

BRIEF BITES

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January – March 2024

Legal Updates, Insights and Summary Judgements

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Insight and Foresight: our perspective on key global developments

Exiting Insights from India's Interim Budget 2024



The recently unveiled Interim Budget for 2024 marks a significant step towards India's economic resilience and global competitiveness. With a focus on fiscal prudence, tax relief, and sector-specific initiatives, this budget aims to strengthen the nation's infrastructure and promote sustainable growth.

Key Highlights

- Stability in tax structures to encourage a predictable fiscal environment.
- Enhanced incentives for startups and foreign investments.
- A substantial push towards renewable energy and affordable housing.
- Allocation of significant funds for R&D, defense technology, and electric vehicles.
- An impressive increase in capital expenditure by 16.9% over the previous year.

White and Brief - Advocates & Solicitors brings to you a detailed digest on the budget.

To delve into the specifics, please review the information in the following link .

<https://www.linkedin.com/feed/update/urn:li:activity:7159050235678224384>

This budget is a testament to India's commitment to fostering innovation, improving living standards, and securing a leading position in the global economic landscape.

2. Exciting News in Finance & Law!



Discover the significant legislative initiative set to redefine India's stamp duty framework with the introduction of the Indian Stamp Bill, 2023. Aimed at replacing the longstanding Indian Stamp Act of 1899, this proposal aligns with the evolving needs of our digital and contemporary economy.

To delve into the specifics, please review the information provided in the following link.

<https://www.linkedin.com/feed/update/urn:li:activity:7153810938041634816>

It covers:

- The key changes proposed
- How it affects transactions and documentation
- The impact on businesses and individual

3. A Twist in the Tale: The Unfolding and Unraveling of the Zee-Sony Merge



In the corporate world, not every planned merger reaches its fruition, and the Zee-Sony merger story is a testament to this. Spanning nearly two years of negotiations, this proposed \$10 billion deal was poised to reshape the Indian media landscape, only to be called off in a turn of events.

From the initial approval by Zee Entertainment's board in September 2021 to the final notification of the deal's termination by Sony in January 2024, this journey has been nothing short of a corporate rollercoaster.

The road to merger saw several twists – from leadership disputes to regulatory challenges. Pivotal moments included IndusInd Bank's insolvency proceedings against Zee, SEBI's ban on Punit Goenka, and the NCLT's fluctuating stance.

White and Brief – Advocates & Solicitors encapsulated this intriguing timeline in an infographic, offering a bird's-eye view of the key events that led to the rise and eventual fall of this ambitious merger. It's a narrative that underscores the complexities of corporate mergers and the unpredictable nature of business strategies.

To delve into the specifics, please review the information provided in the following link.

<https://www.linkedin.com/feed/update/urn:li:activity:7158123576120795137>

4. Exploring a Landmark Case: PepsiCo's Potential Patent Appeal in India



We've recently delved into a fascinating document detailing the timeline of events in PepsiCo's potato patent appeal in India. This case presents a unique intersection of intellectual property rights and agricultural practices, offering valuable insights for professionals in legal, agricultural, and business sectors.

The dispute centers around PepsiCo's patent claims on certain potato varieties – a subject that has sparked widespread discussions on patent law, farmers' rights, and corporate practices.

As we navigate through this complex legal landscape, it's crucial to understand the implications of such cases on innovation, agriculture, and the rights of local communities.

To delve into the specifics, please review the information provided in the following link .

<https://www.linkedin.com/feed/update/urn:li:activity:7151559711710961664>

5. Mr. Nilesh Tribhuvann (Founder and Managing Partner) insights on the BW Legal World publication – Transforming Effects Of AI In Legal Sector: What Experts Say?



Artificial intelligence (AI) has recently become a transformative force across various industries, from automated entertainment to advanced chatbot technologies. However, the Indian legal sector has been relatively slow in embracing technological innovations. Lawyers often rely on traditional methods and solutions. The potential for AI to reshape how lawyers operate and integrate the law into their practice is immense.

Revolutionizing Legal Research with AI

One of the significant disruptions AI can bring to the legal field is in the domain of legal research. The Indian legal system is extensive and continually evolving, challenging lawyers to keep up with changes. AI can provide unparalleled insights into the legal domain within seconds, offering a game-changing solution. Traditional legal research methods demand substantial human hours, impacting the productivity of law firms. AI, on the other hand, can balance the scales for the entire legal fraternity. By employing AI platforms for research, tasks that once took hours can now be completed in minutes, making the quality of research more uniform.

Several Indian legal tech startups are at the forefront of incorporating Natural Language Processing (NLP) [1] into applications. These startups are introducing next-generation legal research platforms beyond simple, keyword-based research, making the process less time-consuming. Some of them have even established their own AI research labs, showcasing a commitment to pushing the boundaries of innovation in the legal tech sector.

AI's potential disruption extends beyond legal research. It has the power to revolutionize how lawyers work, handle data, and operate. While the legal profession in India has been slow to adopt technological advancements, the ease of collecting, managing, and storing data has improved. AI can play a pivotal role in changing the traditional approaches lawyers use, making their workflows more efficient.

There is a common concern among lawyers and law firms that AI might replace human roles. However, the reality is different. AI is positioned to enhance productivity and efficiency for lawyers and law firms. Tasks like legal research, document review, and contract drafting can be automated, allowing legal professionals to focus on more strategic and complex aspects of their work, such as building relationships with clients and arguing cases in court.

AI in the Judiciary

The adoption of AI is not limited to law firms; it has also made its way into the Indian judiciary. The Supreme Court has been utilizing AI-controlled tools since 2021 to process information and make it available to judges for decision-making [2]. While these tools do not participate directly in the decision-making process, they serve as valuable aids in handling the vast amount of information involved in legal proceedings.

SUVAS (Supreme Court Vidhik Anuvaad Software) is one of the tools used by the Supreme Court of India [3]. It translates legal papers from English into vernacular languages and vice versa, facilitating a more accessible and efficient legal process.

AI and Law Firms

For law firms, the development of AI technology offers an opportunity to improve efficiency, reduce costs, and focus on more strategic work. AI can handle mechanical and routine tasks such as document and contract review, legal research, and data analysis.

This can lead to increased productivity and profitability. However, the implementation of AI may also decrease billable hours, especially for tasks that AI can handle effectively. This will give way to more transparent alternative fee arrangements.

While larger law firms may have the resources to implement AI systems, smaller firms might face challenges in keeping up with the costs of technology. Striking a balance between the benefits of AI and its financial implications will be crucial for law firms of all sizes.

The Way Forward

As the legal sector in India begins to embrace AI, it is essential to consider the evolving role of lawyers, the impact on billable hours, and the potential for increased efficiency.

The integration of AI into legal processes holds the promise of transforming the sector, making legal services more accessible, efficient, and responsive to the dynamic needs of the community. While challenges exist, the ongoing efforts by legal tech startups and the judiciary indicate that the Indian legal sector is poised for significant growth and innovation in the coming years. As AI continues to evolve, its role in shaping the future of the legal sector in India will likely become even more pronounced.

Click on the link to access the article.

<https://www.linkedin.com/feed/update/urn:li:activity:7155510652214599681>

6. Update on Chanda Kochhar Case



In a recent turn of events, ***the Bombay High Court declared the arrest of Chanda Kochhar, former CEO and MD of ICICI Bank, and her husband Deepak Kochhar by the CBI in the Videocon loan case as illegal.*** This ruling emphasizes the importance of legal safeguards against coercive investigation methods. Despite the ongoing scrutiny, this decision marks a significant moment in the case, highlighting the complex interplay of law, corporate governance, and ethics.

1)The journey from initial allegations in 2016 to this recent ruling underscores the critical need for transparency and accountability in the corporate sector. Let's discuss how this impacts corporate governance and the banking sector's integrity. To delve into the specifics, please review the information provided in the following link:

<https://www.linkedin.com/feed/update/urn:li:activity:7163161980025856000>

7. We are thrilled to announce that our Managing Partner, Nilesh Tribhuvann, has been spotlighted in a recent Inc42 Media piece titled "Charting Legal Waters: Best Practices For M&A Due Diligence."



in this feature, Nilesh shares profound insights into the complexities of M&A due diligence, emphasizing:

- The importance of thorough due diligence in legal aspects
- Key regulatory considerations during M&A processes
- Strategies for effective post-merger integration and compliance
- The critical role of information technology in ensuring compliance
- Navigating data privacy challenges in M&A scenarios
- Best practices for archiving, eDiscovery, and data management

This recognition is a testament to our unwavering commitment to legal innovation and our leadership in the realm of business law.

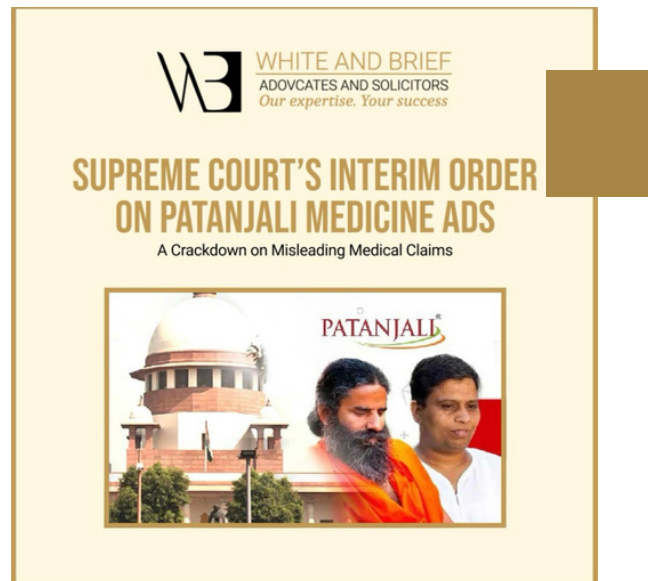
Explore the full article and gain deeper insights into mastering M&A due diligence:

https://lnkd.in/dQ8TSR_V

8. In a landmark interim order, the Supreme Court has placed a temporary ban on Patanjali Ayurved's medicine ads, citing misleading claims without empirical evidence. This decision underscores the court's commitment to consumer protection and ethical advertising practices.

Key highlights from the order include

- A temporary ban on Patanjali's medicine advertisements.
- Contempt of court notes to key figures Baba Ramdev and Acharya Balkrishna.
- A strict warning against making unverified claims about curing diseases. This action comes in response to a petition by the Indian Medical Association (IMA) against Patanjali for misleading advertisements and statements, particularly concerning COVID-19 vaccination and modern medicines.



The court's message is clear: ***"Misleading advertisements cannot be done at all. Whether it is this man or another."*** – ASG KM Nataraj.

We applaud the Supreme Court's decisive action to uphold the integrity of medical advertising. This serves as a crucial reminder of the importance of evidence-based claims in healthcare communications.

To delve into the specifics, please review the information provided in the following link:

<https://www.linkedin.com/feed/update/urn:li:activity:7168977506748887040>

9. Major Update in India's Surrogacy Regulation 2024



India takes a progressive step forward with the Surrogacy (Regulation) Amendment Rules 2024, introducing key changes to accommodate medical needs while upholding ethical practices.

Flexibility Introduced: For the first time, the use of one donor gamete is permitted under specific conditions, marking a significant shift from the previous requirement where both gametes had to originate from the intending couple.

Medical Certification Required: This flexibility comes with the safeguard of a certification by the District Medical Board, ensuring a genetic link to at least one parent is maintained.

Supporting Single Women: The rights for surrogacy by single women (widow or divorcee) continue to be supported, emphasizing inclusivity and the right to motherhood.

This amendment is a leap towards balancing ethical surrogacy practices with the evolving medical and familial needs. Let's discuss how this impacts the landscape of surrogacy in India and beyond.

To delve into the specifics, please review the information provided in the following link:

<https://www.linkedin.com/feed/update/urn:li:activity:7170349835764649985>

10. Landmark Reconsideration: Supreme Court of India



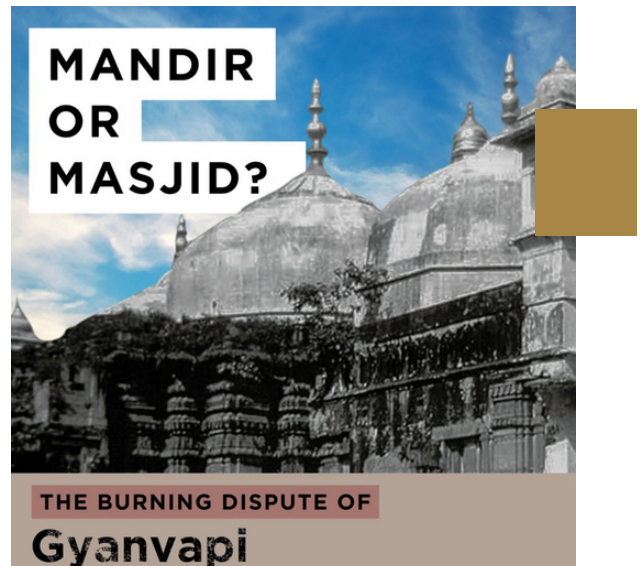
In a historic move, the Supreme Court of India, led by Chief Justice DY Chandrachud, revisits the landmark PV Narasimha Rao judgment to probe the extent of immunity lawmakers enjoy from prosecution for bribery. This significant review, triggered by Sita Soren's appeal related to the 2012 Rajya Sabha Elections, questions the constitutional protections shielding legislators from legal actions for accepting bribes.

