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FICCI–MULTIPLEX ASSOCIATION OF INDIA & ANOTHER V. STATE OF MAHARASHTRA & OTHERS

In an important ruling on the scope of entertainment duty, the Bombay High Court held that convenience fees charged for online booking of movie tickets beyond the ₹10 exemption provided form part of the "payment for admission" and are liable to entertainment duty under the Maharashtra Entertainments Duty Act, 1923.

The case arose when FICCI–Multiplex Association of India and Big Tree Entertainment (operator of BookMyShow) challenged a 2014 amendment to the MED Act. The amendment inserted a proviso to Section 2(b) that exempted convenience fees up to ₹10 per ticket from duty (if relevant data was furnished monthly) but made any excess amount taxable as part of the admission cost. The petitioners argued that convenience fees were a separate service charge for the facility of online booking and could not be treated as part of the ticket price. They contended that the State lacked legislative competence under Entry 62 of List II to levy such a charge, that the law was arbitrary and colorable, and that it infringed Articles 14 and 300A.

The Division Bench of Justice M.S. Sonak and Justice Jitendra Jain rejected these arguments, holding that:

- The purchase of an online ticket is a single composite transaction in which the convenience fee is intrinsically linked to securing admission to entertainment.
- In pith and substance, the levy squarely falls under the State's legislative competence to tax entertainments under Entry 62 of List II.
- The amendment does not create a new tax but merely adjusts the measure of the existing levy, which remains on the payment for admission.
- The convenience fee cannot be artificially severed from the ticket price for tax purposes when it is part of the total cost of admission.

The Court dismissed the petitions, upholding the validity of Maharashtra Act XLII of 2014 and affirming the State's authority to include convenience fees above ₹10 in the entertainment duty calculation.

The decision reinforces the principle that modern modes of ticketing and ancillary charges are still subject to the same taxation framework as traditional ticket purchases, preventing revenue leakage in the entertainment sector.

Read the full judgment here:

https://www.verdictum.in/court-updates/high-courts/bombay-high-court/ficci-multiplex-association-of-india-v-state-of-maharashtra-2025bhc-os12860-db-1587672

ONCE THE CENTRAL GOVERNMENT, ISSUES A NOTIFICATION PERMITTING WOMEN TO JOIN A PARTICULAR CORPS OR BRANCH, THE ARMY CANNOT SUBSEQUENTLY LIMIT THEIR NUMBER

ARSHNOOR KAUR & ANR. V. UNION OF INDIA & ORS.

The dispute arose from the Indian Army's recruitment policy for the Judge Advocate General (JAG) branch under the 2023 notification, which earmarked six vacancies for men and three for women, maintaining separate merit lists for each gender. The petitioners, Arshnoor Kaur and Aastha Tyagi, contended that although they had scored higher than several male candidates who were selected, they were excluded solely because they ranked fourth and fifth in the women's merit list, beyond the three allotted seats. They argued that this was unconstitutional, as both male and female candidates underwent identical selection processes and evaluation criteria, including the Service Selection Board tests and assessment parameters. The petitioners claimed that this gender-based vacancy split was arbitrary and violated Articles 14, 15, and 16 of the Constitution, which guarantee equality and prohibit discrimination in matters of public employment.

In defence, the Army maintained that the vacancy allocation was based on operational and functional requirements, pointing to combat deployment restrictions and administrative policies issued under Section 12 of the Army Act, 1950. They stressed that JAG officers are combatants and could be deployed in operational areas, and the extent of induction of women had to be calibrated to preserve combat efficiency. The Army also noted that, following a review, a

50:50 male–female intake ratio was introduced from 2024 onwards, but the petitioners sought immediate implementation of a common merit list without gender-based quotas.

Judgment

The Supreme Court held that once the Central Government, under Section 12 of the Army Act, 1950, issues a notification permitting women to join a particular corps or branch, the Army cannot subsequently limit their number through policies or administrative instructions, as such power is not conferred by Section 12. The Court emphasised that Articles 14, 15, and 16 of the Constitution collectively ensure equality of opportunity in public employment, and any departure from these protections for members of the Armed Forces must be explicitly authorised by Parliament under Article 33. Since Section 12 itself imposes no such numerical restriction on the extent of women's induction once a branch is opened to them, the Army's practice of fixing separate vacancy caps for men and women in JAG was unconstitutional.

