HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JODHPUR

D.B. Civil Writ Petition No. 8332/2021

Devgarh Granite Mines Welfare Sansthan, Rajsamand Through Secretary Kamal Kishor Sharma S/o Shri D.p. Sharma Age About 49 Years, R/o Badi Holi Ka Than, Deogarh, Tehsil Deogarh, District Rajsamand.

----Petitioner

Versus

1. State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur, Rajasthan.
2. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur, Rajasthan.
3. Inspector General, Registration And Stamps, Rajasthan, Ajmer, Rajasthan.
4. Assessing Authority (Land Tax), Sub Registrar Deogarh, District Rajsamand, Rajasthan.

----Respondents

Connected With

D.B. Civil Writ Petition No. 4850/2020

Hindustan Zinc Ltd., (A Company Incorporated Under The Indian Companies Act) Having Its Registered Office At Yashad Bhawan, Swaroop Sagar, Udaipur, Through Vineet Bose Son Of Shri Sc Bose, Aged About 40 Years, Presently Working As Associate Vice President , Head Legal, Hindustan Zinc Ltd., Udaipur.

----Petitioner

Versus

1. The State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur.
2. The Inspector General, Registration And Stamps, Rajasthan, Ajmer.
3. Joint Secretary, Finance Department Tax Division, Government Of Rajasthan, Secretariat, Jaipur.

----Respondents

D.B. Civil Writ Petition No. 5037/2020

M/s. J.k. Cement Limited, Having Its Registered Office At Kamla

Tower, Kanpur. Through Shri S. K. Rathore S/o Shri Laxman Singh Rathore, Aged About 58 Years, Factory Manager / President (O) And Unit Head Of M/s J.k. Cement Works, Nimbehera, District Chittorgarh, Rajasthan.

----Petitioner

Versus

1. State Of Rajasthan, Through Secretary, Government Of Rajasthan, Finance Department (Tax Division), State Secretariat, Jaipur.
2. The Inspector General, Registration And Stamps, Rajasthan, Jaipur.
3. The Sub-Registrar, Registration And Stamps (Assessing Authority), Merta City, Nagaur.
4. The Sub-Registrar, Registration And Stamps (Assessing Authority), Chittorgarh.
5. The Sub-Registrar, Registration And Stamps (Assessing Authority) Nimbahera District Chittorgarh.
6. The Sub-Registrar, Registration And Stamps (Assessing Authority) , Jaitaran, Pali.

----Respondents

D.B. Civil Writ Petition No. 5289/2020

Marwar Cement Limited, Jodhpur Tower, Ground Floor, Dharamnarainji Ka Hatha, Paota, Jodhpur-342020 (Raj.) Through Its Director Moti Lal Chouhan Aged About 62 Years.

----Petitioner

Versus

1. The State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur.
2. The Inspector General, Registration And Stamps, Rajasthan, Ajmer.
3. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur.

----Respondents

D.B. Civil Writ Petition No. 5541/2020

Oil And Natural Gas Corporation Ltd., Registered Office Pandit Deen Dayal Upadhayay Urja Bhawan 3Rd Floor, Tower A, Plot 5A

And 5B, Nelson Mandela Marg, Vasant Kunj, New Delhi- 110070, Through Shekhar Mathur S/o Late Shri Vijayraj Mathur Aged About 57 Years, Presently Working As Chief Manager, Rajasthan Kutch Onland Exploratory Asset, Ongc K D M Complex, Mandore Road, Jodhpur.

----Petitioner

Versus

1. The State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur.
2. The Inspector General, Registration And Stamps, Rajasthan, Ajmer.
3. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur.

----Respondents

D.B. Civil Writ Petition No. 5653/2020

M/s. Khetan Business Corporation Pvt. Ltd., Old Bus Stand Nathdwara, District Rajsamand. Through Its Mines Agent And General Power Of Attorney Holder, Shri Baijnath Chouhan S/o Shri Devnarayan Chouhan, Age 69 Years, Presently R/o Opp. Old Bus Stand Nathdwara, District Rajsamand.

----Petitioner

Versus

1. State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur.
2. The Secretary, Finance (Revenue Department), Government Of Rajasthan, Secretariat, Jaipur.
3. The Secretary, Mines Department, Government Of Rajasthan, Jaipur.
4. The Joint Secretary, Finance Department (Tax Division), Government Of Rajasthan, Secretariat, Jaipur.
5. Inspector General, Registration And Stamps, Rajasthan, Ajmer.
6. Assessing Authority And Sub Registrar, Badgaon, District Udaipur.
7. Assessing Authority And Sub Registrar, Delwara, District

Rajsamand.

8. Assessing Authority And Sub Registrar, Nathdwara, District Rajsamand.

----Respondents

D.B. Civil Writ Petition No. 6436/2020

M/s. Udaipur Cement Works Limited, Works - Shripatinagar, P.o. Cfa 313021, Near Dabok, District - Udaipur, Through Its Whole Time Director- Shri Naveen Kumar Sharma S/o Shri Satya Narayan Sharma, Aged About 54 Years.

----Petitioner

Versus

1. State Of Rajasthan, Through The Principal Secretary, Govt. Of Rajasthan, Finance Department, Secretariat, Jaipur.
2. The Additional Inspector General, Registration And Stamps, Rajasthan, Ajmer.
3. The Sub Registrar (Assessing Authority), Vallabh Nagar, District - Udaipur.

----Respondents

D.B. Civil Writ Petition No. 6641/2020

M/s Jindal Saw Limited, Having Registered Office At A-1, U.p.s.i.d.c Industrial Area, Nand Gaon, Kosi Kalan District Mathura, Uttar Pradesh Through Its Power Of Attorney Holder Rajender Gaur S/o Late Shri G.p. Gaur, Aged About 57 Years, Resident Of Shri Nath Residency, Gandhi Nagar, Bhilwara Rajasthan.

----Petitioner

Versus

1. The State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur.
2. The Inspector General, Registration And Stamps, Ajmer, Rajasthan.
3. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur.
4. Sub Registrar, Banera, Tehsil Banera, District Bhilwara.
5. Sub Registrar, Registration And Stamps Department,

Bhilwara-First, District Bhilwara.

----Respondents

D.B. Civil Writ Petition No. 6964/2020

Mohammad Tahir S/o Sadik Mohammad, Aged About 44 Years, By Caste Muslim Resident Of Deogarh, Tehsil Deogarh, District Rajsamand (Raj.).

----Petitioner

Versus

1. State Of Rajasthan, Through Its Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur.
2. The Inspector General, Registration And Stamps, Rajasthan, Ajmer.
3. Joint Secretary, Finance Department, Tax Division Government Of Rajasthan, Secretariat, Jaipur.
4. The Sub-Registrar, Deogarh Tehsil, District Rajsamand, (Raj.).

----Respondents

D.B. Civil Writ Petition No. 7537/2020

Nu Vista Limited, Acropolis, 15Th Floor, 1858/1, Rajdanga Main Road, Kasba, Kolkata, West Bengal- Through - Vice President, Mines- Kanak Kumar Chhangani S/o Sri Kanhaiya Lal Chhangani, Aged About 44 Years, R/o Nahata Street, Near New Jain Temple, Phalodi, District Jodhpur (Raj.).

