

P.H. Jayani

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
ORDINARY ORIGINAL CIVIL JURISDICTION**

**WRIT PETITION (L) NO. 13285 OF 2026**

PVR-INOX Limited and anr. .... Petitioners  
V/s.  
State of Maharashtra and Ors. .... Respondents

Mr. Naresh Thacker a/w. Ms. Vanshika Kainya, Mr. Nitin Jain,  
Ms. Prapti Kedia and Mr. Rushikesh Dusane i/b. Agama Law  
Associates for the Petitioners.  
Mr. Milind V. More, Addl.G.P. for the Respondent Nos.1 to 4 – State.

**CORAM: SHREE CHANDRASHEKHAR, CJ. &  
SHYAM C. CHANDAK, J.**

**DATE: 17<sup>th</sup> APRIL 2026**

**P.C.:**

Mr. Milind More, the learned State counsel opposing this writ petition submits that the impugned demand notices have been issued to the petitioner - Company on the basis of the information supplied by it pursuant to a notice issued by the statutory authority.

2) The submission made at the Bar is that the impugned demand notices could not have been issued without affording an opportunity of hearing or atleast directing the petitioner – Company to produce evidence as indicated in sub-section (2) to section 4B of the Maharashtra Entertainments Duty Act, 1923 (for short ‘MED Act’) as amended upto date.

3) Mr. Naresh Thacker, the learned counsel for the petitioner – Company makes a statement at the Bar that at the relevant time, there was an order passed by this court in a batch of writ petitions *vide* writ petition no.1813 of 2016 and connected

matters where a statement was made on 24<sup>th</sup> January 2017 on behalf of the respondent – Authorities that they shall not proceed further with raising demands pursuant to the amended provisions under the MED Act.

4) The learned counsel for the petitioner – Company further states that it was only after a decision was rendered on 6<sup>th</sup> August 2025 in writ petition no.1813 of 2016 that the validity of the proviso inserted by Maharashtra Act XLII of 2014 amending the Maharashtra Entertainments Duty Act was held *intra vires* that the petitioner – Company is required to pay Entertainment Duty as per the amended provisions.

5) Issue notice to the Respondents, returnable on 19<sup>th</sup> June 2026.

6) Mr. Milind More, learned AGP appears and waives service of notice on behalf of the Respondents.

7) Reply to be filed within four weeks from today.

8) Post this matter on 19<sup>th</sup> June 2026.

9) Till then, the operation of the impugned demand notices shall remain stayed. We may further indicate that the respondent – Authorities shall bear in mind the provisions under Section 4B of the MED Act and the order dated 6<sup>th</sup> August 2025 passed by this court in writ petition no.1813 of 2016 with connected matters and take a conscious decision whether to raise demands against the persons or entities like the petitioner – Company.

**[SHYAM C. CHANDAK, J.]**

**[CHIEF JUSTICE]**