Cassie

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DAILY

Court Digest

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

IN TODAY'S DIGEST

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- **S.50 NDPS Act | Individual notice of search right mandatory : Tel HC**
- **S.187 BNSS | Default bail tested on FIR, not added charges : MP HC**
- **S.47 CPC | Pendente lite buyer cannot resist execution : Madras HC**
- **UCC Rules | Interfaith couples get police protection : Uttarakhand HC**

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High Courts

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Banking Law, Debt & Money Matters

GUJARAT HC

Director liability under Section 179 IT Act requires proof of gross negligence in tax recovery

The dispute. The Income Tax Department sought to recover Rs 240.08 lakh of outstanding tax dues of a public limited company from its erstwhile director. The assessing officer treated mere directorship and shareholding as sufficient to impute vicarious liability. The director challenged the Section 179 recovery order before the High Court under Article 226 of the Constitution.

The reasoning. The High Court held that Section 179 requires specific proof of gross neglect, misfeasance, or breach of duty causing non-recovery. Holding directorship or equity shares cannot automatically shift corporate tax burden to individuals.

For your practice. Revenue notices against company directors under Section 179 are vulnerable to quashing absent positive evidence of personal misconduct.

The order. Writ petition allowed; impugned Section 179 order and demand notices against the director quashed with no order as to costs.

§ Section 179, Income Tax Act, 1961

AJAY SURENDRA PATEL Versus DEPUTY COMMISSIONER OF INCOME TAX

COURT	DECIDED	CASE NO.	CITATION
Gujarat High Court	11.09.2026	R/SCA/6580/2016	2026:GUJHC:57301-DB

BENCH

A.S. Supehia, Vaibhavi D. Nanavati

Criminal Issues
Police Protection

UTTARAKHAND HC

Adult interfaith couples entitled to police protection against family threats under UCC rules

The dispute. An adult interfaith couple who solemnized their marriage faced persistent violent threats from family members opposing the union. They approached the police for protection and filed a writ petition upon receiving no assistance. The petitioners filed a writ petition seeking mandamus for police protection under Article 226 of the Constitution.

The reasoning. The High Court held that major citizens have a fundamental right to choose life partners free from familial coercion. Under Lata Singh principles and Uniform Civil Code rules, the state is obligated to provide effective personal security.

For your practice. Practitioners can now seek preventive police protection for clients in interfaith marriages where family opposition creates a credible threat to life and liberty, citing Article 21 and UCC registration as basis.

The order. The Court directed the Station House Officer, Police Station Kashipur, District Udham Singh Nagar to assess threats to the petitioners and provide necessary protection if found, and to summon private respondents for counselling. No monetary relief or dates of compliance were specified beyond the protective direction.

§ Rule 7(1)(g), Uniform Civil Code

Fareen Jahan And Anr v. State Of Uttarakhand

COURT	DECIDED	CASE NO.	BENCH
Uttarakhand High Court	10.09.2026	WPCRL/1845/2026	Alok Mahra

Relationships & Family Matters
Custody, Adoption and Guardianship

UTTARAKHAND HC

Section 17 GWA permits child chamber interaction but bars examining minor as witness

The dispute. In an ongoing custody dispute between estranged parents over their ten-year-old son, the Family Court allowed the father's application to examine the minor child as a formal witness. The mother challenged the order asserting severe psychological harm. The mother approached the High Court in a writ petition challenging the Family Court's witness summons order.

The reasoning. The High Court held that subjecting a minor child to examination in custody litigation damages emotional development. Section 17(3) of the Guardians and Wards Act restricts courts to informal chamber interactions to ascertain preferences.

For your practice. Trial lawyers cannot summon minor children as witnesses in custody disputes; inquiries are strictly confined to judicial chamber interactions.

The order. Writ petition allowed; Family Court order set aside with direction to ascertain child's preference solely through chamber interaction.

§ Section 17(3), Guardians and Wards Act, 1890

Preeti Mishra v. Gaurav Mishra

COURT	DECIDED	CASE NO.	CITATION
Uttarakhand High Court	10.09.2026	AO/330/2026	2026:UHC:8136-DB

BENCH
Manoj Kumar Tiwari, Pankaj Purohit

Property & Asset Disputes
Property Ownership, Title, Registration, Mutation, Division

MADRAS HC

Executing court cannot question specific performance decree at behest of pendente lite buyer

The dispute. The decree-holder obtained a decree for specific performance of an agreement to sell immovable property. During execution, a pendente lite purchaser obstructed possession claiming title under a separate proceeding that did not touch the underlying agreement. The executing court recalled the delivery warrant under Section 47 CPC; the decree-holder preferred a civil revision.

The reasoning. The High Court held that an executing court cannot look behind the decree or examine validity of the underlying contract. A purchaser pendente lite has no independent locus under Section 47 CPC to obstruct delivery.

For your practice. Objections by subsequent transferees must be summarily rejected by executing courts without reopening the original decree.