The Court found that the use of separate merit lists and unequal vacancy allocation for men and women—despite identical selection criteria—resulted in indirect discrimination against female candidates. The Army's argument of "extent of induction" based on operational needs was rejected, with the Court noting that such restrictions must have the force of law, not merely policy. Accordingly, it directed that future JAG recruitment should be based on a single, common merit list, with selection made purely on the basis of merit, in a genuinely gender-neutral manner.

As immediate relief, the Court ordered that petitioner Arshnoor Kaur be inducted into the next available JAG training course, while noting that Aastha Tyagi had already joined the Navy's JAG branch.

The ruling establishes the principle that once women are made eligible for a corps or branch by notification under Section 12, their intake cannot be capped through gender-based quotas unless a law enacted under Article 33 expressly provides for such a restriction.

GOVT EMPLOYEE WHO ACQUIRES BENCHMARK DISABILITY DURING SERVICE CAN EXTEND RETIREMENT AGE EVEN IF NOT APPOINTED UNDER PWD QUOTA: HP HIGH COURT

DR. DALJIT SINGH V/S STATE OF H.P. & ORS.

The Himachal Pradesh High Court held that a government employee who acquires benchmark disability during service is entitled to the benefit of extended retirement age under the State's policy, even if he was not appointed under the handicapped quota.

Rejecting the State's contention, Justice Jyotsna Rewal Dua said: *"Merely because a person suffers disability in service, offers no valid ground to discriminate him vis-a-vis the person, who was physically disabled and had been inducted into service under handicapped quota for purposes of fixing retirement age*."

In 1982, the petitioner was appointed as an Ayurvedic Medical Officer and was promoted to District Ayurvedic Officer later. During service, he acquired locomotor disability, which was assessed at 51% permanent physical impairment by the Medical Board at District Hospital Dharamshala in 2001.

In 2013, the State increased the retirement age for physically disabled government employees from 58 to 60 years through an office memorandum. However, when the petitioner turned 58 years, the State retired him.

The question before the Court was: *Whether a person who acquired benchmark physical disability during service, but was not appointed under the handicapped quota, could be denied the benefit of extension in retirement age?*

The Court remarked that the definition of disability under the Rights of Persons with Disabilities Act, 2016, includes locomotor disability and a "person with disability" as someone with not less than 40% disability certified by a medical authority.

Further, Section 20 of the Rights of Persons with Disabilities Act states that "No Government establishment shall dispense with or reduce in rank, an employee who acquires a disability during his or her service." Thus, the Court held that the disability will not cease to be disability just because a person suffered it during service and not prior to the appointment.

Read full guidelines:
https://www.livelaw.in/pdf_upload/drdaljit-singh-614810.pdf

CCS (LEAVE) RULES, 1972 | MATERNITY LEAVE FOR THIRD CHILD CAN'T BE DENIED IF FIRST TWO CHILDREN WERE BORN BEFORE JOINING SERVICE: HP HIGH COURT

ARCHANA SHARMA V/S STATE OF H.P. & OTHERS.

The Himachal Pradesh High Court has held that if two children of a government servant were born before joining government service and the third child is born after joining service, maternity leave under Rule 43(1) of the Central Civil Services (Leave) Rules, 1972 can't be denied.

Justice Sandeep Sharma remarked that: *"petitioner herein had given birth to two children prior to her induction in service but her prayer to grant her maternity leave, though may be qua third child of her during service, came to be made for first time. If it is so, prayer made on her behalf for grant of maternity leave deserves to be allowed.*

For reference: Rule 43(1) of CCS (Leave) Rules, 1972 : A female Government servant (including an apprentice) with less than two surviving children may be granted maternity leave by an authority competent to grant leave for a period of (180 days) from the date of its commencement."

The petitioner joined government service in 2019 as a Staff Nurse at Civil Hospital, Paonta Sahib. Prior to this, she had given birth to two children. In March, 2025, she gave birth to another child and thereafter she filed an application for grant of maternity leave.

However, her application was denied on the ground that according to Rule 43(1) of CCS (Leave) Rules,1972, maternity leave is only granted to female government servants with less than two surviving children. Aggrieved, she filed a writ petition before the High Court. Examining the scope of *Rule 43(1) of CCS (Leave) Rules, 1972*, the Court noted that in this case the first two children were born before joining of the service and the third child was born after joining the service. Therefore, the Court held that the petitioner was entitled to be granted maternity leave.

