

W.P.(C).Nos.34632, 35818, 37887 of 2015, 39110 of 2016 & 10669 of 2024

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# IN THE HIGH COURT OF KERALA AT ERNAKULAM

# PRESENT

# THE HONOURABLE MR. JUSTICE S.MANU

MONDAY, THE  $30^{\text{TH}}$  day of june 2025 / 9th Ashadha, 1947

# WP(C) NO. 34632 OF 2015

#### **PETITIONERS:**

- 1 FARIS K.R., S/O.K.Y.RASHEED, PROPRIETOR, SEETHAS THEATRE, ALAPPUZHA.
- 2 P.V.BASHEER, PROPRIETOR, LIBERTY THEATRE COMPLEX, THALASSERY.

BY ADVS. SRI.P.RAVINDRAN (SR.) SRI.K.PRAVEEN KUMAR

#### **RESPONDENTS:**

- 1 STATE OF KERALA, REPRESENTED BY ITS SECRETARY TO GOVERNMENT, LOCAL SELF GOVERNMENT DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM-695001.
- 2 ALAPPUZA MUNICIPALITY, REPRESENTED BY ITS SECRETARY, ALAPPUZHA.
- 3 THE SECRETARY, ALAPPUZHA MUNICIPALITY, ALAPPUZHA.



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- 4 KERALA STATE CULTURAL ACTIVIST WELFARE FUND BOARD, REPRESENTED BY ITS SECRETARY, JANAKI BHAVAN, SREE RAMAKRISHNA MISSION HOSPITAL ROAD, S.M.R.A.-82, SHASTHAMANGALAM, THIRUVANANTHAPURAM - 695 010.
- 5 THE THALASSERY MUNICIPALITY, REPRESENTED BY ITS SECRETARY, THALASSERY.

BY ADVS. SRI.I.V.PRAMOD SHRI.R.AZAD BABU, SC, ALAPPUZHA MUNICIPALITY SHRI.JOSE JONES JOSEPH

OTHER PRESENT:

ADV SUDHI VASUDEVAN, SR, ADV TONY AUGUSTINE, GP

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 30.06.2025, ALONG WITH WP(C).35818/2015, 37887/2015, 39110/2016 AND 10669/2024, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



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# IN THE HIGH COURT OF KERALA AT ERNAKULAM

### PRESENT

# THE HONOURABLE MR. JUSTICE S.MANU

MONDAY, THE  $30^{\text{TH}}$  day of june 2025 / 9th Ashadha, 1947

# WP(C) NO. 35818 OF 2015

#### PETITIONERS:

1	MURALI TRADING COMPANY, (CHITRAVANI THEATRE), O.V.ROAD, THALASSERY, REPRESENTED BY ITS MANAGING PARTNER.
2	KHAYAAM THEATRE, POONGOTU KULAM, TIRUR,
3	REPRESENTED BY ITS MANAGING PARTNER. MOHAN PAUL, PROPRIETOR, JOS THEATRE, ROUND SOUTH, THRISSUR.

- 4 PRANAVAM THEATRE, KOLLAM, REPRESENTED BY ITS MANAGER.
- 5 KERALA FILM EXHIBITORS FEDERATION, NARAKATHARA ROAD, KOCHI, REPRESENTED BY ITS GENERAL SECRETARY.

BY ADV SRI.K. PRAVEEN KUMAR

# **RESPONDENTS:**

- 1 STATE OF KERALA, REPRESENTED BY ITS SECRETARY TO GOVERNMENT, LOCAL SELF GOVERNMENT DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM-695001.
- 2 THALASSERY MUNICIPALITY, REPRESENTED BY ITS SECRETARY, THALASSERY - 670 101.



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- 3 THE SECRETARY, THALASSERY MUNICIPALITY, THALASSERY- 670101.
- 4 KERALA STATE CULTURAL ACTIVIST WELFARE FUND BOARD, REPRESENTED BY ITS SECRETARY, JANAKI BHAVAN, SREE RAMAKRISHNA MISSION HOSPITAL ROAD, S.M.R.A.-82, SHASTHAMANGALAM, THIRUVANANTHAPURAM - 695 010.
- 5 THE KOLLAM CORPORATION, REPRESENTED BY ITS SECRETARY, KOLLAM -691001.
- 6 THE TIRUR MUNICIPALITY, REPRESENTED BY ITS SECRETARY, TIRUR- 676 101.
- 7 THE THRISSUR CORPORATION, REPRESENTED BY ITS SECRETARY, THRISSUR - 680 001.