The order. Civil revision allowed; executing court directed to restore the execution petition and deliver vacant possession within three months.

§ Section 47, Civil Procedure Code, 1908

S.SUNDARAMOORTHY vs BALUSAMI

COURT	DECIDED	CASE NO.	BENCH
Madras High Court	11.09.2026	CRP.2269/2023	P.B. Balaji

Government & Public Body Interactions

KARNATAKA HC

Lok Adalat cannot pass hybrid or adjudicatory awards without executed joint settlement memo

The dispute. A trial court referred a civil dispute to Lok Adalat, which passed an order disposing of claims without an executed joint compromise petition. The trial court later reopened the original suit. The petitioner challenged the trial court's order reopening the suit in writ proceedings under Article 227.

The reasoning. The High Court held that Lok Adalats have purely conciliatory jurisdiction and cannot adjudicate or pass hybrid orders. In the absence of a signed joint memo evidencing actual settlement, no binding award exists.

For your practice. Practitioners must ensure any settlement contemplated before Lok Adalat is reduced to writing and executed by parties as a Joint Memo; otherwise, the Lok Adalat order permitting withdrawal with liberty to reopen is not final and recallable under Section 151 CPC if the contingency fails.

The order. Writ petitions WP Nos. 4306, 7083, 7093, 7097, 7098, 7102, 7127, 7130, 7160 of 2026 dismissed; pending applications stand closed; Trial Court's orders dated 19.01.2026 permitting reopening of suits affirmed; no costs awarded.

§ Section 20, Legal Services Authorities Act, 1987

BOWRING INSTITUTE vs J GIRIDHAR

COURT	DECIDED	CASE NO.	CITATION	BENCH
Karnataka High Court	10.09.2026	WP/4306/2026	2026:KHC:49326	Tara Vitasta Ganju

Tribunals

2 judgments in this edition

KEEP SWIPING →



Banking Law, Debt & Money Matters

CESTAT

Section 142 Customs Act bars adjusting refund against demand pending in sub-judice appeal

The dispute. The importer was sanctioned a Special Additional Duty refund under the Customs Act. The Commissioner (Appeals) withheld the sanctioned amount and adjusted it against a contentious duty drawback demand that was actively sub-judice in appeal. The importer preferred an appeal before CESTAT challenging the unilateral adjustment of its refund.

The reasoning. The Tribunal held that Section 142 of the Customs Act does not authorize revenue authorities to adjust legally due refunds against demands under active appellate challenge. Such adjustment violates statutory process and natural justice.

For your practice. Customs practitioners can restrain departmental set-offs of sanctioned refunds where underlying tax or drawback demands remain sub-judice.

The order. Appeal allowed; impugned adjustment set aside and Revenue directed to disburse refund of Rs 17,96,125 with interest under Section 11BB.

§ Section 142, Customs Act, 1962

Johnson & ors. vs Commissioner Of Customs-Nhava Sheva - ...

COURT
Customs Excise and Service Tax Appellate Tribunal

DECIDED
11.09.2026

CASE NO.
Customs Appeal No. 86961 of 2022 and Customs Appeal No. 86962 of 2022

BENCH
Suvendu Kumar Pati



Consumer & Service Problems
Refunds, Cancellations & Non-Delivery of Goods/Services

SCDRC

Section 50 CPA 2019 review jurisdiction does not extend to orders under repealed 1986 Act

The dispute. Complainants filed a consumer case in 2014 under the 1986 Consumer Protection Act against an aviation training institute for refund of course fees. Following the dismissal of their statutory appeal, they filed a review application invoking Section 50 of the Consumer Protection Act, 2019 alleging an error apparent on the face of the record. They moved a review application before the State Consumer Disputes Redressal Commission, West Bengal seeking recall of its appellate order under Section 50 of the 2019 Act.

The reasoning. The State Commission held that the review power conferred by Section 50 of the Consumer Protection Act, 2019 is substantive rather than procedural. In the absence of an express legislative mandate giving retrospective effect, Section 50 cannot be invoked to review or recall orders arising from complaints instituted under the erstwhile 1986 Act.

For your practice. Practitioners must now verify that the statutory provision they invoke for review belongs to the same enactment as the original proceedings, preventing jurisdictional errors when dealing with transitional cases between the 1986 and 2019 Consumer Protection Acts.

The order. The revision application was dismissed.

§ **Section 50, Consumer Protection Act, 2019**

Santosh Kr. Gupta and Sunny Gupta v. Skylark Aviation Training School & ors.

COURT	DECIDED	CASE NO.
State Consumer Disputes Redressal Commission	11.09.2026	SC/19/RA/16/2025

BENCH
Soma Bhattacharjee, Ananda Kumar Tiwari

Also decided today

§ Section 50, Narcotic Drugs and Psychotropic Substances Act, 1985 — TELANGANA HC

Individual communication of Section 50 NDPS search right is mandatory for valid conviction

The High Court held that Section 50 mandates individual, personal communication of the statutory right to be searched before a Gazetted Officer or Magistrate. A common or joint notice vitiates the search and invalidates the recovery.

