



Supreme Court Digest

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INDEX

1. K Bharthi Devi vs State Of Telangana 2024 INSC 750 – S 482 CrPC – Quashing Of Criminal Cases With Civil Character
2. Khalsa University vs State Of Punjab 2024 INSC 751 – Manifest Arbitrariness – Single Entity Legislation
3. Tarina Sen vs Union Of India 2024 INSC 752 – S 482 CrPC – Quashing Of Criminal Cases With Civil Character
4. Sukanya Shantha vs Union of India 2024 INSC 753 – Prison Manuals – Caste Discrimination
5. Union Of India vs Rajeev Bansal 2024 INSC 754 – Income Tax Act- Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act
6. Rama Devi vs State Of Bihar 2024 INSC 755 – Delay In Forwarding FIR – S. 161 Statements
7. Chief Commissioner of Central Goods and Service Tax vs Safari Retreats Private Ltd 2024 INSC 756 – S.17(5)(c & d) CGST Act- Constitutional Validity Upheld
8. Banshidhar Construction Private Limited vs Bharat Coking Coal Limited 2024 INSC 757 – Government Contracts
9. In Re: Remarks By High Court Judge During Court Proceedings 2024 INSC 758 – Live Streaming – Court Proceedings
10. Shivkumar Ramsundar Saket vs State Of Maharashtra 2024 INSC 759 -Murder Case- Death Sentence Set Aside
11. Shriram Investments vs Commissioner of Income Tax III Chennai 2024 INSC 760 – Income Tax – Revised Return Limitation
12. Jayashree vs Commissioner Of Police 2024 INSC 761
13. Manisha Ravindra Panpatil vs State Of Maharashtra 2024 INSC 762- Public Representative
14. Shashi Bhushan Prasad Singh vs State Of Bihar 2024 INSC 763 – Public Employment
15. Khursheed vs Shaqoor 2024 INSC 764- U.P. Consolidation of Holdings Act, 1954 – Voidable Sale Deed
16. Rekha Sharma vs Rajasthan High Court 2024 INSC 615 – Reservation – Vertical & Horizontal – Overall & Compartmentalised
17. Ranjeet Mittal vs State Of Madhya Pradesh 2024 INSC 766 – S 482 CrPC – Quashing Of Criminal Charges
18. Nipun Aneja vs State Of Uttar Pradesh 2024 INSC 767-S 306 IPC – S 482 CrPC – Abetment Of Suicide – Quashing
19. Kerala State Electricity Board Ltd vs Jhabua Power Limited 2024 INSC 768 – Electricity Act
20. Neelam Gupta vs Rajendra Kumar Gupta 2024 INSC 769 – Transfer Of Property Act – Minor Transferee- Adverse Possession
21. Shingara Singh vs Daljit Singh 2024 INSC 770 – Lis Pendens – S 52 Transfer Of Property Act
22. Sandeep vs State Of Uttarakhand 2024 INSC 771 – S 34 IPC – Object Of Punishment
23. Somjeet Mallick vs State Of Jharkhand 2024 INSC 772 – S 482 CrPC – Quashing FIR – Mens Rea
24. Renjith KG vs Sheeba 2024 INSC 773 – Order XXI Rule 99 CPC – Pendent Lite Transferee -Limitation For Execution Of Partition Decree
25. State Bank of India vs India Power Corporation Limited 2024 INSC 774 – Rule 50 Of NCLT Rules
26. Omkar Ramchandra Gond vs Union of India 2024 INSC 775- NMC Guidelines – Specified Disability
27. Harshad Gupta vs State Of Chhattisgarh 2024 INSC 776 – S 235 CrPC – Conviction & Sentencing
28. Chandramani Nanda vs Sarat Chandra Swain 2024 INSC 777 – Motor Accident Claims
29. Janardan Das vs Durga Prasad Agarwalla 2024 INSC 778 – Specific Performance – Agency
30. Eknath Kisan Kumbharkar vs State Of Maharashtra 2024 INSC 779 – S 302 IPC -Death Sentence Commuted
31. IDBI bank vs Ramswaroop Daliya 2024 INSC 780 – Security Interest (Enforcement) Rules
32. Bank of Rajasthan Ltd. vs Commissioner of Income Tax 2024 INSC 781 – Income Tax Act – Securities
33. Lalu Yadav vs State of Uttar Pradesh 2024 INSC 782 – Article 226 – Judicial Review In Criminal Matters – S 376 IPC – Rape – Subsequent Marriage Refusal
34. Central Bureau of Investigation vs Srinivas D. Sridhar 2024 INSC 783 -Discharge -Cheating Case
35. Patna Municipal Corporation vs Tribro Ad Bureau 2024 INSC 784 – Bihar Municipal Act – Royalty & Tax
36. Vitthal Damuji Meher vs Manik Madhukar Sarve 2024 INSC 785 – Bail -Judgments
37. DC Malviya (D) vs Dr. AH Memon 2024 INSC 786 – Medical Negligence
38. Sajeena Ikhbal vs Mini Babu George 2024 INSC 787 – MACT Case- Witnesses
39. Vishwajeet Kerba Masalkar vs State Of Maharashtra 2024 INSC 788 – Death Sentence Acquittal- Criminal Trial
40. In Re: Section 6A Of The Citizenship Act 1955 2024 INSC 789
41. Society for Enlightenment and Voluntary Action vs Union Of India 2024 INSC 790 – Child Marriages
42. Airports Economic Regulatory Authority of India vs Delhi International Airport Ltd. 2024 INSC 791 – Adjudicatory Authorities
43. Union of India vs Pranav Srinivasan 2024 INSC 792 - Citizenship Act - Article 8 Constitution
44. Salil R Uchil vs Vishu Kumar 2024 INSC 793
45. Asim Akhtar vs State Of West Bengal 2024 INSC 794 – S 319 CrPC – Cross Examination
46. Solar Energy Corporation Of India vs Wind Four Renergy Private Limited 2024 INSC 795