The High Court further noted that the Supreme Court in K.Umadevi V/s Government of Tamil Nadu & Ors., 2025, observed that very purpose of maternity leave is to ensure that a working lady may overcome the state of motherhood honourably, peaceably and undeterred by the fear of being victimized for forced absence from work during pre and post-natal periods.

Accordingly, the Court allowed the writ petition and directed the Senior Medical Officer to Grant Maternity Leave to the petitioner in accordance with Rule 43(1) of the CCS (Leave) Rules, 1972.

Read full guidelines:
https://www.livelaw.in/pdf_upload/archana-sharma-613361.pdf

NIA COURT SAYS PRAGYA THAKUR HAD TAKEN SANYAS, NO EVIDENCE OF CONSCIOUS POSSESSION OF EXPLOSIVE – LADEN BIKE: BUT REJECTS HER TORTURE CLAIM

NIA V.S PRAGYA THAKUR & OTHERS

While acquitting all seven accused in the 2008 Malegaon blast case, including BJP MP Pragya Singh Thakur, the Special NIA Court held that the prosecution failed to prove she had conscious possession of the LML Freedom motorcycle allegedly used in the blast.

Special Judge A.K. Lahoti rejected ATS and NIA's claim that a bomb was strapped or planted on the bike owned by Pragya, noting she had renounced the material world at least two years before the incident and that the vehicle was in the exclusive possession of absconding accused Ramji Kalsangra. No witness had seen Pragya with the motorcycle after she took sanyas, and NIA had already exonerated her.

The court ruled that damage to the motorcycle was not conclusive proof of it carrying explosives. No eyewitness or circumstantial evidence showed that Kalsangra or others received the bike from Pragya and fitted it with explosives. Forensic evidence was unreliable, as no scientific tests confirmed explosives inside the bike, and the expert admitted the cavity beneath the seat was intact. The court observed that the bomb could have been placed or hung outside the vehicle.

Prosecution failed to conclusively prove the bike's chassis and engine numbers matched records showing it was registered to Pragya, instead relying on probabilities without foundation.

The court also rejected Pragya's claims of torture by ATS for lack of evidence, though it noted inconsistencies in ATS records and testimony, including that they had knowledge of her alleged involvement on 12 October 2008 but arrested her only on 20 October. ATS claimed she founded Abhinav Bharat and conspired to target Muslims, seizing various pamphlets and personal items from her, but the court found these seizures unconvincing and lacking credibility.

In conclusion, the court held that the prosecution relied on assumptions, conjectures, and probabilities rather than strict proof, and failed to establish ownership, possession, or use of the motorcycle by Pragya Singh Thakur in connection with the blast.

Read full guidelines:
https://www.livelaw.in/top-stories/pragya-thakur-malegaon-blast-acquittal-reasons-299672

COURT ISSUED BINDING NATIONWIDE GUIDELINES TO ENSURE PROPER COLLECTION, PRESERVATION, AND PROCESSING OF DNA AND OTHER BIOLOGICAL MATERIALS IN CRIMINAL INVESTIGATIONS.

KATTAVELLAI @ DEVAKAR VERSUS STATE OF TAMILNADU

The Supreme Court acquitted a man who was sentenced to death for the murders of a couple and the rape of the woman victim, citing grave procedural lapses in the handling of DNA evidence. In doing so, the Court issued binding nationwide guidelines to ensure proper collection, preservation, and processing of DNA and other biological materials in criminal investigations.

The case related to the murder of a couple in Tamil Nadu in 2021. The bench comprising Justices Vikram Nath, Sanjay Karol, and Sandeep Mehta heard the case. The appellant Kattavellai @ Deevakar was sentenced to death by the trial court after being found guilty of the offences under Section 302, 376 and 397 of the Indian Penal Code. The conviction, which was affirmed by the High Court, rested almost entirely on circumstantial evidence, primarily the DNA match between biological samples collected from the crime scene and the accused.

Challenging the High Court's decision, the Appellant appealed to the Supreme Court, arguing systematic flaws in the police's

investigation, particularly the handling, storage and forwarding of the DNA evidence. Taking note of the material placed on record, the Court found multiple procedural deficiencies that rendered the DNA evidence unreliable. Notably, the Court pointed to the absence of a chain of custody register, unexplained delays in submitting samples to the forensic laboratory, and the lack of information on how the samples were stored, raising significant concerns about possible contamination or tampering.

