

**IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION**

Civil Appeal No 1302 of 2023

(Arising out of Special Leave Petition (Civil) No 15238 of 2022)

Cine Prekshakula Viniyoga Darula Sangham

.... Appellant(s)

Versus

The State of Telangana & Ors

....Respondent(s)

ORDER

- 1 Leave granted.
- 2 By its judgment dated 23 October 2019, a Division Bench of the High Court for the State of Telangana dismissed Writ Petition (PIL) No 78 of 2017 as infructuous on the ground that the GOs which form the subject matter of challenge had by efflux of time come to an end.
- 3 The reliefs which were sought in the petition were in the following terms:

“(i) GO.RT No. 475 Dated: 08-10-2015, Revenue (Commercial Taxes-II) Department (ii) GO.RT. No. 4. Dated: 06-01-2017, Revenue (Commercial Taxes-II) Department issued by the 2nd respondent (iii) GO.M.S.No. 14 Dated. 09-01-2017 and it's consequential (iv) GO.M.S.No.44 Dated. 31-01-2017 Revenue (Commercial Taxes-II) Department issued by the 5th respondent is as arbitrary, illegal malafide, unconstitutional and discriminatory violating Articles 14 and 21 of the Constitution of India and against the public Interest apart from country to section 8 of AP & Telangana Entertainment Tax Act

1939 as well as Rule 33,34 and 35 of Entertainment Tax Rules and set-aside the same and also consequently direct to the 3rd and 5th respondent to collect/recovery from the unofficial respondents which is occurs huge Crores of Rupees and kept it for Cine Viewers welfare association like Ciniprekshaka Viniyogodarula Sangam or to register society under Public Societies Act for work for the welfare of the cine viewers under control of the Government and allocate the same for the cine viewers welfare activities for to make construction for public theaters BOT System for small films exhibition and protect the small pictures from big shots.”

- 4 By the GOs, the State Government granted an exemption from the payment of entertainment tax in the exercise of its powers under Section 8 of the Andhra Pradesh Entertainment Tax Act 1939.
- 5 The grievance in the PIL, *inter alia*, was that having availed of the exemption, the private respondents did not pass on the benefit to cinema-goers.
- 6 Having regard to the ambit of the reliefs which have been sought in the petition, the High Court was in error in disposing of the petition as infructuous.
- 7 We accordingly allow the appeal and set aside the impugned order dated 23 October 2019. Writ Petition (PIL) 78 of 2017 is remitted back to the High Court for the State of Telangana for disposal afresh.
- 8 The High Court, on remand, is requested to expedite the disposal of the petition preferably within a period of three months of the date on which a certified copy of this order is placed on the record.

9 Pending application, if any, stands disposed of.

.....CJI.
[Dr Dhananjaya Y Chandrachud]

.....J.
[Pamidighantam Sri Narasimha]

.....J.
[J B Pardiwala]

New Delhi;
February 20, 2023
-S-

ITEM NO.40

COURT NO.1

SECTION XII-A

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (C) No(s).15238/2022

(Arising out of impugned final judgment and order dated 23-10-2019 in WP(PIL) No. 78/2017 passed by the High Court for the State of Telangana at Hyderabad)

CINE PREKSHAKULA VINIYOGA DARULA SANGHAM

Petitioner(s)

VERSUS

THE STATE OF TELANGANA & ORS.

Respondent(s)

Date : 20-02-2023 This petition was called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA
HON'BLE MR. JUSTICE J.B. PARDIWALA

For Petitioner(s) Mr. Hitendra Nath Rath, AOR

For Respondent(s) Mr. P Venkat Reddy, Adv.
Mr. Prashant Kumar Tyagi, Adv.
Mr. P Srinivas Reddy, Adv.
M/S. Venkat Palwai Law Associates, AOR

Mr. S. Niranjan Reddy, Sr. Adv.
Mr. Mahfooz Ahsan Nazki, AOR
Mr. Polanki Gowtham, Adv.
Mr. Shaik Mohamad Haneef, Adv.
Mr. T. Vijaya Bhaskar Reddy, Adv.
Ms. Rajeswari Mukherjee, Adv.
Mr. Sahil Raveen, Adv.
Mr. K V Girish Chowdary, Adv.

Mr. Krishna Dev Jagarlamudi, AOR

Ms. Prerna Singh, Adv.
Mr. Guntur Pramod Kumar, AOR

**UPON hearing the counsel the Court made the following
O R D E R**

- 1 Leave granted.
- 2 The appeal is allowed in terms of the signed order.
- 3 Pending application, if any, stands disposed of.

**(SANJAY KUMAR-I)
DEPUTY REGISTRAR**

**(SAROJ KUMARI GAUR)
ASSISTANT REGISTRAR**

(Signed order is placed on the file)