Subject wise index will be published separately

47. Haryana Urban Development Authority vs Abhishek Gupta 2024 INSC 796 – Land Acquisition Act – Doctrine Of Merger – Article 14 Constitution
48. Horrimal (D) vs State Of Haryana 2024 INSC 797 – Land Acquisition – Market Value – Sale Exemplars
49. Yashodeep Bisanrao Vadode vs State of Maharashtra 2024 INSC 798 – S 498A IPC – Tendency Of Over Implication
50. Union of India vs Ganpati Dealcom Pvt Ltd 2024 INSC 799 – Prohibition of Benami Property Transactions Act 1988 – Constitutional Validity
51. Shyam Narayan Ram vs State Of UP 2024 INSC 800 – S 294 IPC – Formal Proof Of Documents
52. Ratilal Jhaverbhai Parmar vs State Of Gujarat 2024 INSC 801 – Judgment Pronouncement – Reasons To Follow Practice
53. Lenin Kumar Ray vs Express Publications (Madurai) Ltd. 2024 INSC 802 – Industrial Disputes Act
54. KC Kaushik vs State Of Haryana 2024 INSC 803 – Misleading Representation Before Court
55. SP Pandey vs Union Of India 2024 INSC 804 – Service Law – Armed Forces
56. Central Warehousing Corporation vs Sidhartha Tiles & Sanitary Pvt. Ltd. 2024 INSC 805- S 11(6) Arbitration Act – Public Premises Act
57. Mafabhai Motibhai Sagar vs State Of Gujarat 2024 INSC 806 – S 432 CrPC – Remission Conditions
58. HDFC Bank Ltd. vs State Of Bihar 2024 INSC 807 – Ss 409,420 IPC – Mens Rea
59. Commissioner Of GST And Central Excise vs Citibank NA 2024 INSC 808 – Finance Act- Service Act – Taxation
60. Uma vs State 2024 INSC 809 – Criminal Trial- Circumstantial Evidence – S 106 Evidence Act
61. Vidyasagar Prasad vs UCO Bank 2024 INSC 810 – IBC – Limitation
62. GLAS Trust Company LLC vs BYJU Raveendran 2024 INSC 811 – IBC – Withdrawal Of CIRP
63. State of UP vs Lalita Prasad Vaish 2024 INSC 812 – Constitution – Entry 8 List II Of Seventh Schedule – Industrial Alcohol
64. Suhas Chakma vs Union Of India 2024 INSC 813 – Legal Aid
65. Joginder Singh (D) vs Virinderjit Singh Gill (D) 2024 INSC 814 – S 47 CPC – Execution
66. Manish Kumar Rai vs Union of India 2024 INSC 815
67. Saroj vs IFFCO Tokio General Insurance Co. 2024 INSC 816 – Motor Accident Compensation Claim – Aadhaar vs School Leaving Certificate – Age Determination
68. N Thajudeen vs Tamil Nadu Khadi & Village Industries Board 2024 INSC 817 – TP Act- Gift Revocation – Declaration Suit – Limitation
69. Vimalakka Ramappa Koli @ Talwar vs State Of Karnataka 2024 INSC 818 – S 198 IPC – Caste Certificate – Corruptly Using
70. Central Bureau Of Investigation vs Ashok Sirpal 2024 INSC 819 – S 389 CrPC – Suspension Of Sentence – Fine
71. Nisar Ahmad vs Sami Ullah (D) 2024 INSC 820 - Consolidation Of Holdings
72. Tarun Chugh vs Saroj Kumar Panda 2024 INSC 821 - Practice & Procedure
73. Sapna Negi vs Chaman Singh 2024 INSC 822 – Constitution – Article 142 – Irretrievable Breakdown Of Marriage
74. State of Madhya Pradesh vs Ramjan Khan 2024 INSC 823 - Ss 154,374 CrPC - S 32 Evidence Act - Art. 136 Constitution
75. Sankar Kumar Das vs Hon'ble High Court, Calcutta 2024 INSC 824
76. Neeraj Sud vs Jaswinder Singh 2024 INSC 825 – Medical Negligence
77. Ramratan @ Ramswaroop vs State Of Madhya Pradesh 2024 INSC 826 – Bail – Conditions – Police Interference In Possession Of Immovable Property

K Bharthi Devi vs State Of Telangana 2024 INSC 750 – S 482 CrPC – Quashing Of Criminal Cases With Civil Character

Code Of Criminal Procedure 1973 - Section 482 - Criminal cases having overwhelmingly and predominantly civil character, particularly those arising out of commercial transactions or arising out of matrimonial relationship or family disputes should be quashed when the parties have resolved their entire disputes among themselves. (Para 31)

Khalsa University vs State Of Punjab 2024 INSC 751 – Manifest Arbitrariness – Single Entity Legislation

Summary: Khalsa University (Repeal) Act, 2017 struck down as being unconstitutional.