A verdict in this case could set a new legal precedent, reevaluating the immunity doctrine for MPs and MLAs, and mark a pivotal moment in balancing legislative freedoms with accountability. This reconsideration has the potential to reshape India's legal stance on political corruption, emphasizing the imperative of holding public officials accountable.

To delve into the specifics, please review the information provided in the following link:

<https://www.linkedin.com/feed/update/urn:li:activity:7170811730317459457>

11. The Gyan Vapi Dispute: A Complex Web of Faith and History



Nestled in the heart of Varanasi, the Gyanvapi Mosque was built in the 17th century and has been a prominent place of worship for the Muslim community for centuries.

However, the mosque lies adjacent to the Kashi Vishwanath Temple. Hindus believe a temple once stood at the same site, demolished under Mughal rule, and the mosque was built on its remains.

This contested history has fueled a decades-long legal battle, with Hindus seeking to reclaim the land and Muslims defending the mosque's sanctity.

But amidst the legal arguments and historical claims, a crucial question remains: Can faith and history co-exist, or must one always supersede the other?

To delve into the specifics, please review the information provided in the following link:

<https://www.linkedin.com/feed/update/urn:li:activity:7171408986703818753>

12. Navigating the Complexities of the Citizenship Amendment Act (CAA): Insights and Perspectives

The Citizenship Amendment Act (CAA) has emerged as a landmark legislation in India, aiming to streamline the citizenship process for persecuted minorities from neighbouring countries. Rooted in the historical context of partition, the CAA seeks to address the plight of Hindus, Sikhs, Buddhists, Jains, Parsis, and Christians from Afghanistan, Bangladesh, and Pakistan who have sought refuge in India.

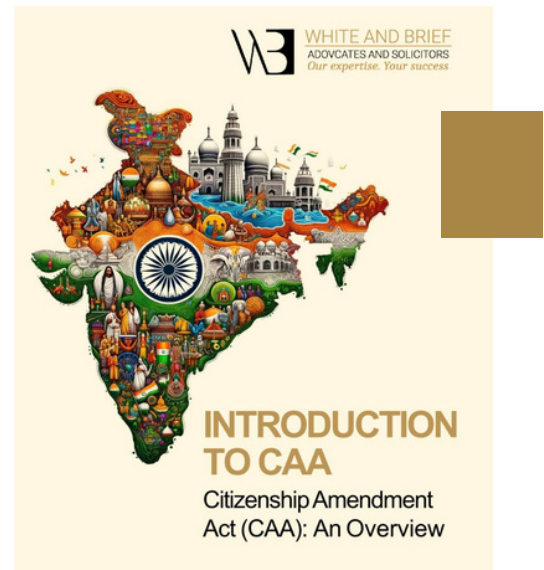
Despite its intentions, the Act has ignited a nationwide debate on its implications for India's secular ethos and the constitutional values of equality and non-discrimination. The exclusion of Muslims and the fears around the National Register of Citizens (NRC) have fueled widespread protests and legal battles, challenging the Act's constitutionality and its alignment with democratic principles.

As professionals engaged in policy, legal studies, and human rights, it's crucial to delve into the nuances of the CAA, understanding its humanitarian objectives and its controversies. The Act's recent amendments, easing citizenship rules and introducing digital certification, signify a pivotal move towards fulfilling the promise of protection to persecuted minorities. However, the dialogue around its impact on India's secular fabric and the anxieties over potential disenfranchisement underline the need for a balanced and inclusive approach.

This moment in India's legislative history calls for informed discussions that bridge divides and foster a society grounded in equality and justice for all. As we reflect on the CAA's journey and its broader implications, let us contribute to a future where dialogue, legal scrutiny, and the upholding of democratic values guide the path forward.

To delve into the specifics, please review the information provided in the following link:

<https://www.linkedin.com/feed/update/urn:li:activity:7173552566188933121>



13. Understanding Article 19: The Cornerstone of Indian Freedoms



Article 19 of the Indian Constitution is a powerful guarantee of our fundamental rights. This includes the right to free speech, peaceful assembly, and the ability to choose our profession.

These rights are crucial for a vibrant democracy, allowing citizens to hold the government accountable and advocate for change.

However, Article 19 also acknowledges reasonable restrictions for public order and the protection of vulnerable groups.

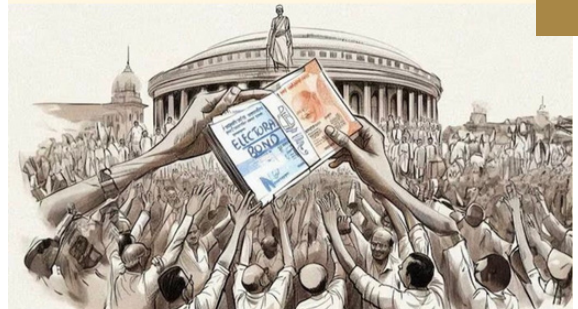
Recent events like the Farmer Protests and the Shaheen Bagh judgment highlight the ongoing conversation about balancing these rights.

To delve into the specifics, please review the information provided in the following link:

<https://www.linkedin.com/feed/update/urn:li:activity:7175460312882577409>

14) Decoding Transparency in Political Donations: A Landmark Supreme Court Directive

Decoding Transparency: The Supreme Court's Directive on Electoral Bonds



Introduced in 2018, electoral bonds were designed to anonymize donations to political parties to cleanse the system of political funding. However, the anonymity feature of these bonds came under intense scrutiny, leading to a historic legal battle that concluded with the Supreme Court's decision to invalidate the scheme for contravening constitutional rights.

Key Highlights of the Supreme Court's Directive

The Supreme Court mandated the State Bank of India (SBI) to disclose detailed information on all electoral bonds sold, including unique serial numbers. This decision paves the way for linking donors to the political parties receiving the funds, promoting more transparency in political financing.

An exemption was made for bonds sold before April 12, 2019, which are not required to be publicly disclosed. However, the Supreme Court denied industry requests to delay the disclosure process, underlining the importance of donor anonymity.

The directive necessitates that the SBI provide a comprehensive list of bond details to the Election Commission of India (ECI) for immediate public release, marking a significant step towards allowing public scrutiny of political donations.

Impact and Future Implications

This landmark ruling has revealed significant disparities in bond redemptions among major political parties, challenging the notion that donor identities remain unknown. The Supreme Court's firm stance emphasizes the critical role of financial institutions like SBI in upholding democratic processes.

The decision underscores a pivotal shift towards balancing donor privacy with the public's right to know, setting a precedent that may influence future policies on electoral finance. As we navigate this new landscape, the impact on democracy and donor behaviour remains a subject of keen observation.

This case highlights the judiciary's crucial role in safeguarding the integrity of our democratic system, insisting on an essential balance between anonymity and transparency in political donations.

To delve into the specifics, please review the information provided in the following link:

<https://www.linkedin.com/feed/update/urn:li:activity:7176252220097662976>

Recent Judgements

CIVIL

1. Bharti Airtel Limited and Another Versus Vijaykumar V. Iyer and Others, 2024 SCC OnLine SC 4



The instant appeal presents a nuanced inquiry into the entitlement to assert set-off rights within the framework of the Corporate Insolvency Resolution Process, at a stage when the Resolution Professional (“RP”) proceeds pursuant to clause (a) of sub-section (2) of Section 25 of the Insolvency and Bankruptcy Code, 2016 to take custody and control over all assets of the corporate debtor. In the facts of the present matter, the RP on its own set-off certain amount that the creditor owed to the Debtor at the time of admission of the claim amount. The primary contention raised herein was that the set-off is violative to the basic principles and protection accorded under the IBC and is antithetical to its very objective.

The Court highlighted once again that there is a difference between the Corporate Insolvency Resolution Process and the liquidation process of the IBC. The Corporate Insolvency Resolution Process focuses on and fosters rehabilitation, revival and resolution of the corporate debtor, whereas the liquidation process focuses on the constellation of assets of the company in liquidation, and distribution and payment to the creditors from the liquidation estate in terms of the order of preference set out in the insolvency statute.

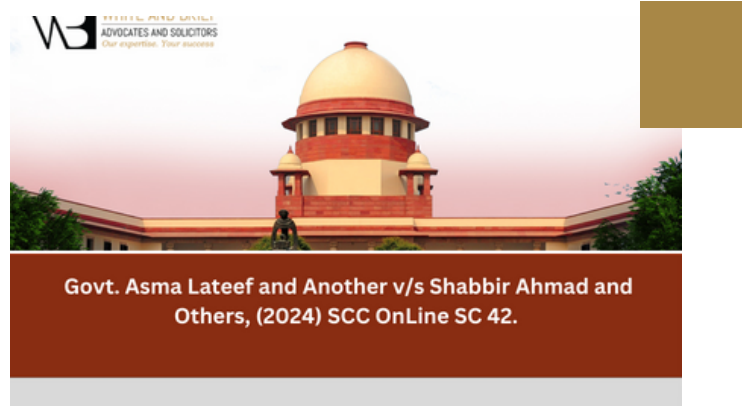
Under Regulation 29, the provision of set-off is available under liquidation, but not in a CIRP. The Apex Court has analysed several judgements of the UK as well as Australia and Singapore and concluded that the expression 'mutual dealings' for the purpose of Regulation 29 of the Liquidation Regulations, is wider than the statutory set-off postulated under Order VIII Rule 6 of CPC, as well as, equitable set-off under the common law as applicable in India.

Apart from the pari passu principle which refers to treating creditors of the same class in the same manner, the United Kingdom insolvency law also relies on the common law principle of anti-deprivation. The court observes that the provisions of the statutory set-off in terms of Order VIII Rule 6 of CPC as well as the Regulation 29 of the Liquidation Regulations cannot apply to CIRP except in two cases:

1. Contractual set-off - the contractual set-off refers to the mutual agreement between the parties that permits set-off and adjustment. The contractual set-off that are in effect prior or on the date wherein CIRP commences can be treated as an exception; or
2. Equitable set-off - wherein the claim and the counterclaim are linked and connected on the account of one or more than one transaction that can be treated as one.

Therefore, the Apex Court rejected the argument that insolvency set-off is automatic and self-executing. Self-execution may be acceptable in cases of contractual set-off in the present case.

2. Govt. Asma Lateef and Another v/s Shabbir Ahmad and Others, (2024) SCC OnLine SC 42.



In the present case, the Hon'ble Supreme Court observed that if the maintainability of a civil suit is challenged and opposition to the interim reliefs is raised on that basis, the trial court should prima facie satisfy the maintainability of the suit before the passing of the orders. The Supreme Court observed that in its order the trial court did not make any decision on whether it was entitled to hear the plea before decreeing it against the defendants without citing its competency to do the same. The Supreme Court further observed that the decision rendered by a court on the merits of a controversy without first adjudicating its competence to decide such controversy would amount to the decision being rendered illegal and erroneous assumption of its jurisdiction and thus be assailable as lacking its inherent jurisdiction and be treated as a nullity in the eye of the law and thus the logical conclusion of this shows that the decree so drawn up was inexecutable. Additionally, the Hon'ble Supreme Court held that Rule 10 of Order VIII, CPC cannot be invoked merely on the basis of the plaint upon the defendant's failure to file a written statement.

The court clearly held that the order passed by the trial court did not reveal any adjudication leading to determination of the rights of parties in relation to the matters of controversy in the suit and therefore the decree so drawn up is not a formal expression of an adjudication/determination according to the requirements of a decree within the meaning of section 2(2) of CPC. Hence, it was held that there was no decree at all and that the trial court had no authority to decree a suit in the exercise of its power under Rule 10 of Order VIII, CPC.

3. Interplay Between Arbitration Agreements Under the Arbitration and Conciliation Act 1996 And the Indian Stamp Act 1899



The Supreme Court of India's verdict on the Bilkis Bano case, dated August 15, 2022, marks a significant chapter in addressing crimes of communal violence and upholding women's rights. This case, stemming from the tragic events of 2002 during the Gujarat riots, saw Bilkis Bano, a 21-year-old pregnant woman, facing unimaginable atrocities.

After a thorough legal journey, the Supreme Court upheld the convictions of the accused, reinforcing the decisions of the lower courts. This verdict not only brought justice to Bilki's Bano but also set a precedent for handling cases of communal violence and crimes against women in India

The court's decision underscores the importance of delivering justice in cases involving communal riots and sexual violence, highlighting the need for upholding victims' rights.

To delve into the specifics, please review the information provided in the following link .

<https://www.linkedin.com/feed/update/urn:li:activity:7151159308351631361>

4. High Court Bar Assn. v. State of U.P., (2024 SCC OnLine SC 207)



The present criminal appeal addresses critical issues related to the powers and jurisdiction of the High Courts, particularly with respect to validity of automatic vacation of stay orders and disposal of cases in a time-bound manner. A 5 judge bench of the Supreme Court overturned its 2018 decision in *Asian Resurfacing of Road Agency Private Limited v. Central Bureau of Investigation* (2018) 16 SCC 299 which held that interim orders of stay passed by lower court or High Court in civil and criminal cases will automatically expire after six months, unless expressly extended. The court made an observation that the direction of court which mandate the automatic vacation of stay orders and the day-to-day disposal of cases where a stay has been granted, effectively constitutes judicial legislation. However, the exercise of such power under Article 142 of the Constitution of India cannot extend to creating legislation; only the legislature holds the authority to stipulate specific timeframes for deciding cases of particular categories. Thus, imposing a blanket restriction through Article 142 on the High Court's jurisdiction to issue interim relief, limited to six-month durations, encroaches upon the inherent jurisdiction bestowed upon High Courts under Article 226 of the Constitution. This jurisdiction is a fundamental aspect of the Constitution's basic structure and cannot be undermined by external constraints.

