



ALBA LAW  
OFFICES

# Newsletter

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# MONTHLY ROUND-UP

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## **(1) Central Government announces full waiver of fees for birth and death registration certificates for three years**

The Central Government has announced a complete waiver of fees for registration and issuance of birth and death certificates for a period of three years. The measure forms part of the Government's broader initiative to strengthen the civil registration framework, improve accessibility to public documentation and encourage timely registration of vital events across the country.

Birth and death certificates constitute foundational identity documents and are often required for obtaining educational benefits, government welfare entitlements, passports, social security benefits, succession-related claims and various other statutory and administrative purposes. Recognising the importance of such records, the Government has sought to remove financial barriers that may discourage timely registration, particularly among economically vulnerable sections of society.

The waiver applies to services relating to registration and issuance of certificates under the Registration of Births and Deaths Act, 1969. According to the Government, the initiative is intended to increase compliance with statutory registration requirements and improve the accuracy, reliability and comprehensiveness of demographic records maintained by public authorities. The measure is also expected to facilitate greater inclusion of citizens within official databases and strengthen the quality of data available for public policy formulation and welfare administration.

The notification further aligns with the Government's ongoing efforts towards digitisation and integration of public record systems. In recent years, considerable emphasis has been placed on developing interoperable databases capable of supporting efficient delivery of public services and reducing administrative delays. The fee waiver is expected to complement these initiatives by encouraging wider participation in the registration framework and ensuring that citizens are able to obtain essential identity documentation without incurring additional costs.

The waiver shall remain in force for a period of three years from the date specified by the Government, subject to compliance with the conditions prescribed under the applicable regulatory framework. The measure is expected to benefit a significant number of citizens and contribute towards strengthening India's civil registration ecosystem.

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## **(2) IBBI amends insolvency regulations to strengthen procedural framework under CIRP.**

IBBI amends insolvency regulations to strengthen procedural framework under CIRP. Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) (Amendment) Regulations, 2026.

The Insolvency and Bankruptcy Board of India ("IBBI") has notified amendments to the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016 governing the Corporate Insolvency Resolution Process ("CIRP") under the Insolvency and Bankruptcy Code, 2016 ("IBC"). The amendments form part of the continuing effort to strengthen India's insolvency resolution framework and address practical challenges that have emerged during implementation of the Code.

The revised regulations introduce changes aimed at enhancing efficiency, transparency and procedural certainty in insolvency proceedings. The amendments address various aspects relating to the conduct of CIRP, disclosure obligations, documentation requirements and the functioning of stakeholders participating in the resolution process. The regulatory changes are intended to improve information flow among insolvency professionals, creditors, prospective resolution applicants and other stakeholders, thereby facilitating more informed decision-making during the resolution process.

Over the years, the insolvency regime has evolved through a combination of legislative amendments, judicial pronouncements and regulatory refinements. The latest amendments continue this trend by seeking to reduce procedural bottlenecks that may impede completion of CIRP within the timelines prescribed under the IBC. The IBBI has emphasised that greater procedural clarity and standardisation are necessary to ensure that insolvency proceedings remain efficient, predictable and commercially effective.

The amendments also seek to reinforce the core objectives underlying the IBC, namely value maximisation of assets, preservation of viable businesses and time-bound resolution of financial distress. By strengthening compliance requirements and refining procedural mechanisms, the revised framework aims to improve the overall effectiveness of the resolution process and minimise delays that may adversely affect stakeholder interests.

The notification reflects the regulator's continued commitment to refining the insolvency ecosystem through targeted interventions based on practical experience and stakeholder feedback. Insolvency professionals, creditors, resolution applicants and other participants in insolvency proceedings will be required to ensure compliance with the amended regulatory framework from the date of enforcement specified in the notification.

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### **(3) Delhi High Court sets aside royalty decree in Philips SEP dispute; holds patent holder must establish essentiality and infringement {K.K. Bansal & Anr. v. Koninklijke Philips Electronics N.V. [RFA(OS)(COMM) 17/2018 and RFA(OS)(COMM) 18/2018]}**

The Delhi High Court considered appeals filed by K.K. Bansal and Rajesh Bansal challenging a judgment directing payment of royalty and punitive damages to Koninklijke Philips Electronics N.V. in relation to alleged infringement of Patent IN-184753 concerning DVD decoding technology. Philips contended that the patent constituted a Standard Essential Patent ("SEP") and that the Appellants' DVD players necessarily infringed the patent by complying with the relevant DVD standard.

