Road, Nadbai, Through Secretary Bhupendra Singh S/o Late Sh. Gamandi Singh R/o Kalpvraksh Colony, Halena Road, Pradhan House, Nadbai, Bharatpur.
7. Shri Bankey Bihari, P.g. Mahila Mahavidyalaya, Kaman Bharatpur, Through Society Shri Bankey Bihari, Adharsh Vidhya Mandir Samiti, Kaman, Bharatpur Through Secretary Gajadhar Prasad S/o Sh. Durga Prasad, Village Jaroli, Thoon, Tehsil Deeg, District Bharatpur.
8. Ravindra Pal Singh Parmar T.t. Mahavidyalaya, Kaman, District Bharatpur, Through Society Shri Maharana Pratap Shiksha Samiti, Bahtana, Tehsil Deeg, District Bharatpur Through President Ravindra Pal Singh Parmar S/o Shri Nemsingh Parmar, Aged 45 Years, R/o Village Bahtana, Tehsil Deeg, District Bharatpur (Raj.).
9. Shreddha Women T.t. College, Kaman, District Bharatpur, Through Society Shri Maharana Pratap Shiksha Samiti, Bahtana, Tehsil Deeg, District Bharatpur Through Secretary Yogendra Pal Singh S/o Sh. Amar Singh, Aged 33 Years R/o Village Borsatwar, Tehsil Kaman, District Bharatpur (Raj.).
10. Shri Banke Bihari Mahavidyalaya, Rajakheda, District Dholpur, Through Society Shri Maharana Pratap Shiksha Samiti, Bahtana, Tehsil Deeg, District Bharatpur Through Secretary Yogendra Pal Singh S/o Sh. Amar Singh, Aged 33 Years R/o. Village Borsatwar, Tehsil Kaman, District Bharatpur (Raj.).
11. Janak Nem Singh Parmar Mahavidyalaya, Sikari, Bharatpur, Through Society Shri Maharana Pratap Shiksha



Samiti, Bahtana, Tehsil Deeg, District Bharatpur Through President Ravindra Pal Singh Parmar S/o. Shri Nemsingh Parmar, Aged 45 Years, R/o Village Bahtana, Tehsil Deeg, District Bharatpur (Raj.).

12. Maharaja Agrasen Tt College, Khorki Road, Nagar, Bharatpur, Through Society Maharaja Agrasen Century Public Education Society, Bharatpur Through Secretary Ramavatar Mittal S/o Sh. Balu Lal Gupta, Aged 70 Years, R/o Panda Ka Mandir, Nagar, District Bharatpur (Raj.).
13. Maharaja Agrasen Pg College, Khorki Road, Nagar, Bharatpur, Through Society Maharaja Agrasen Century Public Education Society, Bharatpur Through Secretary Ramavatar Mittal S/o Sh. Balu Lal Gupta, Aged 70 Years, R/o. Panda Ka Mandir, Nagar, District Bharatpur (Raj.).
14. Shri Haridutt Degree College, Bharatpur, Through Society Saraswati Shiksha Samiti, Sevar, Bharatpur Through Secretary Dulichand Saini S/o Nathi Lal Saini, Aged 35 Years, R/o Opposite Rbm Hospital, Surajpol, Bharatpur (Raj.).
15. Shri Haridutt Degree Integrated College, Bharatpur, Through Society Saraswati Shiksha Samiti, Sevar, Bharatpur Through Secretary Dulichand Saini S/o Nathi Lal Saini, Aged 35 Years, R/o Opposite Rbm Hospital, Surajpol, Bharatpur (Raj.).
16. H.d. Teacher Training Institute, Sevar Bharatpur, Through Society Saraswati Shiksha Samiti, Sevar, Bharatpur Through Secretary Dulichand Saini S/o Nathi Lal Saini, Aged 35 Years, R/o Opposite Rbm Hospital, Surajpol, Bharatpur (Raj.).
17. Maruti Nandan Girls College, Bharatpur, Rajasthan, Through Society Maruti Shikshanalya Samiti, Sanjay Nagar, Bharatpur Through Secretary Paramveer Karan S/o Bhagwan Singh, Aged 37 Years, R/o Maruti School, Sanjay Nagar, Bharatpur (Raj.).
18. Vardhman Tt College, Dholpur, Through Society Sheela Shiksha Samiti, Mania, Dholpur Through Secretary Hemant Kumar Jain S/o Sh. Bhaiya Lal Jain R/o N.h. -3, A.b. Road, Mania Road, Dholpur (Raj.)
19. Rishi Galav Teachers Training College, Behind Midway Hotel G.t. Road, Dholpur, Through Society Rishi Galav