Constitution of India; Article 14,32,226– The test of manifest arbitrariness would apply to invalidate legislation as well as subordinate legislation under Article 14-Manifest arbitrariness must be something done by the legislature capriciously, irrationally and/or without adequate determining principle- When something is done which is excessive and disproportionate, such a legislation would be manifestly arbitrary. (Para 62)

Legislation – Though a legislation affecting a single entity or a single undertaking or a single person would be permissible in law, it must be on the basis of reasonable classification having nexus with the object to be achieved. There should be a reasonable differentia on the basis of which a person, entity or undertaking is sought to be singled out from the rest of the group. Further, if a legislation affecting a single person, entity or undertaking is being enacted, there should be special circumstances requiring such an enactment. Such special circumstances should be gathered from the material taken into consideration by the competent legislature and shall include the Parliamentary/Legislative Debates. (Para 48)

Tarina Sen vs Union Of India 2024 INSC 752 – S 482 CrPC – Quashing Of Criminal Cases With Civil Character

Code Of Criminal Procedure 1973 - Section 482 –In the matters arising out of commercial, financial, mercantile, civil, partnership or such like transactions or the offences arising out of matrimony relating to dowry, etc. or family disputes where the wrong is basically private or personal in nature and the parties have resolved their entire dispute, the High Court should exercise its powers under Section 482 CrPC for giving an end to the criminal proceedings – The possibility of conviction in such cases is remote and bleak and as such, the continuation of the criminal proceedings would put the accused to great oppression and prejudice. (Para 15)

Sukanya Shantha vs Union of India 2024 INSC 753 – Prison Manuals – Caste Discrimination

Summary: Writ petition challenging caste-based discrimination in the prisons in the country and offending provisions in State prison manuals- SC held: Provisions discriminate against marginalized castes and act to the advantage of certain castes. By assigning cleaning and sweeping work to the marginalized castes, while allowing the high castes to do cooking, the Manuals directly discriminate. This is an instance of direct discrimination under Article 15(1)- Rules that discriminate among individual prisoners on the basis of their caste specifically or indirectly by referring to proxies of caste identity are violative of Article 14 on account of invalid classification and subversion of substantive equality – The impugned provisions are declared unconstitutional for being violative of Articles 14, 15, 17, 21, and 23 of the Constitution. All States and Union Territories are directed to revise their Prison Manuals/Rules in accordance with this judgment within a period of three months; Union government is directed to make necessary changes, as highlighted in this judgment, to address caste-based discrimination in the Model Prison Manual 2016 and the Model Prisons and Correctional Services Act 2023 within a period of three months; References to “habitual offenders” in the prison manuals/Model Prison Manual shall be in accordance with the definition provided in the habitual offender legislation enacted by the respective State legislatures, subject to any constitutional challenge against such legislation in the future. All other references or definitions of “habitual offenders” in the impugned prison manuals/rules are declared unconstitutional. In case, there is no habitual offender legislation in the State, the Union and the State governments are directed to make necessary changes in the manuals/rules in line with this judgment, within a period of three months; (iv) The “caste” column and any references to caste in undertrial and/or convicts’ prisoners’ registers inside the prisons shall be deleted.

Constitution of India – The interpretation of the Constitution is not static – Our interpretation of the Constitution must fill the silences in its text. The framers of the Constitution could not have anticipated every situation that might arise in the future.-The Constitution of India is an emancipatory document. It provides equal citizenship to all citizens of India. The Constitution is not just a legal document, but in India’s social structure, it is a quantum leap. In one stroke, it gave a dignified identity to all citizens of India. (Para 5-24)-**Article 14** – The constitutional standards laid down by the Court under Article 14 can be summarized as follows. First, the Constitution permits classification if there is intelligible differentia and reasonable nexus with the object sought. Second, the classification test cannot be merely applied as a mathematical formula to reach a conclusion. A challenge under Article 14 has to take into account the substantive content of equality which mandates fair treatment of an individual. Third, in undertaking classification, a legislation or subordinate legislation cannot be manifestly arbitrary, i.e. courts must adjudicate whether the legislature or executive acted capriciously, irrationally and/or without adequate determining principle, or did something which is excessive and disproportionate. In applying this constitutional standard, courts must identify the “real purpose” of the statute rather than the “ostensible purpose” presented by the State, as summarized in ADR. Fourth, a provision can be found manifestly arbitrary even if it does not

make a classification. Fifth, different constitutional standards have to be applied when testing the validity of legislation as compared to subordinate legislation. (Para 25-34) – **Article 15** -Anti-discrimination principles emerge under Article 15(1). First, discrimination can be either direct or indirect, or both. Second, facially neutral laws may have an adverse impact on certain social groups, that are marginalized. Third, stereotypes can further discrimination against a marginalized social group. Fourth, the State is under a positive obligation to prevent discrimination against a marginalized social group. Fifth, discriminatory laws based on stereotypes and causing harm or disadvantage against a social group, directly or indirectly, are not permissible under the constitutional scheme. Sixth, courts are required to examine the claims of indirect discrimination and systemic discrimination; and seventh, the test to examine indirect discrimination and systemic discrimination. (Para 35-48)- **Article 17**- Article 17 has several components. It abolishes the practice of “untouchability”. At the same time, it prohibits “its practice in any form”. Furthermore, “enforcement of any disability” arising out of “Untouchability” is a criminal offense as per the “law”. The meaning of “law” is any legislation enacted to tackle any practice or disability arising out of “untouchability- It is a provision that can be implemented both against the State and non-state actors such as the citizens. Article 17 enunciates that everyone is born equal. There cannot be any stigma attached to the existence, touch or presence of any person. By way of Article 17, our Constitution strengthens the equality of status of every citizen. (Para 49-54)

