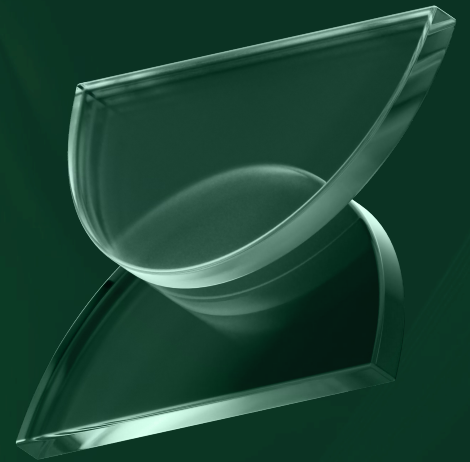


# Begur Bulletin

## Media & Entertainment

## Whitepaper 2025

September, 2025



### Managing Partner's Foreword

Welcome to this edition of the **Begur Bulletin**, where we strive to bring you insightful, relevant, and timely analyses on the legal and business developments shaping our industries today. At **Begur & Partners**, we take pride in our multifaceted expertise, which spans across multiple *"Focus Areas"* and a diverse range of *"Sectors"*, reflecting the depth of our practice established over three decades. In an ever-evolving global landscape, it is imperative to stay informed about the legal nuances and trends that impact businesses, individuals, and institutions alike. Through the **Begur Bulletin**, we aim to share not only our knowledge but also our perspective on these critical developments, empowering our readers to navigate challenges and seize opportunities with clarity and confidence.

Each **Begur Bulletin** is carefully curated to address pressing topics, offering deep analysis and insight that is not only legally sound but also practical and actionable. From corporate mergers to emerging technologies, our insights reflect our commitment to the pursuit of legal excellence and thought leadership in the legal domain. I invite you to explore this edition and reflect on the ideas shared within. As always, we welcome your feedback and look forward to continuing this dialogue with you, our esteemed readers, and hope to contribute to the ever-dynamic legal and business landscape.

Thank you for your continued trust and engagement.

Warm Regards,

**Rajesh Begur**

Managing Partner, Begur & Partners

# White Paper

## On

# MEDIA & ENTERTAINMENT SECTOR

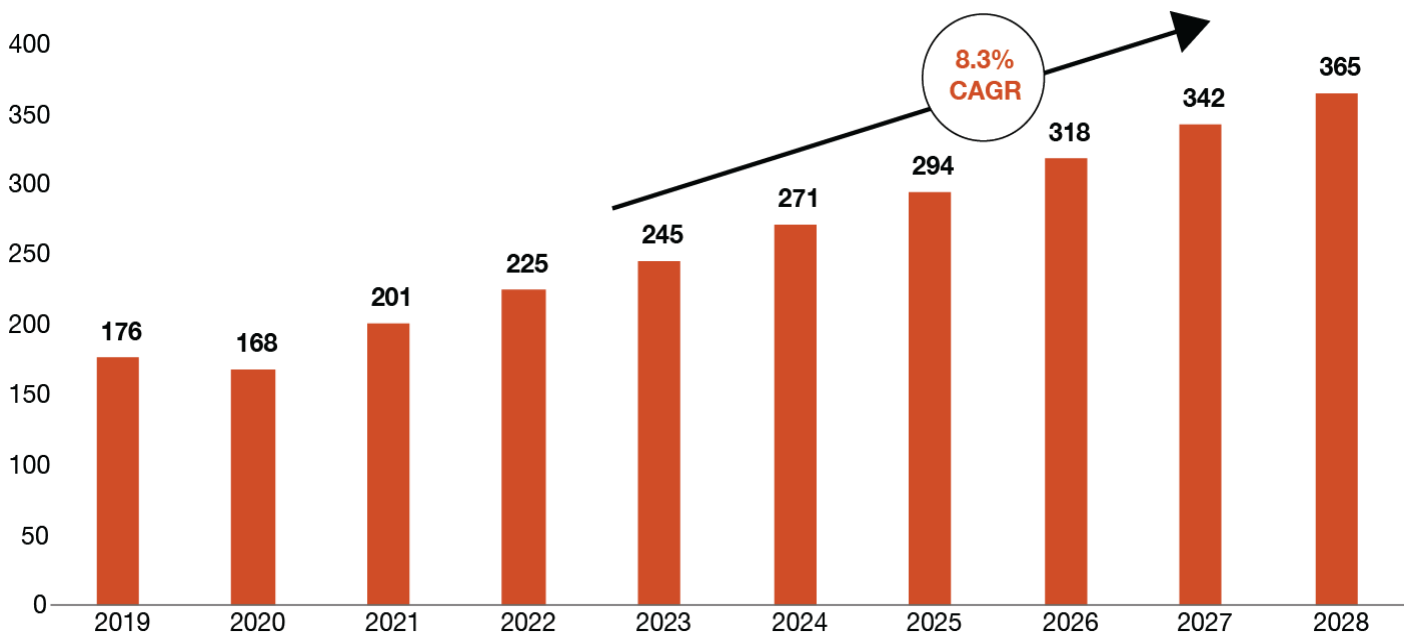
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### BIRD'S EYE VIEW

The Media & Entertainment (“**M&E**”) landscape in India is undergoing significant transformation, driven by technological advancements and evolving regulatory frameworks. A bird's eye view of the current scenario reveals a dynamic interplay between digital content consumption, government regulations and emerging challenges. India’s ever expanding internet user base, coupled with affordable mobile data, has catalysed the growth of digital content and entertainment services. The government's proactive stance in adopting technology has further fuelled this expansion. Recent legislative changes reflect a concerted effort to regulate the digital ecosystem, ensuring user protection and ethical standards in content dissemination.

The Advertising-Based Video on Demand (AVoD) segment is expected to rise at a CAGR of 24% to reach US\$ 2.6 billion by 2025. Revenue of the Indian video OTT market that is dominated by players such as Amazon Prime Video, Netflix and Disney+ Hotstar is set to double from US\$ 1.8 billion in 2022 to US\$ 3.5 billion by 2027. India's Animation and VFX sector is projected to grow from US\$ 1.3 billion in 2023 to US\$ 2.2 billion by 2026, increasing its share of the M&E industry from 5% to 6%, according to a CII GT report. The Indian mobile gaming market is poised to reach US\$ 7 billion, in value, by 2025. The sunrise sector is the fifth largest market globally and is projected to grow to INR 365k Crore (\$44.2 billion) by 2028 with a CAGR of 8.3%.

