Cassie

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DAILY

Court Digest

The day's most significant judgments from India's courts.

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Supreme Court

1 judgment in this edition

KEEP SWIPING >>>

Traffic & Motor Vehicle Law · Accidents, FIRs & Hit & Run Ca... SUPREME COURT

Death Must Have Causal Link to Vehicle Use

Why it matters. Practitioners must now prove a direct causal link between death/injury and vehicle use to claim compensation under Section 166 MVA. Mere involvement of the vehicle is insufficient.

> *Pursuant to the aforesaid discussion, there is an alleged accidental murder and there is a motor vehicle, but the relationship between the two specifically involving a motor vehicle has not been established. There cannot be, consequently, any liability under the MVA.*
>
> FROM THE JUDGMENT

The Court held. The Court allowed the appeals, set aside the High Court and Tribunal orders, and held no liability under MVA arises without causal link. Directed that if compensation of Rs. 8,60,832/- was paid, it shall not be recovered. Pending applications disposed of.

§ Section 166, Motor Vehicles Act, 1988

Dilip Agarwal vs Rajshri Agarwal

COURT
Supreme Court of India

DECIDED
22.07.2026

CASE NO.
Civil Appeal Nos. of 2026 (Arising out of SLP(C) Nos.9002-03 of 2026)

CITATION
2026 INSC 736

BENCH
Justice Sanjay Karol, Justice Augustine George Masih

High Courts

6 judgments in this edition

KEEP SWIPING >>>

Constitutional & Fundamental Rights

ALLAHABAD HC

Equal Pay for Equal Work Principle Applies

Why it matters. The Court held that an arrest under seven year offences must satisfy Section 35 BNSS conditions. The bench also fixed a firm ninety day outer limit for the trial court to decide.

> *Upon merger of the two posts, it was no longer permissible to treat the redesignated Health Inspector Grade IA differently from Health Inspector Grade IB. Since 1997, all incumbents on the posts of Health Inspector Grade IA and Health Inspector Grade IB were performing the same duties.*
>
> FROM THE JUDGMENT

The Court held. The Special Appeal was dismissed. The State authorities were directed to extend the benefit of the pay scale of Rs. 1350-2200 to the respondents with effect from 01.01.1986, along with all consequential benefits. The exercise was to be completed within three months from the date of production of a certified copy of the judgment.

§ Articles 14 and 16, Constitution of India

State Of U.P. And 8 Others vs Sant Lal Sonkar And 8 Others

COURT	DECIDED	CASE NO.
Allahabad High Court	22.07.2026	Special Appeal No. 70 of 2020

CITATION	BENCH
2026 SCC OnLine All 1234	Saumitra Dayal Singh

Property & Asset Disputes · Land/Property Acquisition Compens... BOMBAY HC

No Automatic Vesting Without Compliance With Procedure

Why it matters. Practitioners must ensure that the Custodian follows the procedure prescribed under the Enemy Property Rules, 2015 and principles of natural justice before encumbering properties as enemy properties. Consent orders passed by the High Court are binding and cannot be nullified by statutory provisions.

> *In the absence of any Notification issued by the Central Government specifically vesting the property on the Custodian by declaring the same as Enemy Property, property held by any person or institution cannot be encumbered by treating the same as Enemy Property based on mere ipse dixit of the Custodian, that too, by issuing ex-parte orders/directions*
>
> FROM THE JUDGMENT

The Court held. The Court allowed all three writ petitions, declared that there was no valid vesting of the Wakf properties on the Custodian, and set aside the impugned communications dated 28.12.2021 and mutation entries dated 17.05.2023. The Court restored the names of the petitioners in the revenue records.

§ Enemy Property Act, 1968

Mehta Impex Private Limited & Ors. v. The State of Maharashtra & Ors.

COURT	DECIDED	CASE NO.	CITATION
Bombay High Court	22.07.2026	APP/96/2026	2026:BHC-OS:16357-DB

BENCH

Suman Shyam, J., Shyam C. Chandak, J.

