



Where legal updates make sense



**VOLUME 1**  
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# FOREWORD

We are pleased to present the first edition of our newsletter, an initiative aimed at keeping our clients, colleagues, and readers informed of significant legal and regulatory developments on a bi-monthly basis.

As the legal landscape continues to evolve through judicial interpretation, legislative reform, and changing commercial realities, this edition brings together key judgments, notifications, emerging trends, and practical insights. Our aim is not only to report changes in the law, but to highlight their real-world implications, focusing on the 'how' and the 'who' in terms of their effects.

This newsletter also reflects our firm's commitment to nurturing young legal talent. By encouraging our young lawyers to engage in research, analysis, and thought leadership, we provide a platform for them to develop their skills while contributing meaningfully to our knowledge-driven practice.

This publication is the culmination of the dedicated efforts of our Editorial Team, whose diligence ensured that this edition met high standards of clarity, relevance, and professional integrity. We invite suggestions from our readers to further improve the contents of our newsletter.

We thank our readers for their continued trust and look forward to sharing future editions.

**\*\*\*Editorial Team\*\*\***

## **Disclaimer:**

**This newsletter is for informational purposes only and reflects the authors' views. It does not constitute legal advice or solicitation. Readers should seek professional advice before acting on any information contained herein.**

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# MCA NOTIFICATIONS

| S.no. | Notification/Circular                                                                              | Effective date of Amendment | Amendment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-------|----------------------------------------------------------------------------------------------------|-----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1     | General Circular No. 08/2025                                                                       | 30.12.2025                  | The competent authority allowed companies to complete their annual filings [e- Forms MGT7, MGT-7A, AOC-4, AOC-4 CFS, AOC-4 NBFC (Ind AS), AOC-4 CFS NBFC (Ind AS), AOC4 (XBRL)] pertaining to FY 2024-25 up to 31st January, 2026, without payment of additional fees.<br><a href="#">(ACCESS CIRCULAR)</a>                                                                                                                                                                                                                                                                                                                |
| 2     | The Companies (Removal of Names of Companies from the Register of Companies) Amendment Rules, 2025 | 31.12.2025                  | A proviso inserted under Rule 4(3) of The Companies (Removal of Name of Companies from the Register of Companies) Rules, 2016, clarifies the requirement of furnishing an indemnity bond in form STK-3A by government companies, other than those specified under the proviso to sub-rule 3 of Rule 4. The said indemnity bond will be given by an authorised representative, not below the rank of Under Secretary or equivalent in the administrative Ministry or Department of the Government of India or the State Government, as the case may be, on behalf of the Company."<br><a href="#">(ACCESS NOTIFICATION)</a> |
| 3     | The Companies (Appointment and Qualification of Directors) Amendment Rules, 2025                   | 31.03.2026                  | An individual holding DIN as on 31st March of a financial year shall file Form DIR 3 KYC web on or before June 30 of the immediately following every third consecutive financial year. Every individual holding a Director Identification Number shall, upon a change in his personal mobile number, email address, or residential address, submit Form No. DIR-3 KYC Web within a period of thirty days of such change.<br>Reference of Regional Director (Northern Region), Noida, changed to Regional Director, Northern Region Directorate I (administrative change).<br><a href="#">(ACCESS NOTIFICATION)</a>         |
| 4     | The Companies (Specification of definition details) Amendment Rules, 2025                          | 01.12.2025                  | The paid-up capital and turnover criteria for small companies have been raised to 10 crore and 100 crores, respectively (earlier position 4 crore and 40 crores, respectively).<br><a href="#">(ACCESS NOTIFICATION)</a>                                                                                                                                                                                                                                                                                                                                                                                                   |