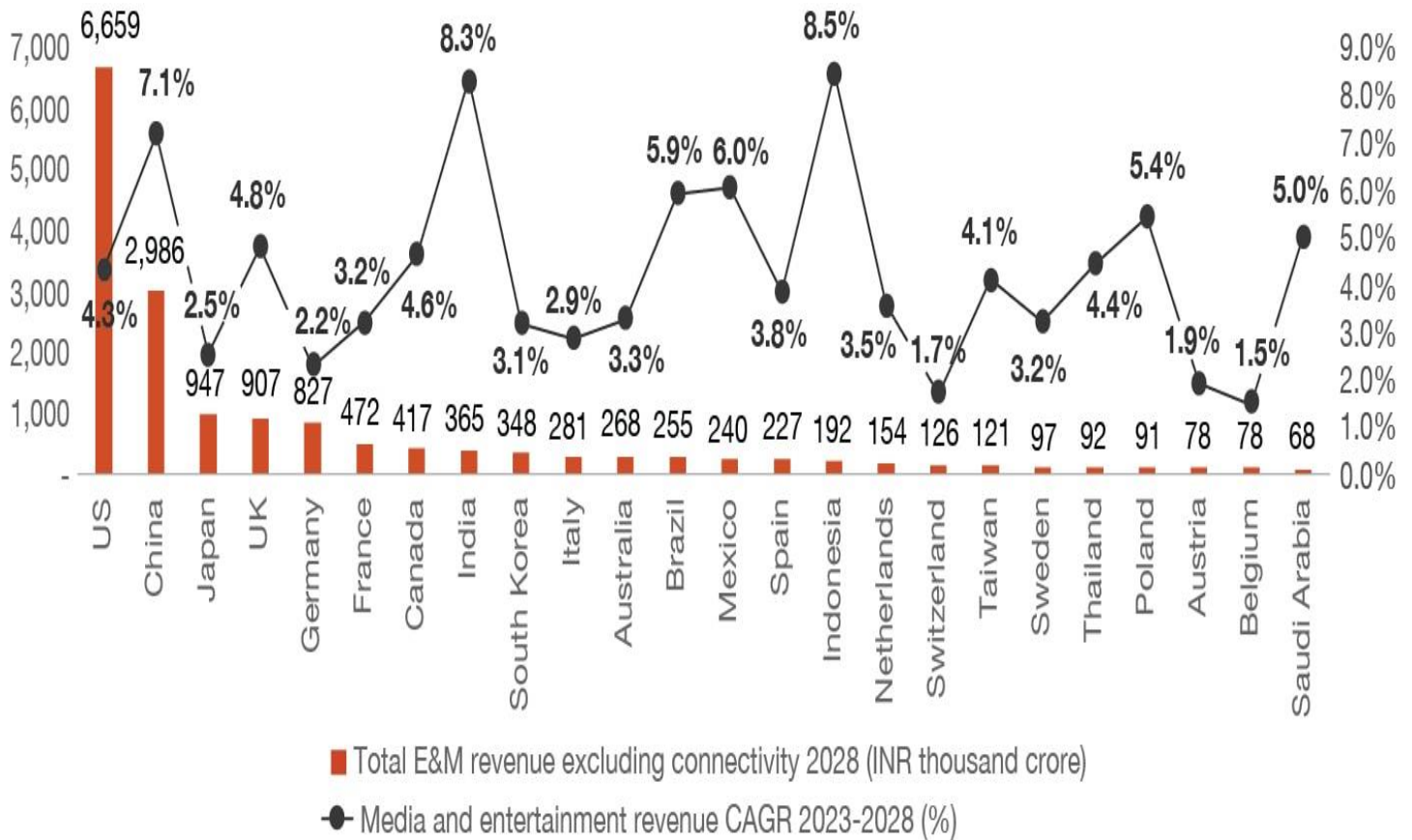


\* Connectivity revenue not considered

Source: PwC India

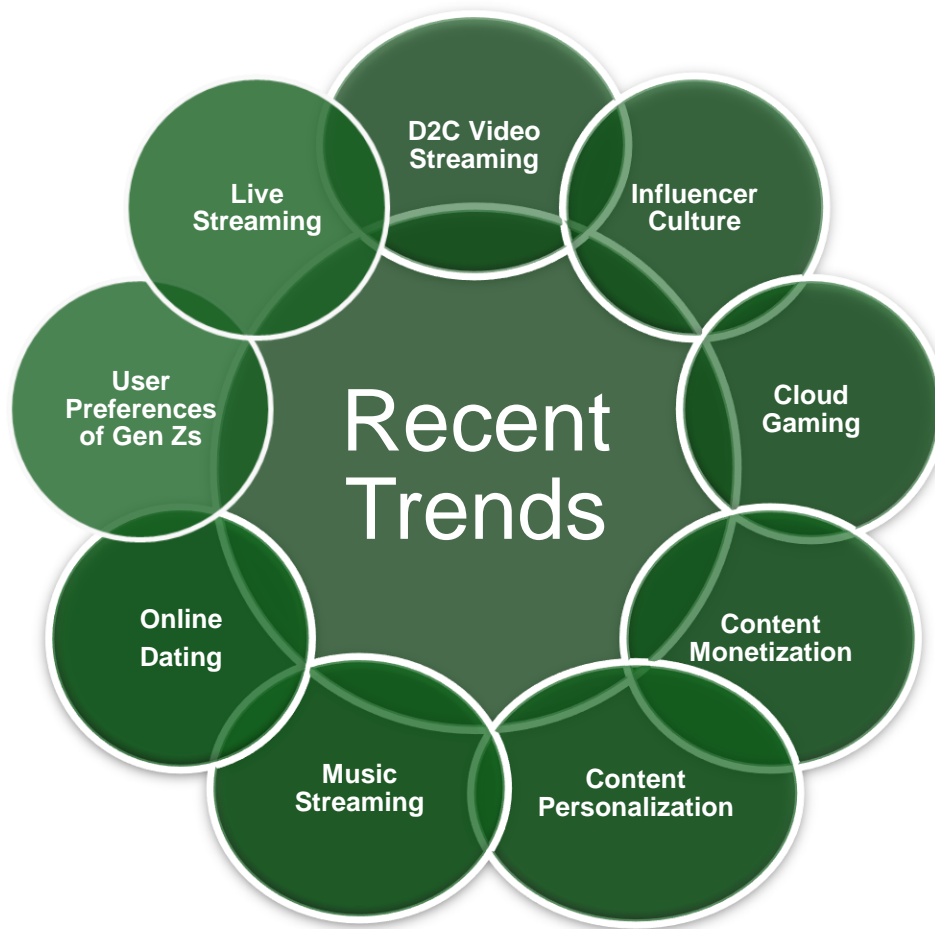
India is projected to have one of the highest growth rates in the M&E sector, with a CAGR of 8.3% from 2023 to 2028. This makes it the second-fastest-growing market, only behind Indonesia, which has a CAGR of 8.5%. India's growth rate also surpasses major economies such as China (7.1%), the United States (4.3%), and Brazil (5.9%), indicating the rapid expansion of digital media, streaming services, and overall media consumption in India. In comparison, the US M&E sector, the largest in the world, is valued at \$649 billion and is projected to grow to \$808 billion by 2028 with a CAGR of 4.3%.

The figure below illustrates the projected revenue CAGR and estimated total revenue for the E&M sector over the period 2023-2028:



Sources: PwC India, International Trade Administration

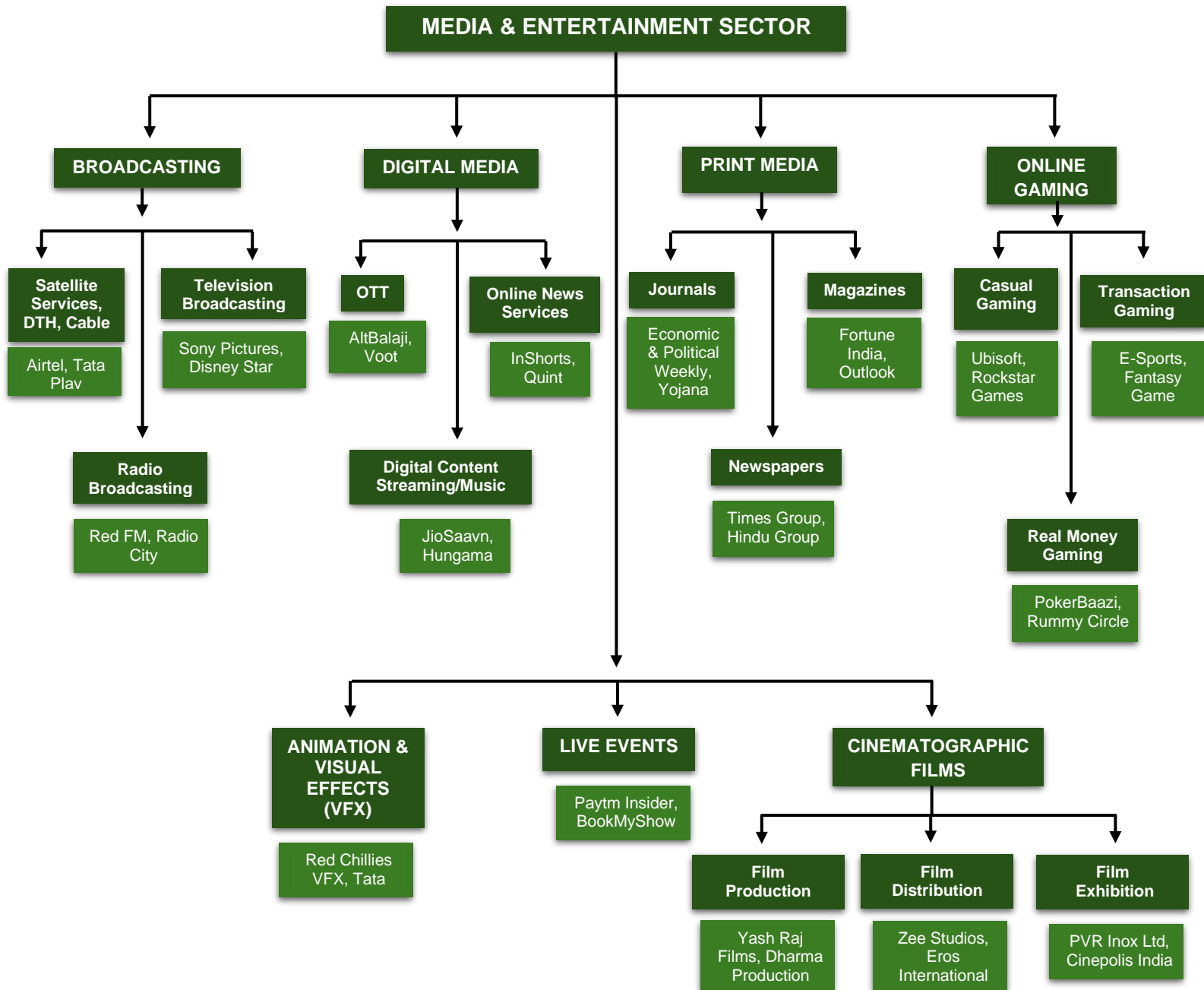
## RECENT TRENDS IN INDIA



## MEDIA & ENTERTAINMENT SECTOR AND ITS CATEGORIES

The M&E sector encompasses a wide range of content and services, fueled by ever-growing consumer demand and rapid technological advancements. This dynamic industry includes television, film, music, digital media, and gaming, which are consumed by diverse audiences across various platforms. The sector is characterized by its ability to deliver engaging, on-demand experiences, with consumers able to access content whenever and wherever they choose. Technological innovations, such as streaming services, virtual reality, and high-definition formats, continue to shape the landscape, offering new ways to engage with content. Additionally, the rise of social media, influencer culture, and user-generated content has further expanded the scope of the M&E sector, making it a pivotal part of modern entertainment and communication.