----Petitioner

Versus

1. State Of Rajasthan, Through The Principal Secretary, (Finance, Finance Department, Government Of Rajasthan, Secretariat, Jaipur (Raj.).
2. Inspector General, Registration And Stamps, Panjiyan Bhawan, Lohagal Road, Ajmer (Raj.).
3. Joint Secretary, Finance Department, Tax Division, Govt. Of Rajasthan, Secretariat, Jaipur.
4. Sub-Registrar, Deh, Tehsil Jayal, District Nagaur (Raj.).

----Respondents

D.B. Civil Writ Petition No. 7780/2020

M/s Udaipur Cement Works Limited, Works- Shripatinagar, P.o. Cfa 313021, Near Dabok, District - Udaipur, (Erstwhile) Known As J.k. Udaipur Udhyog, Naharmagra Mavli, District - Udaipur) Through Its Whole Time Director- Sh. Naveen Kumar Sharma S/ o Shri Satya Narayan Sharma, Aged About 54 Years.

----Petitioner

Versus

1. State Of Rajasthan, Through The Principal Secretary, Govt. Of Rajasthan, Finance Department, Secretariat, Jaipur.
2. The Sub-Registrar (Assessing Authority), Mavli, District Udaipur.

----Respondents

D.B. Civil Writ Petition No. 8439/2020

M/s. International Minerals, Through Its Proprietor- Smt. Sushma Arora W/o Shri B.k. Arora, Aged About 68, Resident Of 70, Sector-7 Indra Vihar Jodhpur (Raj.).

----Petitioner

Versus

1. State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur (Raj.).
2. Joint Secreatry, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur (Raj.).
3. Inspector General, Registration And Stamps, Rajasthan, Ajmer.
4. Assessing Authority (Land Tax)-Sub-Registrar, Tehsil Asind, District Bhilwara.

----Respondents

D.B. Civil Writ Petition No. 8537/2020

M/s International Minerals, Through Its Proprietor Smt. Sushma Arora W/o B.k. Arora, Aged About 68 Years Resident Of 70, Sector-70, Indra Vihar, Jodhpur (Raj.).

----Petitioner

Versus

1. State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan,

Secretariat, Jaipur (Raj.).

2. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur (Raj.).

3. Inspector General, Registration And Stamps, Rajasthan, Ajmer.

4. Assessing Authority (Land Tax) Sub Registrar, Tehsil Asind, District Bhilwara (Raj.).

----Respondents

D.B. Civil Writ Petition No. 8617/2020

Nuvoco Vistas Corporation Ltd., Chittor Cement Plant, Village Bhawaliya, Tehsil Nimbahera, District Chittorgarh, Rajasthan-312620 Having Its Registered Office At Equinox Business Park, Tower-3, East Wing, 4Th Floor, Off Bandra-Kurla Complex, Lbs Marg, Kurla (West), Mumbai-400070 Through Its Authorized Signatory Mr. S.b.b. Ali S/o Dr. S.a.b. Imran Aged About 49 Years R/o Flat No.911, Kohinoor City, Phase A, Kohinoor City Road, Lbs Marg, Kurla (West) Mumbai-400070

----Petitioner

Versus

1. State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur.

2. The Inspector General, Registration And Stamps, Rajasthan, Ajmer.

3. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur.

4. Sub Registrar, Nimbahera, Chittorgarh.

----Respondents

D.B. Civil Writ Petition No. 8668/2020

M/s Jindal Saw Limited, Having Registered Office At A-1, U.p.s.i.d.c. Industrial Area Nand Gaon Road, Kosi Kalan District, Mathura Uttar Pradesh. Through Its Power Of Attorney Holder Mr. Rajender Gaur S/o Late Shri G.p. Gaur, Aged About 57 Years Resident Of Shri Nath Residency, Gandhi Nagar, Bhilwara, Rajasthan.

----Petitioner

Versus

1. State Of Rajasthan, Through The Joint Secretary, Government Of Rajasthan, Finance Department, Secretariat, Jaipur.
2. The Deputy Secretary, Government Of Rajasthan, Finance Department, Secretariat, Jaipur.
3. The Inspector General, Registration And Stamps, Ajmer-Rajasthan.
4. The Deputy Inspector General, Registration And Stamps, Bhilwara.
5. The Sub-Registrar (Assessing Authority), Registration And Stamps Department, Banera, Dist. Bhilwara, Rajasthan.

----Respondents

D.B. Civil Writ Petition No. 8760/2020

1. Mewar Chamber Of Commerce And Industry, Mewar Chamber Bhawan, Nagori Garden, Bhilwara, 311001 (Rajasthan). Through Its General Secretary Shri R.k. Jain S/o Shri Umrav Singh Jain Aged About 54, Resident Of R.c. Vyas Colony, Bhilwara311001.
2. Nitin Spinner Ltd., A Company Incorporated Under The Companies Act, 1956 And Having Its Registered Office At 16-17 Km Stone, Chittor Road, Hamirgarh, Bhilwara.

----Petitioners

Versus

1. State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur.
2. The Inspcetor General, Registration And Stamps, Rajasthan, Ajmer.
3. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur.
4. Dy. Inspector General Bhilwara, Collectrate Campus, Bhilwara.
5. Dy. Inspector General, Udaipur, Opp. Civil Court, Udaipur.

----Respondents

D.B. Civil Writ Petition No. 9272/2020

Hindustan Zinc Ltd., (A Company Incorporated Under The India Companies Act) Having Its Registered Office At Yashad Bhawan,

Swaroop Sagar, Udaipur. Through Vineet Bose Son Of Shri Sc Bose, Aged About 40, Presently Working As Associate Vice President And Head Legal, Hindustan Zinc Ltd. Udaipur.

----Petitioner

Versus

1. State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur.
2. The Inspector General, Registration And Stamps, Rajasthan, Ajmer.
3. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur.
4. The Assessing Authority (Sub-Registrar), Sarada, District Udaipur.

----Respondents

D.B. Civil Writ Petition No. 9435/2020

M/s Jindal Saw Ltd., Having Registered Office At A-1, U.p.s.i.d.c. Industrial Area, Nand Gaon Road, Kosi Kalan District Mathura, Uttar Pradesh Through Its Power Of Attorney Holder Mr. Rajendra Gaur S/o Late Shri G.p. Gaur, Aged About 57, Resident Of Shri Nath Residency Gandhi Nagar, Bhilwara, Rajasthan.

----Petitioner

Versus

1. State Of Rajasthan, Through The Joint Secretary Government Of Rajasthan, Finance Department, Secretariat, Jaipur.
2. The Deputy Secretary, Government Of Rajasthan, Finance Department, Secretariat, Jaipur.
3. The Inspector General, Registration And Stamps, Ajmer, Rajasthan.
4. The Deputy Inspector General, Registration And Stamps, Circle, Bhilwara-Bhilwara.
5. The Sub-Registrar-I (Assessing Authority), Registration And Stamps, Bhilwara - First, Dist. Bhilwara- Rajasthan.
6. The Sub - Registrar, Tehsil Mandal, District Bhilwara.

----Respondents

D.B. Civil Writ Petition No. 10688/2020

M/s Radhey Chemicals, (A Partnership Firm Registered Under The Indian Partnership Act, 1932) Through Its Partner Moti Lal Chouhan S/o Shri Maga Ram Chouhan, Aged About 62 Year, Resident Of Jodhpur Tower, Dharam Narayan Ji Ka Hatha, Paota, Jodhpur.