The Court considered few points in assessing the purpose behind granting interim relief orders pending the final resolution of the main case and said that its crucial to acknowledge that although these orders may not explicitly mention it, the principles of establishing a prima facie case, demonstrating irreparable harm, and weighing the balance of convenience are inherently considered.

The court laid emphasis that such orders are not confined to exceptional circumstances, however, in cases involving serious offenses like those under the Prevention of Corruption Act 1988 or offenses against women and children, the High Courts must exercise greater caution. Furthermore, if an interim order lapses automatically without any wrongdoing on the part of the litigant merely because the High Court is unable to hear the main case, the maxim "actus curiae neminem gravabit" (the act of the court shall prejudice no one) applies. Such rulings effectively undermine a litigant's right to pursue and access statutory remedies, including revisions, appeals, and applications under the Code of Criminal Procedure, 1973 as well as remedies available under the Code of Civil Procedure, 1908.

In essence, the court stresses that the automatic expiration of interim stay orders solely due to the passage of time cannot be mandated under Article 142 of the Constitution. It delineates important parameters for exercising jurisdiction under Article 142, emphasizing the need to ensure complete justice between parties without nullifying the benefits derived from valid judicial orders and upholding substantive rights. While constitutional courts may issue procedural directives for efficient case disposal, they must not compromise substantive rights or principles of natural justice. Additionally, constitutional courts should generally refrain from setting time-bound schedules for case disposal, leaving prioritization to the concerned Courts. The Court observation was correct in stating that stay granted in any proceedings would not automatically stand vacated after expiry of a particular period unless an application is filed by the other side.

5.Lucknow Nagar Nigam and Others Versus Kohli Brothers Colour Lab. Pvt. Ltd. and Others, (2024 SCC OnLine SC 188)



In this matter, the Supreme Court settled the core issues with regards to nature of ownership vested with the Custodian under the Enemy Property Act, 1968 and provided clarity on the applicability of Article 285 (1) of the Constitution regarding the exemption of municipal taxes on the enemy properties. The court highlighted the Custodian's role in Enemy Property in India and held that the Custodian does not acquire ownership of the Enemy Property but acts solely as a trustee to safeguard, manage and preserve the Enemy Property on behalf of the central government. The court further observed the constitutional distinction between the vesting of properties in the Union or a State and the vesting of Enemy Properties in the Custodian. It emphasized that legislative intent never targeted the enemy subjects to lose all rights once properties vest in the Custodian. It indicated that the vesting of properties in the Custodian is temporary and that the Central Government holds the authority to initiate a process of divestment of enemy properties from the Custodian.

Additionally, the Court after considering Articles 285 and 289 of the Constitution emphasized taxation on the Enemy Properties and held that there is an absence of a transfer of ownership from the original owner to the Custodian which precludes the Union of India from assuming ownership of Enemy Properties. Since the Enemy Property is not considered as a Union property under Article 285, it is not exempted from state or local taxes and therefore, the municipal corporation is entitled to levy taxes on the Enemy Properties in accordance with the law.

Consequently, the Court's ruling has clarified the legal status of enemy properties and that the Custodian, who acts solely as a trustee, does not acquire ownership of such properties and thus the absence of a transfer of ownership from the original owner to the Custodian precludes the Union from inheriting ownership rights as a result of which the clause (1) of Article 285 does not apply to enemy properties.

ARBITRATION

1. Sushma Shivkumar Daga vs Madhurkumar Ramkrishnaji Bajaj (2023 SCC OnLine SC 1683)



The Apex Court in the present Appeal have at length discussed the extent of judicial intervention with reference to Section 8 of the Arbitration and Conciliation Act (“Arbitration Act”), 1996 and especially pursuant to the 2015 amendment (“2015 Amendment”) to the Arbitration Act. The issue in question pertains to the arbitrability of disputes under arbitration clauses contained in two Tripartite Agreements dated 31.03.2007 and 25.07.2008.

Factual Background:

The matter revolves around a Conveyance Deed dated 17.12.2019 (“Conveyance Deed”), five Development Agreements dated 17.09.2007, 20.11.2007, 03.12.2007 and 27.02.2008 (“Development Agreements”) entered into between the Appellants and Respondents. The parties had also entered into two Tripartite Agreements dated 31.03.2007 and 25.07.2008 (“Tripartite Agreements”). The Tripartite Agreements contained identical Arbitration clauses. The Tripartite Agreements were executed to develop, trade and deal with the property and also to acquire such further properties as may be mutually agreed between the parties. The Conveyance Deed and Development Agreements, all emanated from the Tripartite Agreements.

The Appellants (Plaintiffs) filed a Suit seeking declaration that the Conveyance Deed be declared null and void and that the Development Agreements stand validly terminated. The Respondents (Defendants) filed an Application under Section 8 of the Arbitration Act for referring the matter to Arbitration relying on the arbitral clause in the Tripartite Agreements.

The Appellants contended that the Conveyance Deed was devoid of any arbitration clause, and even if it did exist, the subject-matter of the dispute was non-arbitrable as it was a dispute pertaining to land and as such was a dispute in rem. The Respondents invoked Section 8 of the Arbitration Act for referring the matter to arbitration replying upon the Arbitration clause in the Tripartite Agreements. The Respondents contended that the Tripartite Agreements formed the basis of the Conveyance Deed and Development Agreements which are the subject matter of the Suit.

The Trial court allowed the Section 8 Application and referred the matter to arbitration. The Order of Trial Court was challenged by the Appellants in High Court by way of writ petition. The High Court dismissed the Writ Petition and upheld the Trial Court order.

The Appellants approached the Apex Court with broadly three objections. Firstly, absence of arbitration clause in the Conveyance Deed and Development Agreements, secondly the suit filed by the appellants is for cancellation of a documents relating to land and therefore action in rem and thirdly, a plea of fraud. The Apex Court looked into all three objections and referred to various cases along with the 2015 Amendment, specifically Sections 8 and 11, aimed at reducing judicial interference in arbitration, except on the grounds where prima facie, no valid agreements exist or the subject matter of the dispute was non-arbitrable. The Apex court through various judgements highlighted the limited role of the court interference under Sections 8 and 11. The Apex Court in view of the above facts of the case observed, "The purpose behind giving these powers to the Arbitral Tribunal is to minimise judicial interference in arbitration matters. In *Weatherford Oil Tool Middle East Ltd. v. Baker Hughes Singapore PTE* 2022 SCC OnLine SC 1464, this court had observed that a bare perusal of Section 16 of the Arbitration Act would indicate that the arbitration clause in a contract would be an independent agreement in itself and the arbitrator is empowered to decide upon its existence and validity."

Crucially, the Court rejected the argument that cancellation of a deed constitutes an action in rem. Relying on precedent, it clarified that whether seeking cancellation or declaring rights arising from a deed, it qualifies as an action in personam. The Court also dismissed the appellant's fraud allegation, highlighting the need for serious allegations to oust the arbitrator's jurisdiction. The Court referred to the case of *Rashid Raza v. Sadaf Akhtar*, (2019) 8 SCC 710 in which two conditions were laid down which must be satisfied before the Court can refuse to refer the matter to the Arbitrator, a forum consciously decided by parties in an 19 agreement. The first was whether the plea permeates the entire contract and above all, the arbitration agreement, rendering it void or secondly, whether the allegation of fraud touches upon the internal affairs of the parties inter se having no implication in the public domain.

Thus, based on the aforesaid grounds, the Apex Court held that the disputes / allegations raised by the Appellants-Plaintiffs were arbitrable, hence, the District Court rightly referred the matter to arbitration and the High Court rightly upheld the District Court Order. The judgment reinforces the pro-arbitration stance of the Court and underscores the limited judicial intervention in arbitration matters.

2. S V Samudram v State of Karnataka, 2024 SCC Online SC 19



The present Appeal before Supreme Court was filed challenging the judgment of Karnataka High Court passed under Section 37 (1) of the Arbitration and Conciliation Act, 1996 ("Arbitration Act") which upheld an order passed by Senior Civil Judge ("Senior CJ") under Section 34 of the Arbitration Act, whereby an arbitral award passed by the Arbitrator was modified and the amount awarded was reduced.

The Supreme Court after analyzing the provisions of the Arbitration Act and reviewing several precedents observed that a court under Section 34 has no jurisdiction to modify an arbitral award. Prior to the 2015 Amendment, it was open for the Court to examine the award only when it conflicted with (a) public policy of India; (b) induced or affected by fraud; (c) corruption; and (d) any violation of provisions of Section 75 and 81 of the Arbitration Act. Moreover, an additional ground was made available whereby the award can be challenged on ground of patent illegality appearing on face of the award. However, in the present matter, there was no such scenario. Hence, the Supreme Court did not find any reason by way of which the Senior CJ interfered with the award. The Senior CJ had failed to prove the deficiency of the award on the above metric, and it had attempted to modify the order by re-examining the merits which is beyond the scope of Section 34 Arbitration Act. Further the courts interference under Section 37 Arbitration Act cannot travel beyond the restrictions laid down under Section 34 Arbitration Act. The Senior CJ had completely replaced the arbitrator's opinion with their own.

The Supreme Court rightly set aside the modification of the arbitral award and restored the award of the Arbitrator. There was no basis to disagree with the arbitrator's decision on grounds of public policy or patent illegality as it was based on a reasonable interpretation of the evidence and the terms of the contract. The Karnataka High Court could have at the maximum only set aside the award, however there were no such grounds in the present matter. The Karnataka High Court made the same mistake which the Senior CJ did under Section 34 of the Arbitration Act. The Supreme Court by restoring the Arbitral award clearly set a precedent and provided much needed clarity on the jurisdiction of courts to modify an arbitral award.

3. Arif Azim Co. Ltd vs. Aptech Ltd (2024 SCC OnLine SC 215)



In the present case, the apex court dealt with two primary issues, first being whether the Limitation Act, 1963 (“Limitation Act”) is applicable for the appointment of an arbitrator under section 11(6) of the Arbitration and Conciliation Act, 1996 (“1996 Act”) and second whether the court may refuse to make a reference under Section 11 of the 1996 Act where the claims are ex-facie and hopelessly time barred.

The court, while answering the first issue highlighted that although Section 11(6) of the 1996 Act does not explicitly prescribe a limitation period, Section 43 of the 1996 Act affirms the applicability of the Limitation Act . With no specific time frame provided, the court invoked Article 137 of the Limitation Act allowing that limitation period for making an application under these sections is three years from the date when the right to apply accrues. While dealing with the second issue, the court held that issue of limitation is essentially an admissibility issue and should be decided prima facie by courts. The court further clarified that a notice invoking arbitration is to be sent within the three year period from the date on which the cause of action for the claim had arisen, and the limitation period would commence only after the Respondent fails or refuses to comply.

In essence, the court highlighted that the applicability of Article 137 of the Limitation Act to applications under section 11(6) of the of the 1996 Act is a result of legislative vacuum. Since there is no statutory prescription regarding the time limit, the period of three years is an unduly long period for filing an application under Section 11 of the 1996 Act and goes against the very spirit of the 1996 Act, which provides for expeditious resolution of commercial disputes within a time-bound manner. The Court was of the right opinion in stating that the parliament should consider bringing in an amendment and prescribing a specific time period under the 1996 Act.

4. Shri Balaji Enterprises and Others vs Reserve Bank of India (2024 SCC OnLine Del 689)



The present writ petition challenges the orders passed by the learned Additional District Judge, Delhi in various Arbitration petitions filed under section 9 of the Arbitration and Conciliation Act, 1996 (“1996 Act”). The Delhi High Court has decided on the point whether the High Court can entertain a Writ Petition when an alternate remedy is available under Section 37 of the 1996 Act. The Court highlighted that when there is an alternate remedy available of filing an appeal against an order granting or refusing to grant any measure under Section 9 of the 1996 Act, the aggrieved party should first avail that remedy. The court referred to various judgements of the Supreme Court and observed that there are few exceptions to the rule of alternative remedy i.e., when the aggrieved party has made out an exceptional case warranting such interference, or where the statutory authority has not acted in accordance with the provisions of the enactment in question, or in defiance of the fundamental principles of judicial procedure, or has invoked provisions which are repealed, or when an order has been passed in violation of the principles of natural justice.

Consequently, in the present case, no exceptional circumstances were stated by the aggrieved party for not availing the alternate remedy and accordingly the writ petition was dismissed with the liberty to approach authorities under the 1996 Act. The High court was correct in dismissing the petition as it is a well settled law that the High Courts do not entertain writs in cases where an equally efficacious alternate remedy is available to the aggrieved party.

GENERAL CORPORATE

1. Moser Baer Karamchari Union v. Union of India, 2023



Background

The Supreme Court of India delivered a significant judgment in the case of Moser Baer Karamchari Union Thr. President Mahesh Chand Sharma v. Union of India and Ors., addressing the conflict between the Companies Act 2013 and the Insolvency and Bankruptcy Code, 2016 (IBC) regarding workers' dues during the liquidation process.

