

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Civil Appeal No(s). 9301/2013

THE STATE OF KERALA & ANR.

Appellant(s)

VERSUS

ASIANET SATELLITE COMMUNICATIONS LTD. & ORS.

Respondent(s)

[HEARD BY - HON'BLE B.V. NAGARATHNA AND HON'BLE NONGMEIKAPAM
KOTISWAR SINGH, JJ.]

WITH

C.A. No. 1628/2020 (X)
C.A. No. 1629/2020 (X)
C.A. No. 1630/2020 (X)
C.A. No. 1726/2020 (IV)
C.A. No. 1725/2020 (IV)
C.A. No. 10114/2011 (XIV-A)
C.A. No. 5867/2012 (XIV-A)
C.A. No. 2147/2012 (XIV-A)
C.A. No. 1543/2020 (XIV-A)
C.A. No. 1547/2020 (XIV-A)
C.A. No. 5228/2012 (XIV-A)
C.A. No. 1535/2020 (XI-A)
C.A. No. 1679/2020 (III-A)
C.A. No. 1680/2020 (III-A)
C.A. Nos. 1681-1682/2020 (III-A)
C.A. No. 1683/2020 (III-A)
C.A. No. 1684/2020 (III-A)
C.A. No. 1685/2020 (III-A)
C.A. No. 1686/2020 (III-A)
C.A. No. 1580/2020 (XII)
C.A. No. 1581-1583/2020 (XII)
C.A. No. 1536/2020 (XI-A)
C.A. No. 1752/2020 (XVII)
C.A. No. 1754/2020 (XVII)
C.A. No. 1753/2020 (XVII)
C.A. No. 1756/2020 (XVII)
C.A. No. 1755/2020 (XVII)
W.P. (C) No. 699/2014 (X)
C.A. Nos. 1765-1766/2020 (XV)
C.A. No. 1530/2020 (III)
C.A. No. 1531/2020 (III)
C.A. No. 1532/2020 (III)
C.A. No. 1533/2020 (III)
C.A. No. 1534/2020 (III)
W.P. (C) No. 748/2015 (X)
C.A. No. 1687/2020 (III-A)

C.A. No. 1688/2020 (III-A)
C.A. No. 1689/2020 (III-A)
C.A. No. 1690/2020 (III-A)
C.A. No. 1548-1549/2020 (III-A)
SLP(C) No. 9025/2023 (XI)

Date : 22-05-2025 This appeal was called on for pronouncement of judgment today.

For Appellant(s) : Mr. Gopal Singh, AOR
Mr. Akhilesh Kumar Pandey, AOR

Mr. Amitesh Chandra Mishra, Adv.
Ms. Shivani Sharma, Adv.
Ms. Japneet Kaur Kholi, Adv.
M/s Acme Legal, AOR

Dr. Shashwat Bajpai, Adv.
Mr. Rohit Amit Sthalekar, AOR
Mr. Purnendu Bapai, Adv.
Mr. Shashank Singh, Adv.

Mr. Sahil Tagotra, AOR
Ms. Priyadarshini Dewan, Adv.
Ms. Shankari Mishra, Adv.
Mr. Sujay Jain, Adv.
Ms. Abhivyakti Banerjee, Adv.
Ms. Shreya Kasera, Adv.

Mr. Vivek Sarin, Adv.
Mr. Aakarshan Aditya, AOR
Mr. Satish C. Kaushik, Adv.
Mr. Dhruv Dev Gupta, Adv.
Ms. Divyanshi Singh, Adv.
Mr. Akash Gupta, Adv.
Mr. Vibhu Tiwari, Adv.
Mr. Tarurag Gaur, Adv.

Mr. Ashwani Kumar Dubey, AOR

Mr. Arvind P. Datar, Sr. Adv.
Mr. Tarun Gulati, Sr. Adv.
Mr. Kumar Visalaksh, Adv.
Mr. Udit Jain, Adv.
Mr. Ajitesh Dayal Singh, Adv.
Mr. Praveen Kumar, AOR

Mr. K.K.venugopal, Sr. Adv.
Mr. S.K. Bagaria, Sr. Adv.
Mr. Mahesh Agarwal, Adv.
Mr. Rishi Agrawala, Adv.