- Shiksha Samiti, Dholpur Through President Manoj Tyagi S/o Dinesh Tyagi, Aged 28 Years, C/o Rishi Galav Teachers Training College, Behind Midway Hotel, G.t. Road, Dholpur (Raj.).
20. Ganeshi Lal Tiwari T.t. College, Ondela Road, Dholpur, Through Society Radhakrishna Hindu Utthan Samiti, Through Principal Ramesh Chand Sharma S/o Ganeshi Lal, Aged 73 Years, R/o Shastri Nagar, Sector - 5, G.t. Road, Dholpur (Raj.).
21. Kanhaiya Lal College Of Teacher Education, Maniya Dholpur, Through Society Sankalp Seva Sansthan, Jaipur Through Secretary Sh. Sushil Sharma S/o Prof. R.r. Sharma, Aged 52 Years, R/o Near Stadium, Phoolpur Road, Maniya, Dholpur (Raj.).
22. Shree Pandit Mishrilal Mahavidhyalaya, Dholpur, Through Society Shree Girraj Dharan Shiksha Samiti, Through Secretary Devendra Singh Sharma S/o Sh. Shree Revati Prasad Sharma, Aged 54 Years, R/o Ward No. 34, Panchayat Samiti Ke Pass, Rajakhera, District Dholpur.
23. V.k. Tyagi Teacher Training College, Through Society Adarsh Shiksha Samiti, Dholpur (Raj.) Through Chairman Kusum Tyagi W/o Sh. Veerendra Kumar Tyagi Aged About 61 Year C/o V.k. Tyagi Shikshak Prashikshan Mahavidhalaya Ghantaghar Road, Dholpur (Rajasthan).
24. Shri Sairam Krishan Mahavidhyala, Sarmathura, Dholpur, Through Society Shri Sairam Krishan Jan Seva Evam Uthan Samiti, Sarmathura, Dholpur Through Secretary Krishan Kumar Sharma S/o A.k. Sharma, R/o Dholpur 8432610784
25. Maharishi Parshuram College, Sepau, Dholpur, Through Society Gurunanak Shikshan Sansthan, Kotpada Badi, Dholpur Through Secretary Nanak Ram Sharma S/o Anganlal Sharma, Aged 73 Years, R/o Master Colony, Near Patwar Ghar, Bypass Road, Badi, Dholpur.
26. Khatushyam Mahavidhyalaya, Village Sarmathura, Tehsil Sarmathura, District Dholpur (Raj.), Through Under The Running Society Urmila Shikshan Sansthan, Sarmathura, Dholpur (Raj.) Through Its Authorized Secretary Shri Ashok Sharma S/o Ramgopal Sharma, Aged About 28 Years, Resident Of Opp. Power House, Sarmathura,



Dholpur, District Dholpur, Rajasthan.

27. Vansh Higher Education Institute, Badagaun Road, Nh-3, Maniya, Dholpur, Through Vansh Shiksha Samiti, Budagaun Road, Nh-3, Maniya Dholpur Through President Neeta Tyagi D/o. Sh. Rushi Lal Tyagi, Aged, 46 Years, R/o. Budagaun Road, Nh-3, Maniya Dholpur.
28. Maharana Pratap Tt College, Basedi, Dholpur, Through Society Maharana Pratap Education Trust Basedi, Dholpur Through Manager C.I. Sharma S/o Sh. Ram Charan Lal Sharma, Aged 49 Years, R/o Chandupura, Basedi, District Dholpur.
29. Jagdish Mahavidhyalya, Nh-11 Road, Angai, Sarmathura Dholpur, Through Society Shri Jagdish Prasad Education Trust, Angai, Dholpur Through Secretary Jagdish Prasad Sharma S/o Sh. Ramswaroop Sharma, Aged 58 Years, R/o Village Angai, Tehsil Sarmathura, District Dholpur (Raj.).
30. S.n. College Of Science, Dholpur, Through Society S.n. Education Society, Dholpur Through Secretary Sanjay Kumar S/o Shriniwas Sharma, Aged 48 Years, R/o Shiv Nagar, Dholpur (Raj.).
31. Spbr College Of Education, Near Ghari Chatola, Saipau, Dholpur, Through Society S.n. Education Society, Dholpur Through Secretary Sanjay Kumar S/o Shriniwas Sharma, Aged 48 Years, R/o Shiv Nagar, Dholpur (Raj.) - Teacher Training College.
32. Spbr College Of Education, Near Ghari Chatola, Saipau, Dholpur, Through Society S.n. Education Society, Dholpur Through Secretary Sanjay Kumar S/o. Shriniwas Sharma, Aged 48 Years, R/o. Shiv Nagar, Dholpur (Raj.) - Degree College.
33. JIn Shikshan Sansthan, Baseri, Dholpur, Through Society JIn Shikshan Sansthan Baseri, District Dholpur Through Secretary Dependra Singh Parmar S/o. Tara Singh, Aged 35 Years, R/o. Baseri, District Dholpur (Raj.).
34. Prakash Shikshak Prashiksham Mahavidhyalya Dholpur, Through Society Prakash Shiksha Avam Vikas Sansthan, Ondela Road, Dholpur (Raj.) Through Chairman Ram Prakash Arela S/o Shri Ramdeen Aged About 56 Years C/o Prakash Shikshak Prashikshan Mahavidhyalaya, Ondela