## FEMA NOTIFICATIONS

| S.no. | Notification/Circular                                                                   | Effective date of Amendment | Amendment                                                                                                                                                                                                                                                                                              |
|-------|-----------------------------------------------------------------------------------------|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1     | Foreign Exchange Management (Guarantees) Regulations, 2026                              | 06.01.2026                  | The RBI has notified new regulations on Guarantees, superseding the earlier regulations, Foreign Exchange Management (Guarantees) Regulations, 2000.<br><a href="#">(ACCESS NOTIFICATION)</a>                                                                                                          |
| 2     | Foreign Exchange Management (Export and Import of Goods and Services) Regulations, 2026 | 01.10.2026                  | The RBI has notified new regulations on export and import of goods and services, superseding the earlier regulations, viz. Foreign Exchange Management (Export of Goods & Services) Regulations, 2015, consolidating various circulars and master directions.<br><a href="#">(ACCESS NOTIFICATION)</a> |

## COMPANY LAW

### WRIT JURISDICTION NOT A BACKDOOR IN INSOLVENCY PROCEEDINGS

In *Mohammed Enterprises (Tanzania) Ltd. V Farooq Ali Khan & Ors.*<sup>i</sup> the Supreme Court set aside the High Court's interference in the approved insolvency resolution plan, holding that the writ jurisdiction was improper due to delay, alternate IBC remedies, and for completion.

#### SIGNIFICANCE

This judgment **reinforces that High Courts should rarely disrupt the Corporate Insolvency Resolution Process under Article 226** when the Insolvency and Bankruptcy Code provides effective remedies. It emphasises delay, laches, and the bar of parallel proceedings to writ relief, and underscores the speedy completion of the CIRP and the primacy of the Committee of Creditors' commercial decisions.

### RESOLUTION PLAN QUASHED OVER MISSING COMPETITION CLEARANCE

*Independent Sugar Corporation Ltd. v. Girish Sriram Juneja & Ors.*<sup>ii</sup>, the Supreme Court held that CCI approval must precede CoC approval of plans involving combinations, invalidating clearances.

#### SIGNIFICANCE

This ruling clarifies whether Competition Commission approval for insolvency resolution plans involving combinations is required before creditor voting or may follow later. **The Court clarifies that the proviso to Section 31(4) of the IBC is mandatory**, rejecting the earlier "directory" view and aligning insolvency timelines with competition law safeguards more effectively.

# INCOME TAX

## ITAT CLARIFIES SCOPE OF 'BEING OUTSIDE INDIA': RESIDENT CANNOT CLAIM NRI CONCESSIONS UNDER SECTION 6(1)(C)

In the case of [\*Binny Bansal v Deputy Commissioner of Income Tax\*](#),<sup>iii</sup> the Tribunal examined Appellant's residential status for AY 2020–21 and upheld Revenue's view, holding him Resident and Ordinarily Resident, denying non-resident treaty benefits.

### SIGNIFICANCE

**The decision affects founders, executives, and high-net-worth individuals moving abroad, holding that the 182-day relaxation applies only to existing non-residents.** It reinforces strict tests for residential status, permits closer scrutiny of overseas moves, and restricts treaty relief where significant physical presence or economic links with India persist.

## TREATY CERTAINTY PREVAILS OVER ALLEGATIONS OF TAX AVOIDANCE

In the case of [\*The Authority For Advance Rulings \(Income Tax\) & Ors v Tiger Global International II Holdings\*](#),<sup>iv</sup> the court addressed the taxability of offshore share transfers involving India-focused investments and upheld Revenue's power to tax gains where the underlying value was substantially derived from India.

### SIGNIFICANCE

**The ruling significantly impacts foreign investors and private equity funds investing in India.** It reinforces India's right to tax indirect transfers of Indian assets, curtails aggressive offshore structuring, validates GAAR-aligned interpretations, and enhances tax certainty for Revenue while increasing compliance and structuring caution for cross-border investment transactions.

## EXCLUSIVE HEAD OFFICE EXPENSES NOT HIT BY SECTION 44C, RULES SUPREME COURT

In the case of *Director of Income Tax (IT)-I Mumbai v M/s American Express Bank Ltd.* the Supreme Court held that head office expenses incurred exclusively for Indian branches by non-resident banks are not capped by Section 44C and are fully deductible under Section 37.

### SIGNIFICANCE

**The decision significantly impacts non-resident companies, especially foreign banks and multinational enterprises operating in India through branches.** It protects their ability to claim full deductions for head office expenses incurred exclusively for Indian operations, reduces arbitrary disallowances under Section 44C, and provides clarity and certainty in cross-border tax assessments for both taxpayers and tax authorities.