----Petitioner

Versus

1. State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur.
2. The Inspector General, Registration And Stamps, Rajasthan, Ajmer.
3. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur.
4. The Assessing Authority (Sub-Registrar), Pipar City, District Jodhpur.

----Respondents

D.B. Civil Writ Petition No. 10692/2020

M/s Gotan Lime Stone Company, (A Partnership Firm Registered Under The Indian Partnership Act, 1932) Office Harnath Tower, 507, 5Th Floor, Pwd Colony, Jodhpur Through Its Partner Ramchandra Chouhan S/o Shri Maga Ram Chouhan, , Aged About 60 Year,

----Petitioner

Versus

1. State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur.
2. The Inspector General, Registration And Stamps, Rajasthan, Ajmer.
3. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur.
4. The Assessing Authority (Sub-Registrar), Pipar City, District Jodhpur.

----Respondents

D.B. Civil Writ Petition No. 10731/2020

Shankar Lal Gupta S/o Shri Ganeshi Lal Gupta, Aged About 70

Years, R/o Village Narheda, Tehsil Kotputali, District Jaipur (Rajasthan).

----Petitioner

Versus

1. State Of Rajasthan, Through Principal Secretary, Department Of Finance, Govt. Of Rajasthan, Secretariat, Jaipur.
2. Joint Secretary, Department Of Finance, Tax Division, Govt. Of Rajasthan, Secretariat, Jaipur.
3. Inspector General, Registration And Stamps, Rajasthan, Ajmer.
4. Assessing Authority (Land Tax), Sub Registrar, Kotputali, District Jaipur.

----Respondents

D.B. Civil Writ Petition No. 10781/2020

M/s. S. Sohan Singh Joginder Singh, A Proprietorship Firm Through Its Proprietorship Firm Through Its Proprietor Gurpreet Singh Soni Of Shri Joginder Singh Aged 55 Years, B-253, Mewar Industrial Area, Road No. 12, Near Pyarotech, Madri, Udaipur-313003.

----Petitioner

Versus

1. The State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur.
2. The Inspector General, Registration And Stamps, Rajasthan, Ajmer.
3. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur.
4. The Sub-Registrar (Assessing Authority For Land Tax), Badgaon, Udaipur.

----Respondents

D.B. Civil Writ Petition No. 10789/2020

Ultratech Cement Limited, (Unit Birla White), (Company Incorporated Under The India Companies Act) Having Its Registered Office At B Wing, Ground Floor, Ahura Centre Mahakali Caves Road, Opposite M.i.d.c. Office, Andhari (East),

Mumbai-400093 Through Mr. Jyoti Prakash S/o Shri Gupteshwar Nath, Aged About 44 Years, Presently Working As Manager (Legal), Ultratech Cement Limited (Unit Birla White), Vilage - Kharia Khangar, Tehsil Bhopalgarh, District Jodhpur.

----Petitioner

Versus

1. State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur (Raj.).
2. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur (Raj.).
3. Inspector General, Registration And Stamps, Rajasthan, Ajmer.
4. Assessing Authority (Land Tax)- Sub-Registrar, Merta City, District Nagaur (Raj.).

----Respondents

D.B. Civil Writ Petition No. 10861/2020

Kanhaiya Agarwal S/o Shri Shantiprakash Agarwal, Aged About 27 Years, Resident Of 159, Civil Line, Merta City, District Nagour, Rajasthan.

----Petitioner

Versus

1. State Of Rajasthan, Through Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur, Rajasthan.
2. Joint Secretary, Finance Department, Tax, Division, Government Of Rajasthan, Secretariat, Jaipur, Rajasthan.
3. Inspector General, Registration And Stamps, Rajasthan, Ajmer, Rajasthan.
4. Assessing Authority (Land-Tax), Sub Registrar Mundwa, District Nagour, Rajasthan.

----Respondents

D.B. Civil Writ Petition No. 10896/2020

M/s Manakpur Lime Stone Khani, Udyog, Gota Manakpur, Tehsil And District Nagour, Through Power Of Attorney Holder Ram Bharosa Sasi S/o Shri Bakshi Ram Ji, Aged About 63 Years, Resident Of Gotan, Tehsil Merta, District Nagour, Rajasthan.

----Petitioner

Versus

1. State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur, Rajasthan.
2. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur, Rajasthan.
3. Inspector General, Registration And Stamps, Rajasthan, Ajmer, Rajasthan.
4. Assessing Authority (Land-Tax), Sub Registrar Mundwa, District Nagour, Rajasthan.

----Respondents

D.B. Civil Writ Petition No. 10907/2020

Kanhaiya Agarwal S/o Shri Shantiprakash Agarwal, Aged About 27 Years, Resident Of 159, Civil Line, Merta City, District Nagour, Rajasthan.

----Petitioner

Versus

1. State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur, Rajasthan.
2. Joint Secretary, Finance Department, Tax, Division, Government Of Rajasthan, Secretariat, Jaipur, Rajasthan.
3. Inspector General, Registration And Stamps, Rajasthan, Ajmer, Rajasthan.
4. Assessing Authority (Land-Tax), Sub Registrar Mundwa, District Nagour, Rajasthan.

----Respondents

D.B. Civil Writ Petition No. 11178/2020

Nahar Singh Parmar S/o Udai Singh Parmar, Aged About 47 Years, R/o 69, Mamla Ret Sapol, Tehsil And District Rajsamand, Rajasthan.

----Petitioner

Versus

1. State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur, (Raj.).

2. The Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur (Raj.).
3. Inspector General, Registration And Stamps, Rajasthan, Ajmer.
4. Assessing Authority (Land Tax), Sub-Registrar, Tehsil Rajsamand, District Rajsamand, Rajasthan.

----Respondents

D.B. Civil Writ Petition No. 11188/2020

Mittal Minerals Propriater Anil Kumar, S/o Roshanlal Ji, R/o Gali No - 2, Sajjan Nagar Kankroli Tehsil And District Rajsamand, Rajasthan.

----Petitioner

Versus

1. State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur (Raj.)
2. The Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur (Raj.).
3. Inspector General, Registration And Stamps, Rajasthan, Ajmer.
4. Assessing Authority (Land Tax) - Sub-Registrar, Tehsil Rajsamand, District Rajsamand, Rajasthan.

----Respondents

D.B. Civil Writ Petition No. 11261/2020

Bheru Singh S/o Shri Chiman Singh Ji, Aged About 58 Years, R/o Village/post- Devra, Tehsil- Samdari, District - Barmer (Raj.).

----Petitioner

Versus

1. State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur.
2. The Inspector General, Registration And Stamps, Rajasthan, Ajmer.
3. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur.
4. Sub-Registrar, (Assessing Authority), Samdari, District - Barmer (Raj.).

----Respondents

D.B. Civil Writ Petition No. 11262/2020

M/s. Monu Granite, Devra Through Its Proprietor Devendra Singh S/o Shri Kailash Singh Ji, Aged About- 33 Years, R/o Village/post- Bishangarh, Tehsil And District - Jalore (Raj.).

----Petitioner

Versus

1. The State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur.
2. The Inspector General, Registration And Stamps, Rajasthan, Ajmer.
3. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur.
4. Sub-Registrar, (Assessing Authority), Samdari, District - Barmer (Raj.).