Road, Dholpur (Raj.

35. Brijesh Mahila Shikshak Prashikshan Mahavidhyalaya, Badi, District Dholpur, Through Society Brijesh Academy, Badi, Dholpur Through Secretary Pitam Singh Sharma S/o. Sh. Ramsingh Brajesh, Aged 72 Years, R/o. Town Badi, District Dholpur (Raj.)
36. Vivekanand Mahila Shikshak Prashikshan Mahavidhyalaya Dholpur, Through Society Vivekanand Bal Vidhyalaya Shiksha Samiti, Dholpur Through Secretary Balveer Singh Verma S/o. Sh. Gyarsiram, R/o. Near Vivekanand College, Tallaiya Road, District Dholpur (Raj.)
37. Ys Memorial Mahavidhalya, Baseri, District Dholpur, Through Society B.s. Shiksha Samiti, Baseri, Dholpur Through Secretary Raghuraj Singh Parmar S/o. Sh. Yogendrapal Singh Parmar R/o. Haveli Thok, Baseri, District Dholpur (Raj.)
38. Rajkumar Mahavidhalya, Badi, Dholpur, Through Society Cambridge Shiksha Samiti, Badi, Dholpur Through Secretary Rajkumar Mangal S/o. Sh. Rambabu Mangal, R/o. Tulsiwan Road, Badi, Dholpur (Raj.)
39. Master Vidhya Ram Mahavidyalya, Tasimo, Dholpur, Through Society Maa Bhagwati Shiksha Samiti, Tasimo Dholpur, Through Secretary Smt. Preeti Sharma W/o. Sh. Arvind Sharma, Aged 45 Yersars, R/o. Shastri Nagar, Sector No. 4, Gt Road, Dholpur
40. Sainger College Of Art And Education, Baseri, Dholpur, Through Society Sainger Shiksha Evam Vikas Sansthan, Baseri, Through Secretary Pushpendra Sharma S/o. Sh. Ram Bharosi Lal Sharma, Aged 32 Years, R/o. Sainger, Baseri, Dholpur
41. Maruti Nandan Girls College, Bharatpur, Rajasthan, Through Society Maruti Shikshanalya Samiti, Sanjay Nagar, Bharatpur Through Secretary Paramveer Karan S/o. Bhagwan Singh, Aged 37 Years, R/o. Maruti School, Sanjay Nagar, Bharatpur (Raj.)
42. Shri Radhe Patel Degree College, Sikari Road, Nagar, Bharatpur, Through Society Swami Vivekanand Sheshnik Shood Sansthan, Nagar Bharatpur Through Secretary Veerbhan Singh S/o. Sh. Radhe Lal, Aged 38 Years, R/o. Ward No. 35, Sikari Road, Bharatpur