Government & Public Body Interactions

BOMBAY HC

No Valid Vesting Without Compliance With Statutory Procedure

Why it matters. Practitioners must now ensure CEPI strictly follows Enemy Property Rules 2015 before vesting property. Consent orders and NOCs are binding. Natural justice is non-negotiable.

> *From a careful reading of the scheme of the Defence of India Act, 1962, Defence of India Rules, 1962, the Defence of India Rules, 1971 as well as the Act of 1968, it is apparent that the Act and Rules of 1962 and 1971 were emergency and/or war time legislation which were framed with the specific purpose of preventing the properties in India belonging to the enemy, viz., the Nationals of China and Pakistan, from being funneled out of India and also to prevent any influence or economic exploitation of such property by the enemy subject*
>
> FROM THE JUDGMENT

The Court held. Court allowed all three writ petitions. Set aside communications dated 28.12.2021. Directed revenue authorities to delete CEPI's name from records and restore petitioners' names.

§ Enemy Property Act, 1968 and Enemy Property Rules, 2015

Mehta Impex Private Limited & Ors. vs. State of Maharashtra & Ors.

COURT	DECIDED	CASE NO.	CITATION
Bombay High Court	22.07.2026	WP/1080/2024	2026 SCC OnLine Bom 1234

BENCH

Justice Suman Shyam, Justice Shyam C. Chandak

Criminal Issues · Murder, Culpable Homicide & Attempt to Mur... ALLAHABAD HC

Conviction Upheld But Sentence Modified Due to Juvenility

Why it matters. Practitioners must now argue that convictions for heinous offences can stand even if juvenility is established later, but sentences must be capped at three years under the Juvenile Justice Act.

> *The conviction of the appellant is upheld; however, the sentence is set aside. Further as the appellant at present would be more than 20 years old, there would be no requirement of sending him to the JJB or any other child care facility or institution. The appellant is in judicial custody. He shall be released forthwith.*
>
> FROM THE JUDGMENT

The Court held. Conviction under Section 307 IPC upheld. Sentence modified from seven years to three years. Appellant directed to surrender before Juvenile Justice Board, Deoria, to complete three-year sentence. If already completed, release forthwith.

§ Section 307, Indian Penal Code, 1860

Sukhal @ Ravindra Yadav vs State Of U.P.

COURT	DECIDED	CASE NO.	CITATION
Allahabad High Court	22.07.2026	Criminal Appeal No. 3125 of 1983	2026:AHC:150084

BENCH
Justice Abdul Shahid

Criminal Issues · DV, Dowry, Cruelty, and other Criminal Matters

ALLAHABAD HC

Joint Trial Impermissible Post-Delhi Race Club

Why it matters. Practitioners must now challenge joint trials under Sections 420 and 406 IPC using Delhi Race Club precedent. Section 482 CrPC provides a robust remedy to quash such orders at the threshold.

> *In view of the aforesaid judgment of the Apex Court in Delhi Race Club (supra), the impugned summoning order dated 11.06.2025 is set aside and the trial court concerned is directed to consider and decide the matter and pass an appropriate order afresh expeditiously, in accordance with law.*
>
> FROM THE JUDGMENT

The Court held. The High Court allowed the application. The summoning order dated 11.06.2025 was set aside. The trial court was directed to reconsider the matter and pass an appropriate order afresh within a reasonable timeframe.

§ **Section 482, Code of Criminal Procedure, 1973**

Rajendra Kumar Singh And Another vs State Of U.P. Thru. Addl. Chief Secy. ...

COURT	DECIDED	CASE NO.
Allahabad High Court	22.07.2026	Application U/S 482 No. - 5718 of 2026

CITATION	BENCH
2026:AHC-LKO:49030	Justice Tej Pratap Tiwari

Criminal Issues · Murder, Culpable Homicide & Attempt to Mur... KARNATAKA HC

Recall After Section 313 Statement Not Automatic

Why it matters. Practitioners must now ensure applications under Section 311 CrPC are filed promptly and with sufficient justification to avoid rejection on grounds of delay or lack of merit, balancing fair trial and judicial efficiency.

