

LEXPORT NEWSLETTER

APRIL 2026 | WEEK 1 & 2

Dear Readers,

This weekly newsletter offers you a concise analysis of important developments, notable judgments, and noteworthy regulatory amendments and developments in the corporate and financial sectors.

This newsletter will cover updates inter alia from **Banking Laws & FEMA, Corporate Laws, Securities Laws and Capital Markets, Competition Laws, Indirect Taxes, Customs and Foreign Trade, Intellectual Property Laws, and Arbitration Laws.**

Acknowledging the significance of these updates and the need to stay informed, this newsletter provides a concise overview of the various changes brought in by our proactive regulatory authorities and the courts.

Feedback and suggestions will be much appreciated. Please feel free to write to us at mail@lexport.in.

Regards,
Team Lexport



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Indirect Tax

Supreme Court Upholds State Power to Withdraw Tax Concessions in Public Interest

CASE TITLE: THE STATE OF MAHARASHTRA & OTHERS VERSUS RELIANCE INDUSTRIES LTD. & OTHERS CITATION: 2026 LiveLaw (SC) 304

The Supreme Court has reaffirmed that tax exemptions and concessions granted by the Government do not confer any indefeasible or perpetual right upon the beneficiary and may be withdrawn in public interest. The dispute arose from electricity duty exemptions granted by the State of Maharashtra to captive power generators under Section 5A of the Bombay Electricity Duty Act, 1958. These exemptions, introduced to promote industrial power generation, were partially withdrawn in 2000–2001 citing fiscal constraints. The High Court had struck down the withdrawal, prompting an appeal before the Supreme Court. Allowing the State's appeal, the Court held that such exemptions are statutory in nature and inherently revocable. It clarified that the right of the beneficiary is limited to enjoying the concession during its subsistence and does not extend to insisting on its continuation. The Court rejected the applicability of promissory estoppel and legitimate expectation, observing that parties availing such benefits are deemed to be aware that the same may be modified or withdrawn. At the same time, the Court emphasized that withdrawal of concessions must satisfy the test of fairness and reasonableness. Abrupt or arbitrary withdrawal causing undue hardship would not be permissible. Applying this standard, the Court upheld the State's action, noting that the withdrawal was prospective, based on valid fiscal considerations, and allowed a reasonable transition period. Accordingly, the appeal was allowed in favour of the State.

The State Can Turn the Switch



No estoppel against policy shifts made in public interest. The Court upholds the State's authority to withdraw concessions — provided the action remains fair, reasonable, and prospective.

Policy flexibility is not arbitrariness.

Case Title: The State of Maharashtra & Others v. Reliance Industries Ltd. & Others
Citation: 2026 LiveLaw (SC) 304



Shelly Singh



Indirect Tax

Calcutta High Court: Recovery Barred After Statutory Pre-Deposit; Excess Recovery Refundable

CASE TITLE: Spandan Electrical Versus State of West Bengal CITATION: (2026) 40 Centax 360 (Cal.)

The Calcutta High Court has held that once the statutory pre-deposit requirement is fulfilled at the appellate stage, recovery proceedings for the balance demand are deemed stayed, and any excess recovery is liable to be refunded. The petitioner had deposited the mandatory 10 percent of disputed tax while filing an appeal before the Tribunal under Section 112 of the CGST Act. Despite such compliance, the GST authorities proceeded with recovery, impacting the petitioner's electronic cash ledger. The Court observed that Section 112(9) clearly mandates that upon payment of the prescribed pre-deposit, recovery of the remaining amount shall be deemed stayed until disposal of the appeal. Authorities are bound to give full effect to this statutory protection. It was further held that the cumulative pre-deposit made at the first appellate stage under Section 107(6) and at the Tribunal stage under Section 112(8) limits the extent of permissible recovery. Any amount recovered beyond such statutory threshold is without authority of law and must be refunded. The Court directed the petitioner to submit a representation demonstrating compliance with the pre-deposit requirement, and upon verification, the authorities were obligated to restore the electronic cash ledger and refund excess recovery. Accordingly, the writ petition was disposed of in favour of the assessee.

Statutory Pre-Deposit Shields Against Coercive Recovery



Recovery barred after statutory pre-deposit; excess recovery refundable, reaffirming authorities must respect appellate protections and statutory limits on tax recovery actions.

Case Title: Spandan Electrical Versus State of West Bengal
Citation: (2026) 40 Centax 360 (Cal.)



Shelly Singh



Indirect Tax

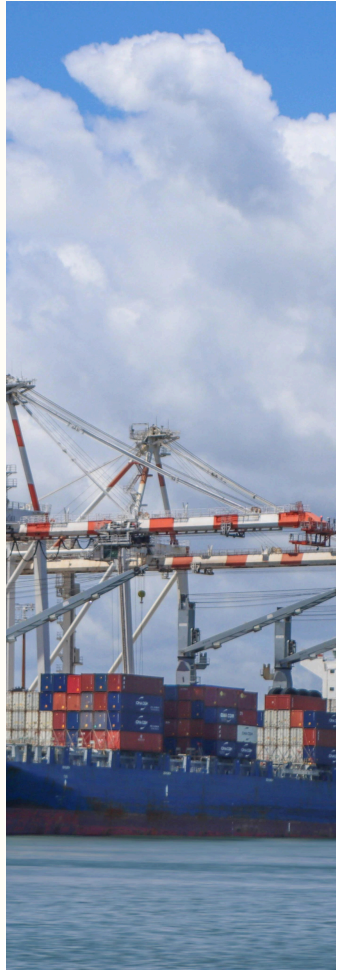
NOTIFICATION NO. 01/2026-27 DGFT

Notification: Export of Essential Commodities to Maldives Permitted for FY 2026-27

The Directorate General of Foreign Trade (DGFT) has issued Notification No. 01/2026-27 dated 1 April 2026 permitting export of specified essential commodities to the Republic of Maldives under a bilateral trade arrangement. As per the notification (page 1), export of items such as eggs, potatoes, onions, rice, wheat flour, sugar, dal, stone aggregate, and river sand is allowed up to prescribed quantity limits for FY 2026-27. Notably, rice (230,429 MT) and sugar (67,719 MT) constitute significant allocations. The notification (page 2) clarifies that such exports will remain exempt from any existing or future export restrictions or prohibitions during the relevant financial year, ensuring uninterrupted supply to Maldives. However, procedural safeguards have been prescribed. Exports falling under restricted or prohibited categories are permitted only through specified ports, including Mundra, Nhava Sheva, and Visakhapatnam. Further, export of river sand and stone aggregates is subject to environmental clearances and compliance with Coastal Regulation Zone norms. Additionally, export of eggs requires certification from the Export Inspection Council in line with Codex standards mandated by Maldivian authorities. Overall, the notification facilitates bilateral trade while balancing regulatory oversight, environmental compliance, and quality control requirements for essential commodity exports.