Considering the sensitive nature of the DNA Evidence which is prone to dilution, the judgment authored by Justice Karol issued the following directives:

"1. The collection of DNA samples once made after due care and compliance of all necessary procedure including swift and appropriate packaging including a) FIR number and date; b) Section and the statute involved therein; c) details of I.O., Police station; and d) requisite serial number shall be duly documented. The document recording the collection shall have the signatures and designations of the medical professional present, the investigating officer and independent witnesses. Here only we may clarify that the absence of independent witnesses shall not be taken to be compromising to the collection of such evidence, but the efforts made to join such witnesses and the eventual inability to do so shall be duly put down in record.

2. The Investigating Officer shall be responsible for the transportation of the DNA evidence to the concerned police station or the hospital concerned, as the case may be. He shall also be responsible for ensuring that the samples so taken reach the concerned forensic science laboratory with dispatch and in any case not later than 48- hours from the time of collection. Should any extraneous circumstance present itself and the 48-hours timeline cannot be complied with, the reason for the delay shall be duly recorded in the case diary. Throughout, the requisite efforts be made to preserve the samples as per the requirement corresponding to the nature of the sample taken.

3. In the time that the DNA samples are stored pending trial appeal etc., no package shall be opened, altered or resealed without express authorisation of the Trial Court acting upon a statement of a duly qualified and experienced medical professional to the effect that the same shall not have a negative impact on the sanctity of the evidence and with the Court being assured that such a step is necessary for proper and just outcome of the Investigation/Trial.

4. Right from the point of collection to the logical end, i.e., conviction or acquittal of the accused, a Chain of Custody Register shall be maintained wherein each and every movement of the evidence shall be recorded with counter sign at each end thereof stating also the reason therefor. This Chain of Custody Register shall necessarily be appended as part of the Trial Court record. Failure to

maintain the same shall render the I.O. responsible for explaining such lapse. The Directors General of Police of all the States shall prepare sample forms of the Chain of Custody Register and all other documentation directed above and ensure its dispatch to all districts with necessary instruction as may be required."

The Court directed the Registry to send a copy of this judgment to all High Courts and also the Directors General of the Police of all States to ensure necessary compliance.

Further, the Court also urged the Police Academies of the States to examine the necessity of conducting training of the Investigating Officers to ensure full compliance with the requisite precautions and procedures in accordance with the directions issued herein above.
The Square Circle Clinic, NALSAR University of Law, provided legal assistance to the appellant.

THE REQUIREMENT TO RECORD REASONS FOR AN EX PARTE ORDER IS NOT A MERE FORMALITY

TIME CITY INFRASTRUCTURE AND HOUSING LIMITED LUCKNOW vs. THE STATE OF U.P. & ORS.

This judgment, delivered by the Supreme Court of India, pertains to a Special Leave Petition filed by Time City Infrastructure and Housing Limited, Lucknow. The petition challenged an order from the High Court of Judicature at Allahabad, which had set aside an ex parte injunction granted by a Civil Judge.

Background of the Case

The petitioner, Time City Infrastructure and Housing Limited, had filed a civil suit (Civil Suit No. 447/2025) and sought an interim injunction. The Trial Court, the Civil Judge (Senior Division), granted this ex parte injunction on May 9, 2025, after hearing arguments from the petitioner's counsel. The petitioner presented an Extract of Khatoni from years 1425-1430, a certified copy of an Agreement to Sell dated March 21, 2015, and a certified copy of a Sale Deed dated April 30, 2025, to support its prayer for the injunction.

The petitioner claimed that it had made a full payment of ₹3,60,12,782 to defendant No. 1 on June 21, 2015, for the land, and subsequently received peaceful physical possession. After taking possession, the company allegedly merged the land with its adjoining plots, invested a significant amount of money in developing it into a plotting site for sale, and constructed two offices

on the property. The petitioner stated that it had been in continuous physical possession of the property to date.

The lawsuit concerned specific land plots, identified by Gata/Land numbers, totaling 0.985 Hectares in Village-Kurouli, District-Barabanki8888. The Trial Court found that a "prima facie case is made out by the plaintiff" and ordered all parties to maintain the status quo on the title and possession of the land. The order also prohibited the sale of the property until the next hearing and appointed an Amin as a Local Commissioner to inspect the site, prepare a report with a map, and record details of the land's boundaries, measurements, and any constructions or trees. The Amin was directed to file this report within 15 days.