The major segments of the M&E sector are as under:



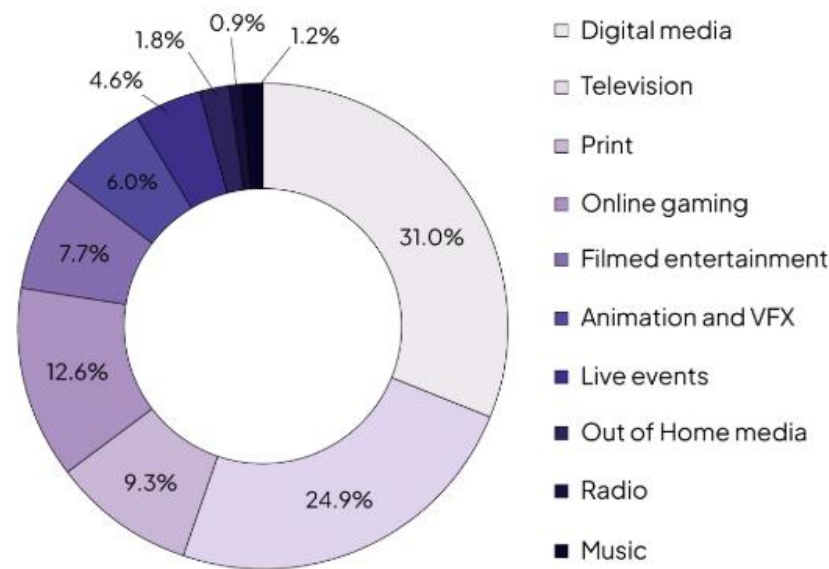


Foreign investments in the M&E sector are regulated, with various sectoral caps prescribed for different segments of the sector. Please refer to Section 5 on the Regulatory Framework for more details on foreign investment regulations governing the M&E sector.

### SECTOR COMPOSITION

The composition of India's M&E sector is diverse, encompassing multiple segments such as television, digital media, film, print, radio, and out-of-home media, each contributing to the sector's overall growth. The chart below illustrates a projected breakdown of the major sector segments in 2026, offering insights into the relative share of each segment.

### Share of Major Industry Segments 2026P



Source: IBEF

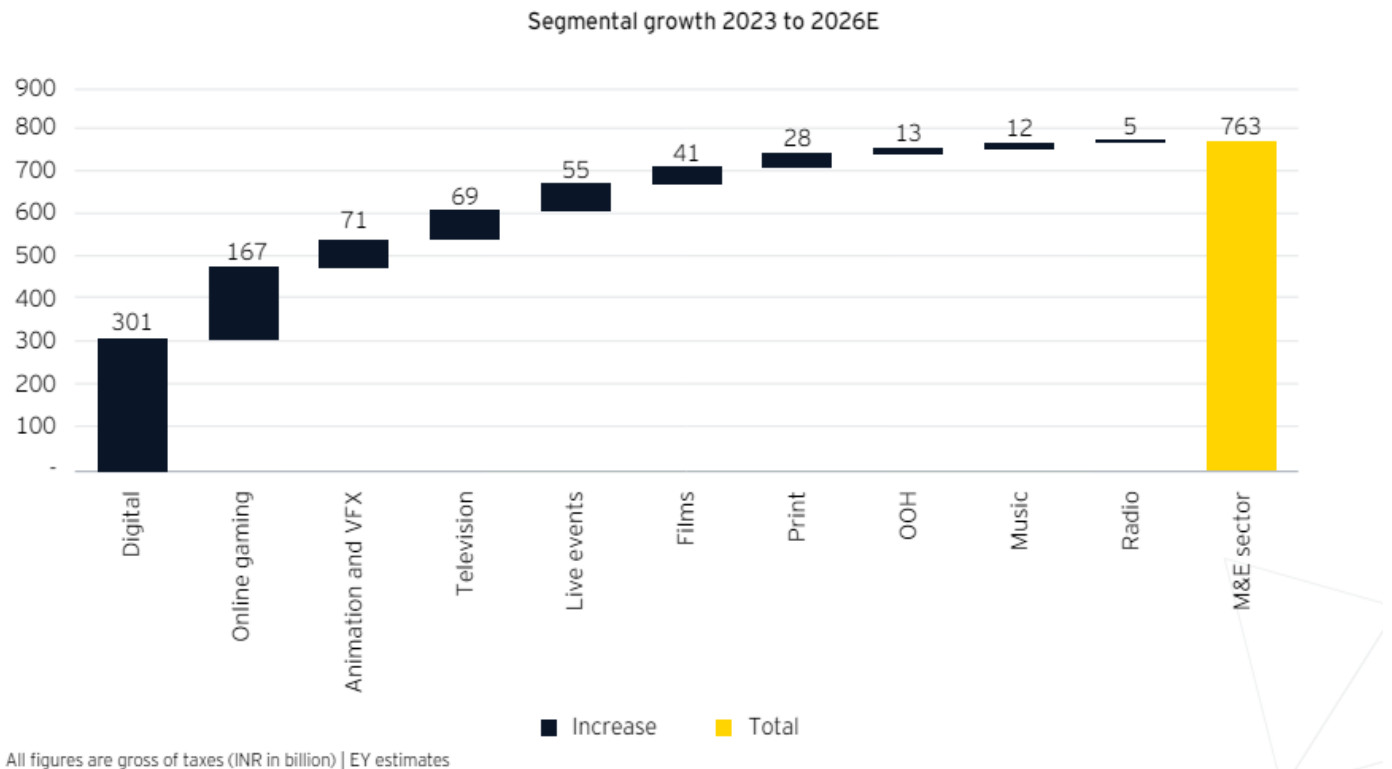
P - Projected

The Indian M&E sector is poised for significant growth across various segments:

- The Digital Media segment is projected to reach INR 955 billion by 2026, expanding at a robust CAGR of 13.5%.
- The Print Media segment is expected to grow at a CAGR of 3.4%, reaching INR 288 billion, while television revenues are forecasted to climb to INR 765 billion, reflecting a CAGR of 3.2%.
- The Film Industry, driven by the release of over 1,790 films, is anticipated to reach INR 238 billion by 2026.
- The Online Gaming segment is set for rapid expansion, with a projected CAGR of 19.43%, solidifying its position as one of the fastest-growing segments in the industry.



The chart below presents the projected segment-wise growth of India's M&E sector for the period 2023-2026:



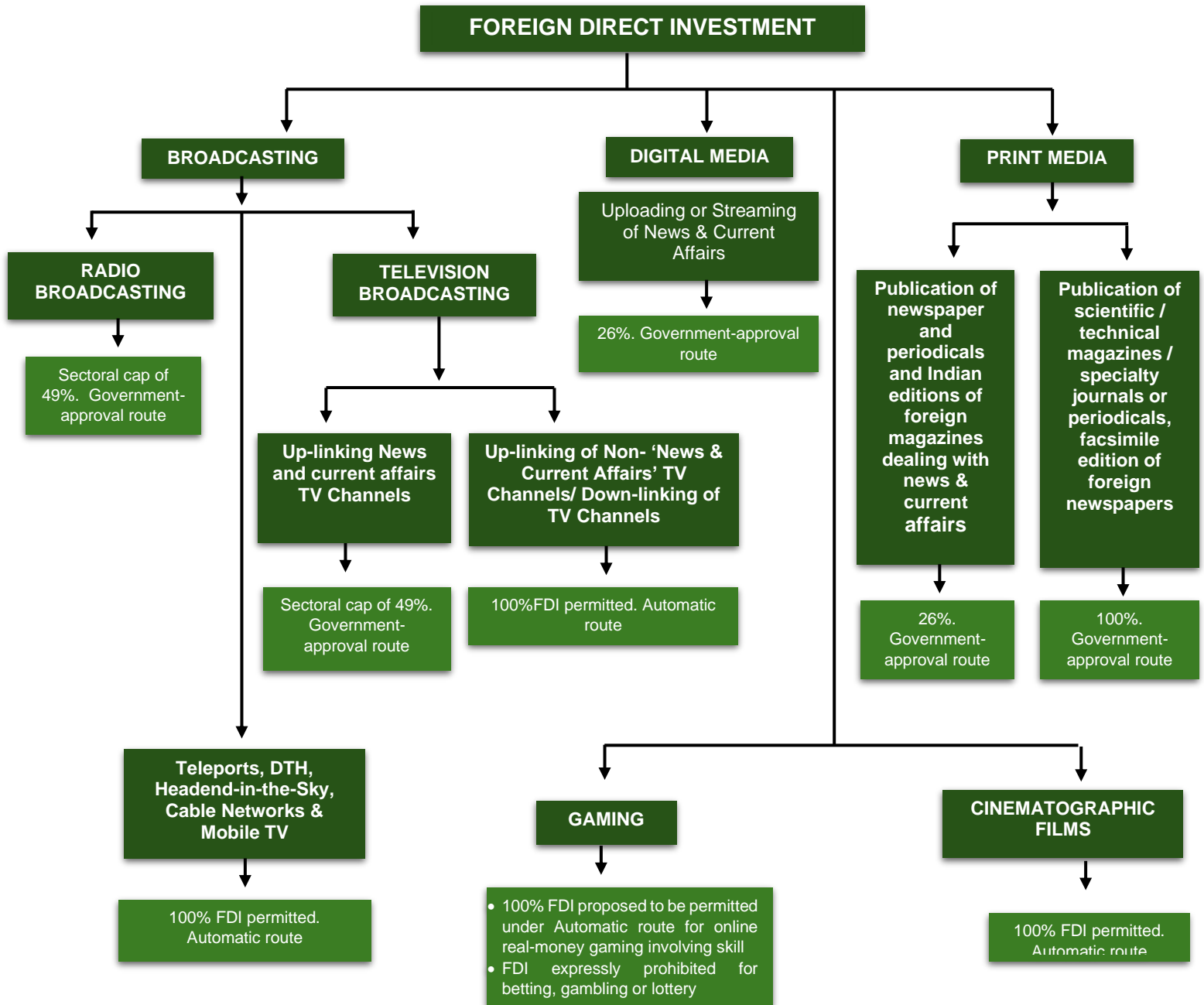
Source: Wright Research

### REGULATORY FRAMEWORK

- a) **Ministry of Information and Broadcasting ("MIB"):** The MIB regulates broadcasters and cable service providers, content, uplinking and downlinking of television channels, and provides compliance requirements for entities with foreign investment in the broadcasting sector. The MIB also oversees several regulatory bodies that play a crucial role in governing different aspects of the M&E sector, as detailed below:
  - i. **Central Board of Film Certification ("CBFC"):** The CBFC is a statutory film certification body instituted under the MIB that regulates the public exhibition of films in accordance with the Cinematograph Act, 1952.

- ii. **Press Registrar General of India (“Press Registrar”)**: The Press Registrar is a statutory body instituted under the MIB for the registration of newspapers and periodicals as per the Press and Registration of Periodicals Act, 2023.
- iii. **Films Wing of MIB**: The MIB through its Films Wing, administers the provisions of the Cinematograph Act and oversees related activities. This includes ensuring compliance with the certification process, supporting the film industry and fostering initiatives that promote Indian cinema at national and international levels.
- iv. **Broadcasting Wing of MIB**: The Broadcasting Wing of the MIB oversees and regulates broadcasting services in India, including cable television and FM radio.
- b) **Telecom Regulatory Authority of India (“TRAI”)**: The TRAI makes regulations on quality of service, revenue sharing among service providers, and inter-connect agreements by broadcasters and distributors.
- c) **Ministry of Electronics and Information Technology (“MeitY”)**: The MeitY regulates digital content and online intermediaries under the Information Technology (IT) Act, 2000.
- d) **Self-Regulatory Bodies**: In addition to statutory regulation, industry stakeholders have also formed self-regulatory bodies for industry representation.
  - i. **The News Broadcasters and Digital Association (“NBDA”)**: It is a self-regulatory organisation which represents private television news, current affairs and digital broadcasters has also prescribed an Ethics Code for its members. The NBDA has the power to censure or express disapproval against a broadcaster or impose a fine up to INR 100,000, or both, or recommend the suspension or revocation of the licence of that broadcaster.
  - ii. **Association of Indian Magazines**: An industry body of magazine publishers and represents the interests of its stakeholders on various forums.
- e) **FEMA**: In recent decades, Foreign Direct Investment (“FDI”) has played a pivotal role in the growth and transformation of India's M&E sector. FDI enables foreign individuals and organizations to invest in India, with such investments governed by the Foreign Exchange Management (Non-Debt Instruments) Rules, 2019 (NDI Rules), and the Consolidated Foreign Direct Investment Policy, 2020, under the Foreign Exchange Management Act, 1999, collectively known as the Exchange Control Regulations, which outlines sectoral limits, approval routes, and specific investment guidelines designed to promote fair competition, protect consumer interests, and support the sector's continued growth and development.

Key aspects of the M&E sector in the FDI Policy are as under:



## LEGAL FRAMEWORK

The legal landscape for India's M&E sector is governed by multiple regulations that ensure transparency and protect consumer rights. These include:

Category	Regulation	Key Provisions
<b>BROADCASTING</b>		
<b>RADIO BROADCASTING</b>	Telecommunications Act, 2023	It updates and consolidates the legal framework for telecom services, spectrum allocation, and related matters, while repealing outdated laws like the Indian Telegraph Act, 1885, to adapt to technological advancements.
	Policy Guidelines for Setting up Community Radio Stations in India	It promotes non-commercial, localized radio services.
	Policy Guidelines on Expansion of FM Radio Broadcasting Services Through Private Agencies ("Phase-III").	Phase-III regulates private FM radio operations, content standards, and prohibited activities. Private broadcasters can only air news bulletins from All India Radio, excluding news and current affairs content.
	Advertising Code of Prasar Bharati	Private FM radio content must comply with the Prasar Advertising Code. Ads must adhere to Indian laws, avoid offending morality or religious sentiments, and cannot promote tobacco, alcohol, or intoxicants, nor be presented as news.
	Programme Code of Prasar Bharati	Permission holders must avoid content that criticizes friendly countries, attacks religions, incites violence, defames officials or political parties, or disrespects the Constitution. Content advocating violence or disrupting law and order is also prohibited.
<b>TELEVISION BROADCASTING</b>	Cable Television Networks (Regulation) Act, 1995 (" <b>Cable TV Act</b> ") and the Cable Television Networks Rules, 1994 (" <b>Cable TV Rules</b> ")	Cable television networks are primarily governed by the Cable TV Act read along with the Cable TV Rules, which define registration and licensing requirements, channel pricing, and mandatory program transmission. The Cable TV Rules also include the Programme and Advertising Codes, setting standards for content and ads.
	Guidelines for Uplinking and Downlinking of Satellite Television Channels in India, 2022 (" <b>Guidelines</b> ")	Broadcasting entities, both Indian and foreign, must comply with these Guidelines on licensing, operations, and the broadcasting of Indian channels, as well as the registration of foreign channels distributed through Indian entities.
	Programme Code	The Programme Code bans cable broadcasts that offend decency, incite violence, defame, or violate legal and moral standards, ensuring content is suitable for all audiences.
	Advertising Code	The Advertising Code under Rule 7 of the Cable TV Rules requires advertisements to comply with all Indian laws and not offend the morality, decency, or religious sentiments of the viewers.

	Advertising Standards Council of India (“ <b>ASCI</b> ”) Code	The Cable TV Rules require advertisements to comply with the ASCI Code, maintain proper audio levels, and be clearly distinguishable from programs.
	Code of ethics issued by News Broadcasters and Digital Association	The NBDA can censure or express disapproval against a broadcaster and/or impose a fine or recommend the suspension or revocation of the licence of that broadcaster.
	Copyright Act, 1957 (“ <b>Copyright Act</b> ”)	Broadcast copyright, a unique intellectual property right under the Copyright Act, protects television programs and broadcasts, with penalties for infringement.
	Telecommunication (Broadcasting and Cable) Services (Eighth) (Addressable Systems) Tariff Order 2017 (“ <b>Tariff Order</b> ”)	Tariff Order regulates the pricing, bundling, and distribution of television channels from broadcasters to distributors and from distributors to subscribers.
<b>SATELLITE SERVICES, DTH, CABLE</b>	The Sports Broadcasting Signals (Mandatory Sharing with Prasar Bharati) Act 2007 (“ <b>Sports Act</b> ”)	Sports Act mandates private broadcasters to share live signals of 'sporting events of national importance' with Prasar Bharati for retransmission on its terrestrial and DTH networks.
	Telecom Regulatory Authority of India Act, 1997 (“ <b>TRAI Act, 1997</b> ”)	The TRAI Act, 1997 grants the TRAI the authority to regulate telecommunication services, including broadcasting, satellite, DTH, and cable TV. TRAI issues tariff orders, such as the New Tariff Order (NTO) series, to regulate channel pricing, Network Capacity Fees (NCF), and bundling in DTH, cable TV, and broadcasting.
	The Uplinking and Downlinking Guidelines, 2022 (“ <b>Guidelines</b> ”)	It regulates satellite TV channels in India. They govern approvals for uplinking and downlinking TV channels, as well as the setup of teleports and news agencies for uplinking.
	Cable Television Networks (Regulation) Act, 1995 (“ <b>Cable TV Act</b> ”) and the Cable Television Networks Rules, 1994 (“ <b>Cable TV Rules</b> ”)	It regulates cable television networks, requiring cable operators to register and adhere to programming and advertisement codes to prevent objectionable content. It also grants the government authority to block unauthorized channels and enforce content standards.
	Copyright Act, 1957 (“ <b>Copyright Act</b> ”)	Cable operators are prohibited from broadcasting any program they do not have distribution rights for under the Copyright Act.
<b>DIGITAL MEDIA</b>		
<b>OVER THE TOP (OTT) PLATFORMS</b>	Information Technology Act, 2000 (“ <b>IT Act</b> ”)	The IT Act and its rules form the core regulatory framework for digital media and OTT platforms in India, covering content regulation, data protection, privacy, and other compliance requirements.
	Information Technology (Intermediary Guidelines and Digital Media Ethics Code) Rules, 2021 (“ <b>IT Rules 2021</b> ”)	IT Rules, 2021 regulate intermediaries and OTT content platforms and mandate the classification of content based on age-appropriateness, implementation of a grievance redressal mechanism, and strict adherence to a three-tier self-regulating framework for content moderation.

