



Where legal updates make sense



VOLUME 2

March, 2026



FOREWORD

We are pleased to present the second volume of our newsletter, continuing our initiative to keep our clients, colleagues, and readers informed of significant legal and regulatory developments on a bi-monthly basis.

As the legal landscape evolves through judicial interpretation, legislative reform, and shifting commercial realities, this edition brings together key judgments, statutory updates, emerging trends, and practical insights. Our focus remains not merely on reporting changes in the law, but on examining their real-world implications — addressing the “how” and the “who” in terms of their practical impact.

Building on the foundation of our inaugural volume, this edition reflects our continued commitment to thoughtful legal analysis and accessible knowledge-sharing. We remain proud of the contribution of our young lawyers, who actively engage in research, analysis, and thought leadership, strengthening both their professional capabilities and our knowledge-driven practice.

This volume is the result of the dedicated efforts of our Editorial Team, whose diligence ensures high standards of clarity, relevance, and professional integrity. We are grateful for the response to our first edition, and invite continued suggestions from our readers as we refine future volumes. We thank you for your continued trust and look forward to the editions ahead.

*****Editorial Team*****

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ABOUT US

Rajneesh Sood & Co. LLP is a full-service law firm based in New Delhi, established in 2000 by Advocate Rajneesh Sood, and has been 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 compliance, 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* helps clients navigate complex legal challenges with clarity, confidence, and strategic foresight.

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MCA NOTIFICATIONS

S.no.	Notification/Circular	Date of Notification	Brief
1	CG-DL-E-12032026-270863	10.03.2026	The notification amends the Companies (Accounting Standards) Rules, 2021 by modifying AS 22 to incorporate OECD Pillar Two global minimum tax provisions. It exempts deferred tax recognition for Pillar Two taxes, mandates specific disclosures, and prescribes applicability from 1 April 2025, with certain SME relaxations. (ACCESS NOTIFICATION)
2	Notification No. S.O. 701(E)	10.02.2026	This notification amends the 31 December 2015 order under the Companies Act, 2013, by revising the list of Regional Directors. It substitutes earlier locations with Ahmedabad, Bangalore, Chandigarh, Chennai, Guwahati, Hyderabad, Kolkata, Mumbai, Navi Mumbai and New Delhi, effective 16 February 2026. (ACCESS NOTIFICATION)
3	Notification No. S.O. 696(E)	10.02.2026	This notification supersedes the 11 February 2022 order under the Limited Liability Partnership Act, 2008 and appoints Registrars of Companies as Adjudicating Officers for specified jurisdictions across India. It also provides for appeals before Regional Directors and becomes effective from 16 February 2026. (ACCESS NOTIFICATION)
4	General Circular no. 1/2026	24.02.2026	The Ministry of Corporate Affairs introduced the Companies Compliance Facilitation Scheme-2026 (CCFS-2026), offering a one-time opportunity for companies to file financial statements and annual return documents in the MCA-21 registry or file for dormancy/closure, subject to reduced additional fees. The scheme operates between 15 April 2026 and 15 July 2026. (ACCESS NOTIFICATION)

General Circular No. 1/2026: Companies Compliance Facilitation Scheme- Detailed Analysis

The Ministry of Corporate Affairs, via General Circular no. 1/2026 dated February 24, 2026, introduced the Companies Compliance Facilitation Scheme-2026 (CCFS-2026), extending a one-time opportunity by allowing companies to file documents related to financial statements and annual returns in the MCA-21 registry or to file for dormancy/closure by paying lesser additional fees.

CCFS 2026 extends **its benefits to active and inactive companies** as follows:

For regularizing annual filing default	90% waiver on additional fees, i.e. only 10% of the total additional fees is to be paid along with normal fees
For obtaining dormant status in e-form MSC-1	50% of the normal fees is payable only
For striking off the Company in e-form STK-2	25% of the normal fees is payable only

E-Forms to which the CCFS 2026 Extends:

Legislation	E-forms
The Companies Act, 2013	MGT-7, MGT-7A, AOC-4, AOC-4 CFS, AOC-4 NBFC (Ind AS), AOC-4 CFS NBFC (Ind AS), AOC4 (XBRL), ADT-1, FC-3, FC-4
The Companies Act, 1956	Form 20B, Form 21A, Form 23AC, Form 23ACA, Form 23AC-XBRL, Form 23ACA-XBRL, Form 66 and Form 23B

Non- Applicability: CFSS 2026 applies to all companies except for the following:

- companies against which action of final notice for striking off the name u/s 248** of the Act (previously section 560 of the Companies Act, 1956) has already been initiated by the Registrar;
- companies which have **filed an application for striking off their name** from the register of companies;
- companies which **have filed for obtaining Dormant Status under section 455** of the Act before the inception of this Scheme;
- companies which **have been dissolved pursuant to a scheme of amalgamation** under the Act;
- vanishing companies**

Immunity from penalty proceedings under CFSS 2026

The immunity under CFSS, 2026, applies only to the filings covered by the scheme, if:

Where **no adjudication order is passed**: if filings are **made prior to notice by the adjudicating officer OR within 30 days of issuance of notice by the adjudicating officer**, the proceedings under section 97 or 132 shall be concluded, and no penalty shall be levied.

Where the **adjudication order has already been passed**: if the filings are made after expiry of the period of 30 days after the issuance of notice for adjudication, or where the adjudication order imposing the penalty for the defaults under section 92 and section 137 has already been passed, the liabilities of the companies and their officers to pay the penalties shall **remain unaffected**.

FEMA NOTIFICATIONS

S.no.	Notification/Circular	Date of Notification	Brief
1	RBI/2025-26/221 A.P. (DIR Series) Circular No. 22	16.02.2026	The Reserve Bank of India has consolidated provisions relating to External Commercial Borrowings and certain INR borrowings into the Regulations, deleting the corresponding paragraphs from the existing Master Directions and FAQs. Authorised Dealer Category-I banks are instructed to comply and inform concerned customers accordingly. (ACCESS NOTIFICATION)
2	RBI/2025-26/223 A.P. (DIR Series) Circular No. 23	18.02.2026	The Reserve Bank of India has revised the reporting formats for External Commercial Borrowings under FEMA, substituting Parts V – Annex I and II of the Master Direction with updated Forms ECB 1 and ECB 2. Authorised Persons must comply immediately and inform concerned customers. (ACCESS NOTIFICATION)
3	F. No. FEMA 6 (R)/(5)/2026-RB.	23.02.2026	It's a Reserve Bank of India notification amending the Foreign Exchange Management (Export & Import of Currency) Regulations, 2015, inserting a new annex for a Currency Declaration Form (CDF), which passengers must use when bringing in or taking out foreign currency exceeding specified limits, effective from the date of publication. (ACCESS NOTIFICATION)
4	RBI/FMRD/2025-26/392 FMRD.MIOD.No.9/11.01.057/2025-26	27.03.2026	This notification pertains to the Reserve Bank of India (Unique Identifiers in Financial Markets) Directions, 2026. The Reserve Bank of India has mandated the implementation of the Legal Entity Identifier (LEI) and Unique Transaction Identifier (UTI) framework to enhance transparency and traceability in financial markets. In this context, the UTI requirement shall apply to all over-the-counter (OTC) derivative transactions undertaken under the Foreign Exchange Management (Foreign Exchange Derivative Contracts) Regulations, 2000. (ACCESS NOTIFICATION)
5	RBI/2025-26/253 A.P. (DIR Series) Circular No. 25	30.03.2026	The Reserve Bank of India, via A.P. (DIR Series) Circular No. 25 dated March 30, 2026, revised the reporting requirements for External Commercial Borrowings (ECBs) under FEMA. It clarifies the treatment of Forms ECB 1 and ECB 2, the computation of Late Submission Fees, submission timelines, and the monitoring responsibilities of AD Category I banks, effective April 1, 2026. (ACCESS NOTIFICATION)

6	RBI/2026-27/02 A.P. (DIR Series) Circular No. 01	01.04.2026	To report a guarantee to the Authorised Dealer Banks, entities are required to submit Form GRN–Issue, Form GRN–Modification, and Form GRN–Invocation for the issuance of a guarantee, any subsequent modification to its terms, and its invocation, respectively. The Authorised Dealer Bank shall thereafter submit the relevant details to the RBI through CIMS within 30 days from the end of the respective quarter. (ACCESS NOTIFICATION)
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HER LAWS

MATERNITY PROTECTION EXTENDED BEYOND BIOLOGICAL PARENTHOOD, RULES SC

In [*Hamsaanandini Nanduri v. Union of India \(2026\)*](#), the Supreme Court struck down Section 60(4) of the Social Security Code limiting maternity benefit for adoptive mothers with children over three months as unconstitutional.