Shelly Singh



Indirect Tax

Delay in Customs Assessment Held Unjustified, SC Upholds Direction to Finalise

CASE TITLE: COMMISSIONER OF CUSTOMS Versus KNOWLEDGE INFRASTRUCTURE SYSTEMS PVT. LTD. CITATION: (2026) 40 Centax 297 (S.C.)

The Supreme Court in Commissioner of Customs v. Knowledge Infrastructure Systems Pvt. Ltd. upheld the Madras High Court's direction requiring Customs authorities to finalize assessment within a stipulated timeline, holding that prolonged delay in finalisation of provisional assessment is unjustified. The case arose where imported goods, cleared for home consumption on a provisional basis under Section 18 of the Customs Act, remained unassessed for over a decade due to pending DRI investigation. The delay had commercial repercussions, including withholding of security deposits by buyers in high sea sale transactions. The High Court had directed finalisation within one month, later extended by four months. The Revenue challenged this before the Supreme Court. Dismissing the Special Leave Petition, the Supreme Court refused to interfere under Article 136, thereby affirming the High Court's view that such inordinate delay cannot be sustained. The Court, however, kept the question of law open. The ruling reinforces that provisional assessments cannot be kept pending indefinitely and that administrative delays, even due to investigations, do not justify prolonged uncertainty for assessees. Accordingly, the petition was dismissed in favour of the assessee.

Provisional Assessments Cannot Remain Pending Indefinitely



Decade-long delay in customs assessment held unjustified; direction to finalise upheld, reinforcing that investigations cannot justify prolonged uncertainty for assessees.

Case Title: COMMISSIONER OF CUSTOMS Versus KNOWLEDGE INFRASTRUCTURE SYSTEMS PVT. LTD.

Citation: (2026) 40 Centax 297 (S.C.)



Shelly Singh



Indirect Tax

Interactive Flat Panels Classified as ADP Machines, SC Dismisses Revenue Appeal

CASE TITLE: PRINCIPAL COMMISSIONER OF CUSTOMS (IMPORT) Versus GLOBUS INFOCOM LTD. CITATION: (2026) 40 Centax 210 (S.C.)


The Supreme Court in *Principal Commissioner of Customs v. Globus Infocom Ltd.* affirmed that Interactive Flat Panel Displays (IFPDs) are classifiable as automatic data processing (ADP) machines under Tariff Item 8471 41 90 of the Customs Tariff Act, 1975, and not under the residual display category. The dispute pertained to classification of IFPDs, with the Revenue seeking classification under Tariff Item 8528 59 00, whereas the assessee claimed classification under Heading 8471 applicable to ADP machines. The CESTAT had ruled in favour of the assessee. Before the Supreme Court, it was noted that the issue had already been settled in *Commissioner v. Benq India Pvt. Ltd.*, wherein identical products were held to fall under Heading 8471. Relying on this precedent, the Court upheld the classification as ADP machines. Additionally, the Court found that the appeal suffered from an unexplained delay of 150 days. Accordingly, the appeal was dismissed both on grounds of limitation and on merits, thereby affirming the Tribunal's order in favour of the assessee. The ruling reiterates the principle that classification must be guided by functional characteristics and settled judicial precedent.

Lexport Quick Bites

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IFPDs Classified as ADP Machines, Revenue Appeal Dismissed

DISPLAY DEVICE
Tariff 8528



REJECTED

ADP MACHINE
Tariff 8471



ACCEPTED

Interactive Flat Panels classified as ADP machines; appeal dismissed on limitation and merits, reaffirming classification based on functionality and settled precedent.

Case Title: PRINCIPAL COMMISSIONER OF CUSTOMS (IMPORT) Versus GLOBUS INFOCOM LTD.

Citation: (2026) 40 Centax 210 (S.C.)

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Indirect Tax

DGFT Restricts Import of Jewellery under CTH 7113 with Immediate Effect

NOTIFICATION NO. 02/2026-27

The Directorate General of Foreign Trade (DGFT), vide Notification No. 02/2026-27 dated 1 April 2026, has amended the import policy for goods classified under CTH 7113 (articles of jewellery and parts thereof), shifting several items from “Free” to “Restricted” category with immediate effect. As reflected in the table on pages 1-3, multiple categories of jewellery including silver jewellery, studded jewellery, and parts of jewellery have now been brought under the “Restricted” import regime, requiring import licences. Even items earlier freely importable, such as jewellery with filigree work, studded jewellery, and platinum jewellery, have been reclassified. A notable exception is provided for imports under the India-UAE CEPA TRQ mechanism, where specified gold jewellery items may continue to be imported without an import licence, subject to fulfilment of prescribed quota conditions. Further, as clarified on page 4, the amendment operates notwithstanding prior contracts, letters of credit, or shipment status, thereby excluding the benefit of transitional arrangements under the Foreign Trade Policy, 2023. However, exemptions have been carved out for: • 100% EOU's and SEZ units, subject to conditions • Imports under export promotion schemes for gems and jewellery. The notification signifies a stricter regulatory approach towards jewellery imports, with immediate compliance implications for importers.