	Information Technology (Procedure and Safeguards for Blocking Access of Information by Public) Rules, 2009 (" <b>IT Blocking Rules</b> ")	IT Blocking Rules outline the procedures and safeguards for blocking public access to specific information that threatens sovereignty, public order, foreign relations, or law and order through computer resources.
	Digital Personal Data Protection Act, 2023 (" <b>DPDP Act</b> ")	DPDP Act regulates the processing of users' personal data by OTT Platforms, requiring explicit consent for data collection, ensuring transparency in data usage, and mandating secure handling of user information. Non-compliance can result in penalties for data breaches or misuse.
	Bharatiya Nyay Sanhita, 2023 (" <b>BNS 2023</b> ")	The BNS 2023 criminalizes the publication of defamatory, obscene, and incendiary content that outrages religious sentiments or incites violence. OTT platforms must ensure compliance to avoid legal liability under these provisions.
	Indecent Representation of Women (Prohibition) Act, 1986	It prohibits indecent or derogatory representation of women through advertisements or in publications, writings, paintings or any other manner, including through visual media on OTT Platforms.
	Cigarettes and Other Tobacco Products Rules, 2003 (" <b>COTP Rules</b> ")	The COTP Rules regulate the advertisement, promotion, and sponsorship of tobacco products on OTT platforms, requiring the display of anti-tobacco health spots and prominent health warnings, including audio-video disclaimers.
	MIB advisory on content related to narcotic drugs and psychotropic substances dated December 16, 2024	It emphasizes on the responsible portrayal of drug use by protagonists and other characters in OTT content to prevent its glamourization and mitigate its influence on impressionable audiences by mandating appropriate disclaimers and disclosures.
	Narcotic Drugs and Psychotropic Substances Act 1985	It imposes penalties, including those for abetment to consumption, on OTT platforms for the glamourization of prohibited substances such as cannabis and cocaine in their content.
<b>ONLINE NEWS SERVICES</b>	Press Council of India Act, 1978 (" <b>PCI Act</b> ")	The Press Council of India (" <b>PCI</b> "), established under the PCI Act, safeguards press freedom and upholds the quality of newspapers and news agencies. It investigates complaints, including violations of journalistic ethics or misconduct by editors and journalists.
	Norms of Journalistic Conduct (" <b>NJC</b> ")	NJC has been issued by PCI and provide ethical guidelines, principles and legal standards for journalists and media organisations for newsgathering and reportage.
	Whistleblower Protection Act 2014	It protects individuals who report corruption or abuse of power.
	Press and Registration of Periodicals Act, 2023	It provides for registration and regulation of publications of periodicals such as newspapers, however, does not regulate the content of newspapers.



	Information Technology (Intermediary Guidelines and Digital Media Ethics Code) Rules, 2021 (“ <b>IT Rules 2021</b> ”)	These rules apply to online news services, requiring compliance with a Code of Ethics and a three-tier grievance redressal system under the MIB. Publishers must also submit monthly compliance reports detailing grievances and actions taken.
	Information Technology (Procedure and Safeguards for Blocking Access of Information by Public) Rules, 2009 (“ <b>IT Blocking Rules</b> ”)	It allows Government of India to block online content that threatens sovereignty, public order, foreign relations, or law and order.
<b>DIGITAL CONTENT STREAMING</b>	Information Technology Act, 2000 (“ <b>IT Act</b> ”)	It addresses publication of obscene or pornographic material.
	Information Technology (Intermediary Guidelines and Digital Media Ethics Code) Rules, 2021 (“ <b>IT Rules 2021</b> ”)	It mandates self-regulation and content classification.
	Bharatiya Nyay Sanhita, 2023 (“ <b>BNS 2023</b> ”)	The BNS 2023 contains provisions against obscene content.
	Indecent Representation of Women (Prohibition) Act, 1986	It prohibits the depiction of women in an indecent or derogatory manner.
	Copyright Act, 1957 (“ <b>Copyright Act</b> ”)	It protects content creators from unauthorized distribution, piracy, and infringement and mandated streaming platforms to obtain licenses from content owners.
	Advisory on adherence of Indian Laws and Code of Ethics under IT Rules 2021 issued by the MIB, on February 19, 2025.	The advisory emphasizes that digital content streaming and social media platforms must comply with Indian laws and the IT Rules 2021 Code of Ethics. Platforms are required to follow guidelines strictly and exercise caution when classifying content by age group to ensure responsible dissemination.
	Protection of Children from Sexual Offences Act, 2012 (“ <b>POCSO Act</b> ”)	It protects children from exposure to harmful content, including real or simulated sexual acts and indecent representation.
<b>MUSIC</b>	Copyright Act, 1957 (“ <b>Copyright Act</b> ”)	It protects music, including lyrics, composition, sound recordings, and performers' rights. It also mandates penalties for copyright infringement.
	Information Technology Act, 2000 (“ <b>IT Act</b> ”)	The IT Act governs digital distribution and online streaming of music by regulating intermediaries like music streaming platforms. It penalizes cyber piracy and provides safe harbor protection to intermediaries if they comply with takedown requests under the IT Rules, 2021.
<b>SOCIAL MEDIA</b>	Constitution of India 1950	The Indian Constitution guarantees freedom of speech under Article 19(1)(a), though subject to restrictions in Article 19(2). While media freedom is not explicitly mentioned, it is implied through this provision.
	Information Technology Act, 2000 (“ <b>IT Act</b> ”)	It establishes the legal framework for social media platforms in India, classifying them as intermediaries with safe harbour protection from liability for user-generated content, provided they meet specific



		criteria. Intermediaries must also exercise due diligence to prevent copyright infringement on their platforms.
	Information Technology (Intermediary Guidelines and Digital Media Ethics Code) Rules, 2021 (“ <b>IT Rules 2021</b> ”)	It regulates online intermediaries, including social media platforms, mandating grievance redressal, content takedowns, and compliance with government orders. Significant social media intermediaries (SSMIs) must appoint key officers. Non-compliance risks losing safe harbor protection under the IT Act, 2000, making platforms liable for user-generated content.
	Copyright Act, 1957 (“ <b>Copyright Act</b> ”)	Intermediaries can be held liable for infringement if they allow the use of their platform for infringing content or are aware, or should be aware, of the infringement.
	Bharatiya Nyay Sanhita, 2023 (“ <b>BNS 2023</b> ”)	The BNS 2023 includes several provisions that impact social media intermediaries, particularly regarding their role in content dissemination and moderation.
	Digital Personal Data Protection Act, 2023 (“ <b>DPDP Act</b> ”)	It classifies social media platforms as data fiduciaries, requiring them to obtain explicit user consent before collecting personal data and limiting data processing to legitimate purposes.
	Indian Computer Emergency Response Team (“ <b>CERT-In</b> ”) Directions 2022	The CERT-In Directions 2022 mandate intermediaries, service providers, and corporates to report cyber incidents within 6 hours, assist in mitigation, and designate a contact point for CERT-In liaison.
	Information Technology (Procedure and Safeguards for Blocking Access of Information by Public) Rules, 2009 (“ <b>IT Blocking Rules</b> ”)	It allows the Government to block or remove content, including social media, that threatens India's sovereignty, security, public order, or relates to defamation, contempt of court, or incitement to an offense.
	Rights of Persons with Disabilities Act, 2016	It requires websites and digital platforms to be accessible to people with disabilities, including features like keyboard navigation, screen reader compatibility, and text alternatives for multimedia content.
<b>ANIMATION &amp; VISUAL EFFECTS (VFX)</b>	Copyright Act, 1957 (“ <b>Copyright Act</b> ”)	It protects the intellectual property rights of original works, including design characters and films. It ensures creators have exclusive rights to reproduce, distribute, and publicly display their work, sustaining the industry's growth through the transfer and protection of these rights.
<b>LIVE EVENTS</b>	Guidelines for Uplinking and Downlinking of Satellite Television Channels in India, 2022 (“ <b>Guidelines</b> ”)	Permitted non-news channels can temporarily uplink live events without MIB's prior permission, but must register the event on the Broadcast Seva Portal at least 15 days before its scheduled start.
	Programme Code	Broadcasters are mandated to ensure that live event telecasts comply with the Programme Code.

