

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 3472 OF 2022

Den Manaoranjani Satellite

Pvt. Ltd. & Anr.

... **Petitioner**

Versus

The State of Maharashtra & Ors. ...

Respondents

Mr. Rajmani Varma, Counsel i/b. Navdeep Vora & Associates, Advocate for the Petitioners.

Smt. M. P. Thakur, AGP for the Respondents/State.

**CORAM: S.V. GANGAPURWALA &
MADHAV J. JAMDAR, JJ.**

DATED : JUNE 8, 2022

P.C.

1. The petitioners are assailing the communication directing the petitioners to deposit the amount towards entertainment duty. According to the learned Counsel for the petitioners, no communication was received by the petitioner prior to the impugned demand. The petitioners were also not served with the communication dated 15th March 2019 referred to in the demand notice. According to the learned Counsel, the petitioners being a Multi-System Operator are not liable to pay any amount as claimed by the respondents.

2. The learned AGP submits that the petitioners are liable to pay the amount if the Cable Operators do not pay the amount, it is the liability of the petitioner. The learned AGP relied upon the affidavit filed.

3. It appears that the impugned communication is first communication received by the petitioners. The element of principle of natural justice i.e. an opportunity to be given to the petitioner before adjudicating the liability of the petitioners is not adhered to. In the light of the above, we pass the following order :

ORDER

- (i) The impugned demand notice shall be considered as show cause notice to the petitioners.
- (ii) The petitioners may file detail reply to the same preferably within three weeks from today.
- (iii) Upon receipt of the reply, the respondent/ Authority shall decide about the liability of the petitioners to pay the amount, if any, on its own merits in accordance with law.
- (iv) The parties may take further steps pursuant to the decision that may be undertaken.
- (v) The writ petition is accordingly disposed of. No costs.

(MADHAV J. JAMDAR, J.)

(S.V. GANGAPURWALA, J.)

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