----Respondents

D.B. Civil Writ Petition No. 11267/2020

Ashu Singh S/o Shri Narayan Singh Ji, Aged About 58 Years, R/o Village/post- Bishangarh, Tehsil And District - Jalore (Raj.).

----Petitioner

Versus

1. The State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur.
2. The Inspector General, Registration And Stamps, Rajasthan, Ajmer.
3. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur.
4. Sub-Registrar, (Assessing Authority), Shiv, District - Barmer (Raj.).

----Respondents

D.B. Civil Writ Petition No. 11268/2020

Bharat Singh S/o Shri Surendra Singh Ji, Aged About 34 Years, R/o Village/post- Rama, Tehsil- Ahore, District- Jalore (Raj.).

----Petitioner

Versus

1. The State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur.
2. The Inspector General, Registration And Stamps, Rajasthan, Ajmer.
3. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur.
4. Sub-Registrar, (Assessing Authority), Sindhari, District - Barmer (Raj.).

----Respondents

D.B. Civil Writ Petition No. 11271/2020

Champa Lal S/o Shri Pratap Ji, Aged About 57 Years, R/o Rajendra Nagar, Jalore Through His Power Of Attorney Holder Shri Bhawani Singh S/o Shri Shiv Singh Aged About 55 Years, R/o Village/post- Sivana, Tehsil - Sivana, District - Barmer (Raj.).

----Petitioner

Versus

1. The State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur.
2. The Inspector General, Registration And Stamps, Rajasthan, Ajmer.
3. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur.
4. Sub-Registrar, (Assessing Authority), Samdari, District - Barmer (Raj.).

----Respondents

D.B. Civil Writ Petition No. 11284/2020

Kailash Singh S/o Shri Bhanwar Singh Ji, Aged About 60 Years, R/o Village/post- Bishangarh, Tehsil And District - Jalore (Raj.).

----Petitioner

Versus

1. The State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur.
2. The Inspector General, Registration And Stamps,

Rajasthan, Ajmer.

3. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur.

4. Sub-Registrar, (Assessing Authority), Samdari, District - Barmer (Raj.).

----Respondents

D.B. Civil Writ Petition No. 11286/2020

M/s Nagnenchi Minerals, Devra Through Its Proprietor Kailash Singh S/o Shri Bhanwar Singh Ji, Aged About 60 Years, R/o Village/post- Bishangarh, Tehsil And District - Jalore (Raj.).

----Petitioner

Versus

1. The State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur.

2. The Inspector General, Registration And Stamps, Rajasthan, Ajmer.

3. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur.

4. Sub-Registrar, (Assessing Authority), Samdari, District - Barmer (Raj.).

----Respondents

D.B. Civil Writ Petition No. 11328/2020

M/s Pawan Putra Stone, Devra Through Its Partner Bhawani Singh S/o Shri Shiv Singh Ji, Aged About 55 R/o Village /post Sivana, Tehsil Sivana District Barmer (Raj.).

----Petitioner

Versus

1. State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur.

2. The Inspector General, Registration And Stamps, Rajasthan, Ajmer.

3. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur.

4. Sub-Registrar (Assessing Authority), Samdari, District Barmer (Raj.).

----Respondents

D.B. Civil Writ Petition No. 11338/2020

M/s Nagnenchi Kripa Minerals, Devra, Through Its Proprietor Smt. Chandra Kanwar W/o Shri Bheru Singh Ji, Aged About 42 Years, R/o Village/post Devra, Tehsil Samdari, District Barmer (Raj.).

----Petitioner

Versus

1. The State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur.
2. The Inspector General, Registration And Stamps, Rajasthan, Ajmer.
3. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur.
4. Sub Registrar (Assessing Authority), Samdari, District Barmer (Raj.).

----Respondents

D.B. Civil Writ Petition No. 11340/2020

Devendra Singh S/o Shri Kailash Singh Ji, Aged About 33 Years, R/o Hans Niwas, Village/post Bishangarh, Tehsil And District Jalore (Raj.).

----Petitioner

Versus

1. The State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur.
2. The Inspector General, Registration And Stamps, Rajasthan, Ajmer.
3. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur.
4. Sub Registrar (Assessing Authority), Shiv, District Barmer (Raj.).

----Respondents

D.B. Civil Writ Petition No. 11342/2020

Devendra Singh S/o Shri Kailsh Singh Ji, Aged About 33 Years, R/o Village/post Bishangarh, Tehsil And District Jalore (Raj.).

----Petitioner

Versus

1. The State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur.
2. The Inspector General, Registration And Stamps, Rajasthan, Ajmer.
3. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur.
4. Sub Registrar (Assessing Authority), Samdari, District Barmer (Raj.).

----Respondents

D.B. Civil Writ Petition No. 11362/2020

M/s. Santosh Chemical, C/o Smt Ramgudiya, Near Railway Station, Gotan, Tehsil Marta, Dist Nagaur, Through Power Of Attorney Holder Ram Bharosa Sasi S/o Shri Bakshi Ram Ji Sasi, Aged About 63 Years, Resident Of Gotan, Tehsil Merta, District Nagaur, Rajasthan.

----Petitioner

Versus

1. State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur, Rajasthan.
2. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur, Rajasthan.
3. The Inspector General, Registration And Stamps, Rajasthan, Ajmer, Rajasthan.
4. Assessing Authority (Land-Tax), Sub Registrar Mundwa, District Nagour, Rajasthan.

----Respondents

D.B. Civil Writ Petition No. 11365/2020

M/s Manakpur Lime Stone Khani, Udyog, Gota Manakpur, Tehsil And District Nagour, Through Power Of Attorney Holder Ram Bharosa Sasi S/o Shri Bakshi Ram Ji, Aged About 63 Years, Resident Of Gotan, Tehsil Merta, District Nagaur, Rajasthan.

----Petitioner

Versus

1. State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur, Rajasthan.
2. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur, Rajasthan.
3. Inspector General, Registration And Stamps, Rajasthan, Ajmer, Rajasthan.
4. Assessing Authority (Land-Tax), Sub Registrar Mundwa, District Nagour, Rajasthan.

----Respondents

D.B. Civil Writ Petition No. 11379/2020

Smt. Prem Kanwar W/o Shri Kailash Singh Ji, Aged About 60 Years, R/o Hans Niwas, Village/post- Bishangarh, Tehsil And District - Jalore (Raj.).

----Petitioner

Versus

1. The State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur.
2. The Inspector General, Registration And Stamps, Rajasthan, Ajmer.
3. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur.
4. Sub-Registrar, (Assessing Authority), Shiv, District - Barmer (Raj.).

----Respondents

D.B. Civil Writ Petition No. 11380/2020

Ms Monu Kanwar D/o Shri Kailash Singh Ji, Aged About 35 Years, R/o Hans Niwas, Village/ Post- Bishangarh, Tehsil And District- Jalore (Raj.).

----Petitioner

Versus

1. The State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur.
2. The Inspector General, Registration And Stamps, Rajasthan, Ajmer.

3. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur.
4. Sub-Registrar, (Assessing Authority), Samdari, District - Barmer (Raj.).

----Respondents

D.B. Civil Writ Petition No. 11393/2020

Nitesh Minerals Pvt. Ltd., Office Harnath Tower, 507, 5Th Floor, Pwd Colony, Jodhpur Through Its Director Ramchandra Chouhan S/o Shri Maga Ram Chouhan, Aged About 60 Years.