Issue at Hand

The core of the dispute was the applicability of Section 327(7) of the Companies Act, 2013, in the context of liquidation proceedings under the IBC. The Karamchari Union of Moser Baer India Limited, a company undergoing liquidation, challenged the Liquidator's decision to deprioritize the payment of their pension, gratuity, provident fund, and severance pay. They contended that this section was arbitrary and contravened Article 21 of the Indian Constitution, which guarantees the right to livelihood.

The Supreme Court's Judgment

The Court upheld Section 327(7) of the Companies Act, affirming that it does not infringe upon Article 21 of the Constitution. It clarified that Sections 326 and 327 of the Companies Act would not apply in cases of liquidation under the IBC. Instead, asset distribution in such scenarios must adhere to the 'waterfall mechanism' outlined in Section 53 of the IBC. This mechanism, supplemented by Section 36(4) of the IBC, provides a structured approach to debt repayment, prioritizing claims in a specific order.

Key Observations

Protection of Worker's Rights: The Court noted that Section 36 of the IBC safeguards workers' rights by excluding gratuity, pension, and provident funds from liquidation assets.

Intent Behind the IBC: The judgment emphasized the IBC's objective to enhance investments and promote economic stability and employment growth. It recognized the necessity for all stakeholders, including workers, to make sacrifices for the broader goal of reviving and rehabilitating companies.

Stability and Creditor's Rights: The Supreme Court stressed the importance of the 'waterfall mechanism' in maintaining a balanced approach to creditors' rights. Any alteration to this mechanism could lead to instability and negatively impact the balance of rights among various creditors.

Holistic Approach to Disputes: The Court advised against a one-sided perspective in complex disputes, advocating for a comprehensive analysis to ensure fairness and equity in resolutions.

Conclusion

This judgment reinforces the supremacy of the IBC's framework in liquidation proceedings, particularly regarding the payment of workers' dues. It underscores the need for a balanced approach in resolving insolvency issues, considering the interests of all stakeholders while aligning with the broader objectives of the IBC. This ruling is crucial for practitioners and stakeholders in the field of insolvency and bankruptcy law, as it clarifies the interplay between the Companies Act and the IBC, specifically in the context of workers' rights during the liquidation process.

2. Authum Investment and Infrastructure Ltd. v. R.K. Mohatta Family Trust, 2023



Background

In a pivotal judgment, the Supreme Court has addressed the rights of debenture holders in the acquisition of Reliance Home Finance Limited (RHFL) by Authum Investment and Infrastructure Limited (AIIIL). The case arose from appeals against a Bombay High Court order that dismissed an interim application by RHFL under Section 151 of the Civil Procedure Code regarding the approval of a resolution plan (RP) for its dissolution.

Judicial Findings

The Court recognized the concerns of dissenting debenture holders in the acquisition process. The Bench, comprising Justice B.R. Gavai and Justice Aravind Kumar, mandated that these holders must be given a choice to either accept the RP terms or to stand 21 outside the RP and seek alternative legal remedies to claim their dues. Furthermore, AIIIL was instructed to fulfill the required payments by March 31, 2023.

Contextual Brief

AIIIL, a non-banking financial entity, had initiated the RP following RHFL's default on its loan obligations. This led to the National Company Law Tribunal (NCLT) instructing RHFL and Reliance Capital Ltd. to settle the dues with debenture holders, including AIIIL. A subsequent High Court order for debenture holders' voting favored the RP.

Court's Observations

The Supreme Court underscored that small investors with exposure up to Rs. 5 lakhs would recover their full principal, while those with greater exposure would receive 23.24%. The Court expressed concern that a different voting mechanism, as per the SEBI Circular, could delay and disrupt the resolution process, potentially harming the interests of retail debenture holders who had agreed to a negotiated settlement.

Protection of Rights

The rights of dissenting debenture holders were emphasized, with the Court exercising its powers under Article 142 of the Constitution of India to uphold the RP for debenture holders, excluding the dissenters.

Conclusion

The Supreme Court's decision to protect the interests of dissenting debenture holders affirms the judiciary's role in safeguarding the rights of minority investors within the framework of corporate resolution processes. This ruling is pivotal for legal and financial entities, elucidating the balance between corporate acquisition strategies and the protection of individual creditor rights. The appeals have been duly disposed of by the Apex Court.

3. Tata Consultancy Services Limited v. Cyrus Investments Pvt. Ltd. (2021) 9 SCC 449



Facts of the case:

The Saporji Pallonji Group, led by Cyrus Mistry, owned 18.37 percent of Tata Sons Limited's total paid-up share capital. Cyrus Mistry was named as the Tata Sons' Executive Deputy Chairman for a five-year term in 2012.

By the end of the year, the Board of Directors had named Cyrus as the Executive Chairman of Tata Sons, effective December 29, 2012, while Ratan Tata was named Chairman Emeritus. On October 24, 2016, the Tata Sons Board of Directors issued a resolution removing Cyrus from his role as Executive Chairman of the company." Cyrus was later dismissed from the board of directors of Tata Industries Ltd., Tata Consultancy Services Ltd., and Tata Teleservices Ltd., after separate shareholder votes.

Following that, Cyrus resigned from a few additional board positions. Following that, two SP Group firms, Cyrus Investments Pvt. Ltd. and Sterling Investment Corporation Pvt. Ltd., filed a company petition under Sections 241, 242, and 244 of the Companies Act, 2013, alleging mismanagement, oppression, and discrimination.

The complainants also questioned Tata Sons' shift from a public to a private company." The National Company Law Tribunal ruled that Cyrus Mistry's dismissal as executive chairman was unconstitutional and ordered that he be reinstated. The Supreme Court delayed the NCLAT order in January 2020, and the verdict was postponed until December 17, 2020. The Supreme Court has now ruled that Tata Sons' conduct did not amount to minority shareholder persecution or mismanagement.

Questions of law:

Whether the Company Law Tribunal can intervene in the removal of a person as a Chairman of a Company in a petition filed under Section 241 of the Companies Act, 2013, if the removal is oppressive, mismanaged, or done in a prejudicial manner harming the company, its members, or the public at large.

Judgement:

The judgement went in the Tata Group's favour.

The bench dismissed all of Cyrus Mistry's allegations of persecution and mismanagement levelled against Tata Sons Limited. A Supreme Court bench led by Chief Justice S A Bobde, Justice V Ramasubramanian, and Justice A S Bopanna made the judgement.

On December 18, 2019, the Supreme Court postponed the ruling of the National Company Law Appellate Tribunal (NCLAT) to reinstate Cyrus Mistry as executive chairman of Tata Sons.

The court decided that removing a person as Chairman of the Company is not a subject matter under Section 241 of the Companies Act unless it is proven to be "oppressive or harmful." Sections 241 and 242 of the Companies Act of 2013 do not specifically give reinstatement authority, according to the court.

As a result, on December 18, 2019, the Supreme Court overturned the National Company Law Appellate Tribunal's (NCLAT) order to reinstate Cyrus Mistry as executive chairman of Tata Sons.

4. Shanti Prasad Jain v. Kalinga Tubes Ltd. AIR 1965 SC 1535



Facts of the Case

In the aforesaid case there exists a dispute between two parties for the company's management, notably M/s Kalinga Tubes.

The appellant's main claim is that the majority of shareholders are oppressing minority shareholders and mismanaging the company's activities. Patnaik and Loganathan, two sets of owners, were in charge of the corporation.

The appellant, Patnaik, and Loganathan entered into an arrangement under which the appellant was awarded the same number of shares as the current shareholders, giving him equal power and voice in the company's finances and management.

This agreement was made in the personal capacity of the stockholders, with the firm being excluded as a party. However, the AOA was not updated to reflect the subsequent revisions. The corporation was turned into a publicly traded company by the three groups of shareholders.

A notice of general meeting was issued for the goal of raising capital and allotting extra equity shares to outsiders rather than current shareholders.

Following that, the appellant filed an application under sections 397, 398, 402, and 403 of the Companies Act, 1956, to stop the majority shareholders from oppressing smaller shareholders.

The application further claims that the majority shareholders group excluded the minority group from the company's management by attaining 75 percent voting rights in violation of the 1954 agreement.

The appellant further claimed a lack of fair play, a fair deal, lack of probity, firm mismanagement, and a lack of faith and trust.

Questions of law:

Whether exclusion of minority shareholders group from the company's management and affairs constitutes an act of oppression and mismanagement under the section 397 and section 398 of the of the Companies Act, 1956.

Judgement:

It was concluded that no such oppression had been established as a result of mismanagement of the Act under S 397 and S 398.

Even if they were friends of the majority group of shareholders, the seven people to whom the new shares were offered were independent.

Section 81 of the Act does not prohibit the general meeting from passing resolutions. When the public corporation was established in 1957, the agreement on which the case of oppression was based was not binding even on the private firm. It was truly an agreement between a non-member and two company members, and while the agreement was mostly followed for a while, some of its stipulations could not be incorporated into the public company's articles of association because the company was not obliged by it.

CRIMINAL

1. Jagjeet Singh and Ors vs Ashish Mishra alias Monu and Anr (2022) 9 Supreme Court Cases 321 : 2022 SCC OnLine SC 453



Background

In a landmark ruling, the Supreme Court has overturned the bail order for the primary accused in the October 2021 Lakhimpur Kheri incident. The apex court's decision in Jagjeet Singh & Ors. v. Ashish Mishra & Anr. (Crl. Appeal 632 of 2022) revolved around procedural irregularities, specifically the High Court's oversight of victims' participatory rights during the bail hearing. A central issue leading to the Supreme Court's intervention was the High Court's disregard for the victims' rights during the bail hearing process, exacerbated by technical issues that prevented their participation. This oversight resulted in the Supreme Court setting aside the bail order, not canceling it, and the case has been remitted back to the Allahabad High Court for a fresh consideration.

Decision

The Supreme Court held that victims (as defined under the Criminal Procedure Code, 1973) possess a "legally vested right to be heard at every step post the occurrence of the offense." This includes participation from the investigation stage to the conclusion of the proceedings, including bail hearings (Para 24).

Implications for Bail Proceedings

The judgment acknowledges the evolution of Indian jurisprudence towards recognizing victims' rights, especially in heinous crime cases, and extends this to bail stages to prevent miscarriages of justice. However, the Court recognized the practical challenges in implementing this right, cautioning against allowing the process to be exploited, thus potentially delaying bail hearings.

Practical Considerations

The Supreme Court's pronouncement raises several practical questions about the implementation of victims' participatory rights in bail proceedings. Concerns include whether victims must now be impleaded in all bail applications, how their perspective will be integrated without delaying proceedings, and the extent of access to case materials they are entitled to.

Statutory vs. Judicial Recognition

The judgment also touches upon the broader issue of whether such participatory rights should be formally legislated or continue to be shaped through judicial decisions. The Court stopped short of outlining specific procedures for such participation, leaving the application of this right open to interpretation by lower courts.

Conclusion

The Supreme Court's decision in the Ashish Mishra case underscores the judiciary's commitment to victims' rights within the criminal justice system. While affirming the right of victims to participate in bail hearings, the ruling also highlights the need for careful regulation to prevent procedural delays. The decision represents a step towards a more inclusive judicial process but also signals the necessity for clear guidelines or legislative action to ensure effective implementation.

2. Afjal Ali Sha v. State of W.B., 2023 SCC Online SC 282, 2023



Background

In a significant decision, the Supreme Court, with Justices Surya Kant and J.K. Maheshwari presiding, rejected a petition to transfer a criminal case involving charges under Section 302 and Section 120-B of the IPC, along with Sections 25 and 27 of the Arms Act, from West Bengal to another state. The Court found that the petitioner's concerns could be addressed within the state through proper judicial directives.

Case Details

The case stems from an incident on October 7, 2019, where an individual was fatally shot. Subsequent legal proceedings encountered complexities, including an alleged politically motivated attempt to withdraw prosecution and acquit some respondents. The High Court of Calcutta highlighted procedural improprieties in the State's actions, notably the misapplication of Section 321 of CrPC, and reversed the Trial Court's order that permitted withdrawal of the prosecution.

Petitioner's Stand and Court's Observation

The petitioner, the deceased's brother, raised issues of procedural irregularities and potential threats to witnesses. The Supreme Court, referencing Section 406(2) of CrPC and precedent, recognized the petitioner's vested interest in a fair trial and dismissed the respondent's objections.

Court's Ruling

The apex court observed that the State of West Bengal deviated from established legal principles, critiquing the irregular use of judicial powers and subsequent legal inconsistencies. The Court determined there was no necessity for an out-of-state trial transfer, citing the need to examine over 90 pending witnesses and the risk of hindering the prosecution's case.

Directions Issued

The Supreme Court ordered the trial to proceed before a specific Additional Sessions Judge at the Court of Chief Judge in the Sessions Court, mandated a speedy trial within six months, and appointed a Special Public Prosecutor as per the High Court's approval. The Court also mandated protections for the petitioner, the deceased's family, and key witnesses, ensuring their safety. Additionally, it stipulated that the main accused and others in custody remain in the Calcutta Central Jail without bail until the trial's conclusion.

Conclusion

This judgment underscores the Supreme Court's commitment to maintaining the integrity of the judicial process and ensuring the safety of all involved parties. By providing specific directions and retaining the trial within West Bengal, the Court has taken a stance that balances the need for a fair trial with the practicalities of legal proceedings. The decision reinforces the principle that transfers of trial should only be a last resort and that local jurisdictions, with the right oversight and interventions, can uphold justice effectively.