43. Kala Bharti Girls P.g. College, Warehouse Road, Nadbai, Bharatpur, Through Society Bharti Bal Niketan Samiti, Gandhi Park Road, Nadbai, Bharatpur Through Secretary Govind Singh S/o. Sh. Chaju Ram, Aged 53 Years, R/o. Behind Haryana Market, Ward No. 20, Nadbai, Bharatpur
44. Mg College, Weir, Bharatpur, Through Society Baberwar Shiksha Samiti, Mahuwa, Dausa Through Secretary Jitendra Sharma S/o. Sh. Harish Kumar Sharma, Aged 32 Years, R/o. Pakhar, Mahuwa, District Dausa
45. G.b. College, Bhusawar, Weir, Bharatpur, Through Society Giriraj Baksh Shiksha Samiti, Through Secretary Mukesh Kumar Awasthi S/o. Sh. Ramesh Chand Sharma, Aged 42 Yers, R/o. Bharatpur (Raj)
46. Maharaja Shri Surajmal Teacher Training College, Village Rahimpur, Tehsil Rupbas,district Bharatpur, Through Society Shri Yadram Tulsiram Maderna Shisha Samiti, Sinpini Mahuwa, District Bharatpur Through Secretary Ranveer Singh S/o. Tulsiram, Aged 34 Years, R/o. Village Rahimpur, Tehsil Roopbas, District Bharatpur (Raj.) (B.a., Course)
47. Maharaja Shri Surajmal Teacher Training College, Village Rahimpur, Tehsil Rupbas,district Bharatpur, Through Society Shri Yadram Tulsiram Maderna Shisha Samiti, Sinpini Mahuwa, District Bharatpur Through Secretary Ranveer Singh S/o. Tulsiram, Aged 34 Years, R/o. Village Rahimpur, Tehsil Roopbas, District Bharatpur (Raj.) (B.a., B.ed, B.sc., B.ed. Intigrated Course)
48. Maharaja Shri Surajmal Teacher Training College, Village Rahimpur, Tehsil Rupbas,district Bharatpur, Through Society Shri Yadram Tulsiram Maderna Shisha Samiti, Sinpini Mahuwa, District Bharatpur Through Secretary Ranveer Singh S/o. Tulsiram, Aged 34 Years, R/o. Village Rahimpur, Tehsil Roopbas, District Bharatpur (Raj.) (B.ed, Course)
49. J.k. College Of Science And Research Technology, Paradise Colony, Bharatpur, Through Society Saraswati Kala And Vyvasaik Prashikshan Sansthan Through President Arun Kumar Gupta S/o. Sh. Jagdish Prasad Gupta, Aged 40 Years, R/o. Plot No. 34, Swarn Jayanti Nagar, Bharatpur (Raj.)



50. Dholpur College Of Science And Arts, Through Society R.p. Shiksha Evam Vikas Samiti, Dholpur Through Secretary Jaisingh Parmar S/o. Sh. Tara Singh R/o. Gaushala Colony, Dholpur
51. S.n. College Of Education, Dholpur, Govt. Iti Road, Dholpur, Through Society S.n. Education Society, Dholpur Through Secretary Sanjay Kumar S/o. Shriniwas Sharma, R/o. Shiv Nagr, Dholpur (Raj.)
52. Smt. Saroj Devi College, Jarga, Tehsil Basedi, Dholpur, Through Society Smt. Saroj Devi Shikshan Prashikshan Evam Vikas Seva Samiti, Jarga, Tehsil Basedi, District Dholpur Through Secretary Bobby Lal Sharma S/o. Sh. Ram Bharosi Lal Sharma, Aged 43 Years, R/o. Kurilpura, Bhagthar, Dholpur.
53. Sarita College, Badi, Dholpur, Through Society M.s. Rawat Shiksha Samiti, Jaipur Through Secretary Sahab Singh S/o. Sh. Akhepal Singh, R/o. Badi, Dholpur
54. Brp College Ghunghari, Kainthari Saipau Dholpur, Through Society Pandit Ganga Babu Shiksha Prachar Prasara Samiti, Through Secretary Smt. Vimlesh Sharma W/o. Sh. Y.k. Parashar R/o. Village Jarga, Tehsil Baseri, Dholpur.
55. B.r. College Of Education, Sarkam Khera, Dholpur, Through Society B.r. Society, Piphera, Dholpur Through Secretary Mahaveer Prasad Tyagi S/o. Bholaram Tyagi, Aged 49 Years, R/o. Saipau, District Dholpur

-----Petitioners

Versus

1. The State Of Rajasthan, Through Secretary, Higher And Technical Education Department, Government Secretariat, Jaipur, Rajasthan 302005
2. Commissioner, Commissionerate College Education, Rajasthan Block-4, Dr. Radha Krishnan Shiksha Sankul, Jln Road, Jaipur-302015
3. Maharaja Surajmal Brij University, Bharatpur Through Registrar.
4. The Commissioner Rajasthan Goods And Services Tax, Commercial Taxes Department, Kar Bhawan, Bhawani Singh Marg, Ambedkar Circle, C-Scheme, Jaipur, Raj-302005





