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2

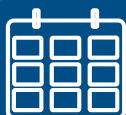
Can an executing court extend the time for deposit and does Section 53A of the Code of Civil Procedure, 1908 (CPC) apply considering the doctrine of merger?

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State Of Kerala & Another Vs. Asianet Satellite
Communications Ltd. & Others
[2025 INSC 757]

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Raju Naidu Vs. Chenmouga Sundra & Ors.
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The State Of Tamil Nadu Vs. The
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Viswanathan Krishna Murthy & Ors.
Vs.
The State Of Andhra Pradesh & Anr.
[Criminal Petition Nos. 6783, 7064 And
6830 Of 2022]



Can DTH services be subjected to both entertainment tax by States (under Entry 62 – List II) and service tax by the Union (under Entry 97 – List I), or would it be a case of double taxation?

CONTEXT: Appellants (DTH service providers) challenged the levy of entertainment tax by various States, arguing their activity is broadcasting, taxable only by the Central Government as service tax. They contended that States lack legislative competence under Entry 62 – List II of the Seventh Schedule. Conversely, the States maintained their right to levy entertainment tax, often relying on the 'aspect theory'. The State of Kerala also appealed a lower court's decision that exempted certain cable operators from luxury tax due to discrimination.

① The Supreme Court dismissed the Civil Appeals filed by the assessee against the judgments of most High Courts, upholding the States' competence to levy entertainment tax on DTH services.

② The Court applied the aspect theory, clarifying it determines the applicability of a taxing statute to an activity. It concluded that DTH activity has two distinct taxable aspects: the broadcasting service (amenable to Union's service tax under Entry 97 – List I) and the provision of entertainment (amenable to State's entertainment/luxury tax under Entry 62 – List II).

③ While there might be factual overlapping, there is no overlapping in law, as taxes are relatable to distinct taxation entries.

STATE OF KERALA & ANOTHER VS. ASIANET SATELLITE COMMUNICATIONS LTD. & OTHERS [2025 INSC 757]

**LIST I – UNION LIST:
ENTRY 31 & 97, LIST II
– STATE LIST: ENTRY
33 & 62 OF THE
CONSTITUTION OF
INDIA, SEVENTH
SCHEDULE**

**SECTIONS 65 AND 66
OF THE FINANCE ACT,
1994**

**SECTION 2(C) OF THE
PRASAR BHARTI
(BROADCASTING
CORPORATION OF
INDIA) ACT, 1990**

Can an executing court extend the time for deposit and does Section 53A of the Code of Civil Procedure, 1908 (CPC) apply considering the doctrine of merger?

CONTEXT: The dispute concerned 'A' and 'B' schedule properties. The father of respondent Nos. 1–9 agreed to sell 'B' property to the appellant and gave possession after receiving an advance. After the father's death, respondent Nos. 1–8 challenged the Will and sought possession of 'B' property. The Trial Court partly voided the Wills and ordered possession to be given back after refunding the advance. The Appellate Court modified this decree. Later, in execution, the Court extended time for refund and ordered possession. The High Court upheld this, applying the doctrine of merger and Section 148 CPC, and held Section 53A of the TP Act (part performance) was not applicable.

- 1 The Supreme Court found the appellant's appeal meritless and upheld the decisions of the lower courts.
- 2 The Appellate Court's decree replaced the Trial Court's decree, making the execution proceedings based on the appellate decree valid.
- 3 The period of limitation commenced from the date of the Appellate Court's judgment (6 August 1993) or from the disposal of the review petition (13 December 2001), and not from the Trial Court's decree (1986).
- 4 Since the appellant entered into the sale agreement during a pending suit, they were a transferee pendente lite with no protection under Section 53A.

RAJU NAIDU VS.
CHENMOUGA SUNDRA &
ORS.
[2025 INSC 368]

**ORDER 47 RULE 1 OF
THE CODE OF CIVIL
PROCEDURE, 1908 (CPC)**

**SECTION 148 OF THE
CODE OF CIVIL
PROCEDURE, 1908 (CPC)**

**SECTION 53A OF THE
TRANSFER OF
PROPERTY ACT, 1882
(TP ACT)**

**SECTION 28 OF THE
SPECIFIC RELIEF ACT,
1963**

Can a Governor legally withhold assent to re-passed bills without following Article 200?