# ARBITRATION LAW

## WHO CAN BE FORCED INTO ARBITRATION?

In *Hindustan Petroleum Corporation Ltd v BCL Secure Premises Pvt Ltd*<sup>v</sup>, the Supreme Court held that Section 11 courts must reject arbitration where a non-signatory is not a veritable party.

### SIGNIFICANCE

**The judgment sharpens the procedural role of courts at the Section 11 referral stage by affirming their duty to prima facie examine whether a non-signatory is a genuine party to the arbitration agreement.** It curtails automatic referrals, reinforces consent as the foundation of arbitration, and prevents the misuse of joinder doctrines to compel arbitration against strangers.

## FRAUD ALLEGATIONS CANNOT UNDO CONCLUDED ARBITRATION: DELHI HC

In *MMTC Ltd v Anglo American Metallurgical Coal Pty Ltd*<sup>vi</sup>, the Delhi High Court held a post-award civil suit alleging fraud barred, reaffirming arbitral finality.

### SIGNIFICANCE

**The judgment underscores that the Arbitration and Conciliation Act is a self-contained code limiting judicial interference once an award attains finality.** It clarifies that fraud allegations in underlying contracts cannot justify separate civil suits after Section 34 and enforcement challenges fail, reinforcing finality, preventing parallel proceedings, and upholding Section 5's bar.

## ARBITRATION CLAUSE SURVIVES SETTLEMENT, RULES DELHI HIGH COURT

In *M/s Ashutosh Infra Pvt Ltd v M/s Pebble Downtown India Pvt Ltd & Ors*<sup>vii</sup>, the Court-appointed arbitrator held post-settlement disputes arbitrable under surviving clauses.

### SIGNIFICANCE

**The decision clarifies that courts at the Section 11 stage assess only the existence of an arbitration agreement, not its merits.** Even after a consent award, later disputes may proceed to arbitration where clauses survive. Defences like res judicata, accord and satisfaction, or non-signatory objections fall within the arbitral tribunal's exclusive jurisdiction.

## SECTION 9 RELIEF AND THE EVIDENTIARY BURDEN IN NON-COMPETE DISPUTES: BOMBAY HC DECIDES

*Messe Frankfurt Trade Fairs India Pvt Ltd v Netlink Solutions India Ltd*<sup>viii</sup>: refused Section 9 injunction, holding non-compete speculative and unenforceable against non-signatories, leaving damages to arbitration.

### SIGNIFICANCE

This ruling affects exhibition industry buyers and sellers, employees facing post-sale non-compete claims, third-party event organisers, and arbitration litigants seeking urgent Section 9-related injunctions over alleged competitive contractual breaches.

## WHO EXTENDS AN ARBITRATOR'S TIME? SUPREME COURT ANSWERS

In *Jagdeep Chowgule v Sheela Chowgule*<sup>ix</sup>, the Supreme Court held that Section 29A extensions lie before the principal civil court, not the High Court, even if the arbitrator was court-appointed.

### SIGNIFICANCE

The judgment **clarifies that "Court" under Section 29A of the Arbitration Act means the court defined in Section 2(1)(e), not the High Court that appointed the arbitrator under Section 11.** It removes jurisdictional confusion, prevents forum shopping, and streamlines applications for time extensions and substitutions in arbitration proceedings.

## LAW RELATED TO CONTRACTS

### BOMBAY HIGH COURT: PRIVATE EMPLOYMENT TERMINATION NOT CHALLENGEABLE UNDER WRIT JURISDICTION

In *Suprabhat Lala v. NSE and Ors*<sup>x</sup>, the Bombay High Court held that a writ petition is not maintainable against termination under a private employment contract, ruling that service disputes lack the public law element and require civil remedies.

#### SIGNIFICANCE

The ruling clarifies the limits of Article 226 jurisdiction in employment matters, distinguishing private contractual disputes from the enforcement of public duties. **It reinforces that writ courts cannot enforce personal service contracts, even against State entities, absent a public law element.** Acceptance of severance benefits and delay may amount to acquiescence, barring later constitutional claims.

