

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

ON THE 12th DAY OF MARCH, 2019

BEFORE
THE HON'BLE MR. JUSTICE RAVI MALIMATH

AND

THE HON'BLE MR. JUSTICE S.G.PANDIT

WRIT APPEAL Nos.554 OF 2009 AND
841-845 OF 2009 (T-ET)

C/W

WRIT APPEAL Nos.555 OF 2009 AND
846-850 OF 2009 (T-ET)

IN WRIT APPEAL Nos.554 OF 2009
AND 841-845 OF 2009

BETWEEN:

1. STATE OF KARNATAKA,
REPRESENTED BY COMMISSIONER
AND PRINCIPAL SECRETARY
TO GOVERNMENT.
FINANCE DEPARTMENT,
VIDHANA SOUDHA,
BANGALORE 1.
2. THE COMMISSIONER OF
COMMERCIAL TAXES,
KEMPEGOWDA ROAD,
GANDHINAGAR,
BANGALORE 560 009
3. THE ENTERTAINMENT
TAX OFFICER, II CIRCLE,
SRINIVASA COMPLEX,

SESHADRIPURAM MAIN ROAD,
SESHADRIPURAM, BANGALORE.

4. THE ENTERTAINMENT
TAX OFFICER, CHANNAPATNA,
BANGALORE RURAL DISTRICT. ... APPELLANTS

(BY SRI VIKRAM HUILGOL, HIGH COURT
GOVERNMENT PLEADER.)

AND

1. SRI LAKSHMI CHITRA MANDIRA,
1ST MAIN, TAVAREKERE,
D.R.COLLEGE ROAD,
BANGALORE 560 001
REPRESENTED BY ITS PROPRIETOR,
SRI S.N.CHIKKA ANNAIAH REDDY,
MAJOR IN AGE.
2. ESHWARI THEATER,
NO.43/2, 100 FEET ROAD,
KATHRIGUPPE,
BANASHANKARI III STAGE,
BANGALORE 560 085,
REPRESENTED BY ITS
PROPRIETOR SRI K.V. SRINIVAS,
MAJOR IN AGE.
3. SRI BALAJI TALKIES,
MANGALAVARPET,
CHANNAPATNA
BANGALORE RURAL DISTRICT,
REPRESENTED BY ITS
PROPRIETOR, SRI C RUDRAPPA
MAJOR IN AGE.
4. SRI SRINIVASA THEATER,
1ST MAIN ROAD, S.G.PALYA,

BANGALORE 560 029
 REPRESENTED BY ITS PROPRIETOR,
 SRI S.N.ANNAIAH REDDY,
 MAJOR IN AGE.

5. SRI BALAJI TALKIES,
 TAVAREKERE,
 BANGALORE SOUTH TALUK,
 BANGALORE 560027,
 REPRESENTED BY ITS PROPRIETOR
 SRI S.N.SRINIVASA REDDY,
 MAJOR IN AGE.

6. KAMAKYA CHITRA MANDIRA,
 100 FEET ROAD, KATHRIGUPPE,
 BANASHANKARI III STAGE,
 BANGALORE 560 085,
 REPRESENTED BY ITS
 PROPRIETOR SRI C.MURALI,
 MAJOR IN AGE.

... RESPONDENTS

(BY SRI K V DHANANJAY, ADVOCATE – ABSENT.)

THESE WRIT APPEALS ARE FILED UNDER SECTION 4
 OF THE KARNATAKA HIGH COURT ACT PRAYING TO SET
 ASIDE THE ORDER PASSED IN THE WRIT PETITION
 No.11520 OF 2007 DATED 17/09/2008.

IN WRIT APPEAL NOS. 555 OF 2009
AND 846-850 OF 2009

BETWEEN

1. STATE OF KARNATAKA,
 REPRESENTED BY CHIEF SECRETARY,
 VIDHANA SOUDHA,
 BANGALORE 1.

2. THE COMMISSIONER OF
COMMERCIAL TAXES,
VANIJYA TERIGE KARYALAYA 1
(COMMERCIAL) GANDHINAGAR
BANGALORE 560009. ... APPELLANTS

(BY SRI VIKRAM HUILGOL, HIGH COURT
GOVERNMENT PLEADER)

AND

1. CAUVERY THEATRE
NO.8/1, SANKEY ROAD,
BANGALORE 560 003
REPRESENTED BY ITS
PROPRIETOR, N.PRAKASH,
AGED 45 YEARS,
KAILASH THEATRE,
NO.5, (89/1) 5TH MAIN,
1ST CROSS, GANDHINAGAR,
BANGALORE 560 009,
REPRESENTED BY ITS PROPRIETOR,
SRI P.NARAYAN REDDY,
AGED 55 YEARS.
2. KAILASH THEATER,
NO.5, (89/1) 5TH MAIN,
1ST CROSS, GANDHINAGAR,
BANGALORE 560 009
REPRESENTED BY ITS PROPRIETOR
SRI P.NARAYAN REDDY
AGED 55 YEARS
3. URVASHI THEATRE
SURVEY.NO.10/1, 10/2, 10/3, 10/4,
H.SIDDAIAH ROAD, BANGALORE 560027,
REPRESENTED BY ITS PROPRIETOR,
SRI K.C.RUDRE GOWDA,
AGED 67 YEARS.

4. PALLAVI THEATRE
SAMPIGE TANK ROAD,
BANGALORE 560027,
REPRESENTED BY ITS PROPRIETOR,
SRI T.RAMAKRISHNA,
AGED 65 YEARS,
5. TRIBHUVAN THEATRE
NO.5, (89/1), 5TH MAIN,
1ST CROSS, GANDHINAGAR
BANGALORE 560009,
REPRESENTED BY ITS PROPRIETOR,
SRI.P.NARAYAN REDDY,
AGED 55 YEARS
6. PVR THEATRE
SURVEY NO.152 AND 67/2, 67/3,
67/4, AND 67/5, OF
ADUGODI VILLAGE
BEGUR HOBLI,
BANGALORE SOUTH TALUK,
NEW CORPORATION WARD NO.21,
HOSUR ROAD, BANGALORE
REPRESENTED BY ITS
PROPRIETOR, VISHAL VIKRAM,
AGED 30 YEARS
7. UNION OF INDIA
REPRESENTED BY ITS SECRETARY,
MINISTRY OF INFORMATION
AND BROADCASTING,
ROOM NO.655, A WING,
SHASTRI BHAVAN
NEW DELHI 110001. ... RESPONDENTS

(BY SRI K V DHANANJAY, ADVOCATE FOR
RESPONDENT NOS.1 TO 6 – ABSENT,
SRI B.PRAMOD, CENTRAL GOVERNMENT COUNSEL
FOR RESPONDENT NO.7)

THESE WRIT APPEALS ARE FILED UNDER SECTION 4 OF THE KARNATAKA HIGH COURT ACT PRAYING TO SET ASIDE THE ORDER PASSED IN THE WRIT PETITION No.19802 OF 2007 DATED 17.09.2008.

THESE WRIT APPEALS COMING ON FOR FINAL HEARING THIS DAY, RAVI MALIMATH J., DELIVERED THE FOLLOWING:

JUDGMENT

Learned Government Advocate submits that subsequent to the order passed by the learned Single Judge, the Karnataka Entertainment Tax Act, 1958 (Karnataka Act No. 30 of 1958) has been repealed with effect from 01.07.2017.

2. In view of the submission made, nothing further survive for consideration in these appeals.

Accordingly, the appeals are disposed of.

Sd/-
JUDGE

Sd/-
JUDGE

VM
CT-HR