BY ADVS. SRI.M.K.CHANDRA MOHAN DAS,SC,KOLLAM MPT SRI.V.K.BIJU SRI.I.V.PRAMOD SRI. SANTHOSH P.PODUVAL, SC, THRISSUR CORPORATION SRI.P.VENUGOPAL, SC, TIRUR MUNICIPALITY SRI.P.K.VIJAYAMOHANAN SRI.JOSE JONES JOSEPH, SC, KERALA STATE CULTURAL ACTIVISTS WELFARE FUND BOARD SRI.SAYED MANSOOR BAFAKHY THANGAL, SC, TANUR MUNICIPALITY

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 30.06.2025, ALONG WITH WP(C).34632/2015, 37887/2015, 39110/2016 AND 10669/2024, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE S.MANU

MONDAY, THE  $30^{\text{TH}}$  day of june 2025 / 9th ashadha, 1947

WP(C) NO. 37887 OF 2015

**PETITIONER:** 

C.KRISHNA RAJ, MANAGING PARTNER, M/S.DWARAKA THEATRE, KOYILANDY, KOZHIKODE

BY ADV SRI.MILLU DANDAPANI

**RESPONDENTS:** 

- 1 STATE OF KERALA, REPRESENTED BY ITS SECRETARY TO GOVERNMENT, LOCAL SELF GOVERNMENT DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM -695001.
- 2 KERALA STATE CULTURAL ACTIVIST WELFARE FUND BOARD, REPRESENTED BY ITS SECRETARY, JANAKI BHAVAN, SREE RAMAKRISHNA MISSION HOSPITAL ROAD, SMRA 82, SHASTHAMANGALAM, THIRUVANANTHAPURAM- 695010.
- 3 KOILANDY MUNICIPALITY, REPRESETNED BY SECRETARY, MUNICIPALITY OFFICE, KOILANDY, KOZHIKODE DISTRICT- 673305.

BY ADVS. SHRI.M.SASINDRAN SHRI.JOSE JONES JOSEPH

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 30.06.2025, ALONG WITH WP(C).34632/2015, 35818/2015, 39110/2016 AND 10669/2024, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



W.P.(C).Nos.34632, 35818, 37887 of 2015, 39110 of 2016 & 10669 of 2024

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# IN THE HIGH COURT OF KERALA AT ERNAKULAM

# PRESENT

### THE HONOURABLE MR. JUSTICE S.MANU

MONDAY, THE  $30^{\text{TH}}$  day of june 2025 / 9th Ashadha, 1947

# WP(C) NO. 39110 OF 2016

#### **PETITIONERS:**

1	MELAM THEATRE,
	SHORNUR, PALAKKAD DISTRICT,
	REP. BY ITS PROPRIETOR, THOMAS.
2	SUMA THEATRE,
	SHORNUR, PALAKKAD DISTRICT,
	REP. BY ITS PROPRIETOR MRS.VASANTHA BASKER.
3	ANURAG THEATRE,
	SMP JUNCTION, SHORNUR, PALAKKAD DISTRICT,
	REP. BY ITS PROPRIETOR GEORGE.
4	GEETHA THEATRE,
	KOLAPPULLY, SHORNUR, PALAKKAD,
	REP. BY ITS PROPRIETOR AUGUSTINE AKKARA.

BY ADV SRI.T.G.RAJENDRAN

# **RESPONDENTS:**

#### 1 THE KERALA CULTURAL ACTIVISTS WELFARE FUND BOARD, REP. BY ITS SECRETARY, THIRUVANANTHAPURAM-695 001.

2 THE SECRETARY, SHORNUR MUNICIPALITY, SHORNUR-679 121. BY ADVS.SRI.A.SUDHI VASUDEVAN (SR.) SHRI.P.P.THAJUDHEEN, SC, SHORNUR MUNICIPALITY.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 30.06.2025, ALONG WITH WP(C).34632/2015, 35818/2015, 37887/2015 AND 10669/2024, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



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# IN THE HIGH COURT OF KERALA AT ERNAKULAM

# PRESENT

# THE HONOURABLE MR. JUSTICE S.MANU

MONDAY, THE  $30^{\text{TH}}$  day of june 2025 / 9th ashadha, 1947

# WP(C) NO. 10669 OF 2024

#### PETITIONER:

P.V BASHEER, AGED 71 YEARS S/O POKKU, PROPRIETOR, LIBERTY THEATRE COMPLEX, A.V.K NAIR ROAD, THALASSERRI, PIN - 670101.