### PENDENTE LITE TRANSFERS CANNOT DEFEAT EXECUTION OF SPECIFIC PERFORMANCE DECREE: SC

In *Alka Shrirang Chavan & Anr v Hemchandra Rajaram Bhonsle & Ors*<sup>xi</sup>, the Supreme Court upheld the decree-holder's right to possession, rejecting obstruction by pendente lite purchasers.

#### SIGNIFICANCE

The judgment firmly upholds the enforceability of possession decrees in specific performance suits, clarifying that transferees pendente lite cannot resist execution once the obstruction is adjudicated under Order XXI, Rules 97–101, CPC. **It strengthens decree-holders' entitlement to actual possession and limits dilatory tactics by subsequent purchasers claiming independent rights.**

## COMPUTATION OF TIME IN CONTRACTS FOLLOWS ORDINARY MEANING, NOT SECTION 12

*M/s Group No.5 Security Service v State of Odisha and Ors*<sup>xii</sup>, Orissa High Court held Limitation Act time-computation rules do not govern contractual notice periods for termination.

### SIGNIFICANCE

The ruling clarifies that **statutory limitation principles, particularly Section 12 of the Limitation Act on exclusion of time, cannot be imported into contractual notice computations.** Contractual timelines must be interpreted on their own terms, using ordinary reckoning, thereby reinforcing the autonomy of contractual procedure, distinct from court-process limitation rules.

## CIVIL LAW

### DELHI HIGH COURT ALLOWS PLEADING AMENDMENT, BARS LATE DOCUMENT FILING

*M/s Aerocomfort Anushka JV v M/s Krypton Height Builders & Infrastructure*<sup>xiii</sup>, Delhi High Court allowed written statement amendment under Order VI Rule 17 CPC, but refused belated document filing.

#### SIGNIFICANCE

**The judgment clarifies that amendment of pleadings under Order VI Rule 17 of the CPC is distinct from the production of documents under Order XI of the CPC (Commercial Courts regime).** While courts may permit early-stage amendments to ensure full adjudication, documents omitted earlier cannot be introduced by amendment and require independent judicial leave.

### DELHI HIGH COURT CLARIFIES LIMITS ON PARTIAL REJECTION OF PLAINT

In *Nilesh Girkar v Zee Entertainment Enterprises Ltd & Ors*, the Delhi High Court restored the copyright suit, holding that the plaint cannot be partly rejected or returned on jurisdictional grounds.

#### SIGNIFICANCE

The ruling clarifies that under Order VII, Rules 10 and 11 of the CPC, **courts cannot split a plaint by rejecting it against some defendants while returning it against others.** It also affirms that online streaming accessible within the jurisdiction can constitute part of the cause of action in copyright infringement disputes.

## DELHI HC STRENGTHENS CERTAINTY IN FOREIGN COMMERCIAL JUDGMENT ENFORCEMENT

In *Trinity Engineering Services LLC v Simplex Infrastructures*<sup>xiv</sup>, Delhi High Court allowed execution of the Dubai decree, rejecting the Section 13 CPC merits challenge based on the “pay-when-paid” defence.

### SIGNIFICANCE

The ruling clarifies that **Indian courts executing foreign decrees under Section 44A of the CPC cannot re-examine contractual defences or reassess the merits if the foreign court considered evidence.** A decree is not “non-merits” merely because ex parte. It reinforces the narrow scope of Section 13 CPC objections in cross-border construction and commercial disputes.

## PROPERTY LAW

### DELHI HC: TENANT BARRED FROM CHALLENGING LANDLORD'S TITLE AFTER ADMISSION

In *[Sandeep Dhawan v Amarjeet Singh Kohli](#)*<sup>xv</sup> Delhi High Court upheld the eviction, affirming the landlord's bona fide need and rejecting the tenants' belated ownership claims and the absence of triable issues.