3. Anant Thanur Karmuse v. The State of Maharashtra & Ors. (2023) 5 SCC 802



Facts of the case:

This landmark judgement of the Supreme Court lays down conditions and guidelines for when an active investigation can be transferred from the police to the CBI.

The appellant in the aforementioned case shared a viral picture of a cabinet minister on a social media platform criticizing his act of ridiculing the Prime Minister of India. Following the same, on the very same night the appellant was forcibly taken to the minister's residence by four policemen, where he was asked to not only delete the post, but physically abused by the policemen. Thereafter, the appellant lodged a police complaint, however despite the complaint the police refused to name the minister in the FIR.

After which, appellant approached the Bombay High Court, seeking transfer of the case to the CBI or any other competent authority, and due to the Court's oversight, his name was added after two years after the incident, and the chargesheet was only filed for the minor offences. On account of there being no to little progress in the proceedings the appellant preferred a writ petition before the Bombay High Court to direct the competent authority to conduct further investigations under Section 173(8) of the Cr.PC.

However, the High Court saw fit to reject the plea, and hence, the appellant in challenge of the said writ petition preferred a special leave petition before the Supreme Court, seeking an order directing a transfer of investigation to the CBI.

Questions of law:

Whether re-investigation or further investigation by a special agency or CBI is permissible after framing of charges or filing of the chargesheet or supplementary chargesheet.

Judgement:

It was held that cases could be transferred to 'other independent agencies' only in rare and exceptional circumstances. Such transferring of investigations should only be undertaken sparingly, cautiously and in exceptional situations where, it is necessary to provide credibility and confidence in the investigation, the incident has national/international ramification, or such an order may be necessary for doing complete justice and enforcing fundamental rights.

The above is an indicative list, and the transfer shall be largely dependent on the factual matrix of each particular case, and to what extent the requirements of a fair, impartial and effective investigation are being violated. Such transfer can even be undertaken after filing of the chargesheet or commencement of trial. The Supreme Court saw fit to dismiss the appeal when it came to transferring the case to the CBI, since the same was not warranted by the facts at hand. However, it admitted the appeal to the extent of conducting further investigations by the state investigating agency since the need for the same had been conceded by the police during the proceedings.

4. Rambabu Singh Thakur v. Sunil Arora (2020) 3 SCC 733



Facts of the case:

In this case, the Supreme Court of India observed that there has been an increase in the number of criminal politicians in India since the last 4 general elections, and there is no explanation on the part of political parties as to why they have selected a candidate with a criminal record. In 2004, 24% of the members of Parliament had criminal cases pending against them. In 2009, that went up to 30%, in 2014 to 34%, and in 2019, as many as 43% of MPs had criminal cases pending against them.

Questions of law:

Whether the Supreme Court of India can bar candidates with criminal records from running in elections, or whether the highest court can limit the membership of parliament beyond Article 102 (a) to Article 102 (e) by enacting further laws.

Judgment:

The Supreme Court directed the political parties at the Central level and State level to upload on their respective websites the correct details concerning the pending criminal cases against the selected candidates, with the reasons why such candidate has been selected instead of other candidates with no criminal record.

Such information must also be published in one local newspaper and one national newspaper, and on the official media platforms of the political party, including Facebook, and Twitter. The details must be published within 48 hours of the selection of the candidate and not less than two weeks before the first date for filing of nominations, whichever is earlier.

All the concerned political parties must also submit a report of compliance with the directions passed by the Apex Court with the Election Commission of India within 72 hours of the selection of the candidate, and if any political party fails to submit such report to the Election Commission, the Election Commission shall bring such incident to the notice of Supreme Court of India as being in contempt of court's orders.

TAX

1. Grapes Digital Pvt Ltd v Principal Commissioner



In the *Grapes Digital Pvt Ltd v Pr Commissioner* [TS-618- HC(DEL)-2023-GST] the Delhi High Court upheld the adjustment of interest on the tax liability against the assessee's claim for IGST refund. The court observed that interest liability on delayed payment of tax on the Reverse Charge Mechanism (RCM) and delayed payment of IGST on exports is a statutory consequence of amending invoices reflecting exports made without IGST initially. Rejecting the notion of revenue neutrality in import and export transactions, the court emphasized that the levy of GST and interest on delayed payments are statutory exactions. The principle "equity is out of place in tax law" was cited. The assessee, involved in digital media services, exported under a Letter of Undertaking (LOU) without IGST payment initially. The court clarified that despite subsequent amendments to reflect IGST payment, the assessee could claim a refund. It dismissed the revenue's argument that the assessee, by choosing LOU initially, was precluded from altering its option to pay IGST.

Addressing interest liability, the court categorically rejected the assessee's contention that it's not liable due to potential refund, emphasizing adherence to the statutory scheme. The court dismissed the revenue's appeal as time-barred and highlighted the importance of the date of order issue for calculating the limitation period. The court directed the revenue to disburse the refund with applicable interest, rejected challenges to the adjustment of interest, and set aside the order denying the refund, ultimately disposing of the petition

W&B Comments:

The Delhi High Court in the Grapes Digital Pvt Ltd case underscored the importance of adhering to statutory provisions in tax matters. This ruling reaffirms that statutory levies and interest must be fulfilled regardless of the subsequent entitlement to a refund. The court's rejection of the revenue neutrality argument establishes a clear precedent, emphasizing the strict adherence to legislative intent.

2. Rectification of technical errors in GSTR-01- Star Engineers (I) Pvt. Ltd. vs. UOI, Akshaya Building Solution vs. Assistant Commissioner of CGST



In a recent judgment, the Bombay High Court, in the case of Star Engineers (I) Pvt. Ltd. vs. UOI & Ors. [TS-654- HC(BOM)-2023-GST], recognized the inadvertent and bonafide human errors that can occur while adopting a new GST regime. The court quashed an order disallowing FORM GSTR-1 correction on time-bar grounds. The matter involved the assessee inadvertently mentioning GSTINs of "Ship to" parties instead of "Bill to" parties in GSTR-1, leading to non-availment of ITC and subsequent debit by Bajaj Auto Ltd. (BAL). Despite the rejection based on the technical ground that GST portal provisions prohibited modifications post the due date, the High Court emphasized that incorrect particulars in GST returns cannot be considered sacrosanct in the dynamic GST regime.

The High Court clarified that GST returns, maintained by the Department, with incorrect particulars are not acceptable in a regime where every aspect of the returns has a cascading effect. Considering the statutory ambit of Sections 37(3) and 39(9) of the CGST Act, the court applied a purposive interpretation. It concluded that the proviso should not defeat the legislative intention in cases of bonafide and inadvertent errors, especially when there is no loss of revenue. The court held that the State Tax Officer should have granted the opportunity to the assessee to rectify/amend Form GSTR-1. In light of these considerations, the High Court directed the Revenue to amend/rectify Form GSTR-1, either online or manually, allowing the writ petition.

In a similar vein, the Madras High Court, in *Akshaya Building Solution vs. Assistant Commissioner of CGST* [TS-638-HC(MAD)-2023-GST], intervened to rectify technical errors in GSTR-01, emphasizing the importance of procedural flexibility and the court's intervention to address genuine errors in the GST filing process.

W&B Comments:

The recent judgments from the Bombay High Court and the Madras High Court bring a refreshing perspective to the evolving landscape of GST compliance as the Court's recognition of inadvertent human errors during the transition to a new GST regime reflects a pragmatic understanding of the challenges faced by traders. The acknowledgment of the cascading effect of incorrect particulars in GST returns underscores the need for a flexible and adaptive approach. The court's emphasis on allowing corrections when there is no loss of revenue aligns with the principles of fairness and practicality in tax administration.

3. Optum Global Solutions v State of Haryana through Joint Commissioner of State Tax



The Punjab & Haryana High Court, in *Optum Global Solutions (India) Pvt. Ltd. vs. State of Haryana and others* [TS-610-HC(P&H)-2023-GST], quashed the order dismissing the appeal against refund rejection due to offline (manual) filing. The Hon'ble High Court referred to Rule 108 of the Haryana GST Rules, highlighting that the rule, allowing filing either electronically or otherwise, was amended after the appeals were filed. The Court, following from the law set out in *Go Daddy v State of Haryana* and *Ali Cottom Mill v Appellate Joint Commissioner (AP)*, held that appeals cannot be dismissed on mere technical grounds, and since a plain wording of the rule would imply that the appeal can be filed offline, the current writ petition was admitted, and the Petitioner's appeal was held maintainable.

W&B Comments:

The Punjab and Haryana High Court's stance in *Optum Global Solutions* reinforces the principle that appeals should not be dismissed based on mere procedural grounds. It serves as a reminder that the interpretation of rules should align with their plain wording, promoting a fair and accessible appeal process.

4. Payment of Pre-deposit through ECrL – Friends Mobile vs. The State of Bihar



The Patna High Court in the case of Friends Mobile vs. State of Bihar [TS-643-HC(PAT)-2023-GST] addressed the issue of pre-deposit payment for appeal under Section 107(6) of the CGST Act. The High Court quashed the order-in-appeal disallowing the payment of the pre-deposit of 10% from the Electronic Credit Ledger (ECrL). The Court cited the pendency of Flipkart Internet's matter before the Supreme Court and ordered that there be no insistence for payment of the 10% from the Electronic Cash Ledger (ECL).

The Assessee, Friends Mobile, paid the 10% amount from the ECrL, leading to the rejection of the appeal by 25 the Appellate Authority, citing the need to pay from the ECL. The Patna HC referred to Notification No. 53/2023, which allowed delayed appeals beyond the specified period under Section 107 of the CGST Act. The notification stipulated paying 12.5% of the pending amounts, with at least 20% to be paid from the ECL. The High Court emphasized that even the GST Council understood the 10% to be payable through the ECrL. Considering the stay by the Supreme Court on the Division Bench's judgment in Flipkart Internet, where the Court denied debiting ECrL for pre-deposit payment, the Patna HC opined that, pending the decision of the Supreme Court, the appeal should be considered on merits. The Court set aside the order in appeal, directing it to be considered on merits. The Commissioner was instructed to issue necessary directions for consideration of appeals pending before the Supreme Court, and there was no insistence for payment of the 10% from the ECL.

The Orissa High Court in Kiran Motors vs Additional Commissioner of CT & GST (Appeal) has permitted the assessee to debit unutilized ECrL amount for pre-deposit. Similarly, Bombay High Court in Oasis Realty vs Union of India, Madras High Court in Larsen and Toubro Ltd. vs The Joint Commissioner (ST), GST Appeals and the Allahabad High Court in Tulsi Ram and Company vs Commissioner have allowed for payment of pre-deposit through ECrL. W&B Comments: The Patna High Court's ruling in Friends Mobile offers relief to assesseees by allowing pre-deposit from the Electronic Credit Ledger (ECrL). This aligns with the understanding of various High Courts and the GST Council. The Court's consideration of the stay on Flipkart Internet's case emphasizes the importance of awaiting the Supreme Court's decision, ensuring fairness in pre-deposit methods during ongoing legal proceedings.

5. M/s. Eicher Motors Limited versus the Superintendent of GST and Central Excise



In the present case of Eicher Motors Limited [[2024] 158 taxmann.com 593 (Madras)] the petitioner, a renowned manufacturer specializing in mid-sized motorcycles, faced challenges related to the transition of accumulated CENVAT credit into the GST regime, resulting in a cascading effect on their ability to file GST returns for the period from July 2017 to December 2017. The initial transition issues led to a failure to file Form GSTR-3B for July 2017, and this failure prevented the petitioner from submitting GSTR-3B for subsequent months spanning August 2017 to December 2017.

Despite timely payment of tax dues, the petitioner received a Recovery notice in 2023, demanding an interest payment of Rs.23,76,26,657 for the alleged belated GST payment from July 2017 to December 2017. The petitioner challenged the notice in W.P.No.16866 of 2023, leading to a stay on recovery proceedings. Despite filing restriction, the petitioner ensured timely payment of tax dues, diligently discharging the GST liability by remitting the ECL under the appropriate heads into the Government account within the due date for each respective month.

The Court, aligning with legal precedents, clarified that if the tax amount is credited to the Government before the due date, interest payment is unnecessary. The judgment emphasized timely crediting of funds to the Government account by the final date for monthly returns, as specified in Section 39(7) of the Act. Consequently, the Recovery notice and the order were quashed.

W&B Comments:

This decision reinforces the principle that if the tax is deposited before the due date, interest payments are not warranted and sets a precedent for cases where timely crediting of GST dues to the Government account eliminates the necessity for interest payments, providing clarity in GST transition issues. It provides a relief to taxpayers facing technical glitches during GST implementation and transitional credit.

6. Sri Subhash Agarwalla vs. State of Assam



In the Sri Subhash Agarwalla vs. State of Assam [2024 (3) TMI 387], the Guwahati High Court made a crucial observation regarding the duplicity of proceedings for the same period under the GST. The petitioner had received simultaneous show cause notices under the Section 73 of the State Goods and Services Tax (“SGST”) Act and Central Goods and Services Tax (“CGST”) for the same financial year 2017-18, for the same cause of action of reversal of inadmissible Input Tax Credit under Section 16(4) of the CGST/SGST Act. The proposed demands via the show cause notices were confirmed through the respective two Order-in-original’s.