High Court's Decision

The respondents, who were the original defendants, challenged the Trial Court's order by invoking the supervisory jurisdiction of the High Court under Article 227 of the Constitution. The High Court allowed their petition and set aside the ex parte injunction. The High Court's findings highlighted several issues with the original suit and the Trial Court's order.

The High Court noted that the Agreement to Sell was from 2015, with a one-year period for performance. The suit for specific performance was not filed, and the agreement did not mention that possession was handed over in accordance with the agreement, which would have allowed the petitioner to claim the benefit of Section 53A of the Transfer of Property Act. Furthermore, the High Court observed that the suit was filed after the limitation period for

filing a specific performance suit had expired. The High Court concluded that the suit was based on no valid claim to ownership or any benefit under Section 53A of the Transfer of Property Act.

The High Court criticized the Trial Court for passing the ex parte injunction in a "cursory manner". It found that the Trial Court failed to record the existence of a prima facie case, the balance of convenience, or irreparable hardship, which are the three essential conditions (sine qua non) for granting a mandatory injunction. The High Court also pointed out that the Trial Court had not recorded reasons as required by the proviso to Order 39 Rule 3 of the Code of Civil Procedure (CPC). As a result, the High Court not only set aside the injunction but also directed the District Judge of Barabanki to transfer the suit to another court of competent jurisdiction. The new court was instructed to decide the injunction application afresh within 15 days.

Supreme Court's Analysis and Order

The Supreme Court examined the Trial Court's ex parte injunction in the context of Order 39 Rule 3 of the CPC. This rule generally requires that notice be given to the opposite party before an injunction is granted. However, the rule's proviso allows for an ex parte injunction if the court believes that delaying the injunction to give notice would defeat its purpose.

The Supreme Court emphasized that this privilege of granting an ex parte injunction comes with a mandatory obligation for the court to record its reasons for doing so. The applicant is also required to immediately deliver or send copies of the application, supporting

affidavit, plaint, and other documents to the opposite party and file an affidavit confirming this action.

The Court cited its own prior observations in the case of Shiv Kumar Chadha v. MCD, affirming the imperative nature of the proviso to Order 39 Rule 3. The Court reiterated that the requirement to record reasons for an ex parte order is not a mere formality. It noted that an ex parte order has "far-reaching effect," and the procedure prescribed by Parliament for passing such an order under exceptional circumstances is a mandatory condition. If an applicant fails to comply with the requirements of the proviso, the court should vacate the ex parte injunction without delving into the merits of the case. The Court directed the Trial Court to hear both parties and decide the injunction application on its own merits, without being influenced by any of the High Court's observations. The Special Leave Petition was thus disposed of.

HUSBAND MERELY SAYING HE IS 'READY' TO KEEP WIFE WITH HIM, NOT VALID MAINTENANCE OFFER UNDER SECOND PROVISO TO S.125(3) CRPC: MP HIGH COURT

A v B (CRR-6279-2024)

The Madhya Pradesh High Court said that husband challenging the maintenance granted to his wife by family court on the ground he is 'ready and willing to keep' her with him, does not constitute a valid offer.

The husband had claimed that because he ready and willing to keep the respondent wife with him, she is not entitled to the maintenance amount.The husband had moved a revision plea before the high court against the family court's order granting monthly maintenance of Rs 3000 in favour of the wife.

Section 125 CrPC pertains to Order for maintenance of wives, children and parents. Section 125(3) states that if a person who has been ordered to maintain, refuses to comply with the order, the magistrate may issue a warrant for levying the amount due in the manner provided for levying fines.

The second Proviso states: "*Provided further that if such person offers to maintain his wife on condition of her living with him, and she refuses to live with him, such Magistrate may consider any grounds of refusal stated by her, and may make an order under this section notwithstanding such offer, if he is satisfied that there is just ground for so doing*".

This means that even if wife refuses to live with husband despite him offering to maintain her on the condition that she lives with him, the Magistrate may consider her grounds of refusal and may pass a maintenance order under Section 125 notwithstanding such offer if he is satisfied.

Justice G.S. Ahluwalia in his order observed that the husband never made an application offering to keep his wife and their child with him before the family court.

The court further remarked that the husband should have made the offer to the wife in her cross-examination. It further noted that the husband should have either stated the same in his evidence or filed an application.

"*According to petitioner, nothing of that sort was done by him*," the court observed. The court thus dismissed the husband's revision plea.

Read full guidelines:
https://www.livelaw.in/pdf_upload/a-v-b-2-614985.pdf

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