#### SIGNIFICANCE

**The ruling reinforces that tenants cannot challenge the landlord-tenant relationship by asserting belated ownership claims or oral sale pleas in eviction proceedings.** It clarifies that bona fide requirement includes needs arising from age, health, and dependent family members, and that landlords are not required to prove absolute title—only a better right than the tenant.

### LONG TENANCY NO SHIELD AGAINST BONA FIDE EVICTION, SAYS MP HIGH COURT

In *[Khuman Singh @ Khumaram v Sanjay Goyal](#)*<sup>xvi</sup>, the MP High Court upheld the eviction, accepting the landlord's bona fide need to expand his son's adjoining shop, and refused interference.

#### SIGNIFICANCE

**The decision reinforces that the second appellate courts cannot reappreciate evidence or disturb concurrent findings in the absence of a substantial question of law.** It recognises expansion, improving shop frontage and visibility, as a legitimate bona fide requirement, and signals that pleas of tenant hardship or age will not override a landlord's business need.

## SALE DEED VALIDITY UPHOLD: SUPREME COURT WARNS AGAINST CASUAL SHAM CLAIMS

In *Hemalatha (D) by LRs v Tukaram (D) by LRs & Ors*<sup>xvii</sup>, the Supreme Court held that a registered sale deed cannot be casually termed sham.

### SIGNIFICANCE

The Court stressed that a duly executed and registered sale deed carries a strong legal presumption and cannot be lightly branded a sham to reopen concluded transactions. **It clarified that clear pleadings and convincing evidence are required to dislodge written terms, limiting attempts to rely on oral assertions to recast absolute conveyances as mortgages.**

## CRIMINAL LAW

### SUPREME COURT CLARIFIES LIMITS OF BAIL JURISDICTION AND AGE DETERMINATION IN POCSO MATTERS

In the case of *State of Uttar Pradesh v Anurudh and Another*<sup>xviii</sup> the court examined the applicability of stringent sexual offence provisions to consensual adolescent relationships and held that close-in-age, voluntary relationships should not trigger mechanical criminal prosecution.

#### SIGNIFICANCE

**The ruling clarifies that POCSO must be applied purposively, not mechanically, in cases involving consensual, close-in-age relationships.** It resolves ambiguity on whether consent is wholly irrelevant by recognising contextual evaluation, proportionality, and legislative intent, thereby guiding courts to distinguish exploitation from adolescent intimacy and preventing over-criminalisation through rigid statutory interpretation.

### WHEN CONSENSUAL RELATIONSHIPS CANNOT BE RECAST AS RAPE: SUPREME COURT DRAWS THE LINE

In the case of *Samadhan s/o Sitatram Manmothe v State of Maharashtra*<sup>the</sup> Supreme Court examined whether a long-term consensual relationship based on an alleged promise of marriage constituted rape and held that failure to marry alone does not vitiate consent, quashing proceedings.

#### SIGNIFICANCE

**The judgment clarifies the legal boundary between consensual relationships and rape based on a false promise of marriage.** It resolves ambiguity on "misconception of fact" under Sections 90 and 376 IPC, reaffirming that consent is vitiated only where the promise was false from inception, not where a relationship later fails.

## NO PRE-TRIAL ENQUIRY INTO DEBT UNDER SECTION 138 NI ACT: SUPREME COURT

In [\*Sri Om Sales v Abhay Kumar alia Abhay Patel\*](#)<sup>xix</sup> the Supreme Court considered whether a Section 138 NI Act complaint could be quashed at the threshold and held that issues of debt and liability must be tried, not pre-empted.

### SIGNIFICANCE

**The ruling clarifies the narrow scope of quashing powers under Section 482 CrPC in cheque dishonour cases.** It resolves ambiguity by reaffirming the statutory presumption under Section 139 NI Act and holding that disputed questions on existence of debt or liability cannot be examined at the pre-trial stage, preserving the trial court's role.

## FAMILY LAW

### MUTUAL CONSENT DIVORCE AND JUDICIAL DISCRETION: DELHI HIGH COURT BRINGS PROCEDURAL CLARITY

The Delhi High Court in [\*Shiksha Kumari v. Santosh Kumar\*](#)<sup>xx</sup> holds that courts may waive one-year separation to file a mutual consent divorce, harmonising Sections 13B and 14 HMA.