CONTEXT: The State of Tamil Nadu filed a writ petition challenging the Governor's actions and inactions concerning several legislative bills, some pending since January 2020. On November 13, 2023, the Governor withheld assent to 10 bills and reserved 2 others for the President. Crucially, the 10 bills were returned to the State Legislature without a message for reconsideration, contrary to the first proviso of Article 200. The State Legislature re-passed these 10 bills without material changes on November 18, 2023. Subsequently, the Governor reserved these re-passed bills for the President, citing repugnancy with Entry 66 of the Union List. The President later withheld assent to seven of these bills, while two were still awaiting consideration.

1 The Supreme Court held the Governor's reservation of the ten re-passed bills for the President to be illegal and void, consequently nullifying any subsequent actions taken by the President on them.

2 The Court found the Governor's prolonged inaction, simpliciter withholding of assent without a message, and subsequent reservation of re-passed bills contrary to Article 200 and lacking in bona fides.

3 Reiterating *State of Punjab Vs. Principal Secretary to the Governor of Punjab [2023 INSC 1017]*, the Court affirmed that withholding assent mandates following Article 200's first proviso, which requires returning the bill with a message for reconsideration, and upon re-passage, the Governor "shall not withhold assent therefrom".

4 Exercising its extraordinary powers under Article 142 of the Constitution, the Court deemed assent granted to the ten bills on November 18, 2023, the date they were re-presented to the Governor.

THE STATE OF TAMIL
NADU VS. THE
GOVERNOR OF
TAMILNADU & ANR.
[2025 INSC 481]

ARTICLES 200, 201,
142, 163(1) OF THE
CONSTITUTION OF
INDIA

Can a transwoman file a valid complaint under section 498-A Indian Penal Code, 1860 and what constitutes sufficient grounds for prosecution?

CONTEXT: The dispute arose from a criminal complaint filed by a transwoman (Respondent No.2) against her husband (Petitioner/Accused No.1) and his relatives (Petitioners/Accused Nos.2, 3, & 4). The complainant alleged cruelty and dowry demand following their marriage. The Petitioners sought to quash the proceedings, arguing that a transwoman cannot be considered a "woman" under Section 498-A Indian Penal Code, 1860 (IPC) and that the allegations were vague and omnibus.

① The High Court allowed the Criminal Petitions, quashing the criminal proceedings against Petitioners/Accused Nos.1 to 4.

The Court held that a complaint by a transwoman in a heterosexual marriage is maintainable under Section 498-A Indian Penal Code, 1860. It emphasized that gender identity, not reproductive capacity, defines "womanhood" for legal protection, citing ***National Legal Services Authority v. Union of India [(2014) 5 SCC 438]*** and the Transgender Persons (Protection of Rights) Act, 2019.

③ The Court specifically noted that ***Supriyo v. Union of India (2023 INSC 920)*** recognized the right of transgender persons in heterosexual relationships to marry under existing laws.

④ However, the Court found the allegations against the petitioners to be bald, omnibus, and vague, lacking specific instances of cruelty or dowry demand, particularly given the love marriage context. The Court concluded that continuation of such proceedings constituted an abuse of process of law.

**VISWANATHAN
KRISHNA MURTHY &
ORS. VS.
THE STATE OF ANDHRA
PRADESH & ANR.
[CRIMINAL PETITION
NOS. 6783, 7064 AND
6830 OF 2022]**

**SECTION 482 OF THE
CODE OF CRIMINAL
PROCEDURE, 1973**

**SECTION 498-A OF THE
INDIAN PENAL CODE,
1860**

**SECTION 4 OF THE
DOWRY PROHIBITION
ACT, 1961**

**SECTION 2(k) OF THE
TRANSGENDER
PERSONS (PROTECTION
OF RIGHTS) ACT, 2019**