The Appellants argued that Philips had failed to establish that the patent was essential to the DVD standard or that the accused products practiced the patented claims. It was further contended that the findings on infringement and damages were unsupported by adequate technical evidence.

Examining the principles governing enforcement of Standard Essential Patents under the Patents Act, 1970, the Court held that a patent holder must independently establish both essentiality of the patent and actual infringement. Mere assertion of SEP status or reliance upon compliance with a technical standard was held to be insufficient to establish liability.

Finding that Philips had failed to establish infringement or justify the award of royalty and damages, the Court allowed the appeals and set aside the impugned judgment and decree. The decision reiterates that SEP holders bear the burden of proving both essentiality and infringement before seeking enforcement of patent rights and royalty claims.

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#### **(4) Delhi High Court restrains use of "REDDY" mark; upholds rights of Dr. Reddy's Laboratories {Reddy Pharmaceuticals Ltd. v. Dr. Reddy's Laboratories Ltd. & Anr. [RFA(OS) 138/2013 and connected matter]}**

The Delhi High Court considered an appeal filed by Reddy Pharmaceuticals Ltd. challenging a decree passed in favour of Dr. Reddy's Laboratories Ltd. in a dispute concerning trademark infringement, passing off and copyright infringement. The dispute arose from the Appellant's use of the corporate name "Reddy Pharmaceuticals Ltd.", the mark "REDDY" in relation to pharmaceutical products and associated branding elements, which the Respondents alleged were calculated to exploit the goodwill and reputation attached to the well-known "DR. REDDY'S" marks.

The Appellant argued that "Reddy" is a common surname and that its use was protected under Section 35 of the Trade Marks Act, 1999. It was further contended that the Respondents had acquiesced in such use and that no likelihood of confusion existed.

The Court examined the principles governing passing off, deceptive similarity and acquired distinctiveness under the Trade Marks Act, 1999. It held that the Respondents had established substantial goodwill and reputation in the "DR. REDDY'S" marks and that the Appellant's use of "REDDY" in relation to pharmaceutical products was likely to create an impression of association with the Respondents.

Accordingly, the Court dismissed the appeal, upheld the permanent injunction and affirmed the order directing removal of the Appellant's registration for the mark "REDDY". The decision reinforces the protection afforded to well-known pharmaceutical trademarks and reiterates that use of a common surname may nevertheless amount to infringement where it has acquired distinctiveness and commercial significance.

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## (5) Delhi High Court upholds injunction against Dabur in trade dress dispute concerning cooling oil products {Dabur India Limited v. Emami Limited [FAO(OS) (COMM) 23/2026]}

The Delhi High Court considered an appeal filed by Dabur India Limited challenging an order granting interim injunction in favour of Emami Limited in a dispute concerning the trade dress of cooling oil products. Emami alleged that the packaging and overall get-up of Dabur's product, marketed as "Cool King Thanda Tael", was deceptively similar to the trade dress associated with its well-known "Navratna" cooling oil products and was likely to cause consumer confusion. Illustratively:

| Appellant's Products                                                                | Respondent's Products                                                                |
|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|
|  |  |
|  |  |
|  |  |

Dabur contended that the elements relied upon by Emami, including colour schemes, imagery and descriptive features, were common to the trade and incapable of exclusive appropriation. It was further argued that the competing products were distinguishable when viewed as a whole.

Examining the principles governing trade dress protection and passing off under the Trade Marks Act, 1999, the Court reiterated that while individual elements may not independently attract exclusivity, the overall combination and visual presentation of a product may acquire distinctiveness capable of protection. The assessment, the Court observed, must be undertaken from the perspective of an average consumer with imperfect recollection.