The Guwahati Court held that initiating parallel proceedings for the same period under both acts is impermissible. It was observed that once a proceeding is initiated under either the CGST Act or the SGST Act, another proceeding for the same period under the other act cannot be initiated. Consequently, the Hon’ble Court order the suspension of the operation of the Order-in-original’s operation until the returnable date.

W&B Comments: The Hon’ble Guwahati High Court by granting temporary relief has affirmed the principles of natural justice. This ruling will set as a precedent for cases where department initiated proceedings multiple proceedings for the same financial year for the same cause of action.

7. M/s. Rajesh Real Estate Developers Pvt. Ltd. vs. Union of India



In the case of Rajesh Real Estate Developers Pvt. Ltd. vs. Union of India [2024 (2) TMI 1175], the Hon'ble Bombay High Court directed the department to allow to taxpayer to rectify an inadvertent error made by the petitioner in the Form DRC-03. Despite the petitioner's attempts to rectify the mistake, the tax department has refused to allow it previously. However, the court noted that the error did not result in any loss to the revenue department and directed the department to permit the rectification of Form DRC-03, whether through online or manual means.

The petitioner had mistakenly mentioned the wrong financial year in two instances while filing Form DRC-03, resulting in a demand from the tax authorities. Despite the petitioner's argument that the errors were clerical and entitled to rectification under the law, the tax authorities issued a Final Audit Report and a Show Cause Notice. Relying on the precedents (Star Engineers (I) Pvt. Ltd. vs. Union of India), the Bombay High Court ruled in favor of the petitioner, emphasizing an assessee-friendly approach and the avoidance of unnecessary litigation.

W&B Comments: The ruling by the Bombay High Court in the case of Rajesh Real Estate Developers Pvt. Ltd. vs. Union of India precedent for an assessee-friendly approach, encouraging clarity and cooperation between taxpayers and tax authorities. By directing the tax department to permit the rectification of Form DRC-03 for the petitioner, the court has not only safeguards the interests of taxpayer but has also ensured that revenue collection remains effective without unduly burdening honest businesses.

8. M/s. S.K Chakraborty & Sons vs. Union of India



The Hon'ble Calcutta High Court in the case of S.K Chakraborty & Sons vs. Union of India [(2024) 15 Centax 172 (Cal.)], had directed the Appellate authority to condone the delay and hear the appeal on merits, as the appeal has been filed within the limitation period as per the Limitation Act.

The petitioner had filed appeal against an order beyond the time limit of three months, resulting in the appeal not being entertained. However, the petitioner argued that the CGST Act, 2017 does not prohibit the application of the limitation period of three years from the Limitation Act. The Hon'ble High Court observed that the GST law does not exclude the provision of the Limitation Act nor does Section 107 of the CGST Act have a non-obstante clause, and therefore it is improper to read it as an implied exclusion. Hence, the limitation of three years was held to be applicable in the present case.

W&B Comments: The judgment delivered by the Hon'ble Calcutta High Court offers much-needed relief to taxpayers who have inadvertently missed the appeal filing period stipulated under Section 107 of the CGST Act. This interpretation opens the door for taxpayers who have missed the three-month filing period under Section 107 of the CGST Act to still pursue their appeals within the extended timeframe provided by the Limitation Act.

9. M/s. Max Healthcare Institute Ltd vs. Union of India & Ors.



The Delhi High Court, in the case of Max Healthcare Institute Ltd vs. Union of India & Ors.[TS-115-HC(DEL)-2024-GST], quashed an order passed under Section 73 without consideration of SCN reply submitted by the petitioner, deeming it unsustainable. The Hon'ble Court observed that the proper officer in the present case had failed to apply their mind to the detailed reply of the petitioner and passed a non-speaking and arbitrary order without considering the merits of the case. Despite the petitioner's comprehensive response to the Show Cause Notice, the impugned order simply stated the reply was

W&B Comments: The Delhi High Court's ruling in Max Healthcare Institute Ltd. highlights the obligation of tax authorities to thoroughly assess all available evidence before passing orders. By setting aside the impugned order, the court ensures that the taxpayer is granted a fair opportunity to present their case and that the decision-making process adheres to the principles of natural justice.

10. M/s. Engineering Tools Corporation vs. The Assistant Commissioner



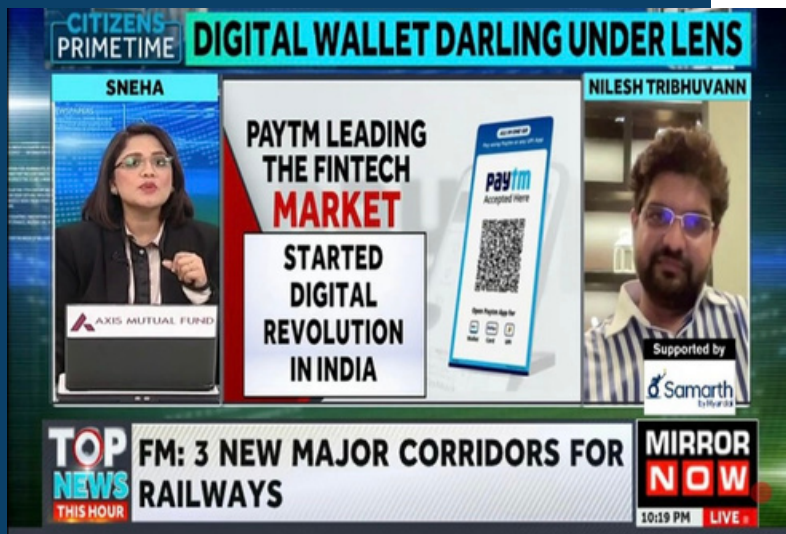
In the Engineering Tools Corporation vs. The Assistant Commissioner [2024 (2) TMI 855] the petitioner had challenged an assessment order confirming reversal of Input Tax Credit (ITC) on account of their supplier's retroactively cancelled GST registration. Despite furnishing ample evidence, including tax invoices and payment records, the reversal was solely attributed to the supplier's invalidated registration status.

The Hon'ble High Court in this case observed that the supplier's registration was cancelled after the period of the disputed transaction. During the transaction in question, the supplier possessed an active registration. Therefore, the petitioner was not required to prove the existence of the supplier for that particular period.

W&B Comments: By overturning the assessment order solely based on the cancellation of the supplier's GST registration, the Madras High Court underscored the importance of thoroughly examining all relevant evidence to ascertain the validity of transactions. This ruling serves as a reminder to tax authorities to consider the context and timing of events before making determinations that impact taxpayers' rights and liabilities.

A Closer Look at Our Recent Features

Frontline of Thought: Nilesh Tribhuvann's Visionary Contributions to National Debates



Our Founder & Managing Partner, NILESH TRIBHUVANN shared his views with Mirror Now Now. Watch **#BeyondTheHeadline** with Sneha Koshy

The RBI has taken action against Paytm Payments Bank Limited (PPBL) due to "persistent non-compliance and continued material supervisory concerns." From February 29, 2024, PPBL is prohibited from accepting deposits or facilitating top-ups in any customer accounts, including wallets and FASTags.

Click here to see the full video

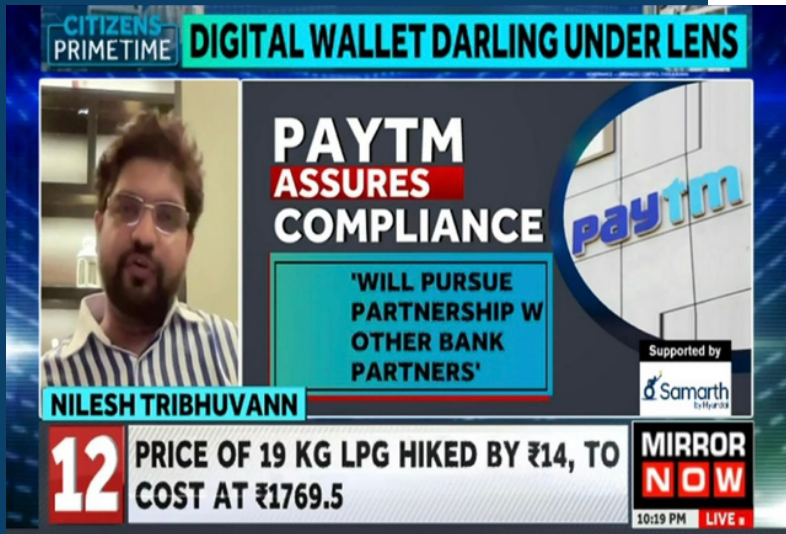
<https://www.linkedin.com/feed/update/urn:li:activity:7159062730308481025>

PAYTM Assures Compliance

How does compliance take a front seat? There's no room for non-compliance when it comes to doing business in India. Our Founder & Managing Partner, NILESH TRIBHUVANN shared his views with Mirror Now. Watch #BeyondTheHeadline with Sneha Koshy

Click here to see the full video

<https://www.linkedin.com/feed/update/urn:li:activity:7159065810768986112>



Will Paytm cease operations after February 29?

Our Managing Partner, Mr. Nilesh Tribhuvann, was prominently featured on CNBC Awaaz's "Consumer Adda" debate on February 6, 2024. In this live panel discussion, he shared his valuable insights on an urgent and significant matter. "Will Paytm cease operations after February 29? Insights into RBI's statement and its implications for consumers." His contributions helped clarify the situation for viewers, offering expert analysis on the topic.



For the complete debate, please click on the provided link.

<https://www.linkedin.com/feed/update/urn:li:activity:7160935544917528576>



Election Commission’s recent directive regarding the Nationalist Congress Party (NCP)

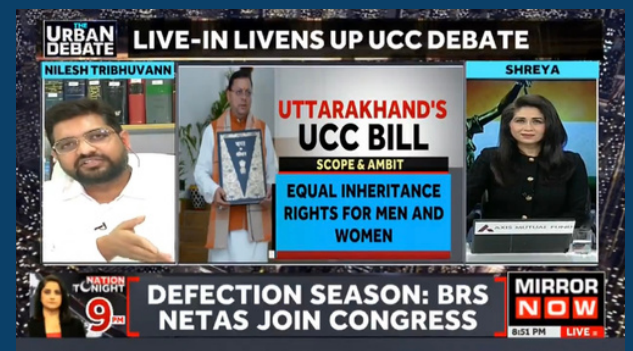
Our Managing Partner, Mr. Nilesh Tribhuvann, made a notable appearance on the Mirror Now Channel’s Urban Debate on February 6, 2024. During a dynamic panel discussion, he shared his expert analysis on the Election Commission’s recent directive regarding the Nationalist Congress Party (NCP). Mr. Tribhuvann’s insights illuminated the political and legal ramifications of this decision, offering a deep dive into the pivotal elements shaping today’s political scene

To view the entire debate, click on the link provided.

<https://www.linkedin.com/feed/update/urn:li:activity:7160970758775529472>

Registering Living Relationships, Breakups, and More

Our Managing Partner, Mr. Nilesh Tribhuvann, delivered an engaging performance on Mirror Now’s Urban Debate on February 6, 2024, Focusing on the UCC Debate| Registering Living Relationships, Breakups, and More. With his deep knowledge on the subject of the Uniform Civil Code (UCC) and its impact on women’s safety, he offered in-depth insights. His discussion centered around the significant ‘Mamta Rani Judgement vs Union of India’ case, exploring the UCC’s effects on children from both recognized and unrecognized relationships.



Mr. Tribhuvann’s analysis was not only enlightening but also prompted further reflection on these critical issues

Our recent features on various platforms and publishing houses



BW BUSINESSWORLD WHITE AND BRIEF
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**Interim Budget 2024:
Nurturing Tech Prowess
A Billion Dreams Take
Flight**



Niles Tribhuvann
Managing Partner

Interim Budget 2024: Nurturing Tech Prowess

We're thrilled to share that our Managing Partner, Mr. NILESH TRIBHUVANN has been featured in BW Legal World recent article "Interim Budget 2024: Nurturing Tech Prowess - A Billion Dreams Take Flight." Mr. Niles provided his valuable insights on the Legal Perspectives on Technological Advancements.