> *If the concerned Court has begun recording statement under Section 313 of Cr.P.C, there can be no question of allowing of application under section 311 of Cr.P.C after the procedure under section 313 of Cr.P.C has commenced, but the application ought to have merited consideration in the light of the offence being the one punishable under section 302 of the Indian Penal Code.*
>
> FROM THE JUDGMENT

The Court held. The Court allowed the petition, quashed the trial court's order dated 15.06.2026, permitted recall of PW-22 for further cross-examination subject to completion on a single day, and directed the trial court to ensure expeditious conduct of the cross-examination without unnecessary delay.

§ Section 311, Code of Criminal Procedure, 1973

Sri. Ravi @ Gobi Ravi v. State of Karnataka

COURT	DECIDED	CASE NO.	CITATION
Karnataka High Court	22.07.2026	CRL.P/10259/2026	2026:KHC:37874

BENCH
Hon'ble Mr. Justice M. Nagaprasanna

Tribunals

4 judgments in this edition

KEEP SWIPING >>>



Banking Law, Debt & Money Matters · Liability of Director, Partner, etc. towards C... CESTAT

Remuneration to MD & Whole-time Directors as Salary Excluded

Why it matters. Practitioners must now rely on employer-employee relationship, TDS under Section 192, and consistency in statutory treatment to exclude remuneration from Service Tax under Reverse Charge Mechanism.

> *We hold that the remuneration paid by the respondent-company to its Managing Director and Whole-time Directors during the relevant period constituted salary paid in the course of employer-employee relationship and consequently falls within the exclusion provided under Section 65B(44)(b) of the Finance Act, 1994. Accordingly, no Service Tax was payable under the Reverse Charge Mechanism in respect of such remuneration.*
>
> FROM THE JUDGMENT

The Court held. The CESTAT Hyderabad dismissed the Revenue's appeal (ST/30337/2020) and upheld the Order-in-Original dated 19.06.2020. The remuneration paid to the Managing Director and Whole-time Directors was held to be salary excluded under Section 65B(44)(b) of the Finance Act, 1994. No Service Tax was payable under the Reverse Charge Mechanism.

§ **Section 65B(44)(b), Finance Act, 1994**

Commissioner Of Central Tax vs Biological E Ltd

COURT
Customs Excise and Service Tax Appellate Tribunal

DECIDED
22.07.2026

CASE NO.
Service Tax Appeal No. 30337 of 2020

CITATION
Final Order No. A/30390/2026

BENCH
Hon'ble Mr. A.K. Jyotishi, Hon'ble Mr. Angad Prasad



Banking Law, Debt & Money Matters · Formal/Informal Loans & Private Lending

ITAT

Interest on Slump Sale Borrowings Allowable

Why it matters. Taxpayers can rely on consistency in tax treatment across assessment years where no change in facts or law is established. The Revenue cannot selectively re-examine claims accepted in preceding years without evidence of a change.

> *The Assessing Officer himself had allowed the claim of revenue deduction in respect of the interest expenditure u/s 36(1)(iii) on the aforesaid borrowings in AY 2020-21 after examining the relevant facts and material placed on record. Therefore, once the borrowings and the corresponding interest expenditure have been accepted in the year in which the transaction originated, the same cannot be selectively re-examined or disturbed in the subsequent year in the absence of any change in facts or law."*
>
> FROM THE JUDGMENT

The Court held. The Tribunal allowed the assessee's appeal, setting aside the disallowance of Rs. 2,82,95,09,446 and held that the interest expenditure is deductible under Section 36(1)(iii).

§ Section 36(1)(iii), Income-tax Act, 1961

Jio Platforms Limited,Ahmedabad vs Deputy Commissioner Of Income Tax - ...

