



CNR: KAHC010627012026

NC: 2026:KHC:49447  
WP No. 28571 of 2026

**IN THE HIGH COURT OF KARNATAKA AT BENGALURU**

**DATED THIS THE 10<sup>TH</sup> DAY OF SEPTEMBER, 2026**

**BEFORE**

**THE HON'BLE MR. JUSTICE H.T. NARENDRA PRASAD**

**WRIT PETITION NO. 28571 OF 2026 (L-RES)**

**BETWEEN:**

1. MULTIPLEX ASSOCIATION OF INDIA  
A REGISTERED SOCIETY UNDER  
THE SOCIETIES REGISTRATION ACT, 1860  
FEDERATION HOUSE, TANSENG MARG  
NEW DELHI-110001  
REP. BY ITS AUTHORIZED SIGNATORY  
MR. SHUBAM THAKUR  
DESIGNATED REPRESENTATIVE.
2. PVR INOX LIMITED  
AN EXISTING COMPANY UNDER  
THE COMPANIES ACT, 2013  
REGISTERED OFFICE AT 7<sup>TH</sup> FLOOR  
LOTUS GRANDEUR BUILDING  
VEERA DESAI ROAD, OPPOSITE GUNDECHA SYMPHONY  
ANDHERI, MUMBAI, MAHARASHTRA-400053  
REP. BY ITS AUTHORIZED SIGNATORY  
MR. SHUBAM THAKUR AREA HEAD.
3. MR. SHANTANU PAI  
AGED ABOUT 48 YEARS  
A-308, FORTUNA KRRISH  
PETE KRISHNAPPA LAYOUT, KALKERE  
K CHANASSANDRA, HORAMAVU  
BENGALURU-560 043  
SHAREHOLDER OF PVR INOX LIMITED

...PETITIONERS

Digitally signed by  
DHANALAKSHMI  
MURTHY

Location: HIGH  
COURT OF  
KARNATAKA



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(BY SRI. UDAY HOLLA, SENIOR ADVOCATE FOR  
SRI. GANAPATHY M S., ADVOCATE)

**AND:**

1. THE STATE OF KARNATAKA  
REP. BY THE PRINCIPAL SECRETARY  
LABOUR DEPARTMENT  
GOVERNMENT OF KARNATAKA  
VIKASA SOUDHA  
BENGALURU – 560001.
2. THE COMMISSIONER/  
LABOUR COMMISSIONER  
DEPARTMENT OF LABOUR, LABOUR BHAVAN  
ITI COLLEGE COMPOUND ROAD  
BENGALURU – 560029.
3. THE KARNATAKA CINE AND CULTURAL  
ACTIVISTS WELFARE BOARD  
REP. BY ITS SECRETARY  
3<sup>RD</sup> FLOOR, KALYANA SURAKSHA BHAVAN  
DAIRY CIRCLE, BANNERGHATTA ROAD  
BENGALURU-560029.
4. THE LABOUR OFFICER, SUB-DIVISION-1  
KARNATAKA INSTITUTE OF  
LABOUR STUDIES BUILDING  
1<sup>ST</sup> FLOOR, ROOM NOS. 14 AND 15  
BENGALURU-560073.
5. THE LABOUR OFFICER, SUB-DIVISION-3  
ROOM NOS. 18 AND 19, GROUND FLOOR  
KARMIKA BHAVANA, BANNERGHATTA ROAD  
BENGALURU-560029.
6. THE UNDER SECRETARY-3 (DESK OFFICER-3)  
DEPARTMENT OF LABOUR  
SECRETARIAT, KARNATAKA VIKAS SOUDHA



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DR. B.R. AMBEDKAR VEEDHI  
BENGALURU-560001

...RESPONDENTS

(BY SMT. PRATHIBHA R K, AGA. FOR R1 TO R6)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE CIRCULAR/OFFICE ORDER DATED 29.08.2026 (ANNEXURE-C) ISSUED BY R2 DIRECTING MANDATORY COLLECTION AND REMITTANCE OF 2% CESS ON CINEMA TICKETS FROM 01.09.2026 AND ETC.

THIS PETITION, COMING ON FOR PRELIMINARY HEARING IN 'B' GROUP, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE H.T. NARENDRA PRASAD

### **ORAL ORDER**

This writ petition is filed under Articles 226 and 227 of the Constitution of India challenging the intimation notices dated 04.08.2026 and 10.08.2026 vide Annexures B1 and B2, consequential office order dated 29.08.2026 vide Annexure-C and also the validity of the Karnataka Cine and Cultural Workers (Welfare) Act, 2024 (for short, 'the said Act').

2. The learned Senior Counsel appearing for the petitioners submits that the impugned order at Annexure-C has been issued under the said Act and the said Act will



come into the force on such date as the State Government may by notification in the Official Gazette, appoint. So far, the Gazette Notification has not been issued. Therefore, the impugned order is passed without jurisdiction.

3. When the matter was posted yesterday, this Court directed the learned Additional Government Advocate to take notice and get instructions in the matter.

4. The learned Additional Government Advocate has filed a memo, enclosing the office order dated 09.09.2026, withdrawing the office order dated 29.08.2026 vide Annexure-C and submits that the State Government has not yet notified the date of commencement of the said Act in the Official Gazette.

5. In view of the above, even the impugned intimation notices at Annexures B1 and B2 are without jurisdiction, require to be quashed.

6. Accordingly, the following order:



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- (i) Writ petition is allowed.
- (ii) The impugned notices at Annexures B1 and B2 are quashed.
- (iii) In respect of Annexure C is concerned, the learned Additional Government Advocate has filed a memo, withdrawing the said office order. Therefore, there is no necessity for quashing Annexure-C.
- (iv) The petitioners have also called in question the validity of the said Act. In view of non-issuance of any notification, that question would not arise for consideration, at this stage.
- (v) All the contentions of the parties are kept open.

**Sd/-  
(H.T. NARENDRA PRASAD)  
JUDGE**

CM  
LIST NO.: 1 SL NO.: 76