SIGNIFICANCE

The Supreme Court held that restricting maternity benefits only to adoptive mothers of children below three months violates Articles 14, 19(1)(g), and 21 of the Constitution. It recognised maternity protection as a fundamental right, requiring equality and dignity for adoptive mothers and children, and emphasised the Code's purposive social security framework.

“YOU ARE NOT MARRYING A MAID”- SUPREME COURT REPRIMANDS HUSBAND IN A DIVORCE CASE ON GROUND OF CRUELTY

[While hearing a cruelty-based divorce petition](#), the Supreme Court strongly cautioned the husband against portraying his wife's alleged failure to perform household chores as cruelty. The Court observed that marriage is a partnership of equals and not an arrangement for domestic service.

KEY OBSERVATIONS

The husband cited non-performance of household duties as part of his cruelty allegations.

The Bench firmly rejected this line of reasoning, underscoring that domestic responsibilities cannot be unilaterally imposed as legal obligations.

The Court emphasised that marriage entails mutual respect and shared responsibilities, not rigid or gendered role expectations.

REPRODUCTIVE AUTONOMY AND CONSTITUTIONAL RIGHTS RECOGNISED BY THE SUPREME COURT

In *A (Mother of X) v. State of Maharashtra (2026)*, the Supreme Court granted leave to challenge the High Court's refusal of medical termination of pregnancy for a minor, emphasising constitutional rights to health and autonomy.

SIGNIFICANCE

The Supreme Court allowed the appeal against the Bombay High Court's direction to continue a pregnancy despite a minor's request for termination, underscoring the **importance of reproductive autonomy and medical considerations**. This order affirms constitutional protections under Articles 14, 19, and 21, signalling judicial sensitivity to individual health rights even in complex statutory contexts.

ARBITRATION LAW

SECTION 29A CLARIFIED: NO AUTOMATIC SUBSTITUTION OF ARBITRATOR

In *Viva Highways Ltd. v. Madhya Pradesh Road Development Corporation Ltd. & Anr.*, Supreme Court clarifies that arbitrator substitution under Section 29A is discretionary, not automatic.

SIGNIFICANCE

In *Viva Highways Ltd. v. Madhya Pradesh Road Development Corporation Ltd. & Anr.*, the Supreme Court resolves confusion under Section 29A by holding that **termination of an arbitrator's mandate does not necessitate substitution**. It affirms judicial discretion and clarifies that extension applications must be decided by the competent court, not necessarily the High Court.

ARBITRATOR BOUND BY INTEREST PROHIBITION IN CONTRACT

In *Union of India v. Larsen & Toubro Ltd. (2026)*, the Supreme Court held that a contractual bar prohibits pre-award interest but not post-award interest under Section 31(7)(b).

SIGNIFICANCE

The judgment clarifies the distinction between Section 31(7)(a) and 31(7)(b) of the Arbitration Act. **While arbitrators cannot grant pre-award or pendente lite interest in violation of contractual prohibitions, post-award interest accrues statutorily unless expressly excluded**. The Court also affirmed the power to modify excessive post-award interest, ensuring contractual sanctity and statutory balance.

NO PRIVITY, NO IMPLEADMENT: DELHI HC RESTRICTS PARTIES IN ARBITRATION

In *M/s Ramacivil India Construction Pvt Ltd* v. Central Public Works Department & Ors. (2026), Delhi High Court overturned orders impleading IIM Jammu in arbitration, holding that no contractual privity justified party impleadment.

SIGNIFICANCE

The Court clarified that a non-signatory cannot be impleaded in arbitral proceedings merely because it is a project beneficiary or an MOA party. It reaffirmed arbitration's core principle of party autonomy — **only those with a direct arbitration agreement are proper parties**. This curbs expansive implementation practices and reinforces statutory limits on judicial interference at the appointment stage.

COMPANY LAW

SETTLEMENT PLAN REJECTIONS NOT GROUND TO STALL CIRP

In *Power Trust v. Bhuvan Madan (2026)*, the Supreme Court upheld the admission of a Section 7 IBC petition against Hiranmaye Energy Ltd., rejected the bar under Section 10A, and refused to restrain a CIRP based on viability or settlement proposals.

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.

IBC MORATORIUM ALONE CANNOT INVALIDATE ARBITRATION HEARINGS

In *Ankhim Holdings v. Zaveri Construction (2026)*, the Supreme Court held that the Bombay HC erred in declaring the arbitration proceedings null due to the IBC moratorium and restored them with validation.