5. Union Of India, Through Revenue Secretary, Ministry Of Finance, North Block, New Delhi-11001

-----Respondents

D.B. Civil Writ Petition No. 15622/2024

URN: CW / 31992U / 2024

1. Shri S.n. Collage, Halena, Tehsil Weir, District Bharatpur Through Society S.n Sikshan Sansthan Bharatpur Through President Bhupendra Kumar S/o Ganga Sahai, Age 47 Year, R/o Weir, District Bharatpur
2. Radharani Kanya Mahavidyalaya, Vpo - Rudawal, Tehsil Rupwas, District Bharatpur Through Society Haribal Bidhya Mandir Samiti Rudawal, Tehsil Rupwas, District Bharatpur Through President Hari Singh S/o Kisan Singh, R/o Rudawal, Bharatpur Rajasthan
3. Parshuram Mahavidhyalya, Gandhi Chowk, Bayana, District Bharatpur Through Society Parsuram Siksha Samiti Bhitawadi Tehsil Bayana District Bharatpur Through Secretary Ajay Kumar Upadhaya S/o Shri Anil Kumar Upadhai, R/o Bayana District Bharatpur.
4. Parshuram Teacher Training College, Purani Sabji Mandi, Lal Darwaja Road Bayana, District Bharatpur Through Society Parsuram Siksha Samiti Bhitawadi Tehsil Bayana District Bharatpur Through Secretary Ajay Kumar Upadhaya S/o Shri Anil Kumar Upadhai, R/o Bayana District Bharatpur.
5. Shree Kaila Devi Uma College, Vpo Khanuaa, Tehsil Roopwas, District Bharatpur Through Society Uma Bharat Bal Vikas Samiti, Burana, Tehsil Roopwas, District Bharatpur Through President Uma Devi D/o Ramesh Chand R/o Roopwas, District Bharatpur.
6. Bajrang Snatakottar Mahavidyalaya, Vpo Rudawal, District Bharatpur Through Society Upadhaya Grameen Vikas Sansthan, Rudawal, District Bharatpur Through Secretary Sohan Lal Sharma S/o Shri Mati Ram R/o Rudawal, District Bharatpur
7. S.b.s. College, Vpo-Pairsal, Tehsil Nadbai, District Bharatpur Through Society Nehru Yuva Kendra Sansthan, Pairsal, Tehsil Nadbai District Bharatpur Through Secretary Karan Singh Yadav S/o Banay Singh Yadav R/o





Pairsal, Tehsil Nadbai, District Bharatpur.

8. Shri Gandhi Jyoti Mahila Mahavidhyalay, Bhusawar, Kot Mohalla, Bhusawar, District Bharatpur Through Society Gandhi Jyoti Vidhya Mandir Samiti, Bhusawar Through Secretary Rajendra Pandey S/o Shri Jagdish Pandey R/o Tehsil Bhusawar, District Bharatpur
9. Choudhary Kanya College, Hantra Tehsil Nadbai, District Bharatpur Through Society Choudhary Sikshan Sansthan, Hantra, Tehsil Nadbai, District Bharatpur Through Secretary Chhatar Singh S/o Shri Jugal Singh R/o Hantra, Tehsil Nadbai, District Bharatpur.
10. Saraswati Kanya Mahavidhalya, Adarsh Nagar, Bayana, District Bharatpur Through Society Marudhara Jagrati Samiti, 488, Rajendra Nagar, Bharatpur Through Secretary Laxman Singh S/o Shri Jagdish Singh, R/o Rajendra Nagar, Bharatpur.
11. Mahalaxmi Mahavidyalaya, Jheel, Tehsil Bayana, District Bharatpur Through Society Dharnidhar Jan Kalian Society, Nagla Medh Singh, Jheel, Tehsil Bayana, District Bharatpur Through Secretary Sanju Dhakad S/o Shri Ninuaa Ram R/o Jheel, Tehsil Bayana, District Bharatpur.
12. Shri Gangasharan Mahila Mahavidyalaya, Nagla Lodha, Madarpur, District Bharatpur Through Society Ganga Charan Sikshan Sansthan, Dharsoni, Tehsil Weir, District Bharatpur Through President Smt. Brijesh Kumari W/o Shri Rakesh Kumar R/o Dharsoni, Tehsil Weir, District Bharatpur.
13. Padmani Devi Girls College, Bhupar, Teshil Weir, District Bharatpur Through Society Dharnidhar Jan Kalian Sansthan, Weir, Bharatpur Through Secretary Smt. Shanta Singh W/o Shri Pawan Singh Dhakad R/o Bhupar, Jagjeevanpur, Tehsil Weir, District Bharatpur
14. Laxmi Teachers Training College, Hindaun Road, Malipur, Shergarh, Bayana, District Bharatpur Through Society Maharana Pratap Siksha Samiti, Bayana District Bharatpur Through Secretary Shashikant Sharma S/o Shri Babu Lal Sharma, R/o Bayana, District Bharatpur
15. S.s. Mahavidhyalay, Nagla Sewa Kurwariya, Bayana, District Bharatpur Through Society S.s Adarsh Public Sewa Samiti, Sewa Kurwariya, Tehsil Bayana District