Finding no ground to interfere with the injunction granted by the Single Judge, the Court held that the impugned packaging was prima facie capable of creating consumer confusion and upheld the restraint against use of the disputed trade dress pending adjudication of the suit. The decision reinforces the importance of overall visual identity in trade dress protection and the continued recognition of consumer perception as a key consideration in passing off actions.

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## **(6) Delhi High Court upholds arbitration clause in tax invoices and refers dispute to arbitration {[Swastik Pipe Ltd. v. Tata Projects Limited \[ARB.P. 217/2026\]](#)}**

The Delhi High Court allowed a petition filed under Section 11(6) of the Arbitration and Conciliation Act, 1996 seeking appointment of an arbitrator in relation to disputes arising out of tax invoices issued by Swastik Pipe Ltd. to Tata Projects Limited. The dispute arose after the Respondent allegedly failed to clear outstanding dues under the invoices despite longstanding commercial dealings between the parties.

The Respondent opposed the petition on the grounds that the claims were barred by limitation and that the arbitration clause contained in the tax invoices did not constitute a valid arbitration agreement.

The Court observed that the tax invoices contained a clear arbitration clause designating Delhi as the seat of arbitration. It further noted that the parties had engaged in continuous commercial transactions and had acted upon the invoices without objection. In such circumstances, the arbitration clause incorporated in the invoices constituted a valid and binding arbitration agreement between the parties.

Accordingly, the Court referred the dispute to arbitration and left the Respondent's objections relating to limitation and validity of claims for determination by the arbitral tribunal. The decision reaffirms that arbitration clauses incorporated in commercial invoices may constitute valid arbitration agreements where the conduct of the parties demonstrates acceptance of the contractual terms.

[Read Here](#)

## **(7) Supreme Court upholds arbitration through incorporation of earlier contract terms** **{Hirani Developers v. Nehru Nagar Samruddhi CHS Ltd. & Anr. [(2026) INSC 484]}**

The Supreme Court considered whether an arbitration clause contained in an earlier Development Agreement stood incorporated into subsequent Permanent Alternate Accommodation Agreements executed between the parties. While the later agreements did not contain a separate arbitration clause, they expressly provided that all terms and conditions of the Development Agreement would form part of and bind the parties.

Disputes subsequently arose between the parties, leading the Respondents to initiate proceedings before the Consumer Disputes Redressal Commission, while the developer sought appointment of an arbitrator under Section 11 of the Arbitration and Conciliation Act, 1996. The Bombay High Court rejected the application, holding that the later agreements did not specifically refer to the arbitration clause or independently record an intention to arbitrate.

Allowing the appeal, the Supreme Court held that where a subsequent agreement comprehensively incorporates the terms of an earlier agreement containing an arbitration clause, the arbitration clause also stands incorporated and binds the parties. The Court observed that the parties intended to import the Development Agreement "body and soul" into the subsequent agreements.

Accordingly, the Court held that a separate reproduction of the arbitration clause or an express reiteration of the intention to arbitrate was not necessary where the incorporation of the earlier agreement was clear and comprehensive. The decision reinforces the principle that arbitration agreements may be validly incorporated by reference through contractual language demonstrating a clear intention to adopt the terms of an earlier agreement.

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## **(8) Supreme Court holds arbitral award obtained during pendency of suit unenforceable without court reference {Ashok & Ors. v. Padam Chand & Ors. [(2026) INSC 591]}**

The Supreme Court set aside the judgments of the Madhya Pradesh High Court and the Trial Court, holding that an arbitral award obtained during the pendency of a civil suit could not be used to defeat the plaintiffs' claim where the mandatory requirements of the Arbitration Act, 1940 had not been followed.

The dispute concerned immovable property which was the subject matter of an already pending civil suit. During the pendency of the proceedings, certain parties initiated arbitration and obtained an arbitral award relating to the same property. The defendants sought to rely upon the award to defeat the plaintiffs' claims in the suit.

Examining the scheme of the Arbitration Act, 1940, the Supreme Court held that where a suit concerning the same subject matter is already pending, any reference to arbitration must comply with Section 21 of the Act, which requires parties to obtain an order of reference from the court. Since no such order had been obtained, the arbitral proceedings were not conducted in accordance with the statutory framework.

The Court further held that an award obtained outside the framework of the Act can be recognised in a pending suit only where all interested parties consent to its treatment as a compromise or adjustment of the suit. As the plaintiffs had consistently opposed the award, this requirement was not satisfied. Accordingly, the Court held that the award could not be enforced against the plaintiffs and allowed the appeal.

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**(9) A party participating in arbitration without objection cannot later challenge arbitrator's mandate; Section 33 does not permit substantive modification of award {Gujarat Water Supply and Sewerage Board v. Saryu Plastics Pvt. Ltd. [(2026) INSC 552]}**

The Supreme Court upheld an arbitral award despite the Appellant's contention that the arbitrator's mandate had expired before the award was rendered. The dispute arose from supply contracts for PVC pipes, pursuant to which the parties entered into an arbitration agreement prescribing a six-month period for completion of the proceedings.

The Appellant challenged the award on the ground that the arbitrator had continued the proceedings beyond the agreed timeline without a valid extension and had also denied it a fair opportunity of hearing. It was argued that the award was therefore liable to be set aside.

Rejecting these contentions, the Supreme Court held that the Appellant had participated in the arbitral proceedings without raising any objection to the extensions granted by the arbitrator and could not challenge the validity of the proceedings after suffering an adverse award. The Court observed that a party which acquiesces in the continuation of arbitral proceedings cannot subsequently question the arbitrator's mandate.

The Court further held that the Commercial Court had exceeded its jurisdiction under Section 33 of the Arbitration and Conciliation Act, 1996 by modifying the nature of interest awarded from simple interest to compound interest. It clarified that Section 33 permits only correction of clerical, arithmetical or typographical errors and does not authorise substantive modification of an arbitral award.

Accordingly, the Supreme Court restored the award and reiterated the principles of waiver, acquiescence and limited judicial intervention in arbitral proceedings.

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**(10) Supreme Court reiterates courts should not re-examine Section 16 orders during ongoing arbitration; stamping objections can be raised under Section 34 {M/s Tarini Prasad Mohanty v. M/s Sunflag Iron and Steel Company Ltd. [(2026) INSC 566]}**

The Supreme Court has reiterated that courts should exercise restraint in interfering with ongoing arbitral proceedings and ordinarily should not entertain writ petitions challenging orders passed by an arbitral tribunal under Section 16 of the Arbitration and Conciliation Act, 1996.

The dispute arose from agreements for the sale of iron ore containing arbitration clauses. During the arbitral proceedings, the Appellant challenged the tribunal's jurisdiction on the ground that the agreements were insufficiently stamped and therefore unenforceable. The arbitral tribunal rejected the objection, following which the matter reached the High Court and subsequently the Supreme Court.

The Supreme Court held that questions relating to the nature of an agreement, adequacy of stamp duty and the legal consequences arising therefrom involve contractual interpretation and factual examination, which fall within the arbitral tribunal's jurisdiction under Section 16 of the Act. The Court observed that writ courts should not undertake a merits-based review of such determinations while arbitration proceedings remain pending.

Relying on its earlier decisions, including the Constitution Bench ruling in *In Re: Interplay Between Arbitration Agreements under the Arbitration and Conciliation Act, 1996 and the Indian Stamp Act, 1899*, the Court held that objections relating to stamping should ordinarily be determined by the arbitral tribunal in the first instance and may subsequently be raised in proceedings under Section 34 of the Act after the award is rendered.

Accordingly, the Court dismissed the appeal and reaffirmed the principle of minimal judicial interference in arbitral proceedings, while leaving all contentions relating to stamping open for consideration at the post-award stage.

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## **(11) Supreme Court rules “may” in disciplinary regulation cannot be read as mandatory** **{Canara Bank v. Prem Latha Uppal (Dead) Through LRs [(2026) INSC 478]}**

The Supreme Court considered whether Regulation 10 of the Canara Bank Officer Employees' (Discipline and Appeal) Regulations, 1976 mandates a common disciplinary proceeding where multiple employees are alleged to be involved in the same misconduct. The provision states that the disciplinary authority “may” conduct a common proceeding in such circumstances.

The dispute arose when disciplinary proceedings were initiated against certain bank officials. While the Karnataka High Court initially held that the provision was discretionary, the Division Bench subsequently ruled that failure to conduct a joint enquiry vitiated the proceedings. Aggrieved thereby, Canara Bank approached the Supreme Court.

Allowing the appeal, the Supreme Court held that the use of the word “may” in Regulation 10 clearly indicates discretion and cannot be construed as imposing a mandatory obligation upon the disciplinary authority. The Court observed that the provision merely enables the employer to conduct a common enquiry where appropriate and does not confer any corresponding right upon employees to insist upon one.

The Court further noted that making joint enquiries compulsory could create practical and administrative difficulties, particularly where employees belong to different cadres, departments or disciplinary frameworks. Accordingly, the Supreme Court upheld the validity of separate disciplinary proceedings and set aside the contrary view taken by the Division Bench.

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## **(12) Supreme Court holds contractual appointment against regular vacancy unconstitutional {[Lokendra Kumar Tiwari v. Union of India & Ors. \[\(2026\) INSC 487\]](#)}**

The Supreme Court considered a challenge to the appointment of an Assistant Professor on a contractual basis despite the post being advertised as a regular vacancy. The Appellant, who possessed the requisite qualifications and had participated in the regular recruitment process, was appointed on contractual terms while similarly situated candidates were granted regular appointments.

The Appellant challenged the appointment before the Allahabad High Court, but the challenge was rejected on the ground that he had accepted the contractual appointment and continued in service without protest. Aggrieved thereby, the Appellant approached the Supreme Court.

Allowing the appeal, the Supreme Court held that appointing a candidate on a contractual basis against an advertisement issued for regular vacancies was patently illegal and unconstitutional in the absence of any justification for such differential treatment. The Court clarified that the issue was not one of regularisation, but concerned the legality of deviating from a recruitment process initiated for regular posts.

The Court further held that denying regular appointment to the Appellant while granting the same benefit to other similarly situated candidates violated Articles 14 and 16 of the Constitution. Accordingly, the appeal was allowed and the contractual appointment was held to be unsustainable in law.

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### **(13) Supreme Court rules e-filing without certified copy does not constitute valid appeal {Angelwoods Apartment Allottees Association v. M. Lalitha & Anr. [(2026) INSC 479]}**

The Supreme Court considered whether an appeal filed before the National Company Law Appellate Tribunal ("NCLAT") without a certified copy of the impugned order could be treated as a valid filing capable of subsequent rectification. The dispute arose from insolvency proceedings in which the NCLAT had condoned a delay of 150 days in refiling an appeal that was originally e-filed without the requisite certified copy.

The Appellant contended that filing a certified copy of the impugned order is a mandatory requirement and that an appeal filed without such document is fundamentally defective and incapable of being cured subsequently. The Respondent, on the other hand, relied upon the fact that the appeal had initially been e-filed within the condonable period.

Allowing the appeal, the Supreme Court held that an appeal filed without a certified copy of the impugned order is not merely a defective filing but a wholly incompetent appeal in the eyes of law. The Court observed that the appellant before the NCLAT ought to have first obtained the certified copy before instituting appellate proceedings.

Accordingly, the Court set aside the order condoning the delay in refiling and clarified that compliance with statutory filing requirements cannot be circumvented through incomplete electronic filings. The decision underscores the importance of procedural compliance in appellate proceedings under the Insolvency and Bankruptcy Code, 2016.

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## **(14) Supreme Court clarifies sale is complete at delivery point for VAT purposes {State of Uttar Pradesh & Ors. v. Reliance Industries Limited & Ors. [(2026) INSC 491]}**

The Supreme Court considered whether the State of Uttar Pradesh could levy Value Added Tax ("VAT") on the sale of natural gas supplied by Reliance Industries Limited under Gas Sale and Purchase Agreements ("GSPAs"). The dispute arose from transactions in which delivery and transfer of title in the gas took place at Gadimoga, Andhra Pradesh, following which the gas was transported through pipelines to purchasers located in Uttar Pradesh.

The State contended that the sales became intra-State transactions once the gas entered the common carrier pipeline system and was delivered in Uttar Pradesh. Reliance, on the other hand, argued that the sale stood completed at the agreed delivery point in Andhra Pradesh and that the subsequent transportation of gas constituted mere transit.

Upholding the decision of the Allahabad High Court, the Supreme Court held that the delivery point specified under the GSPAs was the outlet at Gadimoga, where both title and possession in the gas stood transferred to the buyers. The Court observed that the seller's obligations ceased upon delivery at that point and that subsequent transportation and re-metering of gas did not alter the nature of the transaction.

Accordingly, the Court held that the sales were completed at the contractual delivery point and could not be subjected to VAT by the State of Uttar Pradesh. The decision reiterates the importance of contractual terms governing transfer of title and delivery in determining the situs of a sale for taxation purposes.

[Read Here](#)

**(15) Supreme Court holds decree of specific performance is rendered inexecutable upon failure to deposit balance sale consideration within stipulated time {Habban Shah v. Sheruddin [Civil Appeal arising out of SLP (C) No. 14479 of 2025]}**

The Supreme Court considered whether a decree for specific performance becomes inexecutable when the decree holder fails to deposit the balance sale consideration within the time prescribed by the decree. The dispute arose from an agreement for sale of agricultural land pursuant to which the Trial Court had directed execution of the sale deed upon payment of the balance consideration within three months.

The Respondent failed to deposit the balance amount within the stipulated period and did not seek extension of time. Subsequently, during execution proceedings, the Appellant objected to enforcement of the decree on the ground that the conditions contained therein had not been complied with.

Allowing the appeal, the Supreme Court held that a decree for specific performance is in the nature of a conditional preliminary decree and that compliance with its conditions is mandatory. The Court observed that failure to deposit the balance sale consideration within the prescribed period renders the decree inexecutable unless an extension of time is sought and granted by the competent court.

The Court further clarified that mere acceptance of a belated deposit by the Executing Court does not amount to extension of time or condonation of delay. Accordingly, the orders of the Executing Court and the High Court were set aside. The decision reaffirms the principle that parties seeking equitable relief of specific performance must strictly comply with the conditions imposed by the decree.

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**(16) Supreme Court clarifies compensation for acquired land must be based on similar land type {Project Director, National Highways Authority of India v. Alfa Remedis Ltd. & Ors. [(2026) INSC 480]}**

The Supreme Court considered whether compensation for industrial land acquired for highway expansion could be determined on the basis of a residential sale deed relating to land situated in a neighbouring village. The dispute arose from acquisition proceedings initiated for expansion of a National Highway in Nagpur.

The landowner contended that the acquired land was being used for industrial purposes and that the compensation awarded by the authorities was inadequate. An arbitrator accepted this contention and determined compensation by relying upon a residential sale deed from an adjoining village. While the District Judge set aside the award, the Bombay High Court subsequently restored it.

Allowing the appeal, the Supreme Court held that Section 26(1)(b) of the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013 mandates that compensation must be based on comparable transactions involving a similar type of land. The Court observed that a residential sale deed could not be relied upon to determine the value of industrial land, as such an approach would be contrary to the statutory framework.

The Court further noted that the compensation determination was flawed as it relied upon a solitary sale transaction without considering comparable land transactions as required under the Act. Accordingly, the impugned orders were set aside. The decision reiterates the importance of adopting genuinely comparable sale exemplars while assessing compensation in land acquisition matters.

[Read Here](#)

**(17) Kerala High Court holds Panchayat cannot reject building permit solely on basis of proposed road widening {[Renjini K.K. v. Mannancherry Grama Panchayat \[WP\(C\) No. 39428 of 2025\]](#)}**

The Kerala High Court considered a challenge to the rejection of a building permit application on the ground that the property was likely to be affected by a proposed road widening project. The Petitioner contended that no acquisition proceedings had been initiated and that the denial of the permit was based solely on a future proposal that had not crystallised into any legally enforceable restriction.

The Respondent Panchayat relied upon planning considerations and the proposed road widening project to justify refusal of the permit. The issue before the Court was whether a building permit could be denied solely on the basis of a proposed future acquisition or road expansion plan.

The Court reiterated that unless acquisition proceedings have been initiated or statutory restrictions have become enforceable under law, a landowner cannot be deprived of the right to utilise property in accordance with applicable building regulations. A mere proposal for road widening, without any corresponding legal restriction, cannot constitute a valid ground for refusing a building permit.

Accordingly, the Court directed reconsideration of the Petitioner's application in accordance with law. The decision reaffirms that property rights cannot be curtailed on the basis of tentative planning proposals and that restrictions on development must be supported by a valid statutory framework.

[Read Here](#)

**(18) NCLAT sets aside CCI order against Grasim Industries; holds Commission violated principles of natural justice {Grasim Industries Ltd. v. Competition Commission of India & Anr. [Competition Appeal (AT) No. 13 of 2020]}**

The National Company Law Appellate Tribunal ("NCLAT") allowed an appeal filed by Grasim Industries Ltd. and set aside an order of the Competition Commission of India ("CCI") imposing a penalty of INR 301.61 crores for alleged abuse of dominant position in the market for supply of Viscose Staple Fibre to spinners in India.

The Appellant contended that certain directions issued by the CCI were contrary to the findings recorded by the Director General ("DG") and had been passed without affording the Appellant an opportunity to respond. In particular, the Appellant challenged directions relating to disclosure of pricing and discount policies and the freedom of buyers to trade in its products, both of which departed from the DG's conclusions.

The NCLAT observed that where the CCI proposes to deviate from the findings of the DG and issue directions adverse to a party, the affected party must be given an adequate opportunity to address such proposed deviations. Failure to do so would amount to a violation of the principles of natural justice.

Accordingly, the NCLAT set aside the impugned order and remanded the matter to the CCI with a direction to issue an appropriate show cause notice wherever it intends to depart from the DG's findings and thereafter decide the matter in accordance with law. The decision reinforces the requirement of procedural fairness in competition law proceedings and emphasises that regulatory authorities must afford parties an opportunity to respond before adopting findings beyond the scope of the investigation report.

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**(19) Supreme Court upholds NCLAT order dismissing insolvency petition; dispute held predominantly contractual and not a straightforward financial debt-default. {Dhanlaxmi Bank Limited v. Mohammed Javed Sultan & Ors. [Civil Appeal No. 7184 of 2022]}**

The Supreme Court upheld the decision of the National Company Law Appellate Tribunal ("NCLAT") setting aside the admission of a petition under Section 7 of the Insolvency and Bankruptcy Code, 2016 ("IBC") against the Corporate Debtor. The dispute arose from a quadripartite arrangement under which a loan sanctioned by the Appellant Bank was directly disbursed to a builder for purchase of a commercial property.

Following default and classification of the account as a Non-Performing Asset, the Bank initiated recovery proceedings as well as insolvency proceedings under the IBC. While the National Company Law Tribunal admitted the insolvency petition, the NCLAT subsequently set aside the order.

Affirming the NCLAT's decision, the Supreme Court held that the dispute was predominantly contractual in nature and did not constitute a straightforward case of financial debt and default warranting initiation of insolvency proceedings. The Court observed that the Bank's disbursement was intrinsically linked to the obligations arising under the quadripartite agreement and could not be viewed as a conventional lending arrangement between the Bank and the Corporate Debtor.

Accordingly, the appeal was dismissed. The decision reiterates that the IBC is intended as a mechanism for insolvency resolution and cannot be invoked as a substitute for debt recovery proceedings in cases involving complex contractual disputes.

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**(20) Supreme Court reverses NCLT and NCLAT; holds corporate guarantees constitute financial debt and recognises SBI Consortium as financial creditors. {State Bank of India & Ors. v. Doha Bank Q.P.S.C. & Anr. [Civil Appeal No. 8527 of 2022]}**

The Supreme Court allowed an appeal filed by the SBI-led consortium and set aside the concurrent orders of the National Company Law Tribunal ("NCLT") and the National Company Law Appellate Tribunal ("NCLAT"), which had declined to recognise the consortium lenders as financial creditors of Reliance Infratel Limited.