Shelly Singh



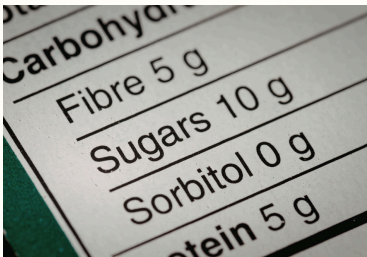
Indirect Tax

Food Law & Compliance FSSAI Notifies 2026 Amendments to Food Labelling Rules

The Food Safety and Standards Authority of India has notified the Food Safety and Standards (Labelling and Display) First Amendment Regulations, 2026, introducing key changes to the existing 2020 framework. The amendments will come into force from 1 July 2027, providing businesses a transition period to align with the revised requirements. A significant change pertains to non-retail packaging, where mandatory disclosures such as name of food, FSSAI licence number, batch details, and manufacturer information must be clearly provided either on the container or accompanying documents. The regulations also mandate that such packages be clearly identifiable as “non-retail containers” and not intended for direct consumer sale. The amendment further rationalises labelling exemptions, including relaxation from displaying logos where the package size does not exceed 100 sq. cm., while ensuring such information is on multi-unit packages. Clarity has also been introduced in respect of minimally processed foods, which now include products like cereals, pulses, fruits and vegetables subjected only to limited processing without altering nutritional value. Additionally, the rules streamline disclosures for nutraceuticals and health supplements, and revise certain warning statements and declarations, including those relating to artificial sweeteners. Overall, the amendment strengthens transparency, traceability, and regulatory clarity in food labelling, while balancing compliance requirements with practical considerations for industry stakeholders.



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Quick Bites

Police Cannot Freeze Bank Accounts Without Magistrate Approval

Debit freezing without Magistrate approval held illegal; action quashed, reaffirming statutory safeguards and due process in investigation-related bank account restrictions.

Case Title: KIRTI DEORA Versus STATE OF WEST BENGAL
Citation: (2026) 40 Centax 288 (Cal.)
Delhi | Bengaluru www.lexport.in

Debit freezing of bank account by police without Magistrate approval held invalid; order quashed: HC

CASE TITLE: KIRTI DEORA Versus STATE OF WEST BENGAL
CITATION: (2026) 40 Centax 288 (Cal.)

The Calcutta High Court held that debit freezing of a bank account by police authorities without complying with statutory safeguards under the Bharatiya Nagarik Suraksha Sanhita, 2023 is illegal and unsustainable. The petitioner’s bank account was frozen pursuant to a police notice issued during investigation based on a complaint by GST authorities. The Court rejected the preliminary objection on territorial jurisdiction, holding that since the bank account was located within its jurisdiction and the freezing directly impacted the petitioner therein, the writ petition was maintainable. On merits, the Court clarified that Section 94 of the BNSS only empowers calling for documents and does not authorise freezing of bank accounts. While seizure under Section 106 requires mandatory reporting to the Magistrate, attachment under Section 107 can only be effected upon prior approval of the Magistrate. In the present case, there was no material to show that the Investigating Officer had obtained or even sought Magistrate approval, nor was any seizure reported. The Court held that such debit freezing, without judicial oversight, violates due process and cannot be sustained. Accordingly, the impugned freezing direction was quashed and the bank was directed to permit operation of the account, in favour of the assessee.



Shelly Singh

Indirect Tax

Transitional ITC Cannot Be Denied Solely Due to Lower Revised TRAN Figures

CASE TITLE: PINNACLE MOTOR WORKS PVT. LTD. Versus DEPUTY COMMISSIONER (ADJUDICATION), THRISSUR CITATION: (2026) 40 Centax 290 (Ker.)

The Kerala High Court in Pinnacle Motor Works Pvt. Ltd. v. Deputy Commissioner (Adjudication) held that denial of transitional input tax credit merely on account of lower figures disclosed in revised TRAN-1/TRAN-2 forms is unsustainable where eligibility stands otherwise verified. The petitioner had originally claimed transitional ITC in 2017 under TRAN-1/TRAN-2. Pursuant to the Supreme Court's window for revision, the petitioner filed revised forms in 2022 but reflected only incremental claims, under the bona fide belief that revision was required only for additional amounts, resulting in lower figures being disclosed. Despite central verification confirming substantial eligibility, the authorities denied the entire claim solely on the basis of the reduced figures in the revised filings and proceeded to raise demand. The Court held that the omission in revised forms was bona fide and that denial of credit in such circumstances would lead to double taxation, particularly in the absence of any allegation of evasion. It further observed that rectification of TRAN forms, being beyond the scope of statutory authorities, could be permitted in writ jurisdiction, rendering the alternate remedy ineffective. Accordingly, the assessment order and consequential demand were quashed, rectification of TRAN forms was permitted, and the matter was remanded for fresh consideration on merits, in favour of the assessee.



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Quick Bites

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No Profiteering Where No Additional ITC Benefit Accrued

Project-wide credit ratio applied; no profiteering found as ITC benefit declined post-GST, affirming methodology and rejecting allegations of non-passing of benefit.

Case Title: DG ANTI PROFITEERING, DIRECTOR GENERAL OF ANTI PROFITEERING, DGAP Versus IJM RAINTREE PARK (P.) LTD
Citation: (2026) 41 Centax 62 (Tri. - GST - Delhi)
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DGAP rightly applied project wide 'credit to purchase' ratio; no profiteering found since no additional ITC benefit arises: GSTAT

CASE TITLE: DG ANTI PROFITEERING, DIRECTOR GENERAL OF ANTI PROFITEERING, DGAP Versus IJM RAINTREE PARK (P.) LTD CITATION: (2026) 41 Centax 62 (Tri. - GST - Delhi)

The GST Appellate Tribunal, Delhi Bench, upheld the DGAP's finding that no profiteering arose in respect of a real estate project, as no additional input tax credit benefit accrued to the developer post-GST. The dispute pertained to alleged non-passing of ITC benefit under Section 171 of the CGST Act. While earlier investigations using the credit-to-turnover ratio indicated profiteering, the re-investigation—pursuant to Delhi High Court guidance—adopted the credit-to-purchase value ratio on a project-wide basis. This showed a decline in ITC benefit from 6.81% in the pre-GST period to 3.34% post-GST, indicating no net benefit to the developer. The Tribunal held that in real estate, no fixed formula exists for profiteering computation, and a project-wide analysis is appropriate given the non-uniform nature of costs and credit accrual. It further upheld exclusion of post-occupancy and unsold units and acceptance of net ITC after statutory reversals. The contention regarding non-passing of benefit was also rejected, noting verified evidence of ITC adjustment to buyers. Accordingly, the DGAP report was accepted, objections were dismissed, and it was conclusively held that there was no contravention of anti-profiteering provisions, in favour of the assessee.