Bharatpur Through Secretary Jai Singh S/o Shri Dharam  
Singh R/o Sehadpur Tehsil Bayana District Bharatpur.

-----Petitioners

Versus

1. The State Of Rajasthan, Through Secretary, Higher Education And Technical Education Department, Government Secretariat, Jaipur, Rajasthan 302005
2. Commissioner, Commissionerate College Education, Rajasthan Block-4, Dr. Radha Krishnan Shiksha Sankul, Jln Road, Jaipur-302015
3. Maharaja Surajmal Brij University, Bharatpur Through Registrar.
4. The Commissioner Rajasthan Goods And Services Tax, Commercial Taxes Department, Kar Bhawan, Bhawani Singh Marg, Ambedkar Circle, C-Scheme, Jaipur, Raj-302005
5. Union Of India, Through Revenue Secretary, Ministry Of Finance, North Block, New Delhi-11001

-----Respondents

D.B. Civil Writ Petition No. 16472/2024

URN: CW / 34120U / 2024

Tilak Bal Vidhya Vihar Samiti, Vill. Rasgan, Teh. Mundawar,  
Alwar, Through Sh. Kapil Sharma S/o Sh. Brahmanand Sharma  
Working As Mantri / Secretary Having College Samvardhana  
College Of Nursing

-----Petitioner

Versus

1. Rajasthan University Of Health Sciences, Sector-18, Kumbha Marg, Pratap Nagar, Tonk Road, Jaipur- 302033 (Raj.) Through Its Registrar.
2. Union Of India, Ministry Of Finance, Department Of Revenue, Room No. 46, North Block, New Delhi-110 001, Through Its Secretary.
3. State Of Rajasthan, Through The Joint Secretary (Tax), Finance Department, Ist Floor, Main Building, Government Secretariat, Jaipur- 302005, Rajasthan.
4. Cgst Commissionerate, Through The Principal Commissioner, Ncrb Building, Statue Circle, C Scheme,



Ashok Nagar, Jaipur, Rajasthan- 302005.

-----Respondents

D.B. Civil Writ Petition No. 16645/2024

URN: CW / 34626U / 2024

Shiksha Sanchalan And Chikitsha Prasar Samitee, Opp. Sanskrit College, Jaldai Vibhag Road, Dausa-303303 (Raj.), Through Sh. Praveen Kumar Sharma S/o Sh. Omprakash Sharma Working As Administrator Having College Indian College Of Nursing Science And Indian College Of Pharmacy

-----Petitioner

Versus

1. Rajasthan University Of Health Sciences, Sector-18, Kumbha Marg, Pratap Nagar, Tonk Road, Jaipur- 302033 (Raj.) Through Its Registrar.
2. Union Of India, Ministry Of Finance Department Of Revenue, Room No. 46, North Block, New Delhi-110 001, Through Its Secretary.
3. State Of Rajasthan, Through The Joint Secretary (Tax) Finance Department, Ist Floor, Main Building, Government Secretariat, Jaipur- 302005, Rajasthan.
4. Cgst Commissionerate, Through The Principal Commissioner Ncrb Building, Statue Circle, C Scheme, Ashok Nagar, Jaipur, Rajasthan- 302005.

-----Respondents

D.B. Civil Writ Petition No. 19069/2024

URN: CW / 40072U / 2024

1. Choudhary Goli Singh College, Halena, Nadbai Road, Bhaosinga, Tehsil Nadbai, District Bharatpur Through Society Shri G.s. Social Welfare Society, Alwar Through Secretary Kamal Singh Choudhary S/o Sh. Goli Singh, Aged About 50 Years, R/o Village Gudawali, Nadbai, District Bharatpur.
2. Shri Ratan Singh (Srs) Mahila College, Kumher, Bharatpur Through Society Shri Ratan Singh Shikshan Evam Prashikshan Sansthan, Kumher, Bharatpur Through Secretary Hariom Fojdar S/o Sh. Amar Singh, Aged 32 Years, R/o Srs Mahila College, Kumher, Bharatpur.
3. Shri Rangey Raghav Mahavidhyalaya, Weir, Bharatpur



Through Society Gramin Vikas Evam Shodh Sansthan, Bharatpur Through Secretary Smt. Shiv Devi W/o Sh. Shishpal, Aged 61 Years, R/o Weir, Bharatpur.