COURT	DECIDED	CASE NO.
Income Tax Appellate Tribunal	22.07.2026	ITA No.1770/Ahd/2024 and ITA No.1727/Ahd/2024

BENCH

Dr. B.R.R. Kumar, Shri Siddhartha Nautiyal

Government & Public Body Interactions · Municipal Licences, Trad... CESTAT

Preferential Tariff Benefit Cannot Be Denied Without Formal Determination

Why it matters. Practitioners must now argue that blanket denial of preferential tariff benefits based on overseas supplier's non-cooperation is legally untenable. Each Certificate of Origin must be examined individually, and extended period under Section 28(4) cannot be invoked without proving fraud or wilful suppression.

> *The Revenue's attempt to reject, through one omnibus communication, all Certificates of Origin issued by a particular overseas supplier, irrespective of the importer, the consignment, the issuing authority or the attendant facts, is legally untenable. Such a blanket approach is wholly alien to the statutory scheme governing preferential trade agreements, which envisages examination of each Certificate of Origin on its own facts and in accordance with the prescribed verification mechanism*
>
> FROM THE JUDGMENT

The Court held. The CESTAT held that the appellant is entitled to the benefit of preferential rate of Basic Customs Duty under Sl. No. 967(I) of Notification No. 46/2011-Customs dated 01.06.2011. The Court set aside the demand of differential duty of Rs. 1,43,72,465, redemption fine of Rs. 3,00,00,000, and penalties under Sections 114A and 114AA of the Customs Act, 1962.

§ **Section 28(4), Customs Act, 1962**

Balaji Niryat Pvt Ltd vs Kolkata-Port

COURT
Customs Excise and Service Tax Appellate Tribunal

DECIDED
22.07.2026

CASE NO.
Customs Appeal No. 75636 of 2026

CITATION
Final Order No. 75926 / 2026

BENCH
Shri R. Muralidhar, Shri K. Anpazhakan

Constitutional & Fundamental Rights

NGT

Environmental Safeguards Upheld for Port Expansion

Why it matters. Authorities must ensure site-specific studies and genuine public participation in environmental clearances. Mitigation measures must be specific, enforceable, and independently monitored to protect marine ecology and livelihoods.

> *The source has been duly quoted in the current study that they have taken assistance from the detailed Project Report of Nhava Sheva Port. So, there is no concealment in this regard that secondary study material was taken from that report but it does not mean that no original study was conducted in the case in hand with the present project in site.*
>
> FROM THE JUDGMENT

The Court held. Appeal dismissed. CRZ and environmental clearance dated 15.03.2024 for widening of existing container berth at JNPT upheld. Clearance granted subject to 20 specific conditions, including preparation and implementation of Marine Biodiversity Management Plan, regular monitoring, and restrictions on dredging during fish breeding seasons.

§ **Environment Impact Assessment Notification, 2006 and CRZ Notification, 2011**

Paramparik Machimmar Bachav Samajik ... vs Jawaharlal Nehru Port Authority

COURT	DECIDED	CASE NO.
National Green Tribunal	22.07.2026	Appeal No. 29 of 2024 (WZ)

BENCH

Hon'ble Mr. Justice Dinesh Kumar Singh, Hon'ble Dr. Sujit Kumar Bajpayee

Also decided today

§ Clause 5, Government Resolution dated 10.06.2005 — BOMBAY HC

Past Service Counting Allowed Despite Delay

Practitioners must now argue that delay alone does not bar reappointment under GR 10.06.2005; document diligent pursuit of remedies to establish bona fide efforts.

WP/5743/2015 · 2026:BHC-AUG:30043-DB · 22.07.2026

§ Section 173, Code of Criminal Procedure, 1973 — ALLAHABAD HC

Court Directs Expeditious Probe

Practitioners must now rely on Sakiri Vasu principles to seek Magistrate intervention if FIR investigation is delayed. Mandamus is not automatic but depends on State assurances.

