

अवधेश प्रताप सिंह विश्वविद्यालय, रीवा (म.प्र.)

क्रमांक/विकास/2024/ 243

रीवा, दिनांक : 14-5-2024

प्रति,

अध्यक्ष/प्राचार्य

पं. रामसुन्दर शुक्ला शिक्षण एवं प्रशिक्षण संस्थान, पहड़िया, जिला रीवा (म.प्र.)

पूर्व नाम - अरुण तिवारी स्मृति महाविद्यालय, पहड़िया, जिला रीवा (म.प्र.)

विषय :- माननीय उच्च न्यायालय जबलपुर में दायर याचिका क्रमांक 7086/23 दिनांक 26-4-2024 में पारित निर्णय के सम्बन्ध में।

सन्दर्भ :- आपका शपथपत्र दिनांक 28-03-2024

महोदय,

उपर्युक्त संदर्भित विषयान्तर्गत लेख है कि माननीय उच्च न्यायालय जबलपुर में दायर याचिका क्रमांक 7086/23 दिनांक 26-04-2024 में लिये गये निर्णयानुसार याचिका को निरस्त कर दिया गया है। निर्णय की छायाप्रति संलग्न है।

अतः सूचित हो कि सत्र 2020-2021 की सम्बद्धता शुल्क की शेष बकाया राशि रुपये 1,90,000/- (एक लाख नब्बे हजार रुपये) मात्र 07 दिवस के अन्दर जमा कराने का कष्ट करें अन्यथा होने वाली वैधानिक कठिनाइयों के लिये आप स्वयं जबाबदार माने जाएंगे।

संलग्न - यथोक्त

आदेशानुसार,


कुलसचिव

प्रतिलिपि सूचनार्थ -

1. अधिष्ठाता, महाविद्यालयीन विकास परिषद।
2. विभागाध्यक्ष, डिपार्टमेंट ऑफ कम्प्यूटर एप्लीकेशन, अ.प्र. सिंह विश्वविद्यालय, रीवा की ओर वेबसाइट में प्रदर्शन हेतु प्रेषित।
3. कुलगुरु जी के सचिव/कुलसचिव के निज सहायक।
4. प्रभारी, एन.पी. आनलाइन, अ.प्र. सिंह विश्वविद्यालय, रीवा।


सहायक कुलसचिव (विकास)

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IN THE HIGH COURT OF MADHYA PRADESH
AT JABALPUR

BEFORE

HON'BLE SHRI JUSTICE RAVI MALIMATH,
CHIEF JUSTICE

&

HON'BLE SHRI JUSTICE VISHAL MISHRA

ON THE 26th OF APRIL, 2024

WRIT PETITION No. 7086 of 2023

BETWEEN:-

PANDIT RAMSUNDAR SHUKLA SHIKSHA AIVAM
PRASHIKSHAN SANSTHAN THROUGH ITS PRINCIPAL
PAHARIYA DISTRICT - REWA (MADHYA PRADESH)

.....PETITIONER

(BY SHRI V. S. MISHRA - ADVOCATE)

AND

1. THE STATE OF MADHYA PRADESH THROUGH
THE PRINCIPAL SECRETARY HIGHER
EDUCATION DEPARTMENT VALLABH BHAWAN
BHOPAL (MADHYA PRADESH)
2. COMMISSIONER, DEPARTMENT OF HIGHER
EDUCATION DISTRICT BHOPAL (MADHYA
PRADESH)
3. ADDITIONAL DIRECTOR, HIGHER EDUCATION
REWA DIVISION DISTRICT REWA (MADHYA
PRADESH)
4. AVADHESH PRATAP SINGH VISHWAVIDYALAYA
THROUGH ITS REGISTRAR DISTRICT REWA
(MADHYA PRADESH)

.....RESPONDENTS

(SHRI B.D. SINGH - DEPUTY ADVOCATE GENERAL FOR RESPONDENT
NOS. 1 TO 3/STATE AND SHRI HIMANSHU MISHRA - ADVOCATE FOR
RESPONDENT NO.4)

.....
This petition coming on for admission this day, Hon'ble Shri Justice

Signature of
Date



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Jishal Mishra passed the following

ORDER

By way of present petition, challenge is being made to an order dated 21.02.2023 issued by the respondent no.4 whereby the petitioner was asked to deposit the affiliation fee, failing which, the affiliation of the petitioner institution will be cancelled.