Shelly Singh

Indirect Tax

ITC within section 16(5) period cannot be denied invoking section 16(4); limitation-based orders quashed: HC

CASE TITLE: THIRUPATHI POWERLOOM WEAVERS COOP AND SOCIETY LTD. Versus SUPERINTENDENT OF GST AND CENTRAL EXCISE, ERODE **CITATION:** (2026) 40 Centax 361 (Mad.)

The Madras High Court in Thirupathi Powerloom Weavers Coop. Society Ltd. v. Superintendent of GST and Central Excise, Erode has held that Input Tax Credit cannot be denied on limitation grounds where the claim falls within the extended period prescribed under Section 16(5) of the CGST Act. The petitioner challenged reversal of ITC on the basis that the claims were time barred under Section 16(4). The Court noted that Section 16(5), inserted with retrospective effect, begins with a non-obstacle clause and permits availment of ITC for financial years 2017 to 2021 up to 30 November 2021. Accordingly, it was held that the restriction under Section 16(4) cannot override the benefit granted under Section 16(5). On this basis, the impugned orders were quashed to the extent they denied ITC on limitation. The Court also directed consequential relief including defreezing of bank accounts and refund or adjustment of amounts recovered. Importantly, the Court clarified that the Department retains the liberty to examine issues relating to incorrect, excess or fraudulent ITC claims in accordance with law. This ruling reinforces that limitation-based denial of ITC is unsustainable where statutory extension applies.



Shelly Singh



ECL blocking without prior notice is valid but authority must record, communicate reasons and pass speaking order: HC

CASE TITLE: V.V. IRON STEEL COMPANY PVT. LTD. Versus ASSISTANT COMMISSIONER, CENTRAL GST AND CENTRAL EXCISE, TIRUNELVELI DIVISION **CITATION:** (2026) 41 Centax 46 (Mad.)

The Madras High Court held that blocking of input tax credit in the electronic credit ledger under Rule 86A can be done without prior notice, but such power is not unfettered and must comply with principles of natural justice. The petitioner's electronic credit ledger was blocked on allegations of transactions with non-existing dealers and use of fake invoices. While the Court accepted that prior notice is not a pre-condition for invoking Rule 86A, it emphasized that the authority must record reasons in writing before exercising such power. Crucially, the Court held that such recorded reasons must be communicated to the assessee, enabling them to file objections. Thereafter, the authority is obligated to provide an opportunity of personal hearing and pass a reasoned speaking order either revoking or sustaining the blocking. In the present case, since the petitioner's representation seeking unblocking was pending, the Court directed the authority to consider additional submissions, grant a hearing, and dispose of the matter within a prescribed timeline. Thus, while initial blocking may be immediate, its continuation is subject to procedural safeguards ensuring fairness and transparency, making the ruling partly in favour of the assessee.



Shelly Singh

Indirect Tax

Attachment of Overdraft Account Invalid Under GST Recovery

CASE TITLE: RATNA CAFÉ Versus ASSISTANT COMMISSIONER, CGST & CENTRAL EXCISE, CHENNAI CITATION:(2026) 41 Centax 12 (Mad.)

The Madras High Court held that an overdraft (OD) account cannot be attached for recovery of GST dues, as the funds therein do not belong to the assessee but to the bank. In the present case, recovery proceedings were initiated pursuant to an Order-in-Original confirming tax, interest and penalty. The department proceeded to attach the petitioner's bank account, which was found to be an overdraft account. The Court categorically held that attachment of an OD account is impermissible under Section 79 of the CGST Act, as such accounts represent credit facilities extended by the bank and not the assessee's own funds. Consequently, the attachment was held to be invalid. However, the Court clarified that the revenue is not left remediless and may proceed against other secured assets of the assessee, subject to rights of the bank and the outcome of appellate proceedings. Additionally, considering that the petitioner had not filed a statutory appeal within limitation, the Court granted liberty to file an appeal within 30 days, subject to deposit of 50% of the disputed tax in instalments, with a direction to decide the appeal on merits without reference to limitation. Accordingly, the ruling was in favour of the assessee.



Shelly Singh



Intellectual Property Rights

Delhi High Court Flags Uncertainty Over Copyright in AI Generated Song, Refuses Interim Injunction

The Delhi High Court declined to grant interim relief in a copyright infringement suit involving a song created using the AI tool “Suno AI”, raising a key question on whether AI generated works are entitled to copyright protection. The plaintiffs claimed ownership over the song “Teri Yaadon Ki Chadar Odhe”, asserting rights based on purchase of the lyrics and a copyright registration. The Court noted that while the plaintiffs may have rights in the lyrics, the music composition was admittedly generated through AI. The Court observed that it remains unclear whether copyright can subsist in such AI generated output under the current framework of the Copyright Act, particularly where human authorship is limited. Given this uncertainty, the Court held that it could not, at this stage, be satisfied that the plaintiffs had enforceable copyright in the song as a whole. It therefore refused to grant an ex parte injunction and instead directed that the Registrar of Copyright be impleaded to assist in resolving the issue.