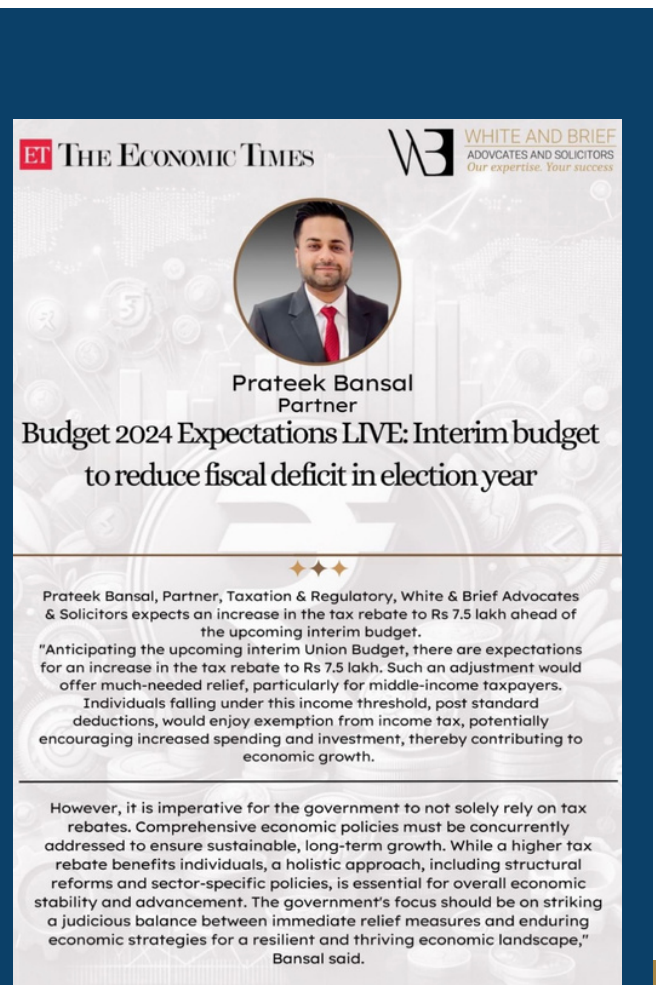
Click on the link to access the full article :
<https://lnkd.in/gkUMqQwn>

Budget 2024 Expectations Highlights: Interim Budget to Reduce Fiscal Deficit in Election Year


We're thrilled to share that our distinguished Taxation Partner, Mr. Prateek Bansal has been highlighted in The Economic Times for his insights. The article, "Budget 2024 Expectations Highlights: Interim Budget to Reduce Fiscal Deficit in Election Year," offers an in-depth analysis.

Dive into the full article for a comprehensive perspective.

<https://lnkd.in/dybwBZ8u>



ET THE ECONOMIC TIMES WHITE AND BRIEF
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Prateek Bansal
Partner

**Budget 2024 Expectations LIVE: Interim budget
to reduce fiscal deficit in election year**

◆◆◆

Prateek Bansal, Partner, Taxation & Regulatory, White & Brief Advocates & Solicitors expects an increase in the tax rebate to Rs 7.5 lakh ahead of the upcoming interim budget.

"Anticipating the upcoming interim Union Budget, there are expectations for an increase in the tax rebate to Rs 7.5 lakh. Such an adjustment would offer much-needed relief, particularly for middle-income taxpayers. Individuals falling under this income threshold, post standard deductions, would enjoy exemption from income tax, potentially encouraging increased spending and investment, thereby contributing to economic growth.

However, it is imperative for the government to not solely rely on tax rebates. Comprehensive economic policies must be concurrently addressed to ensure sustainable, long-term growth. While a higher tax rebate benefits individuals, a holistic approach, including structural reforms and sector-specific policies, is essential for overall economic stability and advancement. The government's focus should be on striking a judicious balance between immediate relief measures and enduring economic strategies for a resilient and thriving economic landscape," Bansal said.



Prateek Bansal
Partner

Union Budget 2024: What stance will the budget take, will it have big bang announcements?

Prateek Bansal, Partner, Taxation & Regulatory, White & Brief Advocates & Solicitors
Anticipating the upcoming interim Union

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However, it is imperative for the government to not solely rely on tax rebates. Comprehensive economic policies must be concurrently addressed to ensure sustainable, long-term growth. While a higher tax rebate benefits individuals, a holistic approach, including structural reforms and sector-specific policies, is essential for overall economic stability and advancement. The government's focus should be on striking a judicious balance between immediate relief measures and enduring economic strategies for a resilient and thriving economic landscape.

Union Budget 2024: What Stance Will the Budget Take, Will It Have Big Bang Announcements

We are delighted to announce that our esteemed Taxation Partner, Mr. Prateek Bansal has been featured in the recent article by The Economic Times discussing the pivotal Union Budget 2024.

White and Brief - Advocates & Solicitors is recognized for our innovative approach to navigating the legal intricacies of modern business.

The article, titled "Union Budget 2024: What Stance Will the Budget Take, Will It Have Big Bang Announcements," offers insightful perspectives on the potential implications and strategic directions of the upcoming budget. Mr. Prateek Bansal's expertise and in-depth analysis are highlighted, providing valuable foresight into the nation's economic roadmap.

Dive into the full article to explore more about the Union Budget 2024 and to read Mr. Bansal's insights.

<https://lnkd.in/dK38k36c>

Interim Budget 2024: Expectations for Salaried Taxpayers

We're delighted to share that our Taxation Partner, Mr. Prateek Bansal has lent his expertise to The India Today's recent coverage of the Union Budget 2024. The featured article, "Interim Budget 2024: Expectations for Salaried Taxpayers," offers an insightful analysis of what's in store for taxpayers.

For a detailed understanding, we invite you to read the full article here <https://lnkd.in/dRMNk4hr>

InNewsWithWhiteAndBrief



Interim Budget 2024:
Here's what salaried
taxpayers can expect

INDIA TODAY



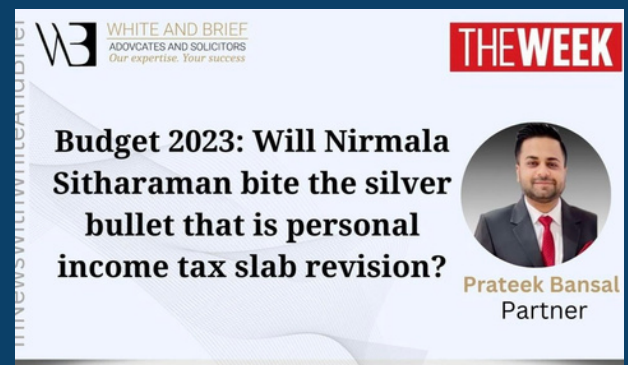
Prateek Bansal
Partner

Budget 2023: Will Nirmala Sitharaman bite the silver bullet that is personal income tax slab revision?

We are thrilled to share that a quote from our esteemed taxation partner, Mr. Prateek Bansal has been featured in THE WEEK latest article titled "Budget 2023: Will Nirmala Sitharaman bite the silver bullet that is personal income tax slab revision?" In the article, Mr. Bansal shares his expert insights on personal income tax and the budget

To read the full article, please click

<https://lnkd.in/djpchYDq>



mint

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**Budget 2024 Expectations
Highlights: Housing, IT,
Auto, FMCG, agriculture
and other sectors share
wishlist**



NILESH TRIBHUVANN
Managing partner

**Budget 2024 Expectations
Highlights: Housing, IT,
Auto, FMCG, Agriculture,
and Other Sectors Share
Wishlist**

We're thrilled to share that our distinguished Managing Partner, Mr. NILESH TRIBHUVANN has been prominently featured in an insightful LiveMint article. The article, "Budget 2024 Expectations Highlights: Housing, IT, Auto, FMCG, Agriculture, and Other Sectors Share Wishlist," includes a notable contribution from Mr. Tribhuvann, specifically addressing the Real Estate sector's advocacy for GST rationalization.

Gain valuable insights from his expert perspective!

Access the full article here:
<https://lnkd.in/dTPScQ2t>

**Focusing on digital
infrastructure, housing, health,
and MSME**

We are delighted to announce that our esteemed Taxation Partner, Mr. Prateek Bansal has been featured in The Times Of India offering his insights in today's coverage focusing on digital infrastructure, housing, health, and MSME as pivotal sectors in the interim budget.

For a detailed understanding ,
we invite you to read the full article here
<https://lnkd.in/dVHRn9HM>

TOI THE TIMES OF INDIA

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**Digital infrastructure, housing, health and MSME
seen to be key areas in interim budget**



Prateek Bansal
Partner

InNewsWithWhiteAndBrief

BUDGET 2024 ANNOUNCEMENTS & HIGHLIGHTS LIVE: 'A CONSIDERATE APPROACH TOWARDS THOSE IN THE LOWER INCOME BRACKETS '

Budget 2024 Announcements & Highlights LIVE:

Prateek Bansal, Partner, Taxation, White & Brief, Advocates & Solicitors, said, " We acknowledge the government's strategic approach in prioritizing the general public, women's empowerment, and schemes aimed at uplifting the underprivileged segments of society. The emphasis on people-centric policies rather than significant changes in taxation aligns with the inclusive spirit of the budget. He added, "The proposal to withdraw outstanding direct tax demands up to Rs 25,000 reflects a considerate approach towards individuals, particularly those in the lower income brackets. While the budget doesn't heavily target the high-income group, the assurance of no tax liability for income up to Rs 7 lakh demonstrates a commitment to easing the burden on middle-income individuals."



Prateek Bansal
Partner

Budget 2024 announcements and highlights

We are delighted to share that our esteemed taxation partner, Mr. Prateek Bansal has been featured in various articles discussing the Budget 2024 announcements and highlights.

1. In The Economic Times his insights were included in the article titled "Budget 2024 Announcements Impact & Highlights LIVE Updates: Govt has penciled in a realistic fiscal deficit target, says CEA on Budget."

https://lnkd.in/dH_6R78u

2. His perspectives were also featured in CXOToday "Post-Budget Perspectives: Voices That Define the Financial Landscape."

<https://lnkd.in/ghqthTDg>

3. Additionally, Mr. Bansal's views were highlighted in PHARMABIZ.com's article, "Experts laud bold steps in innovation and healthcare transformation in interim budget."

https://lnkd.in/d7g_x6NA



Budget 2024: 11 Big Expectations From FM Sitharaman's Last Budget Before Elections



Nilesh Tribhuvann
Managing Partner

Multiple Measures For
Boosting Real Estate Sector

11 Big Expectations from FM Sitharaman's Last Budget Before Elections

We are thrilled to share that our esteemed Managing Partner, Mr. NILESH TRIBHUVANN has been quoted in the Indiatimes regarding Budget 2024. His insights are part of the feature "11 Big Expectations from FM Sitharaman's Last Budget Before Elections," specifically highlighting the anticipation of multiple measures aimed at energizing the Real Estate sector. Dive into the full article to explore his expert perspective.

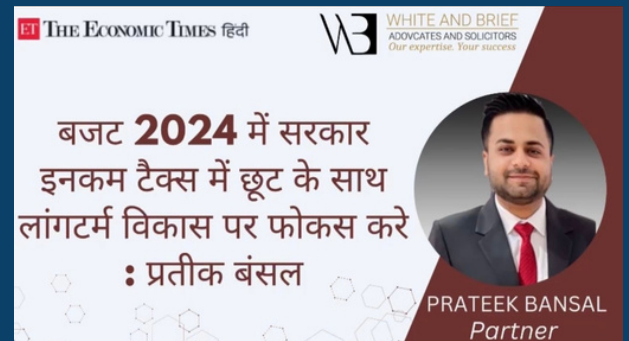
<https://lnkd.in/dy6QGqcf>

his expert insights on personal income tax and the budget.

बजट 2024 में सरकार इनकम टैक्स में छूट के साथ लांगटर्म विकास पर फोकस करे

We're delighted to share that our esteemed Partner, Mr. Prateek Bansal has been featured in a perceptive article in the Economic Times Hindi .The piece, entitled "बजट 2024 में सरकार इनकम टैक्स में छूट के साथ लांगटर्म विकास पर फोकस करे : प्रतीक बंसल, explores his expert viewpoints on the 2024 budget's focus areas. Delve into the valuable insights he offers in this article!

[Click here to read the full article:](https://lnkd.in/dkApWVpQ)
<https://lnkd.in/dkApWVpQ>



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INDIA TODAY

paytm payments bank

Will Paytm shares see further recovery tomorrow?

Opportunity for Investors ?



Nilesh Tribhuvann
Managing Partner

Will Paytm Shares See Further Recovery Tomorrow?"

We're excited to announce that our Managing Partner, Mr. NILESH TRIBHUVANN, has been highlighted in a recent India Today article titled "Will Paytm Shares See Further Recovery Tomorrow?" Mr. Nilesh contributed his expert insights on the topic of "Opportunity for Investors."

To read the complete article, please click on the link provided.

<https://www.indiatoday.in/business/story/paytm-crisis-share-recovery-latest-update-vijay-shekhar-sharma-rbi-nirmala-sitharaman-2498882-2024-02-07>

Meta to Label AI-generated Content on Facebook, Instagram: Will Self-regulation Suffice in Deepfake Age?

We are delighted to share that our esteemed Managing Partner, Mr. NILESH TRIBHUVANN, is featured in the latest News18 India article, "Meta to Label AI-generated Content on Facebook, Instagram: Will Self-regulation Suffice in Deepfake Age?" In this thought-provoking piece, Mr. Nilesh offers his seasoned perspectives on self-regulation and the critical role of government intervention. Discover the full insights by reading the article at the link provided

<https://bit.ly/3T8Qcpl>

NEWS 18

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Meta to Label AI-generated Content on Facebook, Instagram: Will Self-regulation Suffice in Deepfake Age?

Self-regulation and the government's role



NILESH TRIBHUVANN
Managing Partner



GOVT'S Move to make MNCs Display Kannada Staff Numbers

It was indeed a pleasure to see our Managing Partner NILESH TRIBHUVANN speak on Mirror Now in the show titled #Urbandebate anchored by SHREYA DHOUNDIAL.

The episode focused on the recent development where the Karnataka government has asked multinational companies (MNCs) to display the number of Kannadigas they employ on their premises. The government has said that all industries should have a display board about the number of Kannada people working there. Have an interesting watch through the episode.