Constitution of India – Article 23 –The scope of Article 23 can be invoked to challenge practices where no wages are paid, non-payment of minimum wages takes place, social security measures for workers are not adopted, rehabilitation for bonded labour does not happen, and in similar unfair practices. The State shall be held accountable even in cases where the violation of fundamental rights such as Article 23 is done by private entities or individuals. Article 23 can also be applied to situations inside prisons, if the prisoners are subjected to degrading labour or other similar oppressive practices. (Para 68-85)- Article 23 was incorporated into the Constitution to protect the members of oppressed castes from exploitative practices, where their labour is taken advantage of, and without any adequate return- Assigning labour based on caste background strips individuals of their liberty to engage in meaningful work, and denies them the opportunity to rise above the constraints imposed by their social identity. (Para 195)

Constitution of India – Article 21- Rights of prisoners – Even the incarcerated have inherent dignity. They are to be treated in a humanely and without cruelty. Police officers and prison officials cannot take any disproportionate measures against prisoners. The prison system must be considerate of the physical and mental health of prisoners. For instance, if a prisoner suffers from a disability, adequate steps have to be taken to ensure their dignity and to offer support. (Para 67) -Article 23 can also be applied to situations inside prisons, if the prisoners are subjected to degrading labour or other similar oppressive practices. (Para 85) -The right to life enshrined in Article 21 “cannot be restricted to mere animal existence” and “means something much more than just physical survival”. It includes the right to live with dignity. In fact, dignity forms a part of the basic structure of the Constitution. The “references” to dignity are “found in the guarantee against arbitrariness (Article 14), the lamps of

freedom (Article 19) and in the right to life and personal liberty (Article 21).” Thus, dignity is the “core” which “unites the fundamental rights because the fundamental rights seek to achieve for each individual the dignity of existence”. In that sense, human dignity is a constitutional value and a constitutional goal.(Para 56-57) Article 21 envisages the growth of individual personality. Caste prejudices and discrimination hinder the growth of one’s personality. Therefore, Article 21 provides for the right to overcome caste barriers as a part of the right to life of individuals from marginalized communities. The protection provided by Article 21 can be seen as a constitutional guarantee that individuals from marginalized communities should have the freedom to break free from these traditional social restrictions. It extends beyond mere survival to ensure that they can flourish in an environment of equality, respect, and dignity, without being subjected to caste-based discrimination which stifles their personal growth (Para 187)

Constitution of India – Article 15- Article 15(1), caste cannot be a ground to discriminate against members of marginalized castes. Any use of caste as a basis for classification must withstand judicial scrutiny to ensure it does not perpetuate discrimination against the oppressed castes. While caste-based classifications are permissible under certain constitutional provisions, they are strictly regulated to ensure they serve the purpose of promoting equality and social justice

Scheduled Castes and the Scheduled Tribes (Prevention of Atrocities) Act, 1989- PoA Act is a significant legislative measure designed to protect the fundamental rights and freedoms of the Scheduled Castes and Scheduled Tribes, ensuring their dignity and safety against discrimination and violence – Discrimination against the Scheduled Castes, Scheduled Tribes, and Denotified Tribes has continued in a systemic manner. Remediating systemic discrimination requires concrete multi-faceted efforts by all institutions. In discharge of their role, courts have to ensure that while there should be proper implementation of the protective legislation such as the PoA Act, there should not be unfair targeting of members from marginalized castes under various colonial-era or modern laws. (Para 131-144)

Quotable quotes -Our interpretation of the Constitution must fill the silences in its text. (Para 9) The Constitution is not just a legal document, but in India’s social structure, it is a quantum leap. In one stroke, it gave a dignified identity to all citizens of India. (Para 14) The Constitution mandates the replacement of fundamental wrongs with fundamental rights. The Constitution is the embodiment of the aspirations of the millions of caste-oppressed communities, which hoped for a better future in independent India. (Para 15) The fight against caste-based discrimination is not a battle that can be won overnight; it requires sustained effort, dedication, and the willingness to confront and challenge societal norms that perpetuate inequality. (Para 23) As a society that divided people into a hierarchy, we must remain conscious of the forms and kinds of discrimination against marginalized groups. Discriminatory laws enacted before the Constitution of India came into force need to be scrutinized and done away with. (Para 36) Article 17 enunciates that everyone is born equal. There cannot be any stigma attached to the existence, touch or presence of any person. (Para 54) A nation must prioritize human dignity—ensuring that every person, regardless of their background or identity, is able to live with respect, equality, and freedom. (Para 57) The right to live with dignity extends even to the