BY ADVS. SMT.MAITREYI SACHIDANANDA HEGDE SMT.ANJALI ANIL A. SHRI.ASHISH ANTONY FRANCIS

**RESPONDENTS:** 

- 1 THALASSERY MUNICIPALITY, REPRESENTED BY ITS SECRETARY, MG RD, PALISSERY, THALASSERY, KANNUR, PIN - 670101.
- 2 SECRETARY, THALASSERY MUNICIPALITY, MG RD, PALISSERY, THALASSERY, KANNUR, PIN - 670101.



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3 KERALA CULTURAL ACTIVISTS WELFARE FUND BOARD, REPRESENTED BY ITS SECRETARY, OLIVETTI, TAGORE NAGAR ROAD, NEAR ST. JOSEPH'S PRESS, VAZHUTHACAUD, THIRUVANANTHAPURAM, PIN - 695014.

4 SECRETARY, KERALA CULTURAL ACTIVISTS WELFARE FUND BOARD, OLIVETTI, TAGORE NAGAR ROAD, NEAR ST. JOSEPH'S PRESS, VAZHUTHACAUD, THIRUVANANTHAPURAM, PIN - 695014.

> BY ADVS.JOSE JONES JOSEPH, SC, KERALA STATE CULTURAL ACTIVISTS WELFARE FUND BOARD SMT.SHILPA SATHISH SRI.A.SUDHI VASUDEVAN (SR.)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 30.06.2025, ALONG WITH WP(C).34632/2015, 35818/2015, 37887/2015 AND 39110/2016, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

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[CR]

# S.MANU, J.

W.P.(C).Nos.34632, 35818, 37887 of 2015, 39110 of 2016 & 10669 of 2024

Dated this the 30<sup>th</sup> day of June, 2025

# **JUDGMENT**

Kerala Cultural Activists' Welfare Fund Act, 2010 was enacted to constitute a fund for the welfare of cultural activists. In order to provide monetary resource for the Fund, Section 3C was incorporated into the Kerala Local Authorities Entertainments Tax Act, 1961, by Amendment Act of 2013.

2. Much later, G.O.No.(Rt.)No.137/2024/LSGD dated 18.1.2024 was issued with directions to the authorities concerned for proper collection of the cess, its remittance in the account of the Welfare Fund Board and issuance of No Due Certificate to the proprietors of cinema theaters.



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3. Main grievance raised in these writ petitions is regarding insistence by the Secretaries of the Local Authorities concerned for production of 'No Due Certificate' issued by the Kerala Cultural Activists' Welfare Fund Board for renewal of license under the Kerala Cinemas (Regulation) Act, 1958.

4. Learned counsel appearing for the petitioners argued that no provision in the Kerala Cinemas (Regulation) Act, 1958 and the Kerala Cinemas (Regulation) Rules, 1988 provide for submitting 'No Due Certificates' issued by the Kerala Cultural Activists' Welfare Fund Board as a pre-condition for renewal of license. They therefore contended that, while exercising the power to renew the license under the Kerala Cinemas Regulation Act, Secretaries of the Local Authorities cannot insist for production of such certificates. According to the learned counsel for the petitioners, such demand would be illegal, arbitrary and unreasonable. Therefore, they submitted that the Local



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Authorities may be directed to renew licenses under the Kerala Cinemas (Regulation) Act without insisting for submitting No Due Certificates. They referred to various provisions of the Kerala Cinemas (Regulation) Act and the Rules and pointed out that no provisions are available which would enable the licensing authority to insist for payment of cess under Section 3C of the Kerala Local Authorities Entertainments Tax Act, 1961 and production of its proof for renewing the license.

