

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

Reserved on: 04.06.2025.  
**Pronounced on: 07.07.2025**

**WP(C) No. 2067/2024**

**MUSHTAQ AHMAD BHAT**

**S/O: ASSADULLAH BHAT**

**R/O: PANDRATHAN, SRINAGAR PROPRIETOR**

**HOTEL HAMRAZ, INDRA NAGAR, SRINAGAR**

**...PETITIONER(S)**

Through: - Mr. J.H. Reshi, Advocate

**Vs.**

- 1. U.T OF JAMMU & KASHMIR THROUGH COMMISSIONER SECRETARY GOVT. OF J&K, DEPARTMENT OF HOME AFFAIRS, CIVIL SECTT. JAMMU/SRINAGAR.**
- 2. DIRECTOR GENERAL OF POLICE JAMMU/SRINAGAR, PHQ PEERBAGH, SRINAGAR.**
- 3. INSPECTOR GENERAL OF POLICE (CKR) KASHMIR, PHQ BATMALOO, SRINAGAR.**
- 4. AIG BUILDINGS, POLICE HEAD QUARTERS, BATMALOO, SRINAGAR.**
- 5. DEPUTY INSPECTOR GENERAL OF POLICE, CRK, RANGE POLICE HEAD QUARTERS SRINAGAR, BALGARDEN, SRINAGAR, 190001.**
- 6. SSP OF POLICE, SECURITY J&K, SRINAGAR.**
- 7. COMMISSIONER EXCISE AND TAXATION SOLINA RAMBAGH, SRINAGAR.**
- 8. ADDITIONAL COMMISSIONER EXCISE AND TAXATION SOLINA RAMBAGH, SRINAGAR.**

**...RESPONDENT(S)**

Through:- Mr. Mohsin Qadri, Sr. AAG with  
Ms. Maha Majeed, Assisting Counsel

**CORAM:**

**HON'BLE MR. JUSTICE SANJEEV KUMAR, JUDGE  
HON'BLE MR. JUSTICE SANJAY PARIHAR, JUDGE**

**JUDGMENT**

**Per: Sanjeev Kumar-J:**

1. The judgment passed in writ petition bearing WP(C) No. 1154/2024, squarely covers the issue raised in this petition as well. Therefore, the judgment passed in WP(C) No. 1154/2024 shall apply on all fours to this case as well.

2. In view of the above, this petition is disposed of with the following directions:-

(i) That the petitioner is liable to pay GST on the rental income which he is receiving from the Department of Home in respect of the hotel accommodation of petitioner hired by the Department of Home. The petitioner, therefore, shall be legally bound to seek appropriate registration under the CGST/Jammu and Kashmir GST Act and deposit the service tax at the prescribed rate with the GST authorities.

(ii) That the Department of Home, Government of Jammu and Kashmir, shall be liable to pay the prescribed rate of GST in addition to the rent payable to the petitioner per room per day as determined by the Government from time to time.

(iii) That it shall be a right time for the Department of Home to constitute a proper Rent Assessment Committee to


revise the rental in respect of the hotel accommodation it has taken on rent for the last several years.

3. The Department of Home shall, w.e.f. August, 2025, start paying the GST in addition to the rental payable to the petitioner, and the petitioner shall immediately and without any further waste of time seek its registration under the Act to enable him to collect the GST from the Department of Home and deposit the same with the GST Authorities. Needless to say, this registration process shall be completed by the petitioner before 31<sup>st</sup> July, 2025.

4. **Disposed of.**

(SANJAY PARIHAR)  
JUDGE

Srinagar,  
07 .07.2025  
"Anil Raina Additional Registrar"



(SANJEEV KUMAR)  
JUDGE

Whether the judgment is approved for reporting? Yes/No.