SIGNIFICANCE

The Supreme Court clarified that the substitution of an arbitrator under Section 15 of the Arbitration Act does not render prior hearings null merely because a moratorium under Section 14 of the IBC was in effect. The High Court's interference went beyond its jurisdiction. SC upheld Section 15's continuity principle, preserving prior arbitration orders and validating resultant transactions.

TAX LAW

ITAT MUMBAI UPHOLDS REASSESSMENT DESPITE TECHNICAL OBJECTIONS

In *Kashyap Kaniyalal Mehta v. DCIT (ITAT Mumbai, 2026)*, Tribunal upheld reassessment validity, holding procedural compliance sufficient despite technical objections raised by the assessee.

SIGNIFICANCE

The ITAT reaffirmed that reassessment proceedings will not fail on hyper-technical grounds if statutory requirements under Sections 147/148 are substantially complied with. The ruling **underscores the judiciary's reluctance to invalidate tax proceedings solely for procedural irregularities, reinforcing the Revenue's authority where jurisdictional foundations and recorded reasons remain legally sustainable.**

LEGITIMATE EXPECTATION YIELDS TO PUBLIC INTEREST IN TAXATION

In *State of Maharashtra v. Reliance Industries (2026)*, the Supreme Court upheld the State's power to withdraw the electricity-duty exemption but mandated a one-year reasonable notice before enforcement.

SIGNIFICANCE

The Supreme Court clarified that **tax exemptions are defeasible statutory concessions that may be withdrawn in the public interest, including in cases of fiscal exigency.** However, fairness requires reasonable transitional notice to affected industries. Balancing promissory estoppel, legitimate expectation, and fiscal sovereignty, the Court protected policy flexibility while preventing abrupt economic disruption to investors.

TAX EXEMPTIONS MUST MEET EXACT STATUTORY CONDITIONS: SUPREME COURT

In [*Rashtriya Chemicals v. CCE \(2026\)*](#), the Supreme Court upheld the excise duty demand, ruling that captive consumption exemptions require strict compliance with statutory conditions.

SIGNIFICANCE

The Supreme Court reiterated that tax exemptions under the Central Excise law must be strictly construed and cannot be extended by equity or implication. The ruling **clarifies that procedural and substantive conditions attached to exemption notifications are mandatory**. It strengthens Revenue's interpretative position and warns assesses against claiming benefits without strict compliance with the relevant statutory provisions.

LAW RELATED TO CONTRACTS

PUBLIC CONTRACT ENFORCEMENT STRENGTHENED BY SC

In *ABS Marine Services v. Andaman & Nicobar Administration (2026)*, the Supreme Court upheld the State's right to recover dues from contractors despite pending disputes, rejecting the plea to restrain coercive recovery.

SIGNIFICANCE

The Supreme Court clarified that the **pendency of contractual disputes or arbitration proceedings does not, in itself, bar governmental authorities from initiating recovery of admitted or quantified dues, unless specifically restrained by a court order.** The ruling reinforces fiscal discipline in public contracts and limits contractors' attempts to stall recovery proceedings through parallel dispute mechanisms.

YOU PROMISED TO PAY—YOU PAY: SC ON CORPORATE GUARANTEES

Canara Bank Overseas Branch v. Archean Industries Pvt. Ltd.: Supreme Court held Archean liable under a valid guarantee; the bank was liable to indemnify for erroneous remittance under the third-party procedure.

SIGNIFICANCE

The judgment clarifies what constitutes a valid contract of guarantee under the Indian Contract Act—requiring a clear undertaking to discharge another's liability. It also affirms that **banks must strictly follow customer instructions, and misuse invites liability.** The ruling strengthens the use of third-party procedures and reinforces creditors' rights against sureties.

CIVIL LAW

COERCION AND MISREPRESENTATION ARE TRIABLE ISSUES, NOT GROUNDS FOR DISMISSAL

In *J. Muthurajan v. S. Vaikundarajan (2026)*, the SC held that the trial court and the High Court erred in rejecting the suit challenging the family partition and the conciliation award; it restored the plaint for a full trial.

SIGNIFICANCE

The Supreme Court clarified that admissions of execution of a family settlement (KBPP) and related documents do not bar civil suits challenging them on grounds of coercion, misrepresentation, or fraud. It rejected categorisation of the documents as a conciliation award under the Arbitration Act without proper procedure. The decision reinforces the availability of civil remedies in complex family commercial disputes.