5. The learned Senior Counsel appearing for the Kerala Cultural Activists' Welfare Fund Board on the other hand contended that the petitioners are attempting to evade the liability to remit cess collected from the viewers under Section 3C of the Kerala Local Authorities Entertainments Tax Act. He argued that the licensing authorities under the Kerala Cinemas (Regulation) Act are undoubtedly justified, rather bound to insist for production of No Due Certificate issued by the Board. The



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learned counsel referred to sub-section (6) of Section 3C of the Local Authorities Entertainments Tax Act and pointed out that provisions of Sections 5, 6, 7, 7A, 8, 9 and 10 shall apply in respect of cess on tickets for admission to cinema and the word 'tax' therein shall be construed as to include 'cess' also. He then referred to Section 6 of the Act of 1961 which deals with manner of payment of tax. Section 6(4) reads as follows:-

# **"6. Manner of payment of tax:**

(4) Notwithstanding anything contained in the Kerala Cinemas Regulation Act, 1958 (32 of 1958) or in the Kerala Panchayat Raj Act, 1994 (13 of 1994) or in the Kerala Municipality Act, 1994 (20 of 1994), no licence or permit for conducting a cinema theatre and exhibition there of shall be renewed by the local authority concerned unless the proprietor of such theatre has remitted the entertainment tax due up to the preceding month."

6. Learned Senior Counsel argued that the above provision clearly provides that no license or permits for conducting a cinema theatre and exhibition thereof shall be



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renewed by the Local Authority concerned unless the proprietor of such theatre has remitted the entertainment tax due up to the preceding month. He submitted that by virtue of Section 3C(6), the said provision would apply with the same force in the case of cess under Section 3C also. He therefore submitted that the licensing authorities are acting in compliance with the provisions of the Kerala Local Authorities Entertainments Tax Act by insisting for production of No Due Certificate issued by the Welfare Fund Board for cultural activists. He justified demand made by the local authorities for remitting cess also and pointed out that the challenge against S.3C of the Act has been repelled by the Division Bench of this court recently.

7. Section 6(4) of the Kerala Local Authorities Entertainments Tax Act extracted above opens with a non obstante clause. The said provision specifically mentions about Kerala Cinemas (Regulation) Act, 1958. Sub-section (4) of S.6



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was incorporated in the Act by way of the Amendment Act of 2013 along with S.3C. Hence, the legislative intention is very clear, as the said provision, which is bestowed with overriding Kerala effect over the Cinems (Regulation) Act, was incorporated along with Section 3C which encompasses subsection (6), by virtue of which the 'cess' shall be construed as 'tax' mentioned in Section 6(4). The legislature thus manifestly desired to ensure remittance of entertainment tax as well as the cess under Section 3C till the preceding month, as a precondition for renewal of license under the Kerala Cinemas Regulation Act, 1958. In view of overriding effect conferred on S.6(4) of the Entertainments Tax Act over the provisions of the Kerala Cinemas Regulation Act, 1958, contention that the demand for production of No Due Certificates by the Board is not contemplated under the provisions of the latter Act cannot be accepted. Beyond any doubt licencees are bound under the



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provisions of the Entertainments Tax Act to remit cess collected under S.3C till the preceding month to seek renewal of the licence under the Kerala Cinemas (Regulation) Act.

8. Section 3C of the Kerala Local Authorities Entertainments Tax Act, 1961 reads thus:-

> "**3C. Levy and collection of cess**.-- (1) There shall be levied and collected a cess for the purposes of the Kerala Cultural Activists' Welfare Fund constituted under the Kerala Cultural Activists' Welfare Fund Act, 2010 (6 of 2011) at such rate not exceeding three rupees on each admission to cinema, the price of admission to which exceed twenty five rupees, as the Government may, by notification in the Gazette, specify, from time to time.

> (2) The cess levied under sub-section (1) shall be collected by the local authority along with the tax on each price for admission to cinema and the proceeds of the cess, less collection charges at such rate as may be specified by the Government,



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by notification in the Gazette from time to time shall be paid to the Kerala Cultural Activists' Welfare Fund Board constituted under the Kerala Cultural Activists' Welfare Fund Act, 2010.

(3) The proceeds of the cess collected under sub-section (2) for each calendar month shall be remitted by the Secretary of the local authority to the account of the Kerala Cultural Activists' Welfare Fund Board on or before the last working day of the succeeding month.

