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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ W.P.(C) 5725/2026 & CM APPL. 28148/2026 & CM APPL.
28149/2026

TATA PLAY LIMITED

.....Petitioner

Through: Mr. Arvind P Datar, Sr. Advocate
with Ms. Anuradha Dutt, Mr. Tushar
Jarwal, Mr. Rahul Sateerja,
Mr. Vikrant A Maheshwari,
Ms. Kanika Agnihotri, Mr. Anirudh
Bakhru, Mr. Faraahat Ashar Shahab,
Mr. Siddhant Sekhri and
Mr. Abhigyan Pandey, Advocates

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Kamal Kant Jha, CGSC with
Mr. Aishwarya Deep Singh, Advocate
for UOI
Mr. Anurag Ojha, SSC with
Mr. Dipak Raj and Mr. Aryaman
Singh Chouhan, Advocates for R-2
and R-3

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER
28.04.2026

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1. We have heard Mr. Arvind P Datar, learned Senior Counsel for the petitioner.
2. The point of law that he intends to canvass is whether the GSTAT



was justified in travelling beyond the judgment of this Court in W.P.(C) 14422/2022 dated 23rd September, 2025 wherein the order of remand was passed.

3. Issue notice to respondents. Learned counsel for respondents waive notice.

4. Mr. Arvind P Datar, learned senior counsel appearing for the petitioner states that as far as entertainment tax liability is concerned, same was never passed on to the consumers and as such there was no question of same being recovered from the consumers in past. In such an eventuality, it is claimed that he cannot be made to suffer the order impugned, particularly when the other similarly placed players are treated indifferently.

5. Our attention is invited to the order dated 28th November, 2022 passed in W.P.(C) 14422/2022 so as to urge that during the pendency of the earlier round of litigation there was an interim order in operation.

6. That being so, we are of the view that on the same terms, impugned order can be maintained in the matter. As such, we direct that no coercive steps shall be taken against the petitioner until further orders.

7. List on 28th July, 2026.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

APRIL 28, 2026
gs/yr