SC CURTAILS TACTICAL EVIDENCE AT APPEAL STAGE

In *Gobind Singh v. Union of India (2026)*, the Supreme Court upheld the rejection of additional evidence under Order XLI Rule 27 CPC, affirming the dismissal of the plaintiffs' declaratory title suit.

SIGNIFICANCE

The Supreme Court reaffirmed **that additional evidence at the appellate stage is an exception, not a right.** Parties cannot cure foundational defects in title claims by invoking Order XLI Rule 27 CPC after trial. The ruling strengthens procedural discipline, limits appellate interference, and reinforces that declaratory suits must succeed on an independently proven title.

JUDGMENTS MAY OPERATE IN REM: SUPREME COURT EXPLAINS

In [Dr. Jiji K.S. v. Shibu K \(2026\)](#), Supreme Court held High Court cannot disturb promotions granted pursuant to earlier Supreme Court orders, preserving finality.

SIGNIFICANCE

The Supreme Court reaffirmed that orders passed in compliance with its earlier judgments attain finality and cannot be indirectly nullified by subsequent High Court rulings. It **clarified remedies available to non-parties affected by such decisions, relying on Ajit Babu and related precedents**. The ruling strengthens judicial discipline, finality, and procedural certainty in service jurisprudence.

CONSUMER LAW

CONSUMER FORUMS WARNED AGAINST DISPROPORTIONATE AWARDS

In *ITC Ltd. v. Aashna Roy (2026)*, the Supreme Court held that a consumer complaint alleging a deficiency in hotel services was maintainable, rejecting jurisdictional objections and restoring the compensation proceedings.

SIGNIFICANCE

The Supreme Court clarified that high-value hospitality services fall squarely within the Consumer Protection Act framework. It rejected technical objections aimed at defeating consumer jurisdiction and reaffirmed that **service deficiency claims against luxury hotels are maintainable**. The ruling strengthens consumer remedies, discourages procedural evasion, and reinforces accountability standards in the hospitality sector.

SC REINS IN EXPANSION OF CONSUMER JURISDICTION OVER BANKING FRAUD

In *Sant Rohidas Leather Industries v. Vijaya Bank (2026)*, Supreme Court held fixed deposit disputes involving alleged fraudulent pledge fall outside consumer jurisdiction and require civil/criminal adjudication.

SIGNIFICANCE

The Supreme Court clarified that **merely earning interest on a fixed deposit does not render banking services "commercial" under the Consumer Protection Act**. However, where serious **allegations of fraudulent pledge, forgery, or overdraft adjustment arise, such complex disputes cannot be resolved in summary consumer proceedings**. The ruling delineates consumer jurisdiction from civil/criminal remedies.

RAILWAYS LIABLE FOR FAILURE TO INFORM OF TICKET STATUS CHANGE

In *Ministry of Railway v. Saroj Kumar Singh (2026)*, the Delhi State Commission upheld ₹5,000 compensation for an RAC passenger forced to travel standing after the coach removal without prior intimation.

SIGNIFICANCE

The Commission reaffirmed that **railway passengers are “consumers” under the Consumer Protection Act and that failure to provide timely intimation of berth status changes constitutes a deficiency in service.** The availability of a remedy under the Railway Claims Tribunal Act does not bar consumer jurisdiction. The ruling strengthens passenger rights and accountability in public transport services.

FAMILY LAW

FALSE ALLEGATIONS IN PLEADINGS CONSTITUTE MENTAL CRUELTY: CALCUTTA HC GRANTS DIVORCE

Pintu Mahata v. Swarnalata Mahata: Calcutta High Court granted divorce, holding wife's unsubstantiated allegations constituted mental cruelty, alongside irretrievable breakdown of marriage after prolonged separation.

SIGNIFICANCE

The judgment clarifies that false, reckless, and unproven allegations in pleadings themselves amount to mental cruelty under matrimonial law. It reinforces that independent corroboration is crucial, and non-filing of restitution proceedings is irrelevant. It also affirms irretrievable breakdown as a ground for divorce, strengthening divorce jurisprudence in contested matrimonial disputes.

SENIOR CITIZENS ACT NOT A FORUM FOR PROPERTY DISPUTES: ALLAHABAD HC

Magghu Ram v. State of U.P.: Allahabad High Court dismissed the plea, holding that the Senior Citizens Act cannot resolve property disputes between unrelated parties or adjudicate title and possession issues.