(4) Where the proceeds of the cess collected by the local authority is not paid within the time limit specified in sub-section (3), the local authority concerned shall pay the said amount to the Kerala Cultural Activists' Welfare Fund Board together with penalty at the rate of one and a half per cent per mensum from the said time limit.

(5) The Secretary and the President or the Chairperson of the local authority concerned shall be jointly responsible for all belated payments and



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any amount paid to the Kerala Cultural Activists' Welfare Fund Board by way of penalty shall be realised from such Secretary and President or Chairperson of the local authority.

(6) The provisions of Sections 5, 6, 7, 7A and Sections 8 to 10 shall apply in respect of cess on tickets for admission to cinema and the word 'tax' therein shall be construed as to include "cess' also".

9. It is also to be noted that the Local Authorities are bound to collect the cess and the proceedings of the cess less collection charges shall be paid to the Kerala Cultural Activists Welfare Fund Board under Section 3C(2). A time limit is stipulated under Section 3C(3). Cess collected shall be remitted by the Secretary of the Local Authority on or before the last working day of the succeeding month. Delayed payment would attract penalty as per Section 3C(4). The Secretary and President or the Chairperson of the Local Authority concerned



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shall be jointly responsible for all belated payments and the penalty shall be realized from them as provided under Section 3C(5). Therefore, the provisions of Section 3C are stringent and Secretary and President fixes responsibility on the or Chairperson of the Local Authority, in case there is delay in remitting the cess collected within the time limit stipulated under Section 3C(3). Conjoint reading of the provisions of Section 3C and Section 6(4) shows that collection of cess and paying it to the Kerala Cultural Activists Welfare Fund Board have been given much emphasis by the law makers. In case of failure to comply with the duty to collect the cess and pay the same to the Board within the time limit, the Secretary and President or Chairperson as the case may be become personally liable.

10. In view of the legal position explained above, the licensing authorities cannot be found fault with for insisting that



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the petitioners should produce No Dues Certificates issued by the Kerala Cultural Activists' Welfare Fund Board for renewal of licenses under the Kerala Cinemas (Regulation) Act. Writ petitions challenging communications issued by the licensing authorities requiring to produce No Dues Certificates and seeking directions to renew licenses without insisting for the same are therefore without any merits.

11. In some of the writ petitions notices issued by the Local Authorities demanding remittance of cess under Section 3C of the Kerala Local Authorities Entertainments Tax Act are also under challenge. A Division Bench of this Court considered the challenge raised against the constitutional validity of Section 3C in **Kerala Film Exhibitors Federation v. State of Kerala** [2025 SCC OnLine Kerala 915]. The learned Single Judge had rejected challenge against the provision and the Division Bench after elaborate consideration, upheld the judgment of the



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learned Single Judge. In view of the judgment of the Division Bench, the Local Authorities are bound to collect the cess and remit the same to the account of the Welfare Fund Board. Recently, by judgment dated 10.4.2025 in W.P. (C)No.14313/2016, a learned Single Judge of this Court directed the Local Self-Government Institutions to collect cess as prescribed under Section 3C of the Kerala Local Authorities Entertainments Tax Act and remit to the account of Kerala Cultural Activists' Welfare Fund Board within the time limit stipulated under the provisions of the Act. Hence the challenge against notices issued, demanding remittance of cess, also should fail.

12. In some of the writ petitions, directions were sought for considering applications for renewal of licence without insisting for No Due Certificates issued by the Welfare Fund Board. In view of the above discussion, no such directions can



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be issued. Hence, the writ petitions seeking direction to consider application for renewal of license without insisting for production of No Due Certificates are also liable to be rejected.

In the result, these writ petitions are dismissed.