incarcerated. Not providing dignity to prisoners is a relic of the colonizers and pre-colonial mechanisms, where oppressive systems were designed to dehumanize and degrade those under the control of the State.(Para 58) The rules of caste continued in medieval history. The law of caste manifested in several ways– with each manifestation causing a form of violence against the oppressed communities. (Para 94) The exercise of the power to arrest or detain may become reflective of a colonial mindset, if not exercised with caution. (Para 143) Discrimination against the Scheduled Castes, Scheduled Tribes, and Denotified Tribes has continued in a systemic manner. Remedying systemic discrimination requires concrete multi-faceted efforts by all institutions. (Para 144) Segregating prisoners on the basis of caste would reinforce caste differences or animosity that ought to be prevented at the first place. Segregation would not lead to rehabilitation. (Para 166) The notion that an occupation is considered as “degrading or menial” is an aspect of the caste system and untouchability. (Para 179) Refusal to check caste practices or prejudices amounts to cementing of such practices. If such practices are based on the oppression of the marginalized castes, then such practices cannot be left untouched.(Para 180) The rule that a prisoner of a high caste be allowed to refuse the food cooked by other castes is a legal sanction by the State authorities to untouchability and the caste system.”(Para 181) Article 21 envisages the growth of individual personality. Caste prejudices and discrimination hinder the growth of one’s personality. Therefore, Article 21 provides for the right to overcome caste barriers as a part of the right to life of individuals from marginalized communities. (Para 187) Assigning labour based on caste background strips individuals of their liberty to engage in meaningful work, and denies them the opportunity to rise above the constraints imposed by their social identity. (Para 195) After all, the “bounds of caste are made of steel”– “Sometimes invisible but almost always inextricable””.But not so strong that they cannot be broken with the power of the Constitution. (Para 229)

Union Of India vs Rajeev Bansal 2024 INSC 754 – Income Tax Act- Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act

Income Tax Act,1961; Section 149,151-Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act 2020-a.After 1 April 2021, the Income Tax Act has to be read along with the substituted provisions; b. TOLA will continue to apply to the Income Tax Act after 1 April 2021 if any action or proceeding specified under the substituted provisions of the Income Tax Act falls for completion between 20 March 2020 and 31 March 2021; c. Section 3(1) of TOLA overrides Section 149 of the Income Tax Act only to the extent of relaxing the time limit for issuance of a reassessment notice under Section 148; d. TOLA will extend the time limit for the grant of sanction by the authority specified under Section 151. The test to determine whether TOLA will apply to Section 151 of the new regime is this: if the time limit of three years from the end of an assessment year falls between 20 March 2020 and 31 March 2021, then the specified authority under Section 151(i) has extended time till 30 June 2021 to grant approval; e. In the case of Section 151 of the old regime, the test is: if the time limit of four years from the end of an assessment year falls between 20 March 2020 and 31 March 2021, then the specified authority under Section 151(2) has extended time till 31 March 2021 to grant approval; f. The directions in Ashish Agarwal (supra) will extend to all the ninety

thousand reassessment notices issued under the old regime during the period 1 April 2021 and 30 June 2021; g. The time during which the show cause notices were deemed to be stayed is from the date of issuance of the deemed notice between 1 April 2021 and 30 June 2021 till the supply of relevant information and material by the assessing officers to the assesses in terms of the directions issued by this Court in Ashish Agarwal (supra), and the period of two weeks allowed to the assesses to respond to the show cause notices; and h. The assessing officers were required to issue the reassessment notice under Section 148 of the new regime within the time limit surviving under the Income Tax Act read with TOLA. All notices issued beyond the surviving period are time barred and liable to be set aside. (Para 114)

Constitution of India-Article 265– No tax shall be levied or collected except by authority of law. A taxing statute must be valid and conform to other provisions of the Constitution -Distinction between “levy” and “collection.”- The expression “levy” has a wider connotation. It includes both the imposition of a tax as well as assessment. The quantum of tax levied by a taxing statute, the conditions subject to which it is levied, and how it is sought to be recovered are all matters within the competence of the legislature. In a taxing statute, the charging provisions are generally accompanied by a set of provisions for computing or assessing the levy. The character of assessment provisions bears a relationship to the nature of the charge -The expression “assessment” comprehends the entire procedure for ascertaining and imposing liability upon taxpayers. The process of assessment involves computation of the income of the assessee, determination of tax payable by them, and the procedure for collecting or recovering tax. An assessing officer is concerned with the assessment and collection of revenue. An assessing officer must administer the provisions of the Income Tax Act in the interests of the public revenue and to prevent evasion or escapement of tax legitimately due to the State. (Para 23-24) –**Article 142** –Article 142 empowers this Court to pass such decree or make such order as is necessary for doing complete justice in any cause or matter pending before it. The discretionary jurisdiction exercised by this Court under Article 142 is of the widest amplitude. The Constitution has left it to the judicial discretion of this Court to decide the scope and limits of its jurisdiction to render substantial justice in matters coming before it. The expression “any cause or matter” mentioned under Article 142 includes every kind of proceeding pending before this Court. Article 142 allows this Court to give precedence-The exercise of the jurisdiction under Article 142 is meant to supplement the existing legal framework to do complete justice between the parties. In a given circumstance, this Court can supplement a legal framework to craft a just outcome when strict adherence to a source of law and exclusive rule based theories create inequitable results. – The directions issued by this Court under Article 142 cannot be considered as a ratio because they are issued based on the peculiar facts and circumstances of the cause or matter before this Court- a judgment has two components: (a) declaration of law; and (b) directions- What is binding on all courts under Article 141 is the declaration of law, and not the directions issued under Article 142. (Para 82-87)