Click here to see the full video
<https://www.linkedin.com/feed/update/urn:li:activity:7166117664120094721>

Rush Hour for cabinet as election code looms

We're thrilled to announce that our esteemed Managing Partner, Mr. NILESH TRIBHUVANN has been highlighted in a Mint article titled "Rush hour for cabinet as election code looms." His insightful perspective sheds light on critical aspects as the election code draws near. Dive into the full article to explore his valuable insights.

https://lnkd.in/eyweRS_c

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Rush hour for cabinet as election code looms

Cabinet to clear several proposals before election code kicks in

Nilesh Tribhuvann
Managing Partner

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Mint Explainer : Loss making firms' political donations in focus post SC ruling



NILESH TRIBHUVANN
Managing Partner

The Alternative: Electoral trusts

Mint Explainer – Loss Making Firm’s Political Donations in Focus Post SC Ruling.


We are thrilled to announce that our esteemed Managing Partner, Mr. NILESH TRIBHUVANN has been spotlighted in the Mint article, "Mint Explainer - Loss Making Firm’s Political Donations in Focus Post SC Ruling."

Gain full insights by exploring the article through the provided link.

<https://lnkd.in/g9VST3Hb>

Labels and watermarks become weapons of choice to identify AI images.

We are thrilled to share that our Managing Partner, Mr. NILESH TRIBHUVANN, is featured in the Hindustan Times article, "Labels and watermarks become weapons of choice to identify AI images." Proud to see our leadership at the forefront of advocating for transparency in AI.

 To read the complete article, please click on the link provided.

<https://lnkd.in/dQ3vjcRf>



Meta to Label AI-generated Content on Facebook, Instagram: Will Self-regulation Suffice in Deepfake Age?



Nilesh Tribhuvann
Managing Partner

Meta to Label AI-generated Content on Facebook, Instagram: Will Self-regulation Suffice in Deepfake Age?

We are delighted to share that our esteemed Managing Partner, Mr. NILESH TRIBHUVANN has been featured in a News18 article titled "Meta to Label AI-generated Content on Facebook, Instagram: Will Self-regulation Suffice in Deepfake Age?" His insights contribute significantly to the discussion on self-regulation and the government's role in this evolving digital landscape.

Dive into the full article to explore his valuable perspective and understand more about the measures being taken to address AI-generated content and deepfakes.

<https://lnkd.in/dNc42pK>

The Electoral Bonds Case

#primetime: The Big Fight on NDTV 24x7, hosted by the sharp Marya Shakil, Executive Editor - National Affairs, NDTV 24x7, took on the complex issue of The Electoral Bonds Case.

A special shoutout to NILESH TRIBHUVANN, our **Managing Partner** and the only lawyer on the panel, whose legal expertise elevated the discussion. His deft navigation through the legal landscape and reference to specific clauses shed invaluable light on the intricacies of electoral bonds. Nilesh's unique contribution was instrumental in demystifying the legal perspectives for the audience, ensuring a grounded understanding of the subject.

With engaging perspectives from **Dr. Sudhanshu Trivedi**, **Rajya Sabha MP from BJP**, and **Supriya Shrinete**, **Congress Spokesperson**, the panel offered a dynamic exchange of viewpoints.

1)The debate also featured the esteemed **Maj. Gen. Anil Verma (Retd.)**, **Head of ADR**, whose insights added depth to the conversation.

Click here to see the full video:

<https://www.linkedin.com/feed/update/urn:li:activity:7174461229254524930>

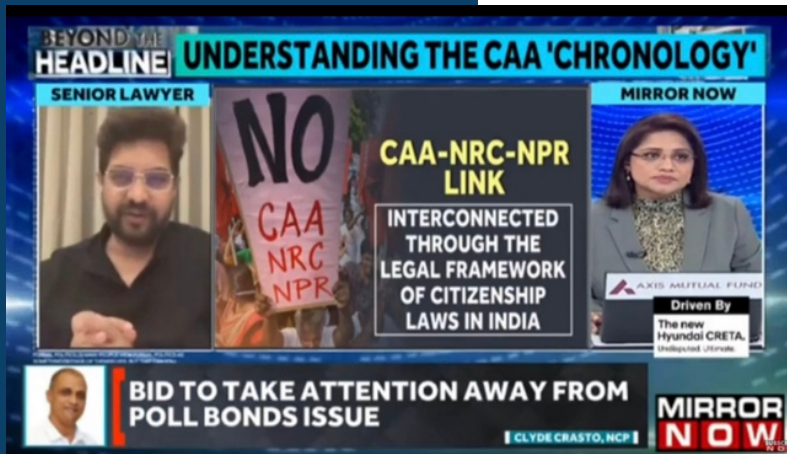


Union Home Ministry notifies CAA Rules

Delighted to share that our Managing Partner NILESH TRIBHUVANN shared his views in today's episode of 'Beyond the Headline,' on Mirror Now anchored by Sneha Koshy. The episode delves into the significant development as the Union Home Ministry notifies CAA Rules. The long-awaited rules for the Citizenship Amendment Act (CAA) have been announced, marking a crucial step in the enactment of this controversial legislation.

Click here to see the full video:

<https://www.linkedin.com/feed/update/urn:li:activity:717302368272911552>



Electoral bonds: SC dismisses SBI's plea for extension

Breaking News: Electoral bonds: SC dismisses SBI's plea for extension, seeks details by tomorrow. Our Managing Partner, NILESH TRIBHUVANN shared his views with NDTV.

Click on the link to see the full video:

<https://www.linkedin.com/feed/update/urn:li:activity:7172869951530160128>



Is Emerging Tech Locking Horns with IP Laws?

We are thrilled to share that our Founder and Managing Partner, Mr. NILESH TRIBHUVANN graced the IT Legal Summit 2024 as a distinguished speaker. Hosted by Lex Witness - India's 1st Magazine on Legal & Corporate Affairs, India's pioneering magazine on Legal & Corporate Affairs, this summit stands as a beacon of knowledge and innovation.

Mr. Tribhuvann contributed to a thought-provoking panel discussion titled "Is Emerging Tech Locking Horns with IP Laws?" During this session, he delved into critical issues such as the implications of the Draft Patents (Amendment) Rules, 2023, particularly concerning working on inventions in India, and the intriguing question of copyrightability of AI-generated works: Who holds authorship?



He shared the stage with a panel of esteemed experts, including:

- Lakshika Joshi, AVP - Legal and Global IP Head at Capgemini Engineering
- Krishna Chellapilla, Head of Patents, Prosecution, and Copyrights at Tata Consultancy Services
- Gitanjali Miriam Mathew, Associate Partner at Saikrishna and Associates
- Subhadip Sarkar, VP - Legal and Corporate Affairs at Cognizant Technology Solutions
- S.K. Murthy, Patent Counsel at Intel India

The IT Legal Summit 2024 was not merely an event; it was a melting pot of ideas, innovation, and forward-thinking discussions that pave the way for the future of technology and law.

Credit card rule change: Consumers' choice a priority for card issuers after RBI's latest directive, say experts

1) Thrilled to announce our Managing Partner, Mr. NILESH TRIBHUVANN is spotlighted in Business Today. His expertise shines in the article, "Credit card rule change: Consumers' choice a priority for card issuers after RBI's latest directive, say experts."

Dive into his analysis and the full story

https://lnkd.in/gR7_2ztt



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Credit card rule change: Consumers' choice a priority for card issuers after RBI latest directive, say experts



Nilesh Tribhuvann
Managing Partner

Electoral Bonds case: Supreme Court to hear contempt plea on March 11

1) We are delighted to announce Mr. NILESH TRIBHUVANN, our Managing Partner, featured in Business Standard for his insights on the "Electoral Bonds case: Supreme Court to hear contempt plea on March 11."

Dive deeper into his perspectives

<https://lnkd.in/g46h6SWH>



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Business Standard

Electoral bonds case: Supreme Court to hear contempt plea on March 11



Nilesh Tribhuvann
Managing Partner

Era of Misinformation.

We're delighted to announce that Mr. NILESH TRIBHUVANN our respected Managing Partner, has been spotlighted in BW Legal for his insights in the article titled "Era of Misinformation." This feature serves as a testament to his invaluable contributions and deep expertise.

For a detailed read and to understand more about his perspective, please click here

<https://lnkd.in/d-kSfaJf>

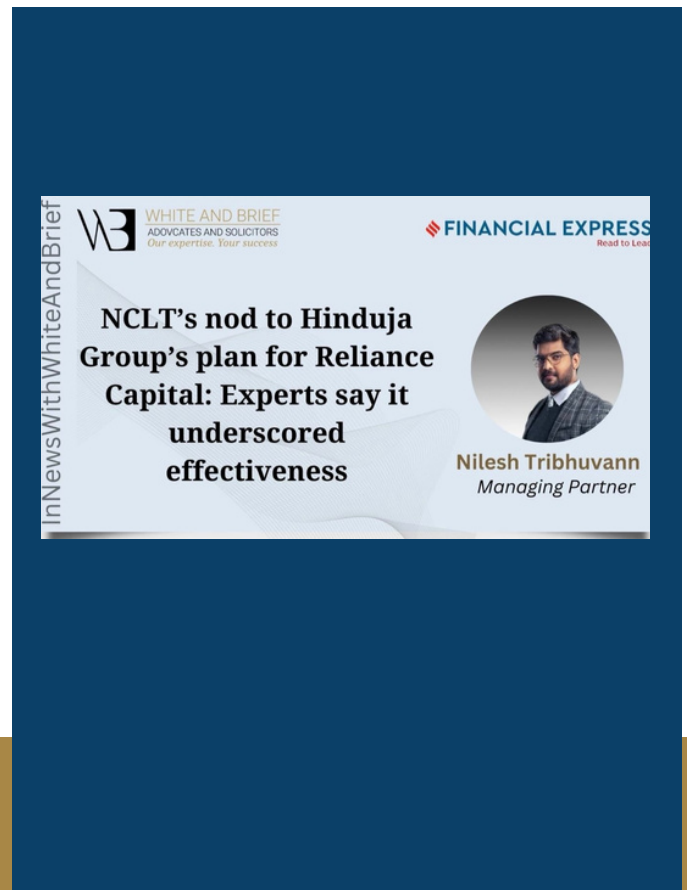


NCLT's nod to Hinduja Group's plan for Reliance Capital: Experts say it underscored effectiveness.

We're thrilled to share that our esteemed Managing Partner, Mr. NILESH TRIBHUVANN has been featured in the Financial Express in an article titled "NCLT's nod to Hinduja Group's plan for Reliance Capital: Experts say it underscored effectiveness." This recognition highlights his significant contributions and expertise.

Click on the link to access the full article

<https://lnkd.in/dya5rEgU>



Fostering synergies – Nilesh Tribhuvann’s meeting of minds with national stalwarts



Meeting with Mr. Piyush Goyal Minister of Commerce, Industry, and Textiles

Our Managing Partner, Mr. Nilesh Tribhuvann, had a productive meeting with Mr. Piyush Goyal, Minister of Commerce, Industry, and Textiles, discussing India's economic reforms and investment potential. The dialogue emphasized enhancing India's attractiveness to global investors and exploring collaborative opportunities. This engagement signals our firm's active role in India's economic growth and investment landscape

Fostering synergies – Nilesh Tribhuvann’s meeting of minds with national stalwarts



Meeting with Dr. Bhagwat Karad, Minister of State for Finance

Our Managing Partner, Mr. Nilesh Tribhuvann, recently had the honor of meeting Dr. Bhagwat Karad, Minister of State for Finance, offering congratulations on the successful presentation of the Interim Budget 2024-25. He commended the Ministry's efforts in directing the budget towards the advancement of India. A pivotal moment for India's economic trajectory, the Interim Budget 2024- 25 reflects a forward-looking approach to national progress.

Fostering synergies – Nilesh Tribhuvann's meeting of minds with national stalwarts



Discussion with Mr. Chandrashekhar Bawankule, esteemed Member of the Maharashtra Legislative Council

Mr. Nilesh Tribhuvann recently had the privilege of engaging in a fruitful discussion with Mr. Chandrashekhar Bawankule, esteemed Member of the Maharashtra Legislative Council. This meeting offered a valuable platform for insightful dialogue, furthering mutual interests and understanding.

Fostering synergies – Nilesh Tribhuvann’s meeting of minds with national stalwarts



Meeting Mr. Kapil Dev, the legendary former Indian cricketer

Mr. Nilesh Tribhuvann recently had the distinguished honor of meeting Mr. Kapil Dev, the legendary former Indian cricketer. The encounter was an enriching experience, marked by engaging discussions that spanned a wide array of topics, from the evolution of cricket in India to the importance of sports in fostering leadership and teamwork. Mr. Dev's insights, drawn from his illustrious career and life experiences, provided profound inspiration. The meeting was not just a pleasure but a memorable exchange that highlighted the enduring impact of sports figures like Mr. Dev on and off the field.

Fostering synergies – Nilesh Tribhuvann's meeting of minds with national stalwarts



Celebrating a significant legal victory alongside Maharashtra's Deputy Chief Minister, Mr. Devendra Fadnavis

Mr. Nilesh Tribhuvann recently had the honor of celebrating a significant legal victory alongside Maharashtra's Deputy Chief Minister, Mr. Devendra Fadnavis. This celebratory meeting underscored the triumph of justice and the dedication of all parties involved in achieving a fair outcome. Mr. Fadnavis's support and presence added a layer of gravitas to the celebration, highlighting the collaborative spirit between government leaders and legal professionals in upholding the rule of law. The occasion was a testament to the enduring commitment to justice and the positive impact of collaborative efforts on Maharashtra's legal landscape.



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