#### SIGNIFICANCE

The judgment clarifies that Section 13B is not a complete code and operates subject to Section 14. **It resolves conflicting views by recognising judicial discretion to relax timelines in exceptional cases, preventing purposeless continuation of dead marriages while retaining safeguards against hasty divorces and ensuring consistency across family courts nationwide.**

### GUJARAT HC OFFERS JUDICIAL CLARIFICATION ON EXECUTING DIVORCE SETTLEMENTS

The Gujarat High Court held<sup>xxi</sup> that consent terms recorded in a decree of divorce by mutual consent are fully executable, including obligations relating to property.

#### SIGNIFICANCE

**The judgment settles ambiguity on enforceability of consent terms in Section 13B divorces, affirming that Family Courts can execute property-related obligations recorded in consent decrees.** It reinforces that executing courts cannot go behind such decrees or compel parties to file separate suits, strengthening finality and efficiency in matrimonial settlements.

## STANDARD OF LIVING DURING MARRIAGE CENTRAL TO MAINTENANCE ORDERS

In [Dhruv Kapoor v Alka Yadav](#)<sup>xxii</sup>, Delhi High Court upheld ₹50,000 interim maintenance under PWDV Act, rejecting husband's unemployment plea and wife's alleged independent wealth defence.

### **SIGNIFICANCE**

The judgment clarifies that a wife's inherited assets, family wealth, or educational qualifications do not automatically defeat interim maintenance. Courts must assess actual earning capacity and marital standard of living. It reiterates that an able-bodied husband cannot evade support obligations through income concealment or by questioning the wife's notional employability.

## MISCELLANEOUS

### ALLAHABAD HIGH COURT PROTECTS STUDENTS' RIGHT TO APPEAR IN UNIVERSITY EXAMINATIONS

*Shreya Pandey v State of Uttar Pradesh*<sup>xxiii</sup>, Allahabad High Court held denial of examination due to portal lapses violates Article 21.

#### SIGNIFICANCE

**The judgment reinforces that the right to appear in examinations forms part of the right to life with dignity under Article 21.** It clarifies that students cannot be penalised for institutional or technical failures, affirming judicial intervention to remedy procedural lapses and protect educational rights against rigid administrative formalism.

### ICC'S POWER TO INQUIRE INTO INTER-DEPARTMENTAL COMPLAINTS

In *Dr Sohail Malik v Union of India*<sup>xxiv</sup>, the Supreme Court upheld that an ICC can inquire into sexual harassment complaints even when the respondent works in a different department.

#### SIGNIFICANCE

**The judgment clarifies that ICC jurisdiction under the POSH Act is workplace-centric from the aggrieved woman's perspective, not restricted by the respondent's departmental control.** It affirms that the respondent's service rules apply procedurally but do not limit the ICC's authority, thereby strengthening cross-departmental accountability in government workplaces.

## BOMBAY HIGH COURT UPHOLDS CONSUMER AWARD AGAINST INSURER

*New India Assurance Co. Ltd. v Gayatridham Phase Co-op Housing Society<sup>xxv</sup>*  
*and Anr.*, Bombay High Court upheld consumer award, rejecting insurer's limitation and premium dishonour defences.

### SIGNIFICANCE

**The judgment clarifies that the limitation on insurance consumer disputes depends on the parties' actual conduct, not merely the alleged repudiation dates.** It also explains that Section 64VB of the Insurance Act does not aid insurers where premium cheques are received and a policy issued, but dishonour is unproven or attributable to the insurer's own handling.

## Lessons from *Nani Palkhivala: The Courtroom Genius*

Reading *Nani Palkhivala: The Courtroom Genius* feels like a masterclass in law. Written by Soli Sorabjee and Arvind Datar, it traces Palkhivala's journey from a brilliant student to one of India's most respected advocates, whose arguments shaped constitutional law.

As a young lawyer in Delhi, what stands out is that courtroom brilliance isn't about theatrics. Palkhivala's strength lay in clarity — the ability to simplify complex legal issues and present them persuasively.