SIGNIFICANCE

The judgment clarifies that the Maintenance and Welfare of Parents and Senior Citizens Act, 2007, is **limited to welfare and maintenance, not property adjudication**. It reinforces that disputes over title and possession must be resolved by civil or revenue courts. It prevents misuse of the Act for private land disputes and preserves jurisdictional boundaries.

SUPREME COURT INVALIDATES FOREIGN DIVORCE DECREE, GRANTS RELIEF UNDER ARTICLE 142

[Supreme Court held](#) a foreign divorce decree invalid for non-compliance with Indian matrimonial law; granted divorce under Article 142, citing irretrievable breakdown.

SIGNIFICANCE

The judgment clarifies the enforceability of foreign divorce decrees under Section 13 of the CPC, requiring jurisdiction, consistency with applicable law, and meaningful participation. It reiterates that **an irretrievable breakdown is not a statutory ground under the HMA, but may justify relief under Article 142**. The ruling prevents the misuse of ex parte foreign decrees while ensuring final resolution.

CRIMINAL LAW

MANDATORY CRIMINAL ANTECEDENT DISCLOSURE AT BAIL STAGE: SC SIGNALS REFORM

In *Zeba Khan v. State of Uttar Pradesh (2026)*, the Supreme Court set aside bail granted to Mazahar Khan, accused of forging law degrees, and issued guidelines on mandatory disclosure in bail pleadings.

SIGNIFICANCE

The Supreme Court reaffirmed **that bail orders can be interfered with where they are arbitrary, perverse, or ignore material facts, such as serious criminal antecedents and forged documents.** It emphasised full and candid disclosure in bail applications, proposing a structured disclosure framework to enhance transparency and prevent misuse of discretionary bail relief.

MP HIGH COURT REITERATES SAFEGUARDS UNDER SECTION 35(3) BNSS

In *Ashok Gurjar v. State of Madhya Pradesh (2026)*, the MP High Court granted anticipatory bail in an Aadhaar-linked recruitment scam, emphasising Section 35(3) BNSS notice compliance.

SIGNIFICANCE

The Court clarified that once notice under Section 35(3) BNSS (formerly Section 41A CrPC) is issued and complied with, arrest should not ordinarily follow absent recorded reasons. Relying on the principles of Satender Kumar Antil and Arnesh Kumar, it reinforced procedural safeguards against unnecessary arrest, even in serious cyber and recruitment fraud investigations.

EXTRA-JUDICIAL CONFESSIONS UNRELIABLE, CANNOT FORM A CONVICTION BASIS

In *Subramani v. State of Karnataka (2026)*, the Supreme Court restored the trial court's acquittal and set aside the conviction, holding that the evidence was insufficient and the extrajudicial confession unreliable.

SIGNIFICANCE

The Supreme Court reaffirmed that a **conviction cannot rest on weak circumstantial evidence or unreliable extrajudicial confessions alone**. It emphasised the requirement of proof beyond a reasonable doubt and warned against appellate interference with acquittals where fundamental proof is absent. The ruling upholds key principles of criminal evidence and strengthens protections against wrongful conviction.

MISCELLANEOUS

ARTICLE 21 AND PASSIVE EUTHANASIA: PROCEDURAL FRAMEWORK REAFFIRMED

In [*Harish Rana v. Union of India \(2026\)*](#), the Supreme Court upheld passive euthanasia principles for a permanently vegetative patient and provided refined procedural guidelines under Article 21 of the Constitution.

SIGNIFICANCE

The Supreme Court reaffirmed the constitutional legitimacy of non-voluntary passive euthanasia for patients in a persistent vegetative state under Article 21, refining the Common Cause framework on withdrawal/withholding of clinically assisted nutrition and hydration. It balanced dignity, autonomy, and best-interest principles while outlining clearer procedural checkpoints and safeguards against arbitrary decisions.

DELHI HC SEEKS UNIFIED REGULATORY APPROACH TO COSMETIC LABEL DOT REQUIREMENTS

In [*Reckitt Benckiser \(India\) Ltd. v. Union of India \(2026\)*](#), the Delhi High Court directed joint consultation between Legal Metrology and DCGI on mandatory green/red/brown dot cosmetic labelling amidst conflicting departmental standpoints.

SIGNIFICANCE

The Delhi High Court recognised a prima facie conflict between Legal Metrology's mandatory dot requirement and DTAB's view favouring voluntary labelling. Instead of quashing the rule outright, the Court emphasised stakeholder consultation and harmonisation between the Legal Metrology and the Drug Controller General's departments to establish a uniform regulatory approach. The order promotes policy coherence and reasoned regulatory decision-making.