Mr. Manu Krishnan, Adv.
Mr. Victor Das, Adv.
Mr. Kamaldeep Dayal, Adv.
Ms. Madhavi Agrawal, Adv.
Ms. Madhvi Agarwal, Adv.
Mr. Vipul Singh, Adv.
Mr. Ashwini Kumar, Adv.
Ms. Anvesha Padhi, Adv.
Ms. Chitra Agarwal, Adv.
Mr. E. C. Agrawala, AOR
Ms. Manavi Agarwal, Adv.
Mr. Chinmayee Chandra, Adv.
Mr. Ankur Talwar, Adv.
Mr. Yash Jain, Adv.

Mr. Vivek Sarin, Adv.
Mr. Md. Rashid Saeed, AOR
Mr. Satish C. Kaushik, Adv.
Ms. Divyanshi Singh, Adv.
Mr. Dhruv Dev Gupta, Adv.
Mr. Vibhu Tiwari, Adv.
Mr. Tarurag Gaur, Adv.

Mr. Harish Pandey, AOR

Mr. Jaideep Gupta, Sr. Adv.
Mr. Pallav Shisodiya, Sr. Adv.
Mr. Nishe Rajen Shonker, AOR
Mrs. Anu K Joy, Adv.
Mr. Alim Anvar, Adv.
Mr. Ajith Anto Perumbully, Adv.
Mr. Riddhi Bose, Adv.
Ms. Racheeta Chawla, Adv.
Ms. Rishi Agarwal, Adv.
Mr. Sampreeti Baksi, Adv.

Mr. Arvind P. Datar, Sr. Adv.
Mr. Tarun Gulati, Sr. Adv.
Mr. Kumar Visalaksh, Adv.
Mr. Udit Jain, Adv.
Mr. Ajitesh Dayal Singh, Adv.
Mr. Abhishek Vikas, AOR

For Respondent(s) : M/S. Corporate Law Group, AOR
Ms. Rooh-e-hina Dua, AOR
Mr. Shantanu Sagar, AOR
Ms. Pallavi Langar, AOR

Mr. R. K. Raizada, Sr. Adv.
Mr. Bhakti Vardhan Singh, AOR
Mr. Vikas Singh Jangra, Adv.

Mr. Samar Vijay Singh, Adv.
Mr. Pawan Kishore Singh, Adv.

Dr. Manish Singhvi, Sr. Adv.
Mr. Milind Kumar, AOR
Mr. B.S. Rajesh Agrajit, Adv.
Mr. Vishal Meghwal, Adv.
Mr. Priya Nagar, Adv.
Mr. Apurv Singhvi, Adv.
Ms. Shalini Haldar, Adv.

Mr. Arunabh Chowdhury, Sr Counsel, A.A.G.
Mr. Rajiv Shanker Dvivedi, Standing Counsel, Adv.
Ms. Tulika Mukherjee, AOR
Mr. Beenu Sharma, Adv.
Mr. Venkat Narayan, Adv.

Mr. Karan Sharma, AOR

Ms. Deepanwita Priyanka, AOR

Mr. Preetesh Kapur, Sr. Adv.
Mrs. Kirti Renu Mishra, AOR
Mrs. Apurva Upmanyu, Adv.

Mr. Mukesh Kumar Maroria, AOR

Mr. K Radhakrishnan, Sr. Adv.
Mr. Sabarish Subramanian, AOR
Mr. C Kranthi Kumar, Adv.
Mr. Vishnu Unnikrishnan, Adv.

Mr. Shuvodeep Roy, AOR

Mr. Rajiv Shankar Dvivedi, Adv.
Mr. Kumar Anurag Singh, Adv.
Mr. Anando Mukherjee, AOR
Mr. Shwetank Singh, Adv.

