

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

S.B. Civil Writ Petition No. 20007/2025

Ashish Garg S/o Shri Ashok Kumar Garg

----Petitioner

Versus

Rajasthan State Industrial Development And Investment
Corporation Ltd. and Anr.

----Respondents

For Petitioner(s) : Mr. Akshat Sharma with
Mr. Anoop Meena

For Respondent(s) :

HON'BLE MR. JUSTICE MANEESH SHARMA

Order

20/01/2026

1. While impugning the demand notice dated 03.09.2025, learned counsel for the petitioner submits that under the provisions of Goods and Services Tax Act, 2017 ('GST Act, 2017'), GST cannot be levied on an open/vacant land. He further submits that sale of land is neither a supply of goods nor a supply of services as per Schedule 3 of the GST Act, 2017. Hence, the demands so raised by the respondents are without jurisdiction. He further submits that, despite submitting a legal notice, the respondents failed to consider the petitioner's contention that open/vacant land is exempt from GST.

2. Heard.

3. Issue notice to the respondents.

4. Notices be filed in two sets and upon filing the same, one set

be sent by ordinary post and another by registered post,

returnable within two weeks.



सही-प्रमाणित
प्रशासनिक अधिकारी न्यायिक
राजस्थान उच्च न्यायालय जीपूर

(3)

5. In the meanwhile, respondents are restrained from cancelling the subjected E-auction if the petitioner deposits the demand amount, excluding the GST amount under Sr. No. 1(b), 3(b) and 4(b) as mentioned in the demand notice dated 03.09.2025, with the respondents within a period of 15 days.


(MANEESH SHARMA), J

SOURAV /199-S



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27/11/28