2. The petitioner/institution is run by a private society which was registered under the Madhya Pradesh Societies Registrickaran Adhiniyam, 1973. The petitioner/institution is engaged in imparting higher education to the students since 1998 and is affiliated with the respondent No.4/University. The petitioner has been regularly paying the affiliation fee at the rate fixed by the University. It is in the year 2020, that there was a worldwide outbreak of Covid-19 pandemic resulting into complete lock down throughout the country in terms of the directions issued by the Government of India. Consequently, the entire activities of the nation came to standstill since March, 2020. The aforesaid pandemic has badly affected the educational institutions which were virtually closed down during the pandemic. Admission schedule in the institutions was postponed and several directions were issued by the Central Government as well as the State Government from time to time. The financial position of the public at large during Covid-19 pandemic also become precarious.

3. The petitioner/institution was also facing financial crunches. A notice dated 03.07.2020 raising a demand of Rs. 3,80,000/- towards affiliation fee with respect to academic session 2020-2021 was issued and it was mentioned that if the petitioner/institution fails to deposit the said amount, then it has to be deposited along with surcharge at the rate of 25% and if the same is deposited after 30th September, then at the rate of 50%. On 23.09.2020 another notice

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was issued directing the petitioner/institution to deposit GST at the rate of 18% over the affiliation fee for the academic sessions 2017-2018, 2018-2019, 2019-2020 and 2020-2021, total amounting to Rs.2,68,200/-. The petitioner/institution requested the respondents by way of a representation pointing out the financial difficulties during Covid-19 pandemic, but of no consequence. He has filed a writ petition being W.P.No.18818 of 2020 challenging action of the respondents and this court directed to waive off the charges of GST during Covid-19 pandemic. A review petition was filed seeking modification of the order and vide order dated 08.02.2023, the order was modified and instead of academic session 2019 - 2020, the same was directed to be read as academic session 2020 - 2021. The petitioner has also deposited the affiliation fee for the academic session 2020 - 2021 during the pendency of the writ petition, therefore, the authorities could not have levied the surcharge on the petitioner/institution. The respondent No.4 taking note of the order passed in the review petition directed the petitioner/institution to deposit 18% GST in respect of three academic sessions and also directed to pay the balance of affiliation fee with respect to academic session 2020 - 2021 amounting to Rs.1,90,000/-. Total amount Rs.3,89,800/- was directed to be deposited within seven days, failing which, the affiliation will not be renewed in respect of academic session 2022 - 2023. The petitioner/institution submitted a detailed representation to the authorities, but of no consequence. Therefore, the present petition has been filed.

4. After going through the record, it is seen that the affiliation fee as what is being demanded by the respondents was with respect to academic session 2020 - 2021 as seen from the order passed in the review petition R.P.No.66/2023. Vide impugned order, the authorities are asking for deposit of 18% GST with

respect to academic sessions 2017 - 2018, 2018 - 2019, 2019 - 2020 i.e prior to Covid - 19 pandemic. The balance of affiliation fee with respect to academic session 2020 - 2021 amounting to Rs.1,90,000/- has been demanded by the authorities. While issuing impugned notice dated 21.02.2023, there is no situation of Covid-19 pandemic. There was no waiver of the GST for the academic sessions 2017 - 2018, 2018 - 2019 and 2019 - 2020. The authorities are only asking for payments which are required to be paid by the petitioner/institution, but for one or the other reason, the petitioner/institution is not clearing the same. The notice was issued way back on 21.02.2023 but till date, nothing has been done by the petitioner/institution. The surcharge is incurred due to delayed payment of affiliation fee by the petitioner/institution itself. The authorities have considered the notification dated 29.12.2012 while raising a demand from the petitioner/institution. Under these circumstances, no illegality is committed by the authorities in issuing notice to the petitioner. There is nothing on record to show that the recovery of GST for the academic sessions 2017 - 2018, 2018 - 2019 and 2019 - 2020 has been stayed by any court. Therefore, no illegality is committed by the authorities in issuing the impugned order. The petitioner is duty bound to pay GST for the aforesaid academic sessions and balance of affiliation fee in terms of the notice issued to the petitioner. In absence of any interim relief being granted to the petitioner on earlier occasions with respect to the aforesaid academic sessions and balance of affiliation fee, no relief can be extended to the petitioner.

5. The petition *sans* merit and is accordingly dismissed. No order as to costs.

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(RAVI MALIMATH)
CHIEF JUSTICE

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(VISHAL MISHRA)
JUDGE

sj