Tarun Chaudhary & Anr v Kuldeep Meena & Ors.,
CS(COMM) 297/2026 (Delhi High Court)



Anushka Tripathi



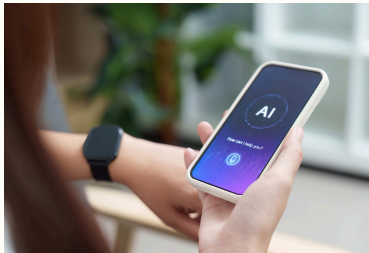
Delhi High Court Grants Dynamic Injunction to Protect IPL 2026 Streaming Rights, Orders Blocking of Rogue Websites

The Delhi High Court granted an ex parte ad interim injunction in favour of JioStar India Pvt Ltd, restraining multiple rogue websites from illegally streaming the TATA IPL 2026 matches. The plaintiff, which holds exclusive digital and broadcast rights for the tournament through its platform JioHotstar, approached the Court apprehending large scale unauthorised streaming based on past instances of piracy. Justice Tushar Rao Gedela held that the plaintiff had established a strong prima facie case, noting that unauthorised live streaming would directly undermine its exclusive rights and cause irreparable financial harm. The Court restrained the defendant websites from hosting, streaming or making available the matches and directed domain registrars to suspend the infringing domains and disclose registrant details. Internet Service Providers were ordered to block access to the identified websites, while government authorities were directed to issue notifications for enforcement. Importantly, the Court granted a dynamic injunction allowing the plaintiff to notify newly discovered infringing websites during the tournament for immediate blocking, ensuring real time protection against evolving piracy networks.

JioStar India Private Limited v <https://daddylikes.nl>
& Ors., CS(COMM) 313/2026 (Delhi High Court)



Anushka Tripathi



Intellectual Property Rights

Hon'ble Delhi HC Refuses Injunction in "NATRAJ" Family Trademark Dispute

The Hon'ble Delhi High Court dismissed the plaintiff's application for interim injunction in a dispute over "NATRAJ" marks, holding that the matter arose from competing claims among family members to shared business goodwill. The Hon'ble Court found that the plaintiff failed to establish prima facie exclusive ownership, particularly as the alleged assignment and supporting documents remained untested and disputed. It noted that the controversy centred on ownership of the mark, which could only be conclusively determined at trial after evidence and cross-examination. Unlike typical infringement cases, this was not a case of a third-party infringer but of co-family members with prima facie rights in the mark's legacy goodwill. The balance of convenience did not favour injunctive relief, as restraining the defendants would disrupt ongoing family business operations. The Hon'ble Court further held that any potential loss to the plaintiff was compensable in monetary terms, negating irreparable harm. Accordingly, no interim protection was warranted and the application was dismissed. [Varun Chopra & Anr vs Shyam Sunder Chopra Sons Huf & Ors (CS(COMM) 291/2024)]



Anyana Singh



Hon'ble Delhi HC Grants Injunction in "THE LEELA" Trademark Infringement Case

The Hon'ble Delhi High Court granted an ex parte ad interim injunction in favour of the proprietors of the "THE LEELA" trademark against a defendant using identical and deceptively similar marks for hospitality services. The Hon'ble Court noted that the plaintiff is the registered proprietor with extensive goodwill in the luxury hotel sector and enjoys exclusive rights under the Trade Marks Act. It found that the defendant's use of marks such as "THE LEELA CLUB GOA" and related variants for identical services was prima facie dishonest and likely to cause consumer confusion and false association. The Hon'ble Court further observed that such use amounted to infringement and passing off, causing irreparable harm to the plaintiff's reputation and dilution of its brand. Balance of convenience was held in favour of the plaintiff, warranting urgent protection. Accordingly, the defendant was restrained from using the impugned marks across all platforms, including trade names, domain names, and social media. The Hon'ble Court also granted exemption from pre-institution mediation under Section 12-A. [Schloss Hma Private Limited vs Leela Entertainment Private Limited (CS(COMM) 298/2026)]



Anyana Singh



Intellectual Property Rights

Hon'ble Delhi HC Orders Removal of "MOTI MAHAL" Marks Post Franchise Termination

The Hon'ble Delhi High Court granted interim relief in favour of the proprietors of the "MOTI MAHAL" trademarks against a former franchisee that continued use after termination of the agreement. The Hon'ble Court held that the defendant's right to use the mark ceased immediately upon termination and any continued use was unauthorised. It found the impugned marks such as "MOTI MAHAL DELUXE" and similar variants to be identical or deceptively similar to the plaintiffs' registered marks, used for identical restaurant services, thereby creating a clear likelihood of confusion. A prima facie case of infringement under Section 29 and passing off was established, given the plaintiffs' goodwill and reputation. The Hon'ble Court observed that the defendant's conduct amounted to misrepresentation of association with the plaintiffs. Accordingly, the defendant was restrained from using the impugned marks in any manner. It further directed removal of all references to the marks from signage, menus, promotional materials, and online platforms within two weeks. [Moti Mahal Delux Management Services vs The Gold Stone & Anr (CS(COMM) 328/2026)]



Ananya Singh



Delhi High Court Sets Aside Refusal of "GEMINI" Mark, Says Registry Ignored Key Differences in Goods

The Delhi High Court set aside the refusal of Lucy Group Ltd's trademark application for "GEMINI" in Class 09, holding that the Trade Marks Registry failed to consider critical distinctions between the applicant's goods and cited marks. The application had been rejected on the ground of similarity with four prior "GEMINI" marks. Justice Jyoti Singh noted that the Registry merely recorded similarity of marks without examining the nature, purpose and consumer base of the respective goods. Lucy Group's products related to specialised industrial systems such as SCADA and power infrastructure equipment, while the cited marks covered unrelated goods like wires, consumer electronics and media services. The Court also flagged that one cited mark had been abandoned and another was filed on a proposed to be used basis, yet these factors were not considered. Holding the refusal to be a non speaking order reflecting non application of mind, the Court remanded the matter for fresh consideration, directing the Registry to assess all submissions and evidence before arriving at a decision.

Lucy Group Ltd v Registrar of Trade Marks, C.A. (COMM.IPD-TM) 71/2025 (Delhi High Court)



Anushka Tripathi



Intellectual Property Rights

Delhi High Court Restrains “Himalaya Nutra Healthcare,” Finds Copying of Brand, Trade Dress and Website Claims

The Delhi High Court granted an ex parte ad interim injunction in favour of Himalaya Wellness Company, restraining the defendant from using the mark “Himalaya The Nutra Healthcare” and a deceptively similar domain name. The Court found that the defendant had not only adopted the well known “HIMALAYA” mark but had also copied its distinctive green and orange trade dress, font style, and leaf device forming part of the “H” logo. Justice Jyoti Singh noted that the defendant was selling identical ayurvedic and healthcare products and had gone further to misrepresent on its website that it was a “division of Himalaya Wellness Company.” The Court also considered evidence showing imitation of the plaintiffs’ packaging, including products resembling the well known LIV.52 syrup, creating a clear likelihood of confusion. Holding that the plaintiffs had established a strong prima facie case of trademark infringement, passing off and copyright violation, the Court restrained the defendant from using the impugned marks, trade dress and domain name, and from dealing in infringing products pending further proceedings.