Mr. Abhay Pratap Singh, AOR

Mrs. Shirin Khajuria, Sr. Adv.
Ms. Bhavana Duhoon, AOR
Ms. Swati Tiwari, Adv.
Mr. Anshul Syal, Adv.

Mr. Krishnanand Pandeya, AOR

Ms. Swati Ghildiyal, AOR

Mr. Abhishek Atrey, AOR
Dr. Abhishek Atrey, Adv.

Ms. Ishita Bist, Adv.

Mr. S. K. Bagaria, Sr. Adv.
Mr. Saji Varghese, Adv.
Mr. Atul Shankar Vinod, Adv.
Mr. Dileep Pillai, Adv.
Mr. Kannan Gopal Vinod, Adv.
Mr. M. P. Vinod, AOR

Mr. Rajat Mittal, AOR
Mr. K. V. Vijayakumar, AOR
Mr. Samir Ali Khan, AOR

Mr. Sanjay Kapur, AOR
Mr. Surya Prakash, Adv.
Mr. Devesh Dubey, Adv.
Ms. Divya Singh Pundir, Adv.
Mr. Sanjiv Goel, Adv.
Ms. Shubhra Kapur, Adv.

Ms. Nisha Bagchi, Sr. Adv.
Mr. Gurmeet Singh Makker, AOR

Mr. Manish Kumar, AOR
Mr. Divyansh Mishra, Adv.
Mr. Kumar Saurav, Adv.

Mr. Dharmendra Kumar Sinha, AOR
Mr. Raj Bahadur Yadav, AOR

Mr. Surjendu Sankar Das, AOR

Mr. B. Krishna Prasad, AOR

Mr. V. K. Khanna, Sr. Adv.
Mr. Hitesh Kumar Sharma, Adv.
Mr. Amit Kumar Chawla, Adv.
Mr. Varun Varma, Adv.
Mr. Akhileshwar Jha, Adv.
Ms. Charanjeet Sidhu, Adv.
Mr. Javed Raza Madhivi Kanna, Adv.
Mr. Kamal Mohan Gupta, AOR

Mr. Jaideep Gupta, Sr. Adv.
Mr. Pallav Shisodiya, Sr. Adv.
Mr. Nishe Rajen Shonker, AOR
Mrs. Anu K Joy, Adv.
Mr. Alim Anvar, Adv.
Mr. Ajith Anto Perumbully, Adv.
Mr. Riddhi Bose, Adv.
Ms. Racheeta Chawla, Adv.
Ms. Rishi Agarwal, Adv.

Ms. Sampriti Baksi, Adv.

Mr. Sachin Patil, AOR

Mr. Sanjay Kharde, Sr. Adv.

Mr. Aaditya Aniruddha Pande, AOR

Mr. Siddharth Dharmadhikari, Adv.

Mr. Shrirang B. Varma, Adv.

Mr. Saurabh Mishra, Sr. Adv.

Mr. Sarad Kumar Singhania, AOR

Ms. Rashmi Singhania, Adv.

Mr. Sunny Choudhary, AOR

Mr. Avijit Mani Tripathi, AOR

Mr. T.K. Nayak, Adv.

Ms. Suchismita Bhuyan, Adv.

Mr. Guneswaran Pv, Adv.

Mr. P. V. Yogeswaran, AOR

Mr. K N Balgopal Advocate General
of State of Nagaland, Sr. Adv.

Ms. K. Enatoli Sema, AOR

Mr. Amit Kumar Singh, Adv.

Ms. Chubalemla Chang, Adv.

Mr. Prang Newmai, Adv.

Ms. Nitya Nambiar, Adv.

Mr. Sameer Abhyankar, AOR

Mr. Rahul Kumar, Adv.

Ms. Yashika Sharma, Adv.

Ms. Ripul Swati Kumari, Adv.

