

IN THE HIGH COURT OF MADHYA PRADESH
AT INDORE

WP No. 9491 of 2025

(T.V. TODAY NETWORK LIMITED THROUGH ITS AUTHORIZED REPRESENTATIVE Vs THE STATE OF
MADHYA PRADESH AND OTHERS)

Dated : 12-03-2025

Shri Jagdish Baheti – advocate, along with Shri Prabuddha Singh, *advocate and Shri .Mohit Matta, advocate counsel for the petitioner .*

Shri Shashank Shrivastava -advocate for respondent.

1. Shri Shashank Shrivastava, learned counsel for respondents appearing on advance copy, submits that the copy of the petition has been furnished to him today only, and he has still not taken proper instructions, hence, the matter may be kept in the next week.

2. Also heard on the question of interim relief.

3. The petition has been filed against the demand notice dated 8.3.2025, issued by the Indore Municipal Corporation/respondent no.2 whereby, the petitioner has been directed to deposit Rupees Fifty Lakhs towards entertainment tax with a further observation that if the amount is found to be less than Fifty Lakhs it shall be returned to the petitioner.

4. Whereas, counsel for the petitioner has submitted that the petitioner is sponsoring the musical event of singer Yo Yo Honey Singh, pan India, and the next destination is at Pune where the event is to take place on 14.3.2025, whereas the Municipal Corporation, Indore has seized all the musical instruments, sound systems and other instruments of the Sound.com Private Ltd, an associate of the petitioner, who has also filed W.P.No.9488/2025.

5. Learned counsel for the petitioner has submitted that the petitioner has entered into an agreement with Ojas entertainment and Ojas entertainment has entered into an agreement with Sound.com Pvt. Ltd, whose goods have been seized. Thus, it is submitted that all the three parties are connected to each other and are responsible for the event to be held at Pune, Mumbai, Delhi, Lucknow, Ahmedabad, Bengaluru, Chandigarh, Jaipur and Kolkatta as is apparent from Annexure P-4, and

if the equipment are not released immediately, not only heavy losses shall be incurred by the petitioner and other parties and the events shall also be cancelled, but it may also result in serious law and order situation in the aforesaid cities.

6. Learned counsel for the petitioner has submitted that so far as the impugned notice dated 8.3.2025, is concerned the respondents have simply relied upon the amount reflected on GST portal which is Rs.32801174.21 which is in respect of all the ten events. Whereas, as per the petitioner, the total tickets sold in Indore are worth Rs.78,47,637/- of which ten percent entertainment tax to the tune of Rs.7,84,764/- has already been deposited. It is also submitted that the petitioner's chartered accountant is in the process of preparing the audit report, and only on the basis of which it can be ascertain as to how much liability the petitioner shall incur. It is further submitted that the petitioner also undertakes to fulfill all its tax and other liabilities and there is no reason for the petitioner which is a company of repute, to avoid the tax liability.

7. Having considered the rival submissions and on perusal of the documents, under the facts and circumstances, this Court is inclined to direct to the respondents/municipal corporation to release the musical instruments seized on 9.3.2025, immediately, during the course of the day only, on an undertaking given by the authorised officer of the petitioner that all the tax liabilities shall be fulfilled as and when they are finalized.

8. Additionally, each of the petitioner in W.P.No9491/2025 and W.P.No.9488/2025 are also directed to deposit an amount of Rs.5,00,000/- each (Rs.Five Lakhs only) with the respondent Municipal Corporation, Indore within three working days.

9. List the matter on 25 of April, 2025 along with W.P.No.9488/2025.

(SUBODH ABHYANKAR)
JUDGE