----Petitioner

Versus

1. The State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur.
2. The Inspector General, Registration And Stamps, Rajasthan, Ajmer.
3. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur.
4. The Assessing Authority (Sub-Registrar), Pipar City, District Jodhpur.

----Respondents

D.B. Civil Writ Petition No. 11456/2020

Hindustan Zinc Limited, (A Company Incorporated Under The Indian Companies Act) Having Its Registered Office At Yashad Bhawan, Swaroop Sagar, Udaipur. Through Vineet Bose Son Of Shri Sc Bose, Aged About 40 Years, Presently Working As Associate Vice President, Head Legal, Hindustan Zinc Ltd., Udaipur.

----Petitioner

Versus

1. The State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur.
2. The Inspector General, Registration And Stamps, Rajasthan, Ajmer.
3. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur.

4. The Assessing Authority, Sub-Registrar, Ajmer Ii, Ajmer.

----Respondents

D.B. Civil Writ Petition No. 11471/2020

Nuvoco Vistas Corporation Limited, Nimbol Cement Plant, Tehsil Jaitaran, District Pali, Rajasthan Having Its Registered Office At Equinox Business Park, Tower-3, East Wing, 4Th Floor, Off Bandra-Kurla Complex, Lbs Marg, Kurla (West), Mumbai- 400070 Through Its Authorized Signatory Mr. S.b.b. Ali S/o Dr. S.a.b. Imran Aged About 49 Years R/o Flat No. 911, Kohinoor City, Phase A, Kohinoor City Road, Lbs Marg, Kurla (West) Mumbai - 400070

----Petitioner

Versus

1. The State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur.
2. The Inspector General, Registration And Stamps, Rajasthan, Ajmer.
3. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur.
4. Sub-Registrar, Jaitaran, Pali

----Respondents

D.B. Civil Writ Petition No. 11488/2020

Ultratech Nathdwara Cement Limited, Aditya Nagar (Company Incorporated Under The Indian Companies Act) Having Its Registered Office At Block- D, 4Th Floor, 22 Camac Street, Kolkata, West Bengal Through Hemant Paliwal S/o Dr. Manohar Paliwal Aged About 52 Years, Presently Working As Vice President (F And A), Ultra Tech Nathdwara Cement Limited. (Dist Rajsamand)

----Petitioner

Versus

1. State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur (Raj.).
2. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur (Raj.).

3. Inspector General, Registration And Stamps, Rajasthan, Ajmer.

4. Assessing Authority (Land Tax) Sub Registrar, Pindwara, District Sirohi (Raj.).

----Respondents

D.B. Civil Writ Petition No. 11561/2020

Jk Lakshmi Cement Ltd., Having Its Registered Office At Jaykaypuram, District Sirohi, Rajasthan- 307019 Through Its Power Of Attorney Holder Shri Alok Kumar S/o Shri Arun Kumar Singh Aged About 42 Years Resident Of Lalbahadur Nagar, Jln Marg, Jaipur.

----Petitioner

Versus

1. State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur.

2. The Inspector General Registration And Stamps, Ajmer, Rajasthan.

3. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur.

4. The Sub-Registrar, Registration And Stamps (Assessing Authority) Pindwara, District Sirohi, Rajasthan.

----Respondents

D.B. Civil Writ Petition No. 11603/2020

Ambuja Cements Limited, A Company Incorporated Under Companies Act, 1956 And Having Its Registered Office At P.o. Ambuja Nagar, Taluka- Kodinar, District Gir-Somnath, Gujarat-362715 And Relevant Unit At Village Rabriyawas, Tehsil Jaitaran, District Pali, Through Its Duly Constituted Attorney Mr. Rajvijay Singh Rathore S/o Shri Chhavi Raj Singh, Aged About 42 Years, Resident Of C-43 Ambuja Township Rabriyawas, Tehsil Jaitaran, District Pali, Rajasthan.

----Petitioner

Versus

1. State Of Rajasthan, Through The Principal Secretary Finance Department, Government Of Rajasthan, Secretariat, Jaipur.

2. The Inspector General, Registration And Stamps, Rajasthan, Ajmer.
3. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur.
4. Assessing Authority (Sub-Registrar), Jaitaran, District Pali.

----Respondents

D.B. Civil Writ Petition No. 11616/2020

Ultratech Cement Ltd., (Unit- Pali Cement Works), (Company Incorporated Under The Indian Companies Act Having Its Registered Office B-Wing, Second Floor, Ahura Centre, Mahakali Caves Road, Opposite M.i. D.c. Office, Anderi (East), Mumbai Through Mr. Shri Rajiv Kumar Saxena S/o Late Shri Nand Swaroop Saxena Aged About 57 Years Presently Working As Joint Executive President Ultratech Cement Limited (Unit Pali Cement Works).

----Petitioner

Versus

1. State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur (Raj.).
2. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur (Raj.).
3. Inspector General, Registration Ad Stamps Rajasthan, Ajmer.
4. Assessing Authority (Land Tax), Sub-Registrar, Jaitaran, District Pali (Raj.).
5. Assessing Authority (Land Tax), Sub-Registrar, Raipur, District Pali (Raj.).

----Respondents

D.B. Civil Writ Petition No. 12313/2020

National Limestone Company Private Limited, Having Its Office At Lakheri Cement Works, P.o. Lakheri, District Bundi 323603 Through Its Authorized Signatory Suresh Dubey

----Petitioner

Versus

1. State Of Rajasthan, Through The Additional Chief

Secretary, Department Of Finance , Government Of Rajasthan, Government Secretariat, Near Statue Circle, Jaipur 302005

2. Land Tax Assessment Authority And Sub Registrar, Kotputli, District Jaipur.

----Respondents

D.B. Civil Writ Petition No. 12475/2020

Ambuja Cements Ltd., A Company Incorporated Under Companies Act, 1956 And Having Its Registered Office At P.o. Ambuja Nagar, Taluka - Kodinar, District Gir Somnath, Gujarat - 362715 And Relevant Unit At Marwar Mundwa, District Nagaur, Through Its General Power Of Attorney Holder Mr. Of Mr. Sanjey Vashist S/o Late Shri Om Prakash Tola, Aged About 51 Years, Senior Vice President (Commercial)

----Petitioner

Versus

1. State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur.
2. The Inspector General, Registration And Stamps, Rajasthan, Ajmer.
3. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur.
4. Assessing Authority (Sub-Registrar), Mundwa, District Nagaur.
5. Assessing Authority (Sub-Registrar), Jayal, District Nagaur.

----Respondents

D.B. Civil Writ Petition No. 12513/2020

Chemical Lime Mundwa Private Ltd., A Company Incorporated Under The Companies Act, 1956, Being The Subsidiary Of Ambuja Cements Limited And Having Its Registered Office At P.o. Ambuja Nagar, Taluka - Kodinar, District Gir-Somnath, Gujarat - 362715, Through Power Of Attorney Holder Of Sanjey Vashist S/ o Late Shri Om Prakash Tola, Aged 51 Years.

----Petitioner

Versus

1. State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur.
2. The Inspector General, Registration And Stamps, Rajasthan, Ajmer.
3. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur.
4. Assessing Authority (Sub- Registrar), Mundwa, District Nagaur.

