

Sayali

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

WRIT PETITION NO. 4389 OF 2025

**SAYALI
DEEPAK
UPASANI**

University of Mumbai

...Petitioner

Versus

Union of India and Others

...Respondent

Digitally signed by
SAYALI DEEPAK
UPASANI
Date: 2025.11.24
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**Mr Raghavendra C R, With Mr. Sriraj G. Menon, Sandesh
Panchal i/b Satyaki Law Associates, for Petitioner.**

**Mr. Jitendra B. Mishra with Mr. Saket Ketkar, Rupesh Dubey
for Respondent Nos. 1 to 5.**

**Ms. Jyoti Chavan, Additional GP , for Respondent Nos. 6 and
7.**

**CORAM: M.S. Sonak &
Advait M. Sethna, JJ.**

DATED: 24 NOVEMBER 2025

PC:-

**1. Heard Mr. Raghvendra, the learned Counsel for the
Petitioner.**

**2. We rely on the on the decision of the Co-ordinate Bench
in the case of Goa University Vs. Joint Commissioner of
Central Goods and Services Tax, Panjim, Goa¹, to submits that
the affiliation fees collected by Mumbai University were in the
nature of statutory fee or regulatory fee in terms of the
statutory provisions which govern the operation of the**

¹ (2025) 29 Centax 281 (Bom)

University. He therefore submits that there is no question of laving any GST upon the fees.

3. Mr Mishra, the learned Counsel for the Respondent Nos. 1 to 5 and Ms. Chavan, for the State Authority - Respondent Nos. 6 and 7 seek some time to consider the decision of the Co-ordinate Bench and to file their responses. They say that the replies will be filed and served by 12 January 2026. Rejoinder, if any, to be filed by the Petitioners by 27 January 2026.

4. List this matter for further consideration on 02 February 2026.

5. In case any steps are taken by the Respondents to recover the demanded amounts, liberty to the Petitioner to seek interim reliefs.

(Advait M. Sethna, J)

(M.S. Sonak, J)