CRLA 765/2014 · 11.09.2026

§ Section 90, Indian Evidence Act, 1872 — HIMACHAL PRADESH HC

Section 90 Evidence Act ancient document presumption applies only to original records

The High Court held that the presumption of due execution under Section 90 of the Evidence Act is strictly confined to original documents. Furthermore, an admission by a party cannot create or confer title in immovable property.

RSA/49/2008 · 2026:HHC:38857 · 11.09.2026

§ Section 202, Indian Contract Act, 1872 — GUJARAT HC

Power of attorney irrevocability requires interest in subject matter

The High Court held that an agency is irrevocable under Section 202 of the Contract Act only if the agent holds a pre-existing interest in the subject matter. Mere recitals do not confer irrevocability; transactions post-revocation are null and void.

R/SA/423/2026 · 2026:GUJHC:57486 · 11.09.2026

Also decided, continued

§ Section 2(2), Hindu Succession Act, 1956

GUJARAT HC

Tribal woman inheriting from husband can bequeath land by will absent prohibitive custom

The High Court held that principles of justice, equity, and good conscience govern tribal succession where the Hindu Succession Act is inapplicable. In the absence of a proven customary prohibition, a tribal woman has full testamentary power.

R/SA/500/2026 · 2026:GUJHC:57326 · 11.09.2026

§ Section 141, Negotiable Instruments Act, 1881

CALCUTTA HC

Section 141 NI Act vicarious liability requires specific role averments against directors

The Court held that Section 141 NI Act requires concrete averments showing how each director was in charge of and responsible for the business. Mere statutory designation without specific role pleadings does not attract vicarious liability.

CRR/2286/2024 · 11.09.2026

§ Section 14, Tamil Nadu Patta Pass Book Act, 1983

MADRAS HC

Revenue authorities cannot adjudicate succession disputes between heirs on patta cancellation

The Division Bench held that revenue officials have no jurisdiction to adjudicate disputed title or succession questions. Under the Supreme Court's Edelweiss dictum, rival claimants must establish title before a competent civil court.

WA.1855/2025 · 10.09.2026

Also decided, continued

§ Section 49, Legal Metrology Act, 2009

KARNATAKA HC

Company must be arrayed as accused under Section 49 Legal Metrology Act for officer liability

The High Court held that vicarious liability under Section 49 of the Legal Metrology Act cannot attach to company officers unless the company itself is arrayed as an accused. Proceeding solely against an employee is an abuse of process.

CRL.P/6547/2019 · 11.09.2026

§ Section 125, Code of Criminal Procedure, 1973

UTTARAKHAND HC

Husband estopped from denying marriage in Section 125 CrPC after dismissal of nullity suit

The High Court held that a husband whose nullity suit was dismissed for want of prosecution is estopped from disputing marital status. In summary Section 125 proceedings, prima facie marital cohabitation and oral income evidence suffice.

CRLR/14/2026 · 2026:UHC:8160 · 10.09.2026

§ Section 306, Indian Penal Code, 1860

UTTARAKHAND HC

Section 306 IPC abetment of suicide requires active and proximate act of direct instigation

The High Court held that Section 306 IPC requires proof of a positive, proximate act intended to push the victim into suicide. In the absence of direct instigation or mens rea, framing of charge cannot be sustained.

C482/419/2022 · 2026:UHC:8144 · 10.09.2026

Also decided, continued

§ Section 10(1B)(d), Industrial Disputes Act, 1947 — CALCUTTA HC

Probationer termination for unsatisfactory performance is non-stigmatic absent formal enquiry

The High Court held that termination during probation is punitive only if founded on proven misconduct after formal inquiry. Simple discharge mentioning unsatisfactory performance is termination simpliciter and creates no stigma.

WPO/1225/2009 · 10.09.2026

§ Section 19, Administrative Tribunals Act, 1985 — CAT

Recovery from Group C employee after 13 years without notice violates Rafiq Masih principles

The Tribunal held that recovery of alleged excess payments from Group C employees after several years is impermissible under the Supreme Court's Rafiq Masih doctrine. Furthermore, unilateral pay reduction without hearing violates natural justice.

OA No.189/2021 · 11.09.2026

§ Section 27(1B)(c), Customs Act, 1962 — CESTAT

Limitation for customs refund under Section 27 runs from date of communication of final order

The Tribunal held that limitation under Section 27(1B)(c) of the Customs Act commences only when the final assessment order is served on the assessee. The date of order dispatch is irrelevant until effective communication is established.

Customs Appeal No.41383 of 2016 · 11.09.2026

When revenue authorities seek to pierce the corporate veil under Section 179 of the Income Tax Act, does the burden lie on the department to prove positive neglect, or must a director affirmatively establish personal diligence?

19 judgments **15** High Courts **4** Tribunals

Every judgment here, analysed in full.

The facts, the reasoning and the precedents each court engaged with.

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