----Respondents

D.B. Civil Writ Petition No. 1031/2021

Havells India Limited, A Company Registered And Incorporated In India Under The Companies Act, 1956 And Having Its Registered Office At 904, 9Th Floor, Surya Kiran Building, K.g. Marg, Connaught Place, New Delhi - 110001 Through Its Authorized Signatory And Senior Manager Mr. Budhendra Kumar Bhati S/o Surendra Kumar Bhati, Aged 46 Years.

----Petitioner

Versus

1. State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur.
2. The Inspector General, Registration And Stamps Department, Rajasthan, Panjiyan Bhawan, Sikar Road, Ajmer.
3. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur.
4. Assessing Authority (Sub-Registrar), Alwar Ii, Bhiwadi Industrial Area, Alwar.

----Respondents

D.B. Civil Writ Petition No. 3024/2021

Sangam (India) Ltd., A Company Incorporated Under Companies Act, 1956 And Having Its Registered Office At Atun , Chittorgarh Road , Bhilwara - 311 001 (Raj.) India , Through Its Duly Constituted Attorney Anil Kumar Jain , S/o Shri Gheesa Lal Jain J, Aged About 39 Years , R/o 2-B-4 , Chandar Shakher Azad Nagar , Bhilwara 311001 (Raj.)

----Petitioner

Versus

1. State Of Rajasthan, Through The Principal Secretary , Finance Department , Government Of Rajasthan , Secretariat , Jaipur.
2. The Inspector General, Registration And Stamps , Rajasthan , Ajmer
3. Joint Secretary , Finance Department, Tax Division , Government Of Rajasthan , Secretariat , Jaipur.
4. Assessing Authority Land Tax And Sub-Registrar Hurda, Distt. Bhilwara
5. Assessing Authority Land Tax And Sub-Registrar Hamirgarh, Distt. Bhilwara
6. Assessing Authority Land Tax And Sub-Registrar Gangrar, Distt. Bhilwara

----Respondents

D.B. Civil Writ Petition No. 3878/2021

Havells India Ltd., A Company Registered And Incorporated In India Under The Companies Act, 1956 And Having Its Registered Office At 904, 9Th Floor, Surya Kiran Building, K.g. Marg, Connaught Place, New Delhi - 110001 Through Its Authorized Signatory And Manager Sandeep Sharma S/o N.k. Sharma, Aged About 37 Years R/o H.no.36, Narayan Colony, Opp Narayan Jewellers, Magra Punjla, Lal Sagar, Jodhpur.

----Petitioner

Versus

1. State Of Rajasthan, Through The Principal Secretary , Finance Department, Government Of Rajasthan, Secretariat, Jaipur.
2. The Inspector General, Registration And Stamps Department, Rajasthan Panjiyan Bhawan, Sikar Road, Ajmer.
3. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur.
4. Assessing Authority (Sub-Registrar), Neemrana, District Alwar.

----Respondents

D.B. Civil Writ Petition No. 4255/2021

M/s Rajasthan Explosive And Chemical Limited (Recl), Its Registered Office At Village Jhor, Post Purani Chhawani (Machkuand Road), District Dholpur, Rajasthan Through Its Manager.

----Petitioner

Versus

1. State Of Rajasthan, Through Additional Chief Secretary (Finance), Government Of Rajasthan, Government Secretariat, Jaipur.
2. Inspector General, Registration And Stamps, Rajasthan, Ajmer.
3. Joint Secretary, Finance Department (Tax Division) Government Of Rajasthan, Government Secretariat, Jaipur.
4. Land Tax Assessing Authority Cum Sub Registrar, District Dholpur, Rajasthan.

----Respondents

D.B. Civil Writ Petition No. 6955/2021

M/s. Golcha Minerals Private Ltd., A Company Duly Registered Under The Companies Act, Having Its Office At The Golcha Trade Centre, M.i. Road, Jaipur, Through Its Authorized Person Shri Parikshit Singh, Authorized By Virtue Of Board Resolution Dated 21.12.2020.

----Petitioner

Versus

1. State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur (Raj.).
2. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur (Raj.).
3. Inspector General, Registration And Stamps, Rajasthan, Ajmer.
4. Assessing Authority (Land Tax), Sub-Registrar, Tehsil Mandalgarh, District Bhilwara (Raj.).

----Respondents

D.B. Civil Writ Petition No. 8280/2021

Birla Cement Works, (A Unit Of Birla Corporation Limited)

Chanderia, Chittorgarh, Through Power Of Attorney Holder Shr Sunil Kumar Gadiya S/o Shri Dhanraj Gadiya, Aged About 51 Years, R/o Madhav Nagar, Chittorgarh (Rajasthan).

----Petitioner

Versus

1. State Of Rajasthan, Through The Principal Secretary, Govt. Of Rajasthan, Finance Department, Secretariat, Jaipur.
2. The Additional Inspector General, Registration And Stamps, Rajasthan, Ajmer.
3. The Sub-Registrar (Assessing Authority), Chittorgarh (Rajasthan).
4. The Sub-Registrar (Assessing Authority), Bassi Dist-Chittorgarh (Rajasthan).

----Respondents

D.B. Civil Writ Petition No. 9337/2021

Samanvaya Holding Pvt. Ltd., C-6, Phase-1, Liberty Cooperative Society, North Main Road, Koregaon Park, Pune, Maharashtra Through Its Authorized Signatory Heerender Singh S/o Shri Kamal Singh, Aged About 44 Years, R/o 203, Jai Narayan Vyas Colony, Jaisalmer (Raj.).

----Petitioner

Versus

1. State Of Rajasthan, Through The Principal Secretary , Finance Department, Government Of Rajasthan, Secretariat, Jaipur.
2. The Inspector General, Registration And Stamps, Rajasthan, Ajmer.
3. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur.
4. The Sub Registrar (Assessing Authority), Jaisalmer, District Jaisalmer.

----Respondents

D.B. Civil Writ Petition No. 9369/2021

Suzlon Gujarat Wind Park Ltd., Having Its Registered Office At Suzlon, 5 Srimali Society, Near Srikrishna Complex, Navrangpura, Ahmedabad Through Its Authorized Signatory

Heerender Singh S/o Shri Kamal Singh, Aged About 44 Years, R/o 203, Jai Narayan Vyas Colony, Jaisalmer (Raj.).

----Petitioner

Versus

1. State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur.
2. The Inspector General, Registration And Stamps, Rajasthan, Ajmer.
3. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur.
4. The Sub Registrar (Assessing Authority), Balesar, District Jodhpur.
5. The Sub Registrar (Assessing Authority), Bhopalgarh, District Jodhpur.
6. The Sub Registrar (Assessing Authority), Shergarh, District Jodhpur.
7. The Sub Registrar (Assessing Authority), Lohawat, District Jodhpur.
8. The Sub Registrar (Assessing Authority), Sam, District Jaisalmer.
9. The Sub Registrar (Assessing Authority), Fatehgarh, District Jaisalmer.
10. The Sub Registrar (Assessing Authority), Mohangarh, District Jaisalmer.
11. The Sub Registrar (Assessing Authority), Pokhran, District Jaisalmer.

----Respondents

D.B. Civil Writ Petition No. 9469/2021

Sarjan Realities Ltd., Godrej Millennium, 5Th Floor, 9, Koregaon Park Road, Pune Through Its Authorized Signatory Heerender Singh S/o Shri Kamal Singh, Aged About 44 Years, R/o 203, Jai Narayan Vyas Colony, Jaisalmer (Raj.).