	Copyright Act, 1957 (“ <b>Copyright Act</b> ”)	Broadcast Reproduction Right prevents unauthorized recording, reproduction, or re-broadcasting of the live broadcast by third parties without prior permission from the broadcaster.
<b>ADVERTISING</b>	Consumer Protection Act, 2019 (“ <b>CPA</b> ”)	The CPA is the key legislation governing advertising practices in India, setting standards and regulations for the industry.
	Advertising Standards Council of India Code (“ <b>ASCI Code</b> ”)	The ASCI Code is a self-regulatory framework ensuring truthfulness, fairness, and non-offensiveness in advertisements across categories like food, beverages, endorsements, and gaming, with a grievance redressal mechanism for violations.
	The Consumer Protection (E-Commerce) Rules, 2020 (“ <b>E-Commerce Rules</b> ”)	It requires sellers and inventory e-commerce entities to ensure ads accurately represent goods/services and offer refunds if they don't match. Marketplace entities must ensure sellers provide accurate product descriptions and content.
	Cigarettes and other Tobacco Products (Prohibition of Advertisements and Regulation of Trade and Commerce, Production, Supply and Distribution) Act, 2003	It prohibits direct and indirect advertising of tobacco products across all audio, visual, and print media.
	Cable Television Networks (Regulation) Act, 1995 (“ <b>Cable TV Act</b> ”) and the Cable Television Networks Rules, 1994 (“ <b>Cable TV Rules</b> ”)	It mandates that advertisements on cable services comply with the Advertising Code in the Cable TV Rules excluding foreign satellite channels received without specialized equipment and ensures ads align with moral, decency, and religious standards.
	Code for Commercial Advertising on Doordarshan and All India Radio	Ads must adhere to Indian laws, avoid offending morality or religious sentiments, and cannot promote tobacco, alcohol, or intoxicants, nor be presented as news.
	Drug and Magic Medicines (Objectionable Advertisement) Act of 1954	It seeks to regulate drug advertising in certain cases, ban ads for remedies claimed to have magical properties, and address related concerns.
	Drugs and Cosmetics Act of 1940	It penalizes anyone using reports from the Central Drugs Laboratory or a Government Analyst to promote a medication.
	The Emblems and Names (Prevention of Improper Use) Act of 1950	It prohibits using any trademark, design, name, emblem, or their imitations for trade or business without prior approval from the Central Government.
	Food Safety and Standards Act, 2006 (“ <b>FSSA</b> ”)	It imposes a penalty for fraudulent or misleading advertisements related to the description, type, content, or quality of food.
	The Indecent Representation of Women (Prohibition) Act of 1986	It prohibits the indecent representation of women in ads, publications, art, or any related form.
	The Pre-conception and Pre-natal Diagnostic Techniques (Prohibition of Sex Selection) Act, 1994 (57 of 1994) (“ <b>PCPNDT Act</b> ”)	It prohibits advertising prenatal sex determination services at any genetic counselling center, laboratory, clinic, or similar location, deeming it a serious offense.

	The Young Persons (Harmful Publications) Act, 1956	It imposes a penalty for advertising or promoting the availability of harmful publications through any person or means.
	The Representation of the People Act, 1951	It prohibits viewing election-related material on cinema, TV, or similar devices at polling places for 48 hours after polls close.
	News Broadcasting Standards Regulations (" <b>NBA Regulations</b> ")	It mandates that all broadcasts, including advertisements, comply with the NBA's code of conduct.
	Standard of Quality of Service (Duration of Advertisements in Television Channels) Regulations, 2012	It regulates the duration of broadcasting an advertisement and the length of the commercial.
	The Indian Medical Council (Professional Conduct, Etiquette and Ethics) Regulations, 2002	It prohibits physicians from advertising their services, directly or indirectly, as it is deemed unethical.
	The Advocates Act, 1961	It prohibits advertising by Indian advocates and their firms to prevent false promotions aimed at attracting clients.
	Guidelines for Prevention of Misleading Advertisements and Endorsements for Misleading Advertisements 2022 (" <b>Misleading Advertisement Guidelines</b> ")	The Central Consumer Protection Authority (CCPA) has introduced Misleading Advertisement Guidelines to address the unique challenges of the relevant sector.
	Guidelines for Prevention of Misleading Advertisement in Coaching Sector 2024 and ASCI's Guidelines for Advertising of Educational Institutions, Programmes, and Platforms (" <b>Coaching Guidelines</b> ")	It outlines detailed guidelines for advertisements by coaching institutes to ensure transparency, accuracy, and fairness in their promotional practices.
	Guidelines for Prevention and Regulation of Greenwashing or Misleading Environmental Claims 2024 and ASCI's Guidelines for Advertisements Making Environmental / Green Claims (" <b>Greenwashing Guidelines</b> ")	It establishes regulations to govern and verify the authenticity of environmental claims in advertisements, ensuring accuracy and preventing misleading information.
	Guidelines for Prevention and Regulation of Dark Patterns 2023 and ASCI's Guidelines for Online Deceptive Design Patterns in Advertising 2023 (" <b>Dark Pattern Guidelines</b> ")	Advertisers, sellers, and platforms offering products or services are strictly prohibited from employing dark patterns, ensuring transparency and fair practices in consumer interactions.
<b>ARTIFICIAL INTELLIGENCE</b>	Guidelines for Influencer Advertising in Digital Media, 2021 (" <b>ASCI Influencer Guidelines</b> ")	ASCI introduced the ASCI Influencer Guidelines, mandating influencers to clearly label promotional content shared on social media.
	Information Technology Act, 2000 (" <b>IT Act</b> ")	The IT Act provides recourse through several provisions, including: Section 66C: identity theft, Section 66D: cheating by personation using a

		computer resource; and Section 67: obscene content distribution.
	Information Technology (Intermediary Guidelines and Digital Media Ethics Code) Rules, 2021 (“ <b>IT Rules 2021</b> ”)	It regulates intermediaries like social media, digital news, and OTT platforms, requiring them to prevent unlawful content. This is particularly relevant for AI systems generating content, such as deepfakes or automated media.
	Bharatiya Nyay Sanhita, 2023 (“ <b>BNS 2023</b> ”)	The BNS 2023 strengthens the framework under the IT Act by addressing various aspects of fraud, personation, forgery, and defamation.
	Advisory issued by MeitY on deployment of AI models dated March 15, 2024	It requires intermediaries and platforms to comply with IT Rules 2021 and Act before using or offering untested AI models, including Large Language Models (LLM) and Generative AI, to Indian users, without needing prior permission.
	AI Advisories Issued by MeitY dated November 7, 2023	The MeitY released advisory requiring intermediaries detect and take down misinformation and deepfakes within 36 hours of reporting, as required by the IT Rules 2021. MeitY issued two more advisories in March 2024 on deployment of AI tools by intermediaries and platforms.
	Advisory on deepfake technology by the Indian Computer Emergency Response Team dated November 27, 2024	The CERT-In issued a comprehensive advisory aligning with MeitY’s advisories. The advisory addresses the multifaceted risks posed by sophisticated deepfake technology, including misinformation propagation, fraudulent activities, and reputational harm.
	Copyright Act, 1957 (“ <b>Copyright Act</b> ”)	It does not explicitly address AI-generated works, leaving the legal status of such creations ambiguous. Courts have yet to clarify the threshold of originality or human involvement required for copyright protection of AI generated or assisted works.
	Digital Personal Data Protection Act, 2023 (“ <b>DPDP Act</b> ”)	It allows entities to process digital personal data only with user consent or for legitimate purposes. However, it is unclear how autonomous AI tools collecting personal data from third-party apps in violation of the Act would be penalized.
	Draft National Data Governance Framework Policy (NDGFP) dated May 26, 2022	It aims to modernize India’s data governance, fostering AI and data-driven research. It proposes a comprehensive dataset repository to support AI model training, enhancing access to high-quality data essential for AI innovation.
	Proposed Digital India Act, 2023	It is proposed legislation aiming to replace the IT Act, 2000, addressing cybercrime, data protection, online safety, and intermediary regulation. It may also impose strict penalties on AI and machine learning applications in consumer-facing platforms, ensuring user protection.
<b>CINEMATOGRAPH FILMS</b>		