Ms. Astha Sharma, AOR

M/S. Plr Chambers And Co., AOR

M/S. Venkat Palwai Law Associates, AOR

Ms. Devina Sehgal, AOR

Mr. Dhananjay Yadav, Adv.

Mr. Mahfooz Ahsan Nazki, AOR

Mr. Sahil Bhalaik, AOR

Mr. Tushar Giri, Adv.

Mr. Siddharth Anil Khanna, Adv.

Mr. Ritik Arora, Adv.

Mr. Shivam Mishra, Adv.

Mr. Gowtham Polanki, Adv.

Ms. Gulshan Jahan, Adv.

Mr. Gopal Singh, AOR
Mr. Akshat Kumar, AOR
Ms. G. Indira, AOR

Mr. K M Nataraj, A.S.G.
Mr. Vatsal Joshi, Adv.
Mr. Krishna Kant Dubey, Adv.
Ms. Indira Bhakar, Adv.
Mr. Harish Pandey, Adv.
Mr. Shashwat Parihar, Adv.
Ms. Priyadarshini Priya, Adv.
Mr. Rajesh Singh Chauhan, Adv.
Mr. Shreekant Neelappa Terdal, AOR

Mr. D. S. Mahra, AOR

Mr. V. N. Raghupathy, AOR
Mr. Vishwanath P. Allannavar, Adv.

Mr. Rajiv Kumar Choudhry, AOR

Mr. Kunal Mimani, AOR

Mr. Divyanshu Kumar Srivastava, AOR
Mr. Saurabh Pandey, Adv.

Hon'ble Mrs. Justice B.V. Nagarathna has pronounced the reportable judgment of the Bench comprising Her Ladyship and Hon'ble Mr. Justice Nongmeikapam Kotiswar Singh.

Leave granted in SLP(C) No. 9025/2023.

The operative portion of the judgment reads as under -

"17.1 The Civil Appeals filed by the appellants/assesseees arising from the judgments of the High Courts of Delhi, Gauhati, Gujarat, Jharkhand, Madras, Orissa, Punjab & Haryana, Rajasthan and Uttarakhand are dismissed. The appeal filed by the State of Kerala is allowed. The appeals arising out of the judgments of Allahabad High Court are allowed in part.

17.2 The provisions relevant to this case under the Kerala Tax on Luxuries Act, 1976; Uttar Pradesh Entertainment and Betting Tax Act, 1979; Rajasthan Entertainments & Advertisements Tax Act, 1957 and the Rules thereunder; Gujarat Entertainment Tax Act, 1977 and Gujarat Entertainment Tax (Exhibition by means of Direct-to-Home Broadcasting Services) Rules, 2010;

Jharkhand Entertainment Tax Act, 2012 and Jharkhand Entertainment Tax Rules, 2013; Punjab Entertainment Duty Act, 1955 (Amendment in 2010); Delhi Entertainment and Betting Tax Rules, 1997; Assam Amusements and Betting Tax Act, 1939; Orissa Entertainment Tax Rules, 2006, along with the Orissa Entertainment Tax (Amendment) Tax Rules, 2010 are upheld. The correctness of the findings of the High Court of Madras with regard to the charging section in the State enactment being defective is assailed by the State of Tamil Nadu in separate appeals which are not part of this batch of appeals, and accordingly have not been taken up for our consideration herein.

Insofar as the Andhra Pradesh Entertainment Tax Act, 1939 (as adopted by State of Telangana) is concerned, we do not express any opinion as the challenge and applicability of the same is pending before the High Court of Andhra Pradesh. All contentions regarding the assessment orders arising under the Andhra Pradesh State enactment are kept open to be advanced before the appropriate forum.

17.3 The Writ Petitions filed before this Court under Article 32 of the Constitution of India are accordingly disposed of."

Pending application(s), if any, stand disposed of.

(NEETU SACHDEVA)
ASTT. REGISTRAR-cum-PS

(DIVYA BABBAR)
COURT MASTER (NSH)

(signed reportable judgment is placed on the file)