----Petitioner

Versus

1. The State Of Rajasthan, Through The Principal Secretary , Finance Department, Government Of Rajasthan,

Secretariat, Jaipur.

2. The Inspector General, Registration And Stamps, Rajasthan, Ajmer.
3. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur.
4. The Sub-Registrar (Assessing Authority), Balesar, District Jodhpur.
5. The Sub-Registrar (Assessing Authority), Osian, District Jodhpur.
6. The Sub-Registrar (Assessing Authority), Baori, District Jodhpur.
7. The Sub-Registrar (Assessing Authority), Jaisalmer, District Jaisalmer.
8. The Sub-Registrar (Assessing Authority), Fatehgarh, District Jaisalmer.

----Respondents

D.B. Civil Writ Petition No. 9587/2021

Suzlon Energy Ltd., First Floor, Neelkanth, Opposite Nehru Sahkar Bhawan, 22 Godown Circle, C-Scheme, Jaipur Through Its Authorized Signatory Heerender Singh S/o Shri Kamal Singh, Aged About 44 Years, R/o 203, Jai Narayan Vyas Colony, Jaisalmer (Raj.).

----Petitioner

Versus

1. The State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur.
2. The Inspector General, Registration And Stamps, Rajasthan, Ajmer.
3. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur.
4. The Sub-Registrar (Assessing Authority), Jaisalmer, District Jaisalmer.
5. The Sub-Registrar (Assessing Authority), Fatehgarh, District Jaisalmer.

----Respondents

D.B. Civil Writ Petition No. 14257/2021

Suresh Kumar S/o Shri Harlal Singh, Aged About 39 Years, Resident Of House No. 39, Ashapurna Colony, Jalore, Rajasthan.

----Petitioner

Versus

1. State Of Rajasthan, Through The Principal Secretary, (Finance), Finance Department, Government Of Rajasthan, Secretariat, Jaipur (Raj.).
2. Inspector General, Registration And Stamps, Panjiyan Bhawan, Lohagal Road, Ajmer (Raj.).
3. Joint Secretary, Finance Department, Tax Division, Govt. Of Rajasthan, Secretariat, Jaipur.
4. Sub-Registrar, Samdari, District Barmer (Raj.).

----Respondents

D.B. Civil Writ Petition No. 16519/2021

M/s. Chima Stones, A Partnership Firm Through Its Partner Shri Suresh Kumar S/o Shri Harlal Singh, Aged 54 Years, Resident Of House No. 39, Ashapurna Colony, Jalore, Rajasthan.

----Petitioner

Versus

1. State Of Rajasthan, Through The Principal Secretary (Finance), Finance Department, Government Of Rajasthan, Secretariat, Jaipur (Raj.).
2. Inspector General, Registration And Stamps, Panjiyan Bhawan, Lohagal Road, Ajmer (Raj.).
3. Joint Secretary, Finance Department, Tax Division, Govt. Of Rajasthan, Secretariat, Jaipur.
4. Sub Registrar, Samdari, District Barmer (Raj.).

----Respondents

D.B. Civil Writ Petition No. 16522/2021

1. Lrs Of Ram Narayan Yadav, (Now Deceased)
2. Sanjay Yadav S/o Late Shri Ram Narayan Yadav, Resident Of Om Prakash Marga, Bada Takhta, Tonk (Raj.).
3. Ravi Yadav S/o Late Shri Ram Narayan Yadav, Resident Of Om Prakash Marga, Bada Takhta, Tonk (Raj.).
4. Ashutosh Yadav S/o Late Shri Ram Narayan Yadav, Resident Of Om Prakash Marga, Bada Takhta, Tonk (Raj.).

----Petitioners

Versus

1. State Of Rajasthan, Through Additional Chief Secretary (Finance), Finance Department, Government Of Rajasthan, Secretariat, Jaipur (Raj.).
2. The Joint Secretary, Tax Division, Finance Department, Government Of Rajasthan, Secretariat, Jaipur (Raj.).
3. The Inspector General, Registration And Stamp Department, Government Of Rajasthan, Panjiyan Bhawan, Lohagal-Janana Hospital Road (Sikar Road), Ajmer-305001 (Raj.).
4. The Assessing Authority-Cum-Sub Registrar, Niwai, District Tonk (Raj.).
5. Assistant Mining Engineer, Mines And Geology Department, District Tonk (Raj.).

----Respondents

D.B. Civil Writ Petition No. 16523/2021

M/s Bhole Baba Milk Food Industries (Dholpur) Pvt. Ltd., Head Office Of Bhole Baba House, 7/52, Nagla Jawahar, Nh-2, Bypass Road, Agra-2, Through Its Manager (Admn.).

----Petitioner

Versus

1. State Of Rajasthan, Through Additional Chief Secretary (Finance), Government Of Rajasthan, Government Secretariat, Jaipur.
2. Inspector General, Registration And Stamps, Rajasthan, Ajmer.
3. Joint Secretary, Finance Department (Tax Division) Government Of Rajasthan, Government Secretariat, Jaipur.
4. Land Tax Assessing Authority Cum Sub Registrar, District Dholpur, Rajasthan.

----Respondents

D.B. Civil Writ Petition No. 16532/2021

1. Federation Of Mining Associations Of Rajasthan, Having Its Registered Office At 609, 5Th Floor, Apex Mall, Tonk Road, Jaipur, Through Its Secretary General, Mr. Akshay

Deep Mathur Aged About 64 Years S/o Late A.s. Mathur R/o C-10 Shriram Niketan, Panch Batti, M.i. Road, Jaipur.

2. Smt. Sunaina Sharma Wife Of Rajendra Kumar Bhardwaj, Resident Of Chatikana Mohalla, District Karauli.

----Petitioners

Versus

1. State Of Rajasthan, Through Secretary, Government Of Rajasthan, Finance Department (Tax Division), State Secretariat, Jaipur.

2. The Inspector General, Registration And Stamps, Rajasthan, Jaipur.

----Respondents

D.B. Civil Writ Petition No. 16562/2021

M/s Shivalik Silica, Through Partner Yogesh Mittal, Son Of Shri Om Prakash Mittal, Aged About 60 Years, Resident Of Flat No 1601, Tower No 1, Spr, Imperial Estate, Sector 82, Faridabad (Haryana) Pin - 121002

----Petitioner

Versus

1. State Of Rajasthan, Through Principal Secretary, Department Of Finance, Govt. Of Rajasthan, Secretariat, Jaipur

2. Joint Secretary, Department Of Finance, Tax Division, Govt Of Rajasthan, Secretariat, Jaipur

3. Inspector General, Registration And Stamps, Rajasthan, Ajmer

4. Assessing Authority (Land Tax) Sub Registrar, Bayana, District Bharatpur

----Respondents

D.B. Civil Writ Petition No. 16563/2021

Shree Cement Ltd., Regd. Office - Bangur Nagar, Post Box No. 33, Beawar - 305901, Distt. Ajmer (Raj.) Through Its Power Of Attorney - Shri S.l. Bhansali, Aged About 63 Years, R/o A-8, Shree Vihar, Shree Cement Limited, Bangur Nagar, Beawar - 305901, Distt. Ajmer (Raj.).