Sd/-

S.MANU JUDGE

skj



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# APPENDIX OF WP(C) 34632/2015

PETITIONER'S EXHIBITS

P1 : TRUE COPY OF THE GOVERNMENT NOTIFICATION PUBLISHING THE KERALA CULTURAL ACTIVISTS WELFARE FUND ACT. TRUE COPY OF THE KERALA CULTURAL ACTIVISTS P2 : WELFARE FUND SCHEME. TRUE COPY OF THE KERALA LOCAL AUTHORITIES P3 : ENTERTAINMENT TAX AMENDING ACT. COPY OF THE P4 : TRUE INTERIM ORDER IN WA 2300/2015. TRUE COPY OF THE NOTICE DT.16-10-2015 ISSUED P5 : BY R4. P6 : TRUE COPY OF THE NOTICE DT.19-10-15 ISSUED TO THE FIRST PETITIONER BY R3. P7 : TRUE COPY OF THE NOTICE ISSUED TO THE SECOND PETITIONER BY R5.

RESPONDENT'S EXHIBITS

Exhibit	Α	true	сору	of	the	orde	er	dated	06.01.	2016
R4 (a)	pa	ssed b	y this	Cou	rt ir	n WA	No.	2300/	2015	



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## APPENDIX OF WP(C) 35818/2015

PETITIONERS' EXHIBITS

- EXHIBIT P1 TRUE COPY OF THE GOVERNMENT NOTIFICATION PUBLISHING THE KERALA CULTURAL ACTIVISTS WELFARE FUND ACT.
- EXHIBIT P2 TRUE COPY OF THE KERALA CULTURAL ACTIVISTS WELFARE FUND SCHEME.
- EXHIBIT P3 PHOTOSTAT COPY OF THE KERALA LOCAL AUTHORITIES ENTERTAINMENT TAX AMENDING ACT.
- EXHIBIT P4 TRUE COPY OF THE INTERIM ORDER IN WA NO.2300/2015.
- EXHIBIT P5 TRUE COPY OF THE NOTICE DATED 12.11.15 ISSUED BY TE 4TH RESPONDENT.
- EXHIBIT P6 TRUE COPY OF THE NOTICE DATED 19.10.2015 ISSUED TO THE FIRST PETITIONER BY THE 3RD RESPONDENT.
- EXHIBIT P7 TRUE COPY OF THE NOTICE ISSUED TO THE SECOND PETITIONER BY THE 6TH RESPONDENT.
- EXHIBIT P8 TRUE COPY OF THE NOTICE ISSUED TO THE 4TH PETITIONER BY THE 5TH RESPONDENT.
- EXHIBIT P9 TRUE COPY OF THE NOTICE ISSUED TO THE 3RD PETITIONER BY THE 7TH RESPONDENT.
- EXHIBIT P10 TRUE COPY OF THE INTERIM ORDER IN WPC NO.34632/15 DATED 17.11.15.

RESPONDENT'S EXHIBITS:-

Exhibit R4(a) A true copy of the order dated 06.01.2016 passed by this Court in WA No. 2300/2015.



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# APPENDIX OF WP(C) 37887/2015

PETITIONER'S EXHIBITS

P1: TRUE COPY OF THE INTERIM ORDER IN WA.NO.2300/2015 DATED 21.19.2015 P2: TRUE COPY OF THE COMMUNICATION NO. G3-10755/2015 DATED 21.10.2015 RESPONDENT'S EXHIBITS:-

Exhibit	Α	true	сору	of	the	order	date	ed (	06.01.2016
R2(a)	pa	ssed 1	oy thi	s Co	urt	in WA	No. 2	300/	/2015



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# APPENDIX OF WP(C) 39110/2016

PETITIONER'S EXHIBITS

- EXHIBIT P1 : TRUE COPY OF THE ONE SUCH REPRESENTAITON PREFERRED BY THE 1ST PETITIONER DATED 30-3-2016 BEFORE THE 2ND RESPONDENT.
- EXHIBIT P2 : TRUE COPY OF THE NOTICE ISSUED BY THE 1ST RESPONDENT DATED 9-9-2016
- EXHIBIT P3 : TRUE COPY OF THE REMINDER DATED 23-9-2016 GIVEN BY THE 1ST PETITIONER.
- EXHIBIT P4 : TRUE COPY OF THE ONE SUCH REPRESENTATION PREFERRED BY THE 3RD PETITIONER DATED 7-7-2016.
- EXHIBIT P5 : TRUE COPY OF THE NOTICE ISSUED BY THE 2ND RESPONDENT DATED 6-10-2016.
- EXHIBIT P6 : TRUE COPY OF THE REPRESENTATION DATED 14-10-2016 PREFERRED BY THE PETITIONER NO.1.
- EXHIBIT P6(A) : TRUE COPY OF THE REPRESENTATION DATED 14-10-2016 PREFERRED BY THE PETITIONER NO.2.
- EXHIBIT P6(B) : TRUE COPY OF THE REPRESENTATION DATED 14-10-2016 PREFERRED BY THE PETITIONER NO.3.
- EXHIBIT P6(C) : TRUE COPY OF THE REPRESENTATION DATED 14-10-2016 PREFERRED BY THE PETITIONER NO.4.
- EXHIBIT P7 : TRUE COPY OF THE ORDER NO.R4-9530/12 DATED 10-11-2016 ISSUED BY THE 2ND RESPONDENT.