Himalaya Wellness Company & Ors. v Mr. Ashrafal Islam, CS(COMM) 337/2026 (Delhi High Court)



Anushka Tripathi



Litigation



Sohan Lal (Deceased) Through LRs. Vs. HP Electricity Board and Others, 2026:HHC:7831-DB

The Himachal Pradesh High Court held that co-owners of acquired land are entitled to equal compensation once it is judicially determined, and denial on technical grounds such as failure to seek reference or limitation would amount to discrimination. Emphasising fairness in compulsory acquisition under the doctrine of eminent domain, the Court ruled that similarly situated landowners must receive parity in compensation to ensure substantial justice. Accordingly, the writ petition was allowed, directing grant of enhanced compensation at the same rate as awarded to the co-owner, along with applicable benefits, within a stipulated time.



Shyam Kishor Maurya

M/s Bharat Udyog Ltd. (Formerly known as M/s Jai Hind Contractors Pvt. Ltd.) Vs. Ambernath Municipal Council Through Commissioner & Anr., 2026 INSC 288

The Hon'ble Supreme Court held that in the absence of a valid arbitration agreement, arbitral proceedings are void ab initio, and the resulting award is non-est in law, as jurisdiction cannot be conferred by mere participation of a party. Rejecting the plea of estoppel, the Court clarified that participation in such proceedings does not amount to consent, especially when the party consistently challenges jurisdiction. Affirming the High Court's view, the Court concluded that the arbitrator lacked inherent jurisdiction, rendering the entire proceedings a nullity, and consequently dismissed the appeal.



Shyam Kishor Maurya

No Arbitration Without Agreement



The Supreme Court held that arbitral proceedings without a valid arbitration agreement are void from the outset. Participation in such proceedings does not confer jurisdiction or imply consent, especially when challenged. Consequently, any award passed is legally non-existent.

Case Title: M/s Bharat Udyog Ltd. vs. Ambernath Municipal Council (2026 INSC 288)

Litigation

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Quick Bites

One-Sided Contracts Won't Stand



One-sided government contract clauses denying courts or arbitration held unfair; arbitral award restored, affirming no party can be judge in own cause.

Case Title: M/s ABS Marine Services Vs. The Andaman and Nicobar Administration, 2026 INSC 274

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M/s ABS Marine Services Vs. The Andaman and Nicobar Administration, 2026 INSC 274

The Hon'ble Supreme Court held that one-sided contractual clauses in government contracts, which allow the State to unilaterally determine liability while barring the private party from accessing courts or arbitration, are grossly unfair, discriminatory, and violative of fundamental principles of justice. The Court clarified that while certain disputes may be excepted from arbitration, parties cannot exclude all legal remedies, as doing so would offend the rule of law and the principle that no one can be a judge in their own cause. Accordingly, setting aside the High Court's interference, the Court restored the arbitral award in favour of the contractor.

Shyam



Shyam Kishor Maurya

Charul Shukla Vs. State of U.P & Others, 2026 INSC 297

The Hon'ble Supreme Court held that an unexplained delay of nearly seven years in lodging a complaint in matrimonial disputes is fatal to the prosecution, especially where allegations are vague, omnibus, and unsupported by corroborative material. Emphasising that criminal law aids the vigilant, the Court found that mere unsubstantiated allegations against in-laws, without specific roles or evidence, cannot sustain prosecution, particularly when the complainant failed to act diligently or pursue the case. Accordingly, setting aside the High Court's order, the Court quashed the proceedings against the parents-in-law and sister-in-law, holding continuation of such prosecution to be unjustified.



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Delay and Vagueness Can Defeat Matrimonial Prosecution



Seven-year unexplained delay and vague allegations held fatal; proceedings quashed against in-laws, reinforcing need for specific, substantiated claims in prosecution.

Case Title: Charul Shukla Vs. State of U.P & Others, 2026 INSC 297

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Litigation



Quick Bites

Later Sanction Cannot Undo Valid Cognizance



Subsequent sanction under Section 197 CrPC held inapplicable retrospectively; proceedings validly initiated earlier sustained, preventing later protections from defeating prosecution.

Case Title: SAMARENDRA NATH KUNDU & ANR. VERSUS SADHANA DAS & ANR., CRIMINAL APPEAL NO. 654 OF 2013

Delhi | Bengaluru

Subsequent Sanction Under Section 197 CrPC Cannot Invalidate Prior Cognizance

The Supreme Court of India, held that a later extension of sanction protection under Section 197 CrPC cannot defeat proceedings validly initiated earlier. Upholding the Calcutta High Court, the Court ruled that since no sanction was required when cognizance was taken in 2001, a 2010 notification extending protection to subordinate police officers could not apply retrospectively. The Court dismissed the appeal and allowed proceedings to continue.

SAMARENDRA NATH KUNDU & ANR. VERSUS SADHANA DAS & ANR., CRIMINAL APPEAL NO. 654 OF 2013



Ananya Jain

Mandatory Ten Times Penalty For Insufficient Stamp Duty

The Supreme Court of India held that courts have no discretion to reduce penalty when admitting insufficiently stamped documents under Section 34 of the Karnataka Stamp Act, 1957. A bench of Justice Sanjay Kumar and Justice K Vinod Chandran ruled that penalty must be ten times the deficient duty. It set aside the Karnataka High Court's exemption of penalty. The Court clarified that discretion lies only with the Deputy Commissioner if the document is transmitted under Section 37. Accordingly, parties may either pay duty with mandatory penalty before court or seek adjudication by the Deputy Commissioner.