4. Jln Mahavidhyalaya, Baseri, District Dholpur Through Society Jln Shikshan Sansthan Baseri, District Dholpur Through Secretary Dependra Singh Parmar S/o Tara Singh, Aged 35 Years, R/o Baseri, District Dholpur (Raj.).
5. Shri Damodar Lal Vyas Kanya Mahavidhyalaya, Ucchain, Bharatpur, Rajasthan Through Society Vyas Development And Shiksha Samiti, Ucchain, Through Secretary Mayank Vyas S/o Hariom Vyas, Aged About 48 Years, Resident Of Ucchain, Bharatpur (Rajasthan).
6. Shri Bal Vikas T.t. College, Nagar Bharatpur (Rajasthan) Of Shri Bal Vikas Shiksha Samiti, Nagar, Bharatpur Through Its Secretary Sh. Harveer Singh S/o S. Singh, Resident Of Nagar, Bharatpur (Rajasthan).
7. Maa Bhagwati Degree College, Pichuna, Bharatpur Through Society Mahatma Gandhi Shiksha Samiti, Pichuna, Bharatpur Through Secretary Jagdish Prasad Chaturvedi S/o Shankar Lal Sharma, Aged 54 Years, R/o Village And Post Pichuna, Tehsil Roopbaas, Bharatpur (Raj.).
8. Shaurya Educational Institute (B.ed College), Dholpur Road, Roopbas, Bharatpur, Rajasthan Through Society Brij Gaurav Shikshan And Prashikshan Sansthan, Roopbas, Bharatpur Through Secretary Rakesh Singh Parmar S/o Hakim Singh, Aged 59 Years R/o Ibrahimpur, Bharatpur, Rajasthan.
9. Shri Brijendra Memorial Degree College, Roopwas, Bharatpur, Rajasthan Through Society Brij Gaurav Shikshan And Prashikshan Sansthan, Roopbas, Bharatpur Through President Shri Bhan Singh S/o Brijendra Singh Aged 59 Years R/o Roopbas Bharatpur, Rajasthan.

-----Petitioners

Versus

1. The State Of Rajasthan, Through Secretary, Higher And Technical Education Department, Government Secretariat, Jaipur, Rajasthan 302005.
2. Commissioner, Commissionerate College Education,



Rajasthan Block-4, Dr. Radha Krishnan Shiksha Sankul,  
Jln Road, Jaipur-302015.

3. Maharaja Surajmal Brij University, Bharatpur Through Registrar.
4. The Commissioner Rajasthan Goods And Services Tax, Commercial Taxes Department, Kar Bhawan, Bhawani Singh Marg, Ambedkar Circle, C-Scheme, Jaipur, Raj.-302005.
5. Union Of India Through Revenue Secretary, Ministry Of Finance, North Block, New Delhi-110001.

----Respondents

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|-------------------|---|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| For Petitioner(s) | : | Ms. Naina Saraf<br>Mr. Prateek Kedawat<br>Mr. Khurshid Ahmed Khan<br>Ms. Aradhana Swami<br>Ms. Sara Parveen<br>Mr. Sanjay Jhanwar, Sr. Adv.<br>Ms. Shreya Jhanwar<br>Mr. Wilson Joy                                                                                                                                                                                                  |
| For Respondent(s) | : | Mr. Yash Joshi, AAAG,<br>Mr. Deepak Mittal for<br>Mr. Vigyan Shah, AAG<br>Mr. Raj Kumar Yadav<br>Mr. Sandeep Pathak<br>Mr. Arnav Singh<br>Mr. Narendra Kumar Sharma<br>Mr. Ajay Shukla<br>Mr. Sachin Singh Rathore, AAAG with<br>Mr. Divanshu Gupta, AGC<br>Mr. S.K. Panwar<br>Mr. Sharukh Khan Panwar<br>Mr. Eshaan Sanghi<br>Mr. Ganesh Parihar<br>Mr. Kuldeep Singh Rathore, AAAG |