IN PROPERTY LAW, REGISTRATION REIGNS SUPREME

By: Advocate Rajneesh Sood, and Adv Mukul Joshi

In the ever-changing property landscape, transactions are driven by factors such as trust, family arrangements, commercial urgency, and long-standing possession. However, when the disputes arise, courts are guided not by sentiment but by law. Judicial pronouncements have reaffirmed a consistent position that rights in immovable property flow from valid, registered, and statutorily compliant instruments and not from assumptions, informal understandings, or equitable pleas. The uncompromising position has been reiterated by the Apex court in recent past in the following manner:

In [Ramesh Chand v. Suresh Chand](#), [2025 INSC 1059], the Court closely examined competing claims of ownership and possession and anchored its reasoning firmly in statutory mandates. It reiterated that under Section 54 of the Transfer of Property Act, 1882, a sale of tangible immovable property of the prescribed value (Rs. 100) can be effected only by a registered instrument. This requirement is reinforced by Sections 17 and 49 of the Registration Act, 1908, which make registration compulsory and restrict the legal effect of unregistered documents affecting immovable property. The Court held that instruments such as oral family settlements, informal arrangements, or unregistered writings cannot displace a duly executed and registered conveyance deed. A valid transfer under Transfer of Property Act must emanate from a person competent to transfer the property and legally entitled to do so, in line with Sections 7 and 8 of the Act. The judgment reinforces the centrality of a clear, traceable chain of title in establishing lawful ownership.

A similar emphasis on documentary rigour was evident in [Karam Singh v. Amarjit Singh](#) [2025 INSC 1238]. Here, the Court addressed the recurring misconception that longstanding possession or informal transfers can crystallise into ownership in the absence of statutory compliance. The ruling made it clear that possession, however prolonged, does not substitute for a lawful title created through a legally recognised mode of transfer. **Claims unsupported by registered instruments cannot override the mandatory framework governing the conveyance of immovable property.** The decision serves as a reminder that equity cannot be invoked to circumvent express statutory requirements.

Extending these principles into the realm of real estate development, [Manhoor Fatima Imran & Ors. v. Visweswara Infrastructure Pvt. Ltd. & Ors](#) [2025 INSC 646],

examined the binding nature of development-related documentation. The Court treated allotment letters, builder-buyer agreements, sanctioned building plans, and statutory approvals as enforceable instruments that define the rights and obligations of the parties. Representations made in formal agreements were held to carry legal consequences. Developers were found to be bound by approved plans, regulatory permissions, and contractual timelines, and deviations without lawful justification were treated as breaches of both statutory and contractual duties.

In the same vein, the Court underscored that title to immovable property must rest upon a legally valid and properly executed chain of documents. An agreement of some past date, whether in its original or revalidated form, could not, by itself, confer a valid title merely because a subsequent instrument had been registered. **The mere registration of a current sale deed was held insufficient where the foundational instrument itself lacked proper registration.**

In *Jyoti Sharma v. Vishnu Goyal & Anr. (2025)*, [2025 INSC 1099], the Supreme Court further clarified the evidentiary threshold in landlord-tenant disputes where title is derived through testamentary succession. The Court held that in an eviction suit, ownership need not be established with the same rigour required in a declaratory title suit. Once a Will had been duly probated, the bequest attained legal sanctity and could not be discarded on conjectural suspicions. **Significantly, while reiterating that long possession or continuation in tenancy, however prolonged, does not ripen into ownership in the absence of a lawful transfer, the Court also affirmed that a tenant who entered into possession under a rent deed and paid rent for decades is estopped from challenging the landlord's title. Long-standing tenancy does not confer proprietary rights, nor can it defeat a valid chain of title supported by registered instruments and testamentary succession.** The ruling reinforces that statutory compliance, documentary continuity, and established jural relationships outweigh belated technical objections raised to resist lawful eviction and bona fide claims.

Collectively, the judicial view is clear and uncompromising that the rights in immovable property are governed by statutory provisions and registered documents. A lawful transfer requires a registered instrument (Section 54 of the TPA, read with Sections 17 and 49 of the Registration Act), a competent transferor, a clear chain of title, and strict adherence to the aforementioned statutory provisions and contractual obligations.