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RESPONDENT'S EXHIBITS: -

- Exhibit R1(a) A true copy of the letter dated 08.09.2016 bearing No. R4/13838/15 issued by the 2nd respondent to the 1st respondent
- Exhibit R1(b) A true copy of the letter dated 05.06.2017 bearing No. R4/13838/15 issued by the 2nd respondent to the 1st respondent



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#### APPENDIX OF WP(C) 10669/2024

PETITIONER'S EXHIBITS

- Exhibit P1 A COPY OF THE STRUCTURAL STABILITY CERTIFICATES DATED 22.02.2024 ISSUED BY THE EXECUTIVE ENGINEER, THALASSERY MUNICIPALITY, LSGD DEPARTMENT TO THE THEATRES IN THE COMPLEX.
- Exhibit P2 A COPY OF THE VIDE ORDER NO. 595/ACCOUNTS/2024/KCWB DATED 16.02.2024 ISSUED BY THE 4TH RESPONDENT.
- Exhibit P3 A COPY OF THE ORDER NO. R6-8366/04 DATED 29.02.2024 ISSUED BY THE 2ND RESPONDENT
- Exhibit P4 A COPY OF THE INTERIM ORDER DATED 06.06.2023 IN WPC 17060/ 2023 PASSED BY THIS COURT.
- Exhibit P5 A COPY OF THE KCR LICENSE OF LIBERTY MINI PARADISE, THALASSERY DATED 20.12.2023 ISSUED BY THE 2ND RESPONDENT.
- Exhibit P6 A COPY OF THE KCR LICENSE OF LIBERTY GOLD, THALASSERY DATED 20.12.2023 ISSUED BY THE 2ND RESPONDENT.
- Exhibit P7 A COPY OF THE KCR LICENSE OF LIBERTY LITTLE PARADISE, THALASSERY DATED 20.12.2023 ISSUED BY THE 2ND RESPONDENT.
- Exhibit P8 A COPY OF THE TEMPORARY LICENCE ISSUED BY THE 1ST RESPONDENT DATED 18.03.2024.

Exhibit P9 A COPY OF THE LETTER DATED 15.02.2024 WRITTEN BY THE PETITIONER.

Exhibit P10 A COPY OF THE INDEMNITY BOND DATED 17.04.2024 EXECUTED BY THE PETITIONER.



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Exhibit P11 A COPY OF THE LETTER DATED 01.08.2024 ALONG WITH THE COLLECTION REPORT SUBMITTED BY THE PETITIONER BEFORE THE 3RD RESPONDENT

RESPONDENT'S ANNEXURES

- Annexure R3(a) A true copy of the letter dated 30.06.2018 issued by the 4th respondent to the petitioner
- Annexure R3(b) A true copy of the letter dated 12.11.2018 issued by the petitioner to the 4th respondent
- Annexure R3(c) A true copy of the letter dated 25.04.2019 issued by the petitioner to the 4th respondent
- Annexure R3(d) A true copy of the letter dated 26.10.2019 issued by the petitioner to the 4th respondent
- Annexure R3(e) A true copy of the letter dated 05.07.2022 issued by the petitioner to the 4th respondent
- Exhibit R3(f) A TRUE COPY OF THE LETTER DATED 21.08.2017 SUBMITTED BY LIBERTY PARADISE COMPLEX RUN BY THE PETITIONER BEFORE THE 4TH RESPONDENT
- Exhibit R3(g) A TRUE COPY OF THE LETTER DATED 26.11.2024 BEARING NO.2350/C3/2024/KCWB ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER