Cassie

WEDNESDAY
7 OCTOBER 2026

DAILY

Court Digest

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

IN TODAY'S DIGEST

- S.21 ART Act | Individual age limits apply to IVF : Chhattisgarh HC
- Service Rules | Open schooling cannot replace formal 10+2 : SC
- S.87A IT Act | Rebate available on STCG under new regime : ITAT
- S.111(g) TPA | Denial of tenancy forfeits rent protection : Delhi HC
- S.65(105) Finance Act | OIDAR tax requires database ownership : CESTAT

13	1	8	4
JUDGMENTS IN ALL	SUPREME COURT	HIGH COURTS	TRIBUNALS

Swipe to read all 13 judgments >>>

Inside this digest

13 judgments reported in full on cassie.in

— SUPREME COURT

Open schooling cannot satisfy formal 10+2 rules absent equivalence clause 4

— HIGH COURTS

Individual age limits cannot bar an eligible spouse from fertility treatment 6

Genuine residence suffices for territorial maintenance jurisdiction 7

Denial of tenancy forfeits statutory protection against civil eviction 8

General candidates cannot displace EWS applicants on comparative merit 9

Transfer after execution notice remains subject to execution proceedings 13

Pandemic limitation relief applies only to periods expiring during COVID-19 13

Collectors lack original eviction powers vested solely in tahasildars 13

Municipalities cannot seal premises without prior proceedings and a hearing 14

— TRIBUNALS

New regime rebate covers short-term capital gains absent express exclusion 11

Online database access tax requires the service provider to own the data 12

Voluntary retirement qualifies as exempt retrenchment on appeal 14

Consumer forums cannot award mental agony compensation alongside inte... 14

Supreme Court

1 judgment in this edition

KEEP SWIPING >>>

Government & Public Body Interactions
Service Matters of Government Employees (Transfers, Promotions, etc.)

SUPREME COURT

Open schooling cannot satisfy formal 10+2 schooling rules absent express equivalence

The dispute. Goa advertised a plumbing instructor post requiring Class 10 passed under the formal 10+2 system. Although a rival outscored appellant Santosh Naik in the written test, the selection committee disqualified the rival for holding an open school certificate. The High Court quashed Naik's appointment by treating open schooling as equivalent, which Naik challenged before the Supreme Court.

The reasoning. Courts in judicial review cannot read equivalence into recruitment rules absent express statutory mandate. The formal 10+2 schooling requirement is integral, and higher test marks cannot cure an eligibility defect.

> *The marks secured in the written examination cannot cure the absence of an essential qualification prescribed under the Recruitment Rules.*
>
> FROM THE JUDGMENT

For your practice. Candidates cannot rely on general recognition or higher test marks to claim equivalence when recruitment rules mandate formal conventional schooling.

The order. The Supreme Court set aside the High Court judgment and restored Naik's appointment, holding that the selection committee rightly disqualified the rival for lacking formal qualifications.

§ Goa Vocational Instructor Recruitment Rules, 2006

SANTOSH B NAIK vs STATE OF GOA

COURT	DECIDED	CASE NO.	CITATION
Supreme Court of India	06.10.2026	C.A. No.-013460-013460 - 2026	2026 INSC 1089

BENCH
Aravind Kumar, Vipul M. Pancholi

High Courts

4 judgments in this edition

KEEP SWIPING >>>

Relationships & Family Matters
Surrogacy, IVF & Assisted Reproduction Disputes

CHHATTISGARH HC

Age limits apply individually and cannot bar an eligible spouse from assisted reproduction

The dispute. A childless couple sought in vitro fertilisation after twenty-two years of unsuccessful medical efforts. The authority rejected permission because the husband was fifty-seven, despite his forty-seven-year-old wife being eligible and medically fit. The couple challenged the rejection before the Chhattisgarh High Court, asserting the wife's right to reproductive autonomy.

The reasoning. Statutory age limits apply to each spouse individually rather than creating a composite bar for couples. Reading a joint ceiling into the statute impermissibly restricts an eligible partner's reproductive autonomy under Article 21.

> *Where the body remains capable and the heart remains willing, the desire for parenthood cannot be dismissed merely as a desire whose time has passed.*
>
> FROM THE JUDGMENT

For your practice. Counsel challenging fertility denials must assert individual partner eligibility under Article 21, preventing authorities from creating composite spousal age bars.

The order. The High Court quashed the rejection order and directed authorities to permit treatment. It held that the husband's age cannot disqualify the wife, nor can her turning fifty halt an ongoing cycle.

§ **Section 21, Assisted Reproductive Technology (Regulation) Act, 2021**

A.T. v. State of Chhattisgarh

COURT	DECIDED	CASE NO.	CITATION
Chhattisgarh High Court	06.10.2026	WPC/4926/2026	2026:CGHC:43127

BENCH
Amitendra Kishore Prasad

Relationships & Family Matters
Maintenance for Spouse & Children

UTTARAKHAND HC

Genuine residence confers territorial jurisdiction for maintenance absent permanent domicile

The dispute. The wife and her minor child resided with her maternal aunt at Nainital for two months before applying for maintenance. The husband resisted the claim, arguing that the matrimonial home remained in Delhi and the local stay was a colourable device to harass him. The Family Court dismissed the application for lack of territorial jurisdiction, prompting the wife to prefer a criminal revision before the High Court.

The reasoning. The High Court held that Section 126(1) CrPC requires genuine residence rather than permanent domicile. Absent proof that the stay was sham or colourable, jurisdiction cannot be ousted merely because the applicant has a permanent home elsewhere.

> *The mere absence of permanent residence, by itself, is not sufficient to oust the jurisdiction otherwise conferred by the statute.*
>
> FROM THE JUDGMENT

For your practice. Spouses disputing maintenance jurisdiction must lead positive evidence showing that the applicant's local residence is colourable or sham.

The order. Criminal revision allowed; the Family Court's dismissal order was set aside, and the application was remitted to Nainital for adjudication on the merits in accordance with law.

§ Section 126(1), Code of Criminal Procedure, 1973

S. v. Amir

COURT	DECIDED	CASE NO.	CITATION	BENCH
Uttarakhand High Court	06.10.2026	CRLR/835/2025	2026:UHC:9008	Alok Mahra

Property & Asset Disputes
Tenancy and Lease Matters

DELHI HC

Unequivocal denial of tenancy forfeits statutory rent protection against civil eviction suits

The dispute. A municipal flat allottee pledged her original allotment papers to an occupant as security for an interest-free loan of one lakh rupees. The occupant paid nominal monthly rent until 2004, but subsequently stopped payments and claimed absolute ownership under the loan memorandum. The trial court dismissed the allottee's suit, but the appellate court decreed possession, prompting the occupant's regular second appeal.

The reasoning. Categorical denial of tenancy and assertion of independent title constitute an unequivocal renunciation triggering forfeiture under the Transfer of Property Act.

> *Such a plea amounts to clear and unequivocal renunciation of his character as a tenant.*
>
> FROM THE JUDGMENT

For your practice. Asserting title under loan-security memoranda forfeits tenancy, enabling property owners to bypass statutory rent restrictions and recover possession through regular civil suits.

The order. The High Court dismissed the regular second appeal and affirmed the first appellate decree. The allottee was held entitled to possession and return of original documents upon paying one lakh rupees to the occupant.

§ **Section 111(g), Transfer of Property Act, 1882**

RAMESH vs GEETA

COURT	DECIDED	CASE NO.	CITATION	BENCH
Delhi High Court	06.10.2026	RSA-69/2019	2026:DHC:8803	Neena Bansal Krishna

Government & Public Body Interactions
Service Matters of Government Employees (Transfers, Promotions, etc.)

UTTARAKHAND HC

General candidates cannot displace EWS applicants absent an objective finding of unsuitability

The dispute. The petitioner applied for an Assistant Professor post reserved for the Economically Weaker Sections at an Uttarakhand university. Fixing no suitability cut-off, the selection committee recommended a higher-scoring general candidate for appointment against the reserved vacancy. After the university approved the recommendation, the petitioner filed a writ petition challenging the selection proceedings before the High Court.

The reasoning. The High Court held that Section 3(3) prohibits diverting reserved vacancies absent proof of an applicant's unsuitability. Absent prescribed qualifying benchmarks, higher comparative marks secured by a general candidate cannot override statutory reservation.

For your practice. Challenging de-reservation requires establishing that recruiting authorities failed to fix objective suitability criteria before invoking comparative merit.

The order. The High Court quashed the selection recommendation and Board approval. It directed the university to consider the petitioner under the EWS category and issue an appointment letter within three weeks.

§ **Section 3(3), Uttarakhand Public Services (Reservation for Economically Weaker Sections) Act, 2019**

Jagdish Chandra Purohit v. Veer Chandra Singh Garhwali Uttarakhand University & ors.

COURT	DECIDED	CASE NO.	CITATION
Uttarakhand High Court	06.10.2026	WPSB/83/2025	2026:UHC:9009-DB

BENCH
Manoj Kumar Gupta, Subhash Upadhyay

Tribunals

2 judgments in this edition

KEEP SWIPING →

Government & Public Body Interactions

ITAT

Rebate under the new regime covers short-term capital gains absent express statutory exclusion

The dispute. An assessee earning short-term capital gains under the statutory threshold claimed a tax rebate under the new regime. The Central Processing Centre's automated software denied the claim and raised a demand, which the assessing officer refused to rectify. The Commissioner (Appeals) allowed the rebate, prompting the revenue to appeal before the Income Tax Appellate Tribunal.

The reasoning. The rebate applies to total computed tax without excluding special rate income under the new regime. Since Parliament barred rebates for long-term gains alone, automated processing systems cannot read an unwritten exclusion into short-term gains.

> *In contrast, the absence of any exclusion in section 111A or in section 87A must be construed in favour of the assessee.*
>
> FROM THE JUDGMENT

For your practice. Tax litigators can defeat automated processing demands, as software algorithms cannot override statutory rebate rights on short-term gains.

The order. The tribunal dismissed the revenue's appeal, confirming the twenty-five thousand rupee rebate. It directed the officer to recompute tax liability and delete the demand.

§ Section 87A, Income Tax Act, 1961

Income Tax Officer, Jhunjhunu vs Shashi Kant Tulsian, Jhunjhunu

COURT
Income Tax Appellate Tribunal

DECIDED
06.10.2026

CASE NO.
ITA No.620/JPR/2026

BENCH
Annapurna Gupta, T. R. Senthil Kumar

Government & Public Body Interactions

CESTAT

Online database access service tax applies only when the provider owns the retrieved data

The dispute. A state e-governance joint venture faced three service tax demands exceeding forty-two crore rupees on portal charges, data digitisation, and fixed-deposit interest. The revenue classified the portal network as taxable online database retrieval and commercial business support. The adjudicating commissioners confirmed the entire tax liability across three periods, prompting the operator's statutory appeals before the tribunal.

The reasoning. Online database access services require the provider to own the underlying data, excluding portals that merely facilitate access to government records.

> *The well settled legal principle is that OIDAR services can be alleged to have been provided only if the data belongs to the service provider.*
>
> FROM THE JUDGMENT

For your practice. Counsel defending digital platforms can defeat database retrieval demands by showing lack of proprietary data ownership and separating financial interest from service.

The order. The tribunal allowed all three appeals, quashing the three impugned orders. It annulled cumulative service tax demands exceeding forty-two crore rupees and ordered the refund of any taxes deposited.

§ Section 65(105) (zzze) of the Finance Act, 1994

Mp Online Ltd vs Bhopal

COURT
Customs Excise and Service Tax Appellate Tribunal

DECIDED
06.10.2026

CASE NO.
Service Tax Appeal No. 50418 of 2017 & 2 Ors.

BENCH
Rachna Gupta, P.V. Subba Rao

Also decided today

§ Section 52, Transfer of Property Act, 1882 — DELHI HC

Transfer of identified property after execution notice remains subject to pending execution

The High Court held that transfers made after execution notice identifying specific property remain subject to Section 52 TPA. Transferees pendente lite take title subject to execution, and Section 60(1)(ccc) CPC residential exemptions do not protect them.

EFA(COMM)-28/2026 · 2026:DHC:8756-DB · 06.10.2026

§ Limitation Act, 1963 — CALCUTTA HC

Pandemic limitation relaxations apply only when limitation periods expired during the pandemic

The High Court held that Supreme Court limitation relaxations apply exclusively where statutory periods expired during the pandemic, not to pre-pandemic defaults.

FAT/305/2026 · 2026:CHC-AS:1743 · 06.10.2026

§ Section 7(1), Orissa Prevention of Land Encroachment Act, 1972 — ORISSA HC

Collectors lack original eviction powers vested solely in tahasildars under encroachment law

The High Court held that the statute entrusts original eviction powers exclusively to the Tahasildar, confining the Collector to appellate and revisional roles.

WP(C)/31418/2026 · 05.10.2026

Also decided, continued

§ Clause 29.9, Jharkhand Building Bye-Laws, 2016

JHARKHAND HC

Municipal bodies cannot seal premises without formal proceedings and an opportunity of hearing

The High Court held that municipal authorities cannot seal premises without first drawing a formal proceeding and affording an opportunity of hearing.

WPC/7835/2026 · 2026:JHHC:29662 · 05.10.2026

§ Section 10(10B), Income Tax Act, 1961

ITAT

Voluntary retirement payments qualify as exempt retrenchment compensation on appeal

The tribunal held that compelled separation under a government-approved revival package partakes of retrenchment compensation, making ex-gratia payments exempt under Section 10(10B).

ITA Nos. 438 and 439/Agr/2026 · 06.10.2026

§ Section 100, The Railways Act, 1989

SCDRC

Consumer forums cannot award mental agony compensation alongside interest on damages

The State Commission held that consumer forums cannot award both interest and mental agony damages concurrently, as dual relief impermissibly overcompensates the claimant.

SC/5/A/98/2022 · 05.10.2026

When reproductive autonomy is recognised as an intrinsic facet of personal liberty under Article 21, can regulatory authorities lawfully erect a composite spousal age ceiling to extinguish a woman's pursuit of parenthood solely because her husband has crossed the statutory threshold? Or does Section 21 of the Assisted Reproductive Technology Act mandate that each partner's eligibility be evaluated independently, ensuring that the law protects reproductive freedom rather than extinguishing it through bureaucratic rigidity?

13 judgments **1** Supreme Court **8** High Courts **4** Tribunals

Every judgment here, analysed in full.

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

cassie.in/newsletter