

IN THE HIGH COURT OF JAMMU & KASHMIR AND LADAKH
AT SRINAGAR

WP(C) 1016/2023 CM(2397/2023)
CM(6013/2025) CM(6224/2025)

GREEN VALLEY SUMO TAXI STAND ...Petitioner/Appellant(s)
UNION SRINAGAR DOOD GANGA

Through: Mr. Syed Faisal Qadri, Sr. Advocate with
Ms. Snober Sameer, Advocate.

Vs.

UNION TERRITORY OF J AND K AND ORS ...Respondent(s)

Through: Mr. Ilyas Nazir Laway, GA
Mr. Waseem Gul, GA
Mr. Zahid, Advocate vice Mr. F. A. Wani, Advocate.

CORAM:

HON'BLE MR JUSTICE RAJNESH OSWAL, JUDGE.

O R D E R(Oral)

18.09.2026

1. The petitioner has filed this petition seeking for the following reliefs: -

a) Issue a Writ of Certiorari for Quashment of communication dated 31.03.2022 to the extent of imposition of Goods & Service Tax (herein after referred to as GST) w.e.f. year 2015 upon the Petitioner by respondent No.4.

b) Issue a Writ of Mandamus commanding the respondents for permanent allotment of the space earmarked being in use and occupation of the Petitioner as "Sumo Taxi Stand" located at Dood Ganga Haft Chinar Srinagar, for operating the business activities of the Petitioner Union as mandated in terms of Rules of the Motor Vehicles Act.

2. The abovementioned reliefs are being sought by the petitioner on the ground that GST was implemented in the month of July, 2017, and the respondents through the medium of impugned communication dated 31.03.2022 cannot claim the GST with effect from June, 2015. Besides, it is also stated that earlier the petitioner had filed a petition bearing OWP No. 2251/2018, which came to be disposed of in terms of order dated 24.03.2022 with an observation that in view of decision dated 07.03.2022 taken by the Auction Committee, no further proceedings were required to be initiated. In terms of decision dated 07.03.2022 of the Auction Committee, the in Doodh Ganga was

allotted to the petitioner for a period of one year, subject to the condition that same shall not be used for the purpose of registration/regularization of Sumo Taxi Stand, unless policy is framed by Srinagar Development Authority, which is under consideration.

3. It was further provided that rates will be charged per vehicle per month to be decided on the basis of number of vehicles, authenticated by RTO Kashmir, to be sought from the union. Now, the grievance projected by the petitioner in present petition is that, formal order has not been issued by the respondent No. 3 in favour of the petitioner on the ground that the petitioner has not liquidated the outstanding amount of Rs.34,40,880/- which includes GST as well, with effect from June, 2015.
4. Objections stand filed by respondent Nos. 2 to 4 stating therein that the petitioner-Union, in the year 2015 requested the Srinagar Development Authority (SDA) for allotment of land in Doodh Ganga/Haft Chinar for Sumo Taxi Stand. The petitioner claims is that its earlier stand at I.G Road near Exhibition ground was shifted to Doodh Ganga/Haft Chinar by District Administration, in view of the construction of Jehangir Chowk-Rambagh flyover. The petitioner-Union illegally occupied SDA land and started operating their Sumo Stand from the said land. On the basis of the representation of the petitioner duly forwarded by the Deputy Commissioner, Srinagar to SDA for allotment of occupied space of SDA, the matter was taken up with the Transport Commissioner, Kashmir, for authentication of vehicles of the Taxi/Sumo Union. The Board of Inspection recommended the allotment of the space in favour of the petitioner-Union based on the recommendation of the ARTO Kashmir. NOC was also granted by the Police Department in this regard. The matter was placed before the SDA Auction Committee in the year 2017 and the petitioner was allowed to run Sumo service from SDA land for a period of one year subject to payment of rentals and NOC from the Traffic Police, however, no formal allotment was issued in favour of the petitioner. SDA Auction Committee in its meeting dated 07.03.2022 after discussion approved the temporary allotment of the land at Doodh Gangh in favour of the petitioner for Sumo Stand for the period of one

year subject to the condition that same shall not be used for registration/regularization of Taxi Stand, unless a policy is framed by the SDA, which was seized of the matter. Besides, it was also decided that allotment shall be subject to condition that the outstanding rentals to be calculated by SDA w.e.f. 2015 are cleared by the petitioner in first instance and the petitioner was, accordingly, informed about the outstanding rentals in terms of letter dated 31.03.2022, which is impugned in this petition. It is further stated that SDA has to deposit the GST on the payment received, even if it pertains to the year 2015.

5. It is further stated that the matter regarding allotment of land was also taken up with RTO Kashmir and RTO Kashmir communicated that a Committee with representatives from Police, Traffic, Revenue, Motor Vehicle Department and other stake holders has already gone into the matter and submitted its recommendations that creating/allowing of Sumo Stand at this site will be security risk. It is further stated that the issue regarding the allotment of land at Doodh Ganga/Haft Chinar was also taken up with the Sr. Superintendent of Police,(Traffic) by SDA vide letter dated 19.10.2022, who in terms of letter dated 30.12.2022 informed SDA that no allotment of any portion of land should be made to any Public Transport Company as it will be in violation of Hon'ble High Court directions. Besides, any temporary allotment/allocation that has been made should be rescinded immediately Further, SDA again took up the matter with Sr. superintendent of Police (Traffic) with a request to communicate its opinion/comments regarding the allotment, so that the matter is disposed of accordingly. In response thereto, the earlier opinion dated 30.12.2022, was reiterated by the Sr. Superintendent of Police, (Traffic) vide communication dated 09.08.2023.
6. Heard and perused the record.
7. Learned Sr. Counsel appearing for the petitioner has submitted that respondents cannot force the petitioner to pay GST for the period the same was not in operation and further that respondent No.3, though has stated that Sr. Superintendent of Police (Traffic) has opined against the allotment of any part of the land to any Transport Company but final decision has not been taken by the respondent No.3.

8. Per contra, Mr. Ilyas Nazir Laway, learned GA and Mr. Waseem Gul, learned GA, have fairly submitted that GST shall be charged from the petitioner only w.e.f. 01.07.2017 and not for the period prior to that. Insofar as allotment of land in favour of the petitioner is concerned, appropriate decision, in accordance with law, shall be taken.
9. Needless, to say that GST came to be in operation w.e.f. 08.07.2017 and the respondents cannot force the petitioner to pay the same from any date prior to 08.07.2017. In view of above, the petition is **partly allowed**, the impugned order dated 31.03.2022 is quashed with a direction to the respondents to charge the GST from the petitioner only w.e.f. 08.07.2017. The petitioner to liquidate the amount due to the respondents along with GST. Respondent No.3 shall pass the speaking order regarding the claim of the petitioner for allotment of land, in accordance with law, within the period of three months from the date of receipt of the order.
10. Insofar as the Intervener is concerned, he is left free to avail appropriate remedy as available to him under law.
11. Disposed of in above terms.

(RAJNESH OSWAL)
JUDGE

SRINAGAR

18.09.2026

Ishaq

Whether the order is speaking? *Yes.*

Whether the order is reportable? *No.*