- DTH Service Tax Controversy
  - Central Controversy
    - Taxing Power Conflict
      - State: Entertainments (Entry 62 List II)
      - Union: Broadcasting/Communication (Entry 31, 97 List I)
    - High Court Judgement Challenges
  - Arguments for Appellants (Assessees)
    - 'Entertainments' = Public Entertainment
    - Broadcasting/Communication = Union Power
    - One Indivisible Transaction
    - Aspect Theory Not Applicable
    - Dominant Nature Test (Broadcasting)
    - Union Service Tax Excludes State Tax
  - Arguments for Respondent States/Union
    - No Conflict between Entries
    - Entry 62 List II Broad Interpretation
    - Aspect Theory Applicable
    - Aspects: Service (Union) & Entertainment (State)
    - Entry 31 List I (Regulatory) Not Restrictive
  - Conclusions of the Court
    - Legislative Competence: Pith & Substance
    - Aspect Theory: Not for Competence
    - 'Entertainments' Not Restricted to Public
    - Entry 62 List II Broad Meaning
    - Upheld States' Power to Levy Entertainment Tax