



2026:AHC:221725-DB

HIGH COURT OF JUDICATURE AT ALLAHABAD

PUBLIC INTEREST LITIGATION (PIL) No. - 2544 of 2026

Aniket Gupta

.....Petitioner(s)

Versus

Union of India and 4 others

.....Respondent(s)

Counsel for Petitioner(s)	:	Shivam Shukla
Counsel for Respondent(s)	:	A.S.G.I., B.K. Singh Raghuvanshi, A.K. Goyal (A.C.S.C.), Dhananjay Awasthi, Sudarshan Singh

Chief Justice's Court

**HON'BLE ARUN BHANSALI, CHIEF JUSTICE
HON'BLE KSHITIJ SHAILENDRA, J.**

1. This petition, purportedly in public interest, has been filed by the petitioner, an Advocate, to question the notifications issued way back in the year 2017 in relation to the taxability of the online legal research and legal educational data based services classified under Service Accounting Code 998431 of Group 99843 of heading 9984 of the Scheme of Classification of Services to tax at the aggregate rate of 18% without any distinct classification or concessional rate.
2. Submissions have been made that for lawyers, it is necessary to have the said online tools available for the purpose of checking the veracity of the judgment to be cited as in case the lawyer cites a judgment, which is overruled and/or is a fake judgment, the same amounts to professional misconduct on the part of the lawyer and, therefore, charging of the GST @ 18% is unreasonable as the same is not a luxury.
3. The petitioner, an Advocate, has nowhere in the petition even indicated as to what suddenly has been the cause for the petitioner to become aware of the rate being higher despite the fact that the rate continues to exist since the year 2017.
4. The petitioner was enrolled in the year 2020 and claims to continue practising for last six years and, therefore, the sudden awareness about the tax being unreasonable and filing of the PIL at the instance of the said

petitioner, cannot be countenance. The petition is, therefore, dismissed.

(Kshitij Shailendra,J.) (Arun Bhansali,CJ.)

October 26, 2026

AKShukla/P.Sri.