	Cinematograph Act, 1952	It regulates film certification in India, with categories like "U," "UA," and "A." CBFC ensures films comply with legal, societal, and ethical standards. It also prohibits unauthorized recording or transmission of films in cinemas and other venues.
	The Cinematograph (Certification) Rules 2024	Superseding the 1983 rules, these rules streamline the film certification process, introducing online certification and shorter timelines. They also improve gender representation, mandating at least one-third of Board members be women, with a target of 50%.
	Tribunals Reforms (Rationalisation and Conditions of Service) Ordinance, 2021	It recommended dissolving the Film Certification Appellate Tribunal (FCAT), the appellate body created under the Cinematograph Act, 1952 to address filmmakers' appeals against CBFC decisions, and proposed transferring its responsibilities to the High Court.
	Copyright Act, 1957 (" <b>Copyright Act</b> ")	It provides for penal action for copyright infringement of films and any other copyrighted material.
	Trademarks Act, 1999	The Trademarks Act provides for the registration and protection of trademarks, including film titles and logos. Filmmakers can register their film titles and logos as trademarks to protect them from unauthorized use by others.
	Competition Act, 2002 (" <b>Competition Act</b> ")	The Competition Act seeks to prevent anti-competitive behavior and foster fair market competition. It applies to the film industry, prohibiting practices like price fixing, bid rigging, and abuse of dominant market power.
<b>PRINT MEDIA</b>		
	Press Council of India Act, 1978 (" <b>PCI Act</b> ")	The PCI, established under the PCI Act safeguards press freedom and ensures the quality of newspapers and news agencies. It can investigate complaints of journalistic ethics violations or misconduct by editors and journalists.
	The Press and Registration of Periodicals Act 2023 (" <b>PRP Act</b> ")	The PRP Act regulates publications, including newspapers and periodicals, that are printed at regular intervals and contain public news or commentary on it.
	The Press and Registration of Periodicals Rules 2024 (" <b>PRP Rules</b> ")	The PRP Rules govern the registration of all periodicals in India, including newspapers and magazines. It outlines the process for printers to notify periodical publications and streamlines registration through the Press Sewa Portal, simplifying procedures for publishers.
	Norms of Journalistic Conduct (" <b>NJC</b> ")	NJC has been issued by PCI and provides ethical guidelines, principles and legal standards for journalists and media organisations for newsgathering and reportage.



	The Central Media Accreditation Guidelines 2022 (“ <b>CMA Guidelines</b> ”)	The CMA Guidelines define criteria for journalist accreditation and conditions for revocation if a journalist threatens national security, sovereignty, public order, or faces serious charges. These guidelines are enforced by the Central Media Accreditation Committee, with 25 members appointed by the Central Government.
	Bharatiya Nyay Sanhita, 2023 (“ <b>BNS 2023</b> ”)	The BNS 2023 addresses obscenity, hate speech, defamation and acts inciting violence or discrimination through media.
	Indecent Representation of Women (Prohibition) Act, 1986	It prohibits the depiction of women in an indecent or derogatory manner across media platforms including through advertisements or in publications, writings, paintings, figures.
	Protection of Children from Sexual Offences Act, 2012 (“ <b>POCSO Act</b> ”)	It criminalizes using children in media for sexual content, including real or simulated sexual acts and indecent representation.
<b>ONLINE GAMING</b>		
	Information Technology Act, 2000 (“ <b>IT Act</b> ”)	It provides a framework for regulating online activities, including gaming, focusing on cybercrimes and data protection. However, it lacks specific provisions for online gaming, creating ambiguity and necessitating state-level interventions.
	Public Gambling Act 1867 (“ <b>PGA</b> ”)	It prohibits gaming and the operating and keeping of a common gaming house, which includes any place in which instruments of gaming are kept, and could be extended to include online gaming platforms.
	Information Technology (Intermediary Guidelines and Digital Media Ethics Code) Rules, 2021 (“ <b>IT Rules 2021</b> ”)	It imposes restrictions upon intermediaries offering online games to provide only permissible online real money games, specifically those that have been verified and approved by self-regulatory bodies.
	Prevention of Money Laundering Act, 2002 (“ <b>PMLA</b> ”)	Online gaming platforms handling financial transactions must adhere to the PMLA requirements, which include verifying player identities, tracking large transactions, and reporting any suspicious activities to the authorities.
	Advertising Standards Council of India Code (“ <b>ASCI Code</b> ”)	The ASCI Code has set guidelines for gaming advertisements, focusing on promoting responsible messaging.
	SEBI advisory on Norms for sharing of real time price data to third parties dated May 24, 2024	It imposed restrictions upon market intermediaries (such as stock exchanges) from sharing real time data in relation to stock prices with third parties including online gaming platforms, apps, websites etc.
	MIB advisory on Advertisements Including Surrogate Advertisements of Online Betting Platforms dated August 25, 2023	It imposed restrictions upon social media intermediaries and gaming platforms from directing gambling and betting related advertisements to audiences in India.

	The Central Consumer Protection Authority (CCPA)'s Advisory on Prohibition of Advertising, Promotion, and Endorsement of Unlawful Activities dated March 6, 2024	The CCPA advised celebrities and influencers to avoid endorsing illegal betting and gambling, as their endorsements may normalize such activities. It also stated that they can be held accountable for promoting illegal conduct.
	Internet and Mobile Association of India (IAMAI) Voluntary Code of Ethics For Online Gaming Intermediaries	IAMAI has established a voluntary code of ethics for online gaming intermediaries, endorsed by major industry bodies such as the All India Gaming Federation (AIGF), E-Gaming Federation (EGF), and the Federation of Indian Fantasy Sports (FIFS).
	Guidelines for Prevention and Regulation of Dark Patterns 2023 and ASCI's Guidelines for Online Deceptive Design Patterns in Advertising 2023 (" <b>Dark Pattern Guidelines</b> ")	These guidelines apply to gaming platforms, their operators, and advertisers promoting products on these platforms.
	<b>STATE SPECIFIC LAWS</b>	
	The Bombay Prevention of Gambling Act, 1887	It prohibits all forms of gambling in the state, but it does not explicitly cover online gaming, creating uncertainty regarding the legal status of such activities.
	The Tamil Nadu Gaming Act, 1930 and the Tamil Nadu City Police Gaming Rules, 1949	It regulates gaming activities and, in recent years, has sought to ban online games involving real money, such as rummy and poker, due to concerns about addiction and financial losses.
	The Sikkim Online Gaming (Regulation) Act, 2008	It was one of the first state laws to specifically regulate online gaming, allowing licenses for both skill and chance-based games. However, subsequent amendments limited these licenses to intra-state players.
	The Nagaland Prohibition of Gaming and Promotion and Regulation of Online Games of Skill Rules, 2016	It differentiates between games of skill and games of chance, establishing a licensing framework for skill-based games like poker, rummy, and fantasy sports.
	Andhra Pradesh Gaming Act, 1974 and Telangana Gaming Act, 1974	Both states have enacted laws that ban all forms of online gaming involving real money, regardless of whether the game is one of skill or chance.
	Telangana and Andhra Pradesh	
	The Assam Game and Betting Act, 1970	It bans all betting and wagering, except on horse racing and lotteries, and prohibits online fantasy sports for Assam residents.
	Telangana's Gaming (Amendment) Act, 2017	It has broadened the definition of wagering and betting to include activities that risk money on uncertain events, even if the game is skill-based. This amendment has been challenged in the High Court of Telangana and the Court is yet to decide the matter.
	<b>JUDICIAL PRECEDENTS</b>	
	<i>Dr KR Lakshmanan v State of Tamil Nadu [1996 S.C.C. (2) 226]</i>	The Hon'ble Supreme Court (SC) ruled that horse racing is a game of skill, not gambling, and thus outside the scope of the PGA. It also affirmed that games involving significant skill qualify as trade,