Administrative Law – If a statute expressly confers a power or imposes a duty on a particular authority, then such power or duty must be exercised or performed by that authority itself. Further, when a statute vests certain power in an authority to be exercised in a particular manner, then that

authority has to exercise its power following the prescribed manner. Any exercise of power by statutory authorities inconsistent with the statutory prescription is invalid. (Para 30) -A statutory authority may lack jurisdiction if it does not fulfil the preliminary conditions laid down under the statute, which are necessary to the exercise of its jurisdiction. There cannot be any waiver of a statutory requirement or provision that goes to the root of the jurisdiction of assessment. An order passed without jurisdiction is a nullity. Any consequential order passed or action taken will also be invalid and without jurisdiction. (Para 32)

Interpretation of Statutes- Principle of harmonious construction . The legislature is presumed to enact a consistent and harmonious body of laws in deference to the rule of law. In case of any apparent conflict within a provision or between two provisions of the same statute, the courts must read the provisions harmoniously- The principle of harmonious construction requires courts to bring about a reconciliation between seemingly conflicting provisions to give effect to both. An interpretation which reduces one of the provisions to a “dead letter” is not a harmonious construction. The principle of harmonious construction also applies to reconcile two seemingly conflicting provisions of different statutes.(Para 39) – **Non-obstante clause**- A legislature often appends a non obstante clause to a provision to give it an overriding effect over provisions contained in the same statute or a separate statute. The purpose of incorporating a non obstante clause in a provision is to prohibit the operation and effect of all contrary provisions -A non-obstante clause must be given effect to the extent Parliament intended and not beyond. In construing a provision containing a non obstante clause, courts must determine the purpose and object for which the provision was enacted. The courts are also required to find out the extent to which the legislature intended to give one provision overriding effect over another provision. In case of a clear inconsistency between two enactments, a provision containing a non obstante clause can be given an overriding effect over a provision contained in another statute (Para 40-41) – **Implied Repeal** –When two laws are inconsistent or repugnant, the later legislation is interpreted as having impliedly repealed the earlier legislation. The principle underlying implied repeal is that there is no need for the later enactment to state in express words that the earlier enactment has been repealed if the legislative intent to supersede the earlier law is manifested through the provisions of the later enactment -The following principles applicable to the implied repeal of legislation: a. A subsequent legislation may not be too readily presumed to effectuate a repeal of existing statutory laws in the absence of express or at least unambiguous indication to that effect; b. Courts must lean against implying a repeal unless the two provisions are so plainly repugnant to each other that they cannot stand together and it is not possible on any reasonable hypothesis to give effect to both at the same time; c. It is necessary to closely scrutinise and consider the true meaning and effect of both the earlier and the later statute; and d. If the objects of the two statutory provisions are different and the language of each statute is restricted to its objects or subject, then they are generally intended to rule in parallel lines without meeting and there would be no real conflict-The principle on which the rule of implied repeal rests is that if the subjectmatter of a later legislation is identical to that of an earlier legislation so that they both cannot stand together, then the earlier legislation is impliedly repealed by the later legislation. The courts have to determine whether the legislature intended the two sets of provisions to be applied

simultaneously. The presumption against implied repeal is based on the theory that the legislature knows the existing laws and does not intend to create any confusion by retaining two conflicting provisions or statutes. The test to be applied for the construction of implied repeal is whether the new or subsequent law is inconsistent with or repugnant to the old law. The inconsistency or repugnancy should clearly and manifestly reveal an intention to repeal the existing laws. The inconsistency or repugnancy must be such that the two statutes cannot be reconciled on reasonable construction or hypothesis. To determine whether a later statute repeals by implication an earlier statute, it is necessary to examine the scope and object of the two enactments by comparison of their provisions.¹⁰⁵ Implied repeal should be avoided, if possible, where both the statutes can stand together. (Para 42-43)

Legislation – Amendment by substitution – The process of substitution of a statutory provision generally involves two steps: first, the existing rule is deleted; and second, the new rule is brought into existence in its place. The deletion effectively repeals the existing provision. Thus, an amendment by substitution results in the repeal of an earlier provision and its replacement by a new provision. The repealed provision will cease to operate from the date of repeal and the substituted provision will commence operation from the date of its substitution. After the substitution, the legislation must be read and construed as if the altered words have been written into the legislation “with pen and ink and the old words scored out.” Therefore, after amendment by substitution any reference to a legislation must be construed as the legislation as amended by substitution. (Para 57) –**Legal fiction**– A legal fiction is a supposition of law that a thing or event exists even though, in reality, it does not exist. The word “deemed” is used to treat a thing or event as something, which otherwise it may not have been, with all the attendant consequences. The effect of a legal fiction is that “a position which otherwise would not obtain is deemed to obtain under the circumstances.”- A legal fiction is created for a definite purpose and it should be limited to the purpose for which it is enacted or applied. It is a well-established principle of interpretation that the courts must give full effect to a legal fiction by having due regard to the purpose for which the legal fiction is created. The consequences that follow the creation of the legal fiction “have got to be worked out to their logical extent.”¹⁵⁸ The court has to assume all the facts and consequences that are incidental or inevitable corollaries to giving effect to the fiction (Para 98-99)

Words and expressions –The expression “any” has been interpreted by this Court to mean “all” or “every”. The context in which the word “any” appears has to be construed after taking into consideration the scheme and the purpose of the enactment. (Para 61)

Rama Devi vs State Of Bihar 2024 INSC 755 – Delay In Forwarding FIR – S. 161 Statements