The dispute arose from corporate guarantees executed by Reliance Infratel Limited in favour of consortium lenders to secure loan facilities extended to Reliance Communications Limited. The NCLT and NCLAT had refused to recognise the lenders as financial creditors, raising concerns regarding verification and disclosure of the guarantees.

Allowing the appeal, the Supreme Court held that liability arising from a corporate guarantee squarely falls within the definition of "financial debt" under Section 5(8) of the Insolvency and Bankruptcy Code, 2016. The Court observed that execution of the guarantees was never disputed and that mere non-disclosure in financial statements could not defeat the legitimate claims of creditors.

The Court further held that any defects relating to stamping were curable in nature and did not render the guarantees void or unenforceable. Finding the conclusions of the NCLT and NCLAT to be manifestly erroneous, the Court recognised the SBI Consortium as financial creditors of the Corporate Debtor and directed reconstitution of the Committee of Creditors accordingly. The decision is significant as it reaffirms the status of corporate guarantees as financial debt and strengthens the rights of lenders in insolvency proceedings.

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**(21) Supreme Court holds unilateral restructuring discussions cannot override binding terms of Debenture Trust Deed {Catalyst Trusteeship Limited v. Ecstasy Realty Private Limited [Civil Appeal No. 7424 of 2025]}**

The Supreme Court considered whether a corporate debtor could resist admission of a petition under Section 7 of the Insolvency and Bankruptcy Code, 2016 ("IBC") on the basis of an alleged restructuring arrangement entered into with one of the debenture holders. The dispute arose from a redeemable non-convertible debenture issued for a real estate project and governed by a Debenture Trust Deed dated 27 March 2018.

The Corporate Debtor contended that restructuring discussions with a debenture holder associated with the Edelweiss Group effectively modified the parties' obligations and precluded initiation of insolvency proceedings. The National Company Law Tribunal and the National Company Law Appellate Tribunal accepted this contention and declined to admit the Section 7 petition.

Allowing the appeal, the Supreme Court held that no valid modification, waiver or novation of the Debenture Trust Deed could be inferred in the absence of written consent and approval in the manner prescribed under the governing contractual documents. The Court observed that unilateral discussions with one debenture holder could not bind the remaining stakeholders or alter contractual rights and obligations.

Reiterating the limited scope of enquiry in Section 7 proceedings, the Court held that the adjudicating authority is only required to ascertain the existence of a financial debt and default. Finding the conclusions of the NCLT and NCLAT to be contrary to the contractual framework, the Court set aside the impugned orders and restored the Section 7 petition for consideration in accordance with law.

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**(22) Supreme Court reiterates that a successful resolution applicant cannot withdraw or renegotiate a CoC-approved resolution plan {Sanjay Dave v. Andhra Bank Ltd. & Ors. [(2026) INSC 580]}**

The Supreme Court upheld the forfeiture of an Earnest Money Deposit ("EMD") and the subsequent liquidation of a corporate debtor under the Insolvency and Bankruptcy Code, 2016 ("IBC"). The dispute arose after the Appellant, a successful resolution applicant, refused to accept the Letters of Intent issued pursuant to approval of his resolution plan by the Committee of Creditors ("CoC").

The Appellant contended that the Letters of Intent were conditional in nature as they referred to pending proceedings involving prospective resolution applicants and certain employee-related claims. On this basis, it was argued that the Appellant was entitled to withdraw from the resolution process.

Rejecting the contention, the Supreme Court held that the Appellant was fully aware of the pending proceedings and issues at the time of submitting the resolution plan and had participated in CoC meetings where such matters were discussed. The Court observed that the references contained in the Letters of Intent did not render them conditional or alter the terms of the approved resolution plan.

Relying upon its decision in *Ebix Singapore Pvt. Ltd. v. Committee of Creditors of Educomp Solutions Ltd.*, the Court reiterated that once a resolution plan has been approved by the CoC, a successful resolution applicant cannot seek to renegotiate, modify or withdraw from it. Accordingly, the Court upheld the forfeiture of the EMD and the decision to liquidate the Corporate Debtor, reaffirming the binding nature of CoC-approved resolution plans under the IBC.

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