



**HIGH COURT OF JUDICATURE FOR RAJASTHAN  
BENCH AT JAIPUR**

D.B. Civil Writ Petition No. 18221/2023

Archit Gupta S/o Shri Radheshyam Gupta, Aged About 32 Years,  
Having Residence At 46, Venkateshwar Colony, N.s. Road,  
Sodala, Jaipur, Rajasthan

----Petitioner

Versus

1. Union Of India, Through Its Secretary, Ministry Of Finance, At North Block, Cabinet Secretariat, Raisinha Hills, New Delhi - 110001
2. Ministry Of Electronics And Information Technology, Through Secretary At Electronics Niketan, Lodhi Road, New Delhi - 110003
3. State Of Rajasthan, Through Secretary, Department Of Finance, Though Its Secretary, At 1St Floor, Main Building, Government Secretariat, Janpath, Jaipur, Rajasthan - 302005
4. Department Of Information Technology And Communication, Through Secretary Having Office Address At It Building, Yojana Bhavan, Tilak Marg, Jaipur - 302005
5. Department Of Local Self Government, Through It Secretary At G-3, Rajmahal Residential Area, C-Scheme, Near Civil Lines Railway Crossing, Jaipur, Rajasthan - 302006
6. Home Department, Through Its Secretary, Having Office At Bhagwandas Road, C Scheme, Ashok Nagar, Jaipur, Rajasthan-302007
7. Principal Chief Commissioner Of Central Tax, Bengaluru (Karnataka Zone), Having Office Address At, Central Revenue Buildings, 1, Queens Road, Vasanth Nagar, Bengaluru, Karnataka - 560001
8. M/s N.s. Publicity India Private Ltd., Through Authorized Representative Having Office Address At 7Th Floor, Shakun Emporia, C-23A, Ashok Marg, Jaipur, Rajasthan
9. Ministry Of Information And Broadcasting, Through Secretary At Shastri Bhawan, New Delhi, Delhi - 110001
10. Director Of Enforcement, Enforcement Directorate At Pravartan Bhawan, Dr. Apj Abdul Kalam Road, New Delhi - 110011
11. Chief Secretary, State Of Rajasthan, At Chief Secretary Office, Secretariat, Jaipur, Rajasthan- 302005

----Respondents

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For Petitioner(s)	:	Mr. Yogesh Tailor
For Respondent(s)	:	Mr. Bharat Vyas Sr. Adv. & ASG assisted by Devesh Yadav, CGPC, Ms. Niti Jain Mr. Ajay Shukla along with Mr. Shivan Sharma

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**HON'BLE DR. JUSTICE PUSHPENDRA SINGH BHATI**  
**HON'BLE MR. JUSTICE VINIT KUMAR MATHUR**

**Order**

**02/04/2026**

1. Mr. Bharat Vyas, learned Senior Advocate and Additional Solicitor General, assisted by Mr. Ajay Shukla and Ms. Niti Jain, appearing for the respondents – Union of India, fairly submits that since the law regarding promotion and regulation of online gaming has been enacted by Parliament in the year 2025, the prayers made in the present writ petition (PIL) have become infructuous.

2. The prayer made in the present writ petition (PIL) are as follows :-

*" (A) That amendment to Section 5 of IGST Act 2017 introduced by way of IGST Amendment Act 2023 may be struck down and held to be ultra vires of the Constitution.*

*(B) That provisions of Section 14A of IGST Act introduced by way of IGST Amendment Act 2023 may be struck down and held ultra vires of the Constitution.*

*(C) That provisions of Section 24(xia) of CGST Act of 2017 may be struck down and held ultra vires of the constitution.*

*(D) That notification no. 03/2023 dated 29.09.2023 issued by Central Board of Indirect taxes and Customs may be quashed and set aside.*

*(E) That notification no. 04/2023 dated 29.09.2023 issued by Central Board of Indirect taxes and Customs may be quashed and set aside.*

*(F) That notification no. 14/2023 dated 29.09.2023 issued by Central Board of Indirect taxes and Customs may be quashed and set aside.*

*(G) Direct respondent no. 2 to prohibit access of websites providing betting and gambling services.*

*(H) Direct respondent no.6 to issue standing order for immediate removal of advertisements of websites providing betting and gambling services from any such vehicles on the road.*

*(I) Direct respondent no. 5 issue standing orders for prohibiting advertisement of websites providing betting and gambling on any such hoarding."*



3. The Section 5 of the Promotion and Regulation of Online Gaming Act, 2025 reads as follows :-

*"5. Prohibition of online money game and online money gaming service.—No person shall offer, aid, abet, induce or otherwise indulge or engage in the offering of online money game and online money gaming service."*

4. This Court finds that the statement of the learned Additional Solicitor General that online gaming has been prohibited altogether is a fact which does not require any further consideration by this Court at this stage. Thus, the present writ petition (PIL) is disposed of in light of the new legislation, with no further intervention called for at this stage. However, in case any grievance still survives even after the enactment of the said Act, the petitioner shall be at liberty to approach this Court again by filing a fresh petition.

5. All pending applications stand disposed of.

(VINIT KUMAR MATHUR),J

(DR.PUSHPENDRA SINGH BHATI),J