



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH : NAGPUR

Writ Petition No. 5254 of 2025

Mayank Bansal

Versus

State Tax Officer, Akola and others

Office Notes, Office Memoranda of
Coram, appearances, Court's Orders
or directions and Registrar's order

Court's or Judge's Order

Shri Ved Jain, Advocate a/w Ms. Darshana Bhaiya, Advocate
a/w Soniya Dodeja, Advocate a/w Ms. Nischay Kantoor,
Advocate for the petitioner.

Shri K.R.Lule, AGP for the respondent nos. 1 to 3.

Shri S.A.Chaudhari, Advocate for the respondent no.4.

**CORAM : ANIL L. PANSARE &
NIVEDITA P. MEHTA, JJ.**

DATED : 16th JANUARY, 2026.

Heard.

2. Petitioner has transferred the leasehold rights in plot no. N-49 situated in Akola, MIDC in favour of M/s Radha Impex vide assignment deed dated 13.05.2022. The authorities below has issued notice calling upon the petitioner to pay Good Sales Tax (GST). The notice under Sub-Section (1) of Section 73 of Central Good and Services Tax Act, 2017.

3. The issue involved is covered by the judgment dated 09.01.2026 passed by this Court in the case of Aerocom Cushion Private Ltd., Vs. Assistant Commissioner (Anti-Evasion), Nagpur and another in Writ Petition No. 2145 of 2025, wherein the Court while analyzing the nature of transfer of leasehold rights held that the transaction is a transfer of benefits arising out of immovable property, which under the law is not regarded as supply of services but rather as a transfer of immovable property itself. The Court further held that the transaction

does not involve supply of services in course of or in furtherance of business, and is more akin to an assignment of benefits associated with immovable property, which is exempt from GST. Consequently, the Court held that the transfer of leasehold rights does not constitute a taxable supply of services under GST.

4. In view of above and for the reasons set out in the said order, show cause notice dated 09.07.2025 issued by the respondent no.2 is quashed and set aside.

5. The writ petition is disposed of accordingly, No order as to costs.

[JUDGE]

[JUDGE]