Krishnavathi Sharma Versus Bhagwandas Sharma and Ors., Civil Appeal No.3476 of 2026



Ananya Jain



Quick Bites

Tenfold Penalty Mandatory on Insufficiently Stamped Documents



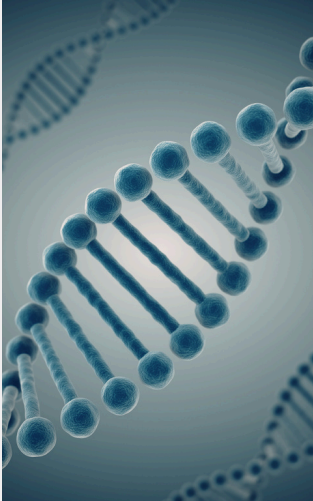
Supreme Court held that ten times penalty mandatory for insufficient stamp duty; courts lack discretion, parties must pay or seek adjudication before Deputy Commissioner.

Cause Title: Krishnavathi Sharma Versus Bhagwandas Sharma and Ors., Civil Appeal No.3476 of 2026

Delhi | Bengaluru

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Litigation



Negative DNA Not Fatal Where Testimony And Medical Evidence Prove Assault

The Gauhati High Court upheld conviction under the POCSO Act, holding that reliable testimony of the prosecutrix, corroborated by her Section 164 CrPC statement, eyewitness account, and medical evidence, is sufficient to prove sexual assault. Justice Pranjal Das ruled that negative DNA findings are not decisive, especially when the sample may not relate to the accused. The Court found the victim's minority established through medical and oral evidence, rejected defence claims of contradictions, and affirmed that consistent and cogent evidence outweighed inconclusive DNA results, thereby dismissing the appeals.

Nripen Rabha v State of Assam & Anr.,
Cr.L.A./219/2024



Ananya Jain

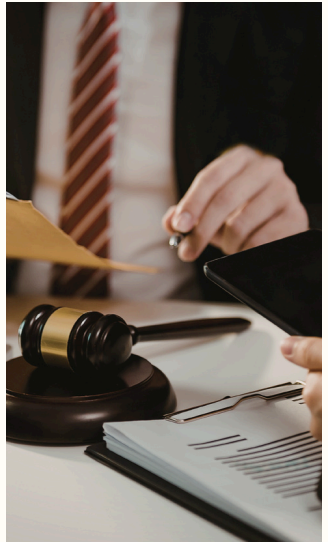
Delay In Connected Proceedings No Ground To Deny Possession

The Punjab and Haryana High Court directed the Haryana Shehri Vikas Pradhikaran (HSVP) to hand over vacant possession of plots in Faridabad to 21 allottees within four months. A bench of Justice Suvir Sehgal and Justice Deepak Manchanda rejected the State's plea to defer proceedings due to a pending 2009 petition with status quo. The Court held that prolonged pendency cannot defeat rightful claims, especially when acquisition has attained finality and full consideration has been paid, terming continued denial of possession unjustified.

Hemant Kumar Mittal v/s Haryana Shehri Vikas Pradhikaran and others & Batch, CWP-17042-2025 and connected petitions



Ananya Jain



Litigation



Quick Bites

Single Writ Maintainable for Multiple Contracts with Proper Court Fees



Single writ maintainable for multiple contractual claims; deficit court fees payable, affirming fees ensure services without overriding enforcement of constitutional rights.

Case Title: Kota Venkata Narayana Vs. The State of Andhra Pradesh and Others, Writ Petition No. 27799 of 2025

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Kota Venkata Narayana Vs. The State of Andhra Pradesh and Others, Writ Petition No. 27799 of 2025

The Andhra Pradesh High Court held that a single writ petition in contractual matters involving multiple distinct causes of action is maintainable, provided aggregate court fees are paid in terms of Section 6(3) of the 1956 Act. In a case involving claims under 19 separate contracts, the Court found that payment of a single nominal court fee was insufficient and directed payment of deficit fees. It clarified that court fees are a fee for services rendered and not a tax, though revenue generation cannot override enforcement of constitutional rights. Accordingly, while directing the State to release the dues, the Court ordered the petitioner to make good the deficit court fee.



Shyam Kishor Maurya

Godrej Agrovet Ltd. Vs. Food Safety and Standards Authority of India & Anr., 2026: DHC: 2861-DB

The Delhi High Court held that the Food Safety and Standards Authority of India (FSSAI) has no jurisdiction under the Food Safety and Standards Act, 2006 to regulate animal or cattle feed, as the Act is confined to food meant for human consumption. It struck down Note (c) to Regulation 2.5.2, which imposed conditions on feed for milk and meat-producing animals, holding that such regulation falls outside the scope of the parent statute. The Court emphasized that the statutory scheme, definitions, and functions under the Act relate exclusively to human food, and any extension to animal feed is ultra vires the enabling legislation. It also clarified that BIS standards are not mandatory unless notified by the Central Government, which was not established in the present case.



Shyam Kishor Maurya



Quick Bites

FSSAI Cannot Regulate Animal Feed Under Food Safety Law



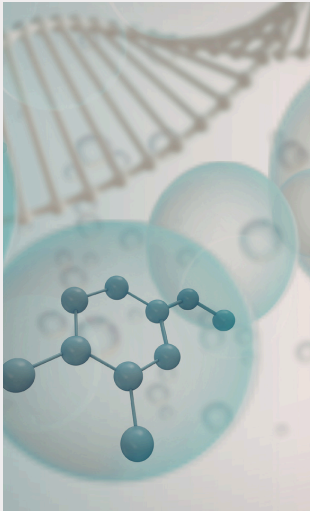
The Delhi High Court held that FSSAI's powers are limited to food meant for human consumption. Any attempt to regulate animal feed falls outside the Act and is ultra vires, reinforcing strict adherence to statutory boundaries.

Case Title: Godrej Agrovet Ltd. Vs. Food Safety and Standards Authority of India & Anr., 2026: DHC: 2861-DB

Delhi | Bengaluru

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Litigation



State of Punjab Vs. Vinod Shah and Another, 2026:PHHC:051477-DB

The Punjab & Haryana High Court held that failure to put material incriminating evidence, including DNA evidence, to the accused under Section 313 CrPC vitiates the fairness of the trial as it deprives the accused of an opportunity to explain such circumstances. In a case involving conviction and death sentence for rape and murder of a minor, the Court found that key evidence, including medical findings and the DNA report relied upon for conviction, was not properly put to the accused. It further noted serious defects in the framing of questions, including omission of crucial facts and use of vague or composite questions. Holding that such lapses caused prejudice to the accused, the Court set aside the conviction and remanded the matter for fresh examination under Section 313 CrPC (now Section 351 BNSS).