Code of Criminal Procedure ,1973- Section 154– When there is a delay in forwarding the FIR to the jurisdictional magistrate and the accused raises a specific contention regarding the same, they

must demonstrate how this delay has prejudiced their case. Mere delay by itself is not sufficient to discard and disbelieve the case of the prosecution. If the investigation starts in right earnest and there is sufficient material on record to show that the accused were named and pinpointed, the prosecution case can be accepted when evidence implicates the accused. The requirement to dispatch and serve a copy of the FIR to the jurisdictional magistrate is an external check against ante dating or ante timing of the FIR to ensure that there is no manipulation or interpolation in the FIR. If the court finds the witnesses to be truthful and credible, the lack of a cogent explanation for the delay may not be regarded as detrimental. (Para 30)

Code of Criminal Procedure ,1973- Section 161– Statements under Section 161 CrPC are per se not evidence in the court. (Para 31)

Summary: Murder conviction of some of the accused upheld – Murder conviction of some other accused restored.

Chief Commissioner of Central Goods and Service Tax vs Safari Retreats Private Ltd 2024 INSC 756 – S.17(5)(c & d) CGST Act- Constitutional Validity Upheld

Central Goods and Services Tax Act, 2017,2016- Section 17(5)- Constitutional validity of clauses (c) and (d) of Section 17(5) upheld- The expression “plant or machinery” used in Section 17(5)(d) cannot be given the same meaning as the expression “plant and machinery” defined by the explanation to Section 17- The question whether a mall, warehouse or any building other than a hotel or a cinema theatre can be classified as a plant within the meaning of the expression “plant or machinery” used in Section 17(5)(d) is a factual question which has to be determined keeping in mind the business of the registered person and the role that building plays in the said business. If the construction of a building was essential for carrying out the activity of supplying services, such as renting or giving on lease or other transactions in respect of the building or a part thereof, which are covered by clauses (2) and (5) of Schedule II of the CGST Act, the building could be held to be a plant. Then, it is taken out of the exception carved out by clause (d) of Section 17(5) to sub-section (1) of Section 16. Functionality test will have to be applied to decide whether a building is a plant. Therefore, by using the functionality test, in each case, on facts, in the light of what we have held earlier, it will have to be decided whether the construction of an immovable property is a “plant” for the purposes of clause (d) of Section 17(5)- (Para 65)-**Section 16(4)**– The words “thirtieth day of November” were substituted with effect from 1st October 2022 for the words “due date of furnishing of the return under Section 39 for the month of September”. We fail to understand how sub-section (4) of Section 16 becomes discriminatory when the legislature says that a registered person shall not be entitled to take ITC in respect of any invoice or debit note for the supply of goods or services or both after the thirtieth day of November following the end of the financial year to which such invoice or debit note pertains or furnishing of the relevant annual return, whichever is earlier. It is not shown how the provision is arbitrary and discriminatory. The fact that the provisions could have been drafted in a better manner or more articulately is not sufficient to attract arbitrariness. (Para 63)- **Section 16(3)** -A registered person will not be entitled to ITC on the tax component of the cost of capital goods and plant and

machinery if he claims depreciation on the said tax component under the Income Tax Act. The object is that a registered person does not take advantage of both depreciation and ITC. (Para 28)

Legislation – Constitutional Validity– While dealing with a taxing statute, it can always be said that, ideally, a particular provision ought not to have been incorporated or ought to have been incorporated with a modification. Even if this can be said, per se, the particular provision does not become unconstitutional. The Court cannot impose its views on the legislature. (Para 62) – Laws relating to economic activities should be viewed with greater latitude than laws touching civil rights such as freedom of speech, religion, etc. (Para 57) The fact that the provisions could have been drafted in a better manner or more articulately is not sufficient to attract arbitrariness. (Para 63)

Constitution of India.- Article 14 –Reasonable classification test- To satisfy the test, there must be an intelligible differentia forming the basis of the classification, and the differentia should have a rational nexus with the object of legislation. (Para 58)

Interpretation of Statutes – Rules Regarding Interpretation of Taxing Statutes

summarized: a. A taxing statute must be read as it is with no additions and no subtractions on the grounds of legislative intent or otherwise; b. If the language of a taxing provision is plain, the consequence of giving effect to it may lead to some absurd result is not a factor to be considered when interpreting the provisions. It is for the legislature to step in and remove the absurdity; c. While dealing with a taxing provision, the principle of strict interpretation should be applied; d. If two interpretations of a statutory provision are possible, the Court ordinarily would interpret the provision in favour of a taxpayer and against the revenue; e. In interpreting a taxing statute, equitable considerations are entirely out of place; f. A taxing provision cannot be interpreted on any presumption or assumption; g. A taxing statute has to be interpreted in the light of what is clearly expressed. The Court cannot imply anything which is not expressed. Moreover, the Court cannot import provisions in the statute to supply any deficiency; h. There is nothing unjust in the taxpayer escaping if the letter of the law fails to catch him on account of the legislature's failure to express itself clearly; i. If literal interpretation is manifestly unjust, which produces a result not intended by the legislature, only in such a case can the Court modify the language; j. Equity and taxation are strangers. But if construction results in equity rather than injustice, such construction should be preferred; k. It is not a function of the Court in the fiscal arena to compel the Parliament to go further and do more; l. When a word used in a taxing statute is to be construed and has not been specifically defined, it should not be interpreted in accordance with its definition in another statute that does not deal with a cognate subject. It should be understood in its commercial sense. Unless defined in the statute itself, the words and expressions in a taxing statute have to be construed in the sense in which the persons dealing with them understand, that is, as per the trade understanding, commercial and technical practice and usage. (Para 25) **-Non-obstante clause-** A device used by the legislature that is usually employed to give an overriding effect to certain provisions over some contrary provisions that may be found in the same or some other enactments. Such a clause is used to indicate that the said provision should prevail despite anything to the contrary in the provisions mentioned in the non-obstante clause. (Para 30)