Criminal Misc. Writ Petition No. 7213 of 2026 · 2026:AHC-LKO:49175-DB · 22.07.2026

§ Section 28KA, Customs Act, 1962 — BOMBAY HC

Bulk Pet Food Bags Classified as Retail Packs

Practitioners must now assess packaging, labelling, and completeness at importation for classification under headings containing 'put up for retail sale'.

CUAPP/53/2025 · 2026 SCC OnLine Bom 1234 · 22.07.2026

Also decided, continued

§ Section 173, Motor Vehicles Act, 1988 BOMBAY HC

Insurance Liability Established Despite Lack of Cross-Examination

Insurers must actively defend claims and cannot rely on procedural gaps to dispute negligence. Compensation for young professionals must reflect realistic future earnings.

First Appeal No. 1161 of 2010 · 2026:BHC-NAG:9326 · 22.07.2026

§ Section 34, Rights of Persons with Disabilities Act, 2016 BOMBAY HC

Carry Forward Vacancies If No Disabled Candidate Available

Lawyers must now argue that temporary disability certificates do not bar reservation benefits and that vacancies must be carried forward under Section 34(2) RPWD Act.

WP-4702.2025 · 2026:BHC-NAG:9304-DB · 22.07.2026

§ Right of Children to Free and Compulsory Education Act, 2009 BOMBAY HC

Mother's Caste Certificate Sufficient When Father Deceased

Authorities must prioritize constitutional rights over procedural rigidity in RTE admissions. Single mothers can rely on their caste certificates for children's admissions.

FA/343/2012 · 22.07.2026

Also decided, continued

§ Section 301, Indian Succession Act, 1925 — BOMBAY HC

Prolonged Non-Distribution Justifies Executor Removal

Lawyers must advise executors to prioritize prompt distribution and document impediments; courts will not tolerate decade-long delays due to external factors.

IA/3321/2026 · 22.07.2026

§ UPMRC Conduct, Discipline and Appeal Rules, 2017 — ALLAHABAD HC

Removal Order Set Aside for Non-Application of Mind

Lawyers must ensure departmental inquiries adhere to natural justice principles, including affording cross-examination opportunities and providing reasoned orders.

Writ A No. 6222 of 2025 · 2026 SCC OnLine All 1234 · 22.07.2026

§ Scheduled Castes and Scheduled Tribes Orders (Amendment) Act, 1976 — BOMBAY HC

Remand for Fresh Consideration of Evidence

Competent authorities must now consider all relevant evidence including subsequent validity certificates of close blood relatives when adjudicating caste certificate claims.

Writ Petition No. 4933/2024 · 2026:BHC:NAG:22.07 · 22.07.2026

Also decided, continued

§ Section 2(22), Employees' State Insurance Act, 1948 KERALA HC

Fixed Conveyance Allowance Not Wages

Practitioners must now argue that fixed conveyance allowance is excluded from wages for ESI contribution purposes, as per Supreme Court's Texmo Industries judgment.

Ins. Appeal No.7 of 2016 · 2026:KER:54982 · 22.07.2026

§ Section 271AAB, Income Tax Act, 1961 ITAT

Penalty for Search Cases Must Be Levied Under Special Provision

Practitioners must now ensure that penalty proceedings in search cases are conducted under Section 271AAB and not Section 271(1)(c).

ITA No. 1857/JPR/2025 · 22.07.2026

§ Section 151, Income-tax Act, 1961 ITAT

Mechanical Approval Invalidates Reassessment

Taxpayers can now challenge reassessments where Section 151 approvals are perfunctory. Practitioners must scrutinize approval orders for reasoning.

ITA No. 5392/Del/2026 · 22.07.2026

Every judgment here, analysed in full.

All 23 judgments in this digest are reported in full on Cassie, with the facts, the reasoning and the precedents each court engaged with.

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Which of these will change how you argue next week? Tell us in the comments.