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

WRIT PETITION NO. 4389 OF 2025

University of Mumbai
Versus
Union of India & Ors.

...Petitioner
...Respondents

Mr. V. Raghuraman, Senior Counsel a/w Raghvendra C. R., Sriraj Menon, Rupesh Geete, Avesh Ganja & Sandesh Panchal i/b. Satyaki Law Associates for Petitioner.
Mr. Jitendra B. Mishra a/w Saket Ketkar, Rupesh Dubey for Respondent No.2.
Ms. Jyoti Chavan, Addl.G.P. for Respondent-State.

CORAM: G. S. KULKARNI &
AARTI SATHE, JJ.

DATE: 25th MARCH 2026

P.C.

1. The case of the Petitioner is that the affiliation fees collected by the colleges of the University under the provisions of the Maharashtra Public University Act, 2016 are statutory in nature and, therefore, would not attract the provisions of the CGST/MGST Acts.

2. By order dated 11th March 2026, this Court had adjourned the matter to 25th March 2026, granting time to the Respondents to file their reply affidavit. However, the same has not been filed to date.

3. As a last opportunity, the Respondents are directed to file their reply affidavit within a period of two weeks from today and serve a copy thereof on the Advocate for the Petitioner at least two days in advance.

4. In the meantime, considering the orders passed by the co-ordinate Bench of this Court dated 24th November 2025, which refer to the decision in *Goa University vs. Joint Commissioner of Central Goods and Services Tax, Panjim, Goa*¹, as also the view taken by the Division Bench of the Karnataka High Court in the case of *Principal Additional Director General, Directorate General of GST Intelligence vs. Rajiv Gandhi University of Health Sciences*², against which a Special Leave Petition was filed and subsequently rejected, ad-interim protection needs to be granted to the Petitioner.

5. Accordingly, till the next date of hearing, no coercive action shall be taken against the Petitioner for any recovery.

6. The parties are put to notice that an endeavour shall be made to dispose of the Petition on the next date.

7. Stand over to **23rd April 2026 at 3:00 p.m.**

(AARTI SATHE, J.)

(G. S. KULKARNI, J.)

1 (2025) 29 Centax 281 (Bom.)

2 (2024) 22 Centax 526 (Kar.)