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

**HON'BLE MR. JUSTICE MANEESH SHARMA**

**Order**

**02/07/2026**

All the learned counsels are *ad idem* that the issue raised in these petitions stands finally adjudicated by this Court in a bunch



of cases, with the lead case being **D.B. Civil Writ Petition No.9556/2024**, titled as **Rajasthan Technical University, Kota vs. Union of India & Ors.** decided on 23.02.2026, wherein this Court gave certain findings and conclusion. The same has been reproduced hereinunder:-

### **FINDINGS**

42. Issue (i): Whether Grant of Affiliation is a Supply of Service-

Section 7 of the CGST Act contemplates supply only when an activity is carried out in the course or furtherance of business. Grant of affiliation is a statutory function enabling the University to discharge its core mandate of imparting education through affiliated colleges. Applying the doctrine of ejusdem generis to Section 2(17), affiliation cannot be equated with trade, commerce, or any activity of commercial character. Accordingly, we hold that grant of affiliation does not constitute a "supply of service".

42.1. Issue (ii): Whether Affiliation Fees Constitute Consideration-

Affiliation is compulsory for colleges; there is no element of choice, bargaining, or reciprocity. The fee is a statutory levy, not a payment for a negotiated service. We thus hold that in absence of quid pro quo, the essential element of "consideration" is missing. 42.2. Issue (iii): Applicability of Exemption under Entry 66.

Even assuming affiliation to be a service, it is inseparably connected with: curriculum approval, admission of students, conduct of examinations, and conferment of degrees. Students admitted through affiliated colleges are, in law, students of the University. We hold that entry 66 must be interpreted purposively to cover services forming the backbone of educational delivery, including affiliation.

42.3. Issue (iv): Validity of GST Levy:-

Circulars or executive clarifications cannot override statutory provisions or exemption notifications. Levy of GST on affiliation fees results in indirect taxation of education, which is impermissible. We hold that the impugned levy is therefore without authority of law.

### **CONCLUSION**

43. As an upshot of the what is reasoned and discussed in the preceding part, it is held that grant of affiliation by a University is a statutory and regulatory function and does not constitute a supply of service under the CGST Act. Affiliation fees are not consideration for any taxable activity. Even otherwise, affiliation services are exempt under Entry



66 of Notification No. 12/2017- CT (Rate). Levy and collection of GST on affiliation fees is illegal and unsustainable.

44. Before we part, though we have already opined as above, but it bears reiteration, notwithstanding the views already recorded, that under the Affiliation Bye-laws of the Central Board of Secondary Education, "affiliation" is expressly understood as an institutional arrangement enabling a school to prepare its students for admission to the Board examinations. A careful reading of the Bye-laws makes it abundantly clear that the conditions governing affiliation of schools with the Board are, in substance and effect, *pari materia* with those governing affiliation of colleges with a university. These conditions include adherence to the prescribed curriculum, maintenance of academic and infrastructural standards, and presentation of students for evaluation by the examining body

44.1. Pertinently, by Revenue Notification No. 14/2018 dated 26.07.2018, a clarification was introduced in the parent Notification No. 12/2017 whereby Central and State Educational Boards were deemed to be "educational institutions" for the limited purpose of providing services by way of conduct of examinations to students.

45. Thus, in this backdrop, any attempt to deny universities similar treatment at par with Central and State Educational Boards is manifestly arbitrary and *ex facie* discriminatory, particularly when universities equally discharge the function of conducting examinations for students of affiliated colleges as an integral step towards conferment of degrees.

46. Consequently, aside all above, for this reason too, the so-called service of affiliation rendered by a university to its affiliated colleges squarely falls within the ambit of exempt services under Entry 66(a) as well as Entry 66(b)(iv).

#### **RELIEF**

47. D.B. CWP No.9556/2024 and all other writ petitions as per Appendix 'A' are allowed. Proposed levy and demand of GST on affiliation fee is held to be unsustainable in law. Impugned show cause notice dated 26.12.2023 issued by Office of Commissioner, Central Excise & CGST Commissionerate is quashed. It is also directed that subject to the verification that the burden of the GST on affiliation fee has not been fastened / recovered from the students by factoring it in the tuition fee, any amount of GST on affiliation fee already paid by the petitioner shall be refunded within four months, failing which the same shall also attract interest @ 7% per annum from the date of payment till refund.





In view of the above, the present petitions are also allowed  
*mutatis mutandis*.

A copy of this order be placed in all connected files.

All pending application(s), if any, shall stand disposed of.

(MANEESH SHARMA),J

(SANJEEV PRAKASH SHARMA),ACTING CJ

DEEPA/152-168