Crime and Punishment by Fyodor Dostoevsky

Reading *Crime and Punishment* by Fyodor Dostoevsky left me unsettled yet profoundly reflective. From the very first pages, I felt immersed in Rodion Raskolnikov's restless and tormented mind. His pride, isolation, and carefully constructed theories of moral superiority gradually unravel into paranoia and spiralling guilt. What struck me most was how intensely personal his turmoil felt; his thoughts did not seem distant or fictional, but disturbingly intimate. The psychological tension lingered long after I turned the final page, compelling me to confront uncomfortable truths about conscience, morality, and the quiet but relentless weight of one's own thoughts.

What makes this novel truly exceptional is its inward gaze. Rather than relying solely on external action, it dissects the human psyche with surgical precision, forcing the reader to confront the fragile line between justification and wrongdoing. Dostoevsky challenges the comfort of detached judgment and instead demands introspection. The novel is not merely about crime; it is about consequence, redemption, and the moral reckoning that follows rationalized evil. It challenges patience, but rewards it with profound insight into the human condition. For anyone seeking a book that lingers—intellectually and emotionally—this is an unforgettable and transformative experience.

LEGAL TRIVIA

We aim to encourage staying up to date on legal developments. Participate in this quiz, and the winner will receive a token of our appreciation. Submit responses to rs corporate@rsood-attorneys.co.in

1. In Subramani v. State of Karnataka (2026), the Supreme Court held that an extra-judicial confession:
 - A. Is sufficient by itself for conviction
 - B. Is inadmissible under the Evidence Act
 - C. Cannot form the sole basis of conviction without strong corroboration
 - D. Automatically reverses acquittal
2. Notification CG-DL-E-12032026-270863 primarily amends:
 - A. AS 15 relating to employee benefits
 - B. AS 22 to incorporate OECD Pillar Two provisions
 - C. Ind AS 116 on leases
 - D. Schedule III of the Companies Act, 2013
3. In J. Muthurajan v. S. Vaikundarajan (2026), the Supreme Court held that allegations of coercion and misrepresentation:
 - A. Automatically invalidate a settlement deed
 - B. Cannot be raised once execution is admitted
 - C. Are triable issues requiring adjudication at trial
 - D. Must be resolved only through arbitration
4. Under the Companies Compliance Facilitation Scheme, 2026 (CCFS-2026), immunity from penalty proceedings is available only if:
 - A. All pending filings are completed before 31 March 2026
 - B. Filings are made before the adjudication notice or within 30 days thereof, where no order is passed
 - C. The company undertakes future compliance in writing
 - D. The Registrar condones delay irrespective of the adjudication stage

5. In *Rashtriya Chemicals v. CCE* (2026), the Supreme Court reiterated that tax exemptions:
- A. Must be interpreted liberally in favour of industry
 - B. Are equitable entitlements once granted
 - C. Require strict compliance with statutory conditions
 - D. Survive even if procedural conditions are unmet
6. In *Viva Highways Ltd. v. MPRDC*, the Supreme Court clarified that under Section 29A of the Arbitration Act:
- A. Mandate termination automatically substitutes the arbitrator
 - B. The High Court alone has jurisdiction to extend time
 - C. Substitution of arbitrator is discretionary, not automatic
 - D. Arbitration terminates permanently after time expiry
7. Under RBI's revised ECB reporting framework (A.P. (DIR Series) Circular No. 25), AD Category-I Banks are required to:
- A. Seek prior RBI approval for every ECB drawdown
 - B. Submit quarterly reports only if defaults occur
 - C. Monitor compliance, compute Late Submission Fees, and ensure reporting timelines
 - D. Delegate reporting responsibility entirely to borrowers
8. The collective judicial position reflected in the property law article is that ownership in immovable property:
- A. Can be perfected by long possession alone
 - B. May arise from informal family arrangements, irrespective of registration
 - C. Flows from valid, registered, and statutorily compliant instruments
 - D. Is presumed from payment of consideration alone
9. As per the RBI (Unique Identifiers in Financial Markets) Directions, 2026, the UTI requirement applies to:
- A. All domestic bank loans
 - B. All listed equity transactions

- C. OTC derivative transactions under FEMA Derivative Regulations, 2000
- D. Only cross-border ECB transactions

10. In Power Trust v. Bhuvan Madan, the Supreme Court emphasised that High Courts should ordinarily refrain from interfering with CIRP under Article 226 because:

- A. CIRP is immune from constitutional scrutiny
- B. Section 10A bars all writ jurisdiction
- C. The IBC provides a complete and effective remedial mechanism
- D. Committee of Creditors' decisions are administrative only

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, March, 2026 Edition

Mention your
answers here →

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