**Banshidhar Construction Private Limited vs Bharat Coking Coal Limited 2024 INSC 757
– Government Contracts**

Constitution of India-Article 226- Scope of judicial intervention in Government contracts -Government bodies/ instrumentalities are expected to act in absolutely fair, reasonable and transparent manner, particularly in the award of contracts for Mega projects. Any element of arbitrariness or discrimination may lead to hampering of the entire project which would not be in the public interest-Court does not sit as a Court of Appeal in the matter of award of contracts and it merely reviews the manner in which the decision was made; and that the Government and its instrumentalities must have a freedom of entering into the contracts. However, it is equally well settled that the decision of the government/ its instrumentalities must be free from arbitrariness and must not be affected by any bias or actuated by malafides. Government bodies being public authorities are expected to uphold fairness, equality and public interest even while dealing with contractual matters. Right to equality under Article 14 abhors arbitrariness. Public authorities have to ensure that no bias, favouritism or arbitrariness are shown during the bidding process and that the entire bidding process is carried out in absolutely transparent manner. (Para 21-29)

In Re: Remarks By High Court Judge During Court Proceedings 2024 INSC 758 – Live Streaming – Court Proceedings

Live Streaming – Livestreaming has provided fresh sunlight. The answer to sunlight is to provide more sunlight. All stakeholders in the judicial system, including judges, lawyers and parties in person, have to be conscious of the fact that the reach of judicial proceedings extends beyond those who are physically present. The reach of judicial hearings extends to audiences well beyond the physical precincts of the court- This places an added responsibility on judges and lawyers as well as litigants who appear in person to conduct the proceedings conscious of the wide and immediate impact of casual observations on the community at large. (Para 14)

Judiciary – Judges need to be conscious of the fact that each individual bears a certain degree of accumulated predispositions, based on their experiences of life. Some may be early experiences. Others are gained later. Every Judge should be aware of those predispositions. The heart and soul of judging lies in the need to be impartial and fair. Intrinsic to that process is the need for every Judge to be aware of their own predispositions. Awareness of these predispositions is the first step in excluding them in the decision making process. It is on the basis of that awareness that a judge can be faithful to the fundamental obligation to render objective and fair justice. Every stake holder in the administration of justice has to understand that the only values which must guide decision making are those which are enshrined in the Constitution of India- Casual observations often reflect individual bias, particularly, when they are likely to be perceived as being directed against a particular gender or community. Courts, therefore, have to be careful not to make comments in the course of judicial

proceedings which may be construed as being misogynistic or, for that matter, prejudicial to any segment of our society. (Para 15)

Shivkumar Ramsundar Saket vs State Of Maharashtra 2024 INSC 759 -Murder Case-Death Sentence Set Aside

Summary: Trial Judge did not impose death penalty holding that it does not fit in the category of 'rarest of rare cases' – High Court imposed death penalty in appeal – Partly allowing appeal, SC observed: Unless the finding recorded by the Trial Judge was found to be perverse or impossible, the High Court ought not to have interfered with the same. In any case, the role played by appellant- is similar with all the other accused and the case of appellant could not have been segregated to impose death penalty upon him- The sentence of death imposed by the High Court set aside.

Shriram Investments vs Commissioner of Income Tax III Chennai 2024 INSC 760 – Income Tax – Revised Return Limitation

Income Tax Act, 1961 -Sections 139 and 143- In this case, the appellant-assessee filed a return of income on 19th November 1989 for the assessment year 1989-90. On 31st October 1990, the appellant filed a revised return. As per intimation issued under Section 143(1)(a) of the IT Act on 27th August 1991, the appellant paid the necessary tax amount. On 29th October 1991, the appellant filed another revised return. The assessing officer did not take cognizance of the said revised return- Dismissing appeal, SC held: The assessing officer had no jurisdiction to consider the claim made by the assessee in the revised return filed after the time prescribed by Section 139(5) for filing a revised return had already expired.

Jayashree vs Commissioner Of Police 2024 INSC 761

Note: Judgment not yet available on the SCI website.

Manisha Ravindra Panpatil vs State Of Maharashtra 2024 INSC 762- Public Representative

Public Representative– Matter of removal of an elected public representative should not be treated so lightly, especially when it concerns women belonging to rural areas. It must be acknowledged that these women who succeed in occupying such public offices, do so only after significant struggle. [In this case, the Collector passed an order disqualifying the appellant from continuing as Sarpanch- SC held: Punishment awarded to the appellant, namely, her removal from the office of Sarpanch, is highly disproportionate- Collector's order set aside]

Shashi Bhushan Prasad Singh vs State Of Bihar 2024 INSC 763 – Public Employment

Public Employment –Introducing new requirements into the selection process after the entire selection process was completed amounted to changing the rules of the game after the game was played. (Para 28) [In this case, despite the preparation of the Final Select List which signals the