		business, or profession under Article 19(1)(g) of the Constitution, offering constitutional protection.
	<i>Dominance Games Private Ltd v State of Gujarat [2017 S.C.C. Guj 1838]</i>	The Gujarat High Court ruled that poker is a game of skill rather than chance, and therefore, it does not qualify as gambling.
	<i>All India Gaming Federation v State of Tamil Nadu [2023 S.C.C. Online Mad 6973]</i>	The Madras High Court upheld the legality of real-money gaming, including rummy and poker, affirming that these games are skill-based, not chance-based. It ruled that Indian citizens have the right to participate in such activities and overturned Tamil Nadu's ban, giving a significant boost to the state's gaming industry.
	<i>Varun Gumber v Union Territory of Chandigarh [2017 Cri. L. J. 3827]</i>	The Punjab and Haryana High Court ruled that fantasy sports, such as fantasy cricket, involve significant skill and judgment, and thus do not qualify as gambling. The court distinguished between skill-based and chance-based games, highlighting that fantasy sports require players to apply their knowledge and make strategic decisions. The court held Dream11 as a game of skill and thus legal.
	<i>State of Andhra Pradesh v. K. Satyanarayana &amp; Ors. [2 SCR 387 (1968)]</i>	The Andhra Pradesh High Court held Rummy to be a game of skill and not a game of chance. It was held that Rummy was a game involving a preponderance of skill rather than chance.
	<i>Manoranjithan Manamyil Mandram v State of Tamil Nadu [AIR 2005 Mad 261]</i>	The Madras High Court ruled that whether a game is of chance or skill depends on the facts and circumstances of each case. It clarified that skill-based games, where success relies on a substantial degree of skill, do not constitute gambling, while games of chance are dominated by luck, which influences the outcome.
	<i>Gurdeep Singh Sachar v Union of India (2019) SCC OnLine BOM 13059</i>	Hon'ble Supreme Court ruled that fantasy sports outcomes are not tied to real-world results, clearing Dream11 of any gambling or betting allegations.
	<i>Ravindra Singh Chaudhary v Union of India &amp; Ors. [D.B Civil Writ Petition No. 20779/2019]</i>	The Rajasthan High Court reaffirmed that online fantasy sports, where skill predominates, qualify as games of skill and are protected under Article 19(1)(g) of the Constitution. and upheld the legality of such platforms. It rejected challenges to the legitimacy of fantasy sports, emphasizing their distinction from gambling.
	<i>Manakadu Elainger Nala Sports, Narpani Mandram v State of Tamil Nadu [2005 SCC OnLine Mad 8]</i>	The Madras High Court ruled that skill-based games like chess and carom, even with club fees, are exempt from the Public Gambling Act, 1867, and do not constitute gambling.
<b>COMPETITION LAWS</b>	Competition Act, 2002 ("Competition Act")	The Competition Commission of India (CCI) is the regulator set up under the Competition Act to prevent anticompetitive activities, and promote price-competition, information symmetry and innovation.

	Draft Digital Competition Bill, 2024	It establishes a regulatory framework to prevent anti-competitive practices in India's digital markets. It targets Core Digital Services and Systemically Significant Digital Enterprises (SSDE), promoting fair competition and transparency in digital content distribution.
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### GOVERNMENT INITIATIVES

Key Government initiatives in the M&E sector are as under:

- TRAI plans to approach the MIB to fast-track broadcasting recommendations for sector reforms.
- Government to establish National Centre of Excellence for Animation, Visual Effects, Gaming, Comics and Extended Reality (AVGC-XR) in Mumbai.
- India and Canada signed an audio-visual co-production deal to foster cultural and creative exchange.
- Indian Broadcasting and Digital Foundation (IBDF) to form a self-regulatory body (SRB) under the Information Technology (Intermediary Guidelines and Digital Media Ethics Code) Rules, 2021.
- The Film Facilitation Office (FFO) and Ministry of Railways collaborated to create a streamlined filming permission system for railway premises.
- The Animation, Visual Effects, Gaming and Comic (AVGC) Task Force, constituted in 2022 by the MIB aims to position India as a global hub for Animation, Visual Effects, Gaming & Comics by promoting skill development, infrastructure, funding, and regulatory policies. It focuses on expanding exports, boosting investments, and generating employment in the sector.

### TAXATION FRAMEWORK

- Corporate Tax:** Companies in India are taxed against profits earned by them during a given taxable period. The company's operating earnings, after deduction of depreciation from revenues, come within the tax net. The following table captures the corporate tax rates applicable on companies in India for the Assessment Year 2026-27:

Sr. No.	Category	Rate of Corporate tax (excluding surcharge and cess)
1.	<b>Resident Companies (Turnover ≤ INR 4 billion in financial year)</b>	25% + applicable surcharge and education cess

2.	<b>Resident Companies (Turnover &gt; INR 4 billion in financial year)</b>	30% + applicable surcharge and education cess
3.	<b>Non-resident companies</b>	35% + applicable surcharge and education cess

**Additional Tax Incentives:** Startup Tax Exemption: Section 80-IAC of the Income Tax Act, 1961 provides tax holidays for eligible startups (including startups engaged in M&E sector) that are recognized by the Department for Promotion of Industry and Internal Trade (DPIIT). Under this provision, eligible M&E startups could be allowed to deduct 100% of the profits and gains derived from their qualified business for 8 (eight) consecutive assessment years out of 10 (ten) years from the date of incorporation of the eligible start-up.

- b) **Withholding Tax:** Withholding tax, also known as Tax Deducted at Source (TDS), is a mechanism where a portion of a payment is deducted by the payer before making the final payment to the recipient. This ensures that the government collects tax at the time of the transaction rather than waiting for the recipient to report the income. The deducted amount is then deposited with the tax authorities.

Different types of transactions related to the M&E sector attract withholding tax at varying rates under the Income Tax Act, 1961. Below are key categories and their applicable rates in India:

Provision	Withholding Tax	Rate	Note
<b>Section 194C</b>	Advertising on television channels	2%	The Central Board of Direct Taxes (CBDT) has clarified that withholding tax as contractual payments (i.e. 2%) would be applicable for the first payment (i.e. by advertiser) and there would be no withholding tax on the second payment (i.e. by advertising agency).
<b>Section 194J</b>	Royalties (licensing for music, films, copyrights, etc.)	10%	Lower rates may apply for cross-border payments under Double Tax Avoidance Agreement.
<b>Section 194J</b>	Technical Services (animation, VFX, software, IT support)	10%	Includes payments for specialized technical support.

- c) **Goods and Service Tax (“GST”):** The GST taxation on M&E entities is governed by several provisions under the Central Goods and Service Tax Act, 2017 (“**CGST Act**”). Earlier, entertainment tax was levied on various forms of entertainment like movies and broadcasting. After the introduction of GST, the entertainment tax was subsumed into GST, though still levied in some states. Local authorities can levy tax on cable/DTH services.

GST Rate	Services
<b>5%</b>	Advertisement in newspapers
<b>12%</b>	IP Licensing(temporary), Books (Educational/Non-Educational), Cinema Ticket below INR 100
<b>18%</b>	Cinema Tickets (priced above INR 100), Food and Beverages at Movie Halls, Live Events (Concerts, Shows), Television Broadcasting ((D2H / Cable TV services).), Transfer of copyright for exhibition in Theatre, Transfer of copyright for exhibition in Television, Printed material, Service by artist (as performance or technician like composer or photographer), OTT Platforms, Digital Advertising, Music Streaming, Outdoor Advertisements, Production Services (Films, TV) IP Licensing, Event Management, Sponsorship and Brand Promotion
<b>28%</b>	Online gaming and Gambling- Real games



## HOW WE CAN ASSIST

At BEGUR & PARTNERS, we provide comprehensive legal and strategic advisory services to stakeholders in the M&E sector. Our expertise spans regulatory compliance, intellectual property protection, content licensing, and dispute resolution, ensuring that businesses navigate the evolving legal landscape with confidence. We assist media houses, OTT platforms, production companies, gaming studios, and digital content creators in complying with sector-specific regulations, including the Cinematograph Act, IT Rules 2021, DPDP Act, and the Broadcasting Code. Our team advises on content licensing, distribution agreements, and regulatory approvals, while also offering robust IP protection strategies for copyrighted works, trademarks, and digital assets. Additionally, we support clients in structuring investments, negotiating talent contracts, handling advertising law compliance, and resolving disputes through litigation and alternative dispute resolution mechanisms. With a deep understanding of industry trends and emerging technologies, we help clients mitigate risks and capitalize on opportunities in the rapidly evolving M&E landscape.

## OUR CAPABILITIES

Regulatory support & compliance with guidelines issued by MIB	Advertising Standards
IP & licensing issues related to Content	Contract Drafting & Negotiation relating to Licensing & Royalty
Acquisition of pre-existing copyright works, like books, films, etc.	Structuring Technology transfer and Franchise agreements
Regulatory aspects of gaming laws and licensing issues	Brand endorsement deals

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## Latest Awards and Recognitions

**RSGI Resight (RSG India)**

**IBLJ A List**  
A List (2023-2024)

**ALB India Law Awards 2025**  
Notable Firm (2024)

**Legal 500**  
Private Equity (including Venture Capital) - Tier 5 (2025)

**IFLR1000 (34th Edition) 2024**

1. Rajesh Begur B Ranking: Leading Lawyer – Highly Regarded
2. Firm Ranking: Recommended Firm
3. Southern Asia, Australasia and Central Asia Ranking: Highly Regarded

**Corporate INTL Global Awards**

Cross Border Private Equity Transactions Law Firm of the Year in India - 2025

**Forbes India – Legal Powerlist 2023**

Top Law Firm (above 10 years' experience)

**Asia Law 2022**

Notable Firm – Private Equity, Investment Funds, Banking and Finance, Corporate and M&A

**Global Law Expert 2021**

Cross Border Private Equity Transactions Law Firm of the year

**RSG Consulting 2019**

Top 40 Indian Law Firm