----Petitioner

Versus

1. State Of Rajasthan, Through The Additional Chief Secretary (Finance), Finance Department, Govt. Of Rajasthan, Secretariat, Jaipur 302005 (Raj.)
2. The Joint Secretary, Tax Division, Finance Department, Govt. Of Rajasthan, Secretariat, Jaipur 302005 (Raj.).
3. The Inspector General, Registration And Stamps Deptt., Govt. Of Rajasthan, Panjiyan Bhawan, Lohagal - Janana Hospital Road (Sikar Road), Ajmer - 305001 (Raj.).
4. The Sub Registrar, Masuda Tehsil Of Ajmer District Tehsil Office Tehsil Masuda 305623 District Ajmer (Raj.).
5. The Sub Registrar, Jaitaran Tehsil Of Pali District Tehsil Office Tehsil Jaitaran 306302 District Pali (Raj.).
6. The Sub Registrar, Nawalgarh, Sub Registrar's Office, Indira Nagar, Nehru Park, Njhunjhunu - 333001 (Raj.).

----Respondents

D.B. Civil Writ Petition No. 1159/2022

Ultratech Cement Limited, (Unit Aditya Cement Works), (Company Incorporated Under The Indian Companies Act) Having Its Registered Office At B-Wing, Second Floor, Ahura Centre, Mahakali Caves Road, Opposite M.i.d.c. Office, Andheri (East), Mumbai Through Mr. Shri Rucher Mehta S/o Late Shri Madan Mohan Mehta Aged About 48 Years Presently Working As Senior Vice President (Hr) Ultratech Cement Limited (Unit Aditya Cement Works).

----Petitioner

Versus

1. State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur (Raj.).
2. Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur (Raj.).
3. Inspector General, Registration And Stamps, Rajasthan, Ajmer.
4. Assessing Authority (Land Tax) Sub Registrar, Chottoregarh, District Chittorgarh (Raj.).
5. Assessing Authority (Lad Tax) Sub Registrar, Nimbahera, District Chittorgarh (Raj.).

----Respondents

D.B. Civil Writ Petition No. 11093/2023

Proec Energy Ltd., Sp-232 And 233, Riico Industrial Area, Growth Centre, Phase Ii, Abu Road 307026, Sirohi, Through Its Authorised Signatory Arvind Sharma Son Of Late Shri Ved Prakash Sharma, Aged About 50 Years, Resident Of C-348, Riico Colony, Abu Road, Sirohi.

----Petitioner

Versus

1. The State Of Rajasthan, Through The Principal Secretary, Finance Department, Government Of Rajasthan, Secretariat, Jaipur.
2. The Inspector General, Registration And Stamps, Rajasthan, Ajmer.
3. The Joint Secretary, Finance Department, Tax Division, Government Of Rajasthan, Secretariat, Jaipur.
4. The Sub Registrar (Registration And Stamps) (Assessing Authority), Abu Road, District Sirohi.

----Respondents

For Petitioner(s)	:	Mr. Manish Sishodia Sr. Advocate assisted by Mr. Harshvardhan Singh Rathore Mr. Ramit Mehta Mr. Akhilesh Rajpurohit Mr. Abhishek Mehta Mr. Sharad Kothari Mr. Alankrita Sharma (through VC) Mr. Tarun Dudia Mr. Arvind Vyas Mr. Gaurav Kansara Ms. Nidhi Singhvi for Mr. Deelip Kawadia Mr. D.D. Thanvi Mr. Amit Vyas
For Respondent(s)	:	Mr. Mahaveer Bishnoi, AAG

HON'BLE DR. JUSTICE PUSHPENDRA SINGH BHATI

HON'BLE MR. JUSTICE MUNNURI LAXMAN

Order

05/12/2024

1. The petitioners have preferred the present writ petitions with the following prayer: -

> "(i) Declare that the provision of Chapter IV of the Rajasthan Finance Act 2020, Rajasthan Land Tax Rules, 2020 as beyond the legislatie competence of the state and ultra vires the Constitution of India so far as they relate to imposition of any tax, fee or levy on mining leases, mineral bearing lands, mineral rights or the like;
>
> (ii) Quash and set aside notification dated 30.03.2020 issued by the Respondents as being arbitrary, unreasonable and beyond the legislative competence of the state and ultra vires the Constitution of India.
>
> (iii) Restrain the Respondents from making any assessment, recovery of tax or any coercive action against the petitioner under Chapter IV of the Rajasthan Fiance Act, 2020 & Rajasthan Land Tax Rules, 2020.
>
> (iv) Quash and set aside the demand notice issued by the Respondents."

2. Learned counsel for the petitioner fairly pointed out that there was a notification dated 08.02.2024, Jaipur issued by the Finance Department (Tax Division), Government of Rajasthan whereby an "Amnesty Scheme-2024" has been floated in public interest. Operative portion of the Amnesty Scheme reads as follows:

"GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT
(TAX DIVISION)

NOTIFICATION
Jaipur, February 08, 2024

> In exercise of the powers conferred by sections 18 and 22 of the Rajasthan Finance Act, 2020 (Act No. 9 of 2020), the State Government being of the opinion that it is expedient in the public interest so to do, hereby exempts,-
> (i) land tax payable on all classes of lands with effect from 08.02.2024; and
> (ii) land tax payable prior to 08.02.2024 on all classes of lands along with penalty and interest payable thereon, subject to condition that 10% of the original amount of the land tax payable by the land holder is deposited upto 31.07.2024:
> Provided that the land tax already paid or deposited shall not be refunded."

3. Learned counsel for the petitioners further submit that such amnesty scheme is applicable upon the petitioners. Learned counsel for the petitioners further submit that that all petitioners are before this Court prior to the Amnesty Scheme came into existence on 08.02.2024.

4. Learned counsel for the petitioners that the matter is sub-judice and therefore, they can be protected as far as limitation of the Amnesty Scheme is concerned because each one of the petitioners is in protection of this Court as the matters are sub-judice prior to the scheme coming into existence.

5. Mr. Mahaveer Bishnoi, learned Additional Advocate General submits that the scheme is there, however, the last date of the scheme was 31.07.2024.

6. This Court, on such limited submission being made, finds that the notification scheme dated 08.02.2024 quoted above is subsequent to each of the petitioners approaching this Court. In the opinion of this Court, a person who has approached this Court in time with clean hands has to be protected and particularly when his adjudication is pending before the Court then any kind of

closure of door by the respondent in the Amnesty Scheme/ a Welfare Scheme and any kind of benevolent scheme offered, ought to be reasonably considered to be available for such aware litigants. The scheme is of February, 2024 and the closure is of July 2024 and we are still in 2024. It is reasonable factual matrix where such scheme can be opened for the persons who are entitled to participate and benefit out of the same particularly when they approached this Court in time and the same is of this year itself.

7. Accordingly, the present writ petitions are allowed to the extent that while the petitioners shall be required to approach the respondents under the Amnesty Scheme on or before 31.12.2024, they shall be considered strictly in accordance with law treating the application within time. Any of the petitioners who have already approached under the Amnesty Scheme shall also be required to be considered strictly in accordance with law. In case any cause of action survives, the petitioners shall be at liberty to approach this Court again.

8. Interim order shall remain in currency till 31.12.2024.

9. Stay petitions are also accordingly disposed of.

(MUNNURI LAXMAN),J **(DR. PUSHPENDRA SINGH BHATI),J**

33-Dharmendra Rakhecha & BhumikaP/-