The book also highlights the value of discipline and preparation. Every argument was carefully researched and structured, showing that confidence in court comes from work done long before stepping in.

Above all, it teaches that law is a public responsibility. For Palkhivala, winning mattered, but defending constitutional values mattered more. For anyone starting out in the profession, this book is a lesson in intellect, integrity, and purpose — qualities that define a true courtroom genius.

## ABOUT US

*Rajneesh Sood & Co. LLP* is a full-service law firm based in New Delhi, established in 2000 by Advocate Rajneesh Sood and structured as a limited liability partnership since 2015. With over two decades of experience, the firm has grown into a trusted legal partner to a diverse clientele, including leading Indian and international brands.

Driven by the core principles of Ethics, Excellence, and Experience, the firm combines rigorous legal research with practical, solution-oriented advice tailored to client needs.

The firm offers a broad range of services, including corporate advisory and entity formation, secretarial compliances, taxation counsel, litigation and arbitration, human resources and labour law support, and intellectual property protection.

Known for its client-centric approach and attention to detail, *Rajneesh Sood & Co. LLP* works to help clients navigate complex legal challenges with clarity, confidence, and strategic foresight.

# QUESTIONS OF LAW

**We aim to encourage staying current with legal developments. Participate in this quiz, and the winner will receive a token of our appreciation. Submit responses to [rsorporate@rsood-attorneys.co.in](mailto:rsorporate@rsood-attorneys.co.in)**

1. The Supreme Court held that failure to marry, by itself, in a consensual relationship:

- A. Automatically amounts to rape
- B. Is always criminal cheating
- C. Does not by itself vitiate consent
- D. Creates a presumption of fraud

2. MCA allowed companies to complete certain FY 2024–25 annual filings without additional fees up to:

- A. 31 December 2025
- B. 15 January 2026
- C. 31 January 2026
- D. 31 March 2026

3. The Supreme Court ruled that the extension of an arbitrator's mandate under Section 29A must be sought before:

- A. The Supreme Court
- B. The High Court that appointed the arbitrator
- C. The Principal Civil Court under the Act
- D. The Arbitral Tribunal

4. Under the Companies (Specification of Definition Details) Amendment Rules, 2025, the turnover limit for a "small company" has been increased to:

- A. ₹40 crore

- B. ₹50 crore
- C. ₹75 crore
- D. ₹100 crore

5. The Bombay High Court held that termination from private employment:

- A. Can always be challenged under writ jurisdiction
- B. Generally lacks a public law element for writ jurisdiction
- C. Must be challenged only before the labour courts
- D. Becomes a constitutional issue automatically

6. In cheque dishonour cases under Section 138 NI Act, the Supreme Court clarified that questions about the existence of debt should be decided:

- A. At the FIR stage
- B. During quashing proceedings
- C. By the trial court after evidence
- D. By the police during the investigation

7. The FEMA (Guarantees) Regulations, 2026 were notified by:

- A. Ministry of Corporate Affairs
- B. Reserve Bank of India
- C. SEBI
- D. Ministry of Commerce

8. In *Binny Bansal v DCIT*, the ITAT held that a resident individual:

- A. Can claim NRI concessions if investments are abroad
- B. Cannot claim NRI concessions if still resident in India
- C. Automatically becomes a non-resident after travel
- D. Is exempt from residential status tests

9. The Supreme Court held that exclusive head office expenses incurred by foreign banks for Indian branches are:

- A. Disallowed entirely
- B. Capped under Section 44C
- C. Fully deductible if exclusively for Indian operations
- D. Allowed only with CBDT approval

10. The Supreme Court clarified that a non-signatory can be forced into arbitration only if:

- A. The dispute is commercial
- B. The contract mentions affiliates
- C. They are a genuine/veritable party to the arbitration agreement
- D. One party insists on joinder

**The readers may share their responses with us over the given email, or with their contact person from our firm on their respective mobile numbers by sharing a screenshot of their answers in the following manner:**

Brieforia, January, 2026 Edition

**Mention your  
answers here** →

| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. | 10. |
|----|----|----|----|----|----|----|----|----|-----|
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