Shyam Kishor Maurya

Shri M.K. Madhavan (deleted) Nalini W/o M.K. Madhavan and Ors. Vs. Shri R. Subramaniam (deleted) Rajesh R. Subramaniam and Ors., 2026: BHC-AS: 15364

The Bombay High Court held that an oral agreement for sale of immovable property is specifically enforceable if its existence and terms are admitted and proved, and that courts may impose additional payment to balance equities. In the present case, the Court found that the defendant had admitted the agreement and receipt of Rs. 30,000/- and that the plaintiff had demonstrated readiness and willingness through contemporaneous correspondence, rendering the defence an afterthought. It further held that non-deposit of balance consideration during the suit is not a valid ground to deny specific performance, nor are personal circumstances such as neighbourly relations. Considering the significant lapse of time and rise in property prices, the Court granted specific performance subject to payment of an additional Rs. 25 lakhs to balance equities.



Shyam Kishor Maurya

Oral Property Agreements Can Be Specifically Enforced



Oral sale agreement enforced upon admission and proof; specific performance granted with additional payment, balancing equities despite delay and rising property values.

Case Title: Shri M.K. Madhavan (deleted) Nalini W/o M.K. Madhavan and Ors. Vs. Shri R. Subramaniam (deleted) Rajesh R. Subramaniam and Ors., 2026: BHC-AS: 15364

Litigation



Supreme Court Rejects Arbitrary Salary Deduction in Motor Accident

The Supreme Court set aside the 50 percent deduction made from the deceased's salary on the ground that only six months of service remained, holding such deduction legally impermissible. Relying on *Sarla Verma v. Delhi Transport Corporation*, it reiterated that compensation must be based on annual income derived from last drawn salary, without arbitrary reductions unrelated to the accident. The Court also increased future prospects to 15 percent in line with *National Insurance Co. Ltd. v. Pranay Sethi*. Consequently, the compensation was enhanced from Rs.14.05 lakh to Rs.23.51 lakh, ensuring uniform and just computation principles.

SUSHILA & ORS. VERSUS SUDHAKAR & ANR., SLP (CIVIL) NO. 21717 OF 2025



Ananya Jain

Fine Cannot Be Imposed Separately When Sentences Run Concurrently

The Supreme Court held that when sentences for multiple offences run concurrently, fines must also run concurrently as they form part of punishment under Section 53 of the IPC. It ruled that imposing separate fines in such cases is impermissible. While affirming that distinct offences under the NDPS Act can attract separate punishments, the Court rejected the State's argument supporting multiple fines. Considering that the appellant had already served 11 years including default imprisonment, the Court partly allowed the appeal and ordered his release.

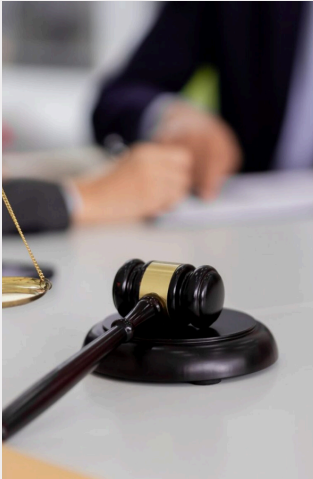
HEM RAJ VERSUS THE STATE OF HIMACHAL PRADESH, SLP (Crl.) No. 19691 of 2025



Ananya Jain



Litigation



Gratuity Can Be Withheld During Pendency of Proceedings

The Supreme Court held that an employer is entitled to withhold gratuity while judicial or disciplinary proceedings are pending, interpreting Rule 69(1)(c) of the CCS Pension Rules as a statutory bar. Rejecting the appellant's argument, the Court clarified that gratuity becomes payable only after conclusion of both proceedings and issuance of final orders, not either one. It emphasized that the term "or" extends the embargo to situations where any proceeding is pending. In this case, despite acquittal in the criminal case, ongoing disciplinary proceedings justified withholding gratuity, leading to dismissal of the appeal.

BIKRAM CHAND RANA VERSUS HIMACHAL PRADESH ROAD TRANSPORT CORPORATION, CIVIL APPEAL NO. 14669 OF 2025



Ananya Jain

Successive Quashing Petitions on Same Grounds Not Maintainable

The Allahabad High Court dismissed a third quashing petition under Section 482 CrPC, holding that grounds available earlier but not raised cannot be invoked later. The Court deprecated piecemeal challenges and termed repeated filings as forum hunting. It noted that the applicant had filed two prior petitions concerning the same proceedings and had abandoned certain grounds earlier. Relying on Supreme Court precedents, the Court held that successive petitions raising previously available grounds are not maintainable. Concluding that the present plea was a repeated attempt to delay trial, the Court dismissed the petition.

Ramdular Singh vs State of UP and another, APPLICATION U/s 482 No. - 8190 of 2023



Ananya Jain



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Our Legal Team

Srinivas Kotni

Managing Partner, Lexport

Litigation Team

Rohit Dutta
Shyam Kishor Maurya
Ananya Jain

IPR Team

Rajlatha Kotni
Ananya Singh
Anushka Tripathi

IDT Team

Srinivas Kotni
Gurdeep Singh
Akshay Kumar
Rishabh Dev Dixit
Shelly Singh

Corporate Team

Rajiv Sawhney
Akshita Agarwal
Ananya Jain

Anirban Roy, Editor
Chief Operating Officer, Lexport

Contact

Delhi:

Call us: +91-11-2627 0506, 2627 1514, 3551 6872

Email us: delhi@lexport.in

Visit us: K1/114 First Floor, Chittaranjan (C.R.) Park, New Delhi – 110019, India

Bangalore:

Call us: +91-08048501471

Email us: bangalore@lexport.in

Visit us: 516 10th A Cross 29th Main Sector 1 HSR Layout Bangalore - 560 102, India

