July, 2024

Dear Readers,

Greetings from SA Law!

We are excited to present this month's edition of our Newsletter "Salah".

This newsletter is our attempt to bring industry-wide curated updates for our trusted clients and partners who look to us for timely inputs regarding their industry. We aim to cover the latest updates in law, policy and regulatory landscape through this endeavour.

We hope that you find this newsletter enlightening and insightful.

Regards,

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HON'BLE SUPREME COURT

Royalty not Tax: State's power to tax Minerals and Mineral-bearing lands

The Hon'ble Supreme Court, by 8:1 ratio, recently held that royalty charged under Section 9 of the Mines and Minerals (Development and Regulation) Act, 1957 is a payment arising out of contract of lease and is not tax levied by the State. The majority opinion was penned by Hon'ble Chief Justice. The 9-judge bench decision arose out of a reference made by three judge bench of the Hon'ble Supreme Court in view of contradictions between seven judge bench judgment in *India Cement Ltd. v State of Tamil Nadu, (1990) 1 SCC 12* and five judge bench decision in *State of West Bengal v Kesoram Industries Ltd, 3 (2004) 10 SCC 201.*

The Hon'ble Supreme Court reasoned that royalty is a payment made as consideration arising out of contractual relationship between parties as lessor and lessee while tax is imposed by the sovereign against a taxable event as determined by law. The question now arises is whether the state could impose taxes on mines and minerals and whether any limitation have been imposed by the Parliament on exercise of such power.

Entry 50 in List II of Schedule VII provides the power of state to tax mineral rights *"subject to any limitations imposed by Parliament by law relating to mineral development"*. As per Entry 54 in List I of Schedule VII, the Parliament has the power to provide for regulations of mines and mineral development. In exercise of this power, the Mines and Minerals (Development and Regulation) Act, 1957 was enacted by the Parliament.

It was contended that broad interpretation shall be given to term "limitation" and enactment of Act itself shall mean limitation imposed by the Parliament. The Hon'ble Supreme Court, however, observed that the Act seeks to ensure uniformity in terms and conditions of mining leases, royalty and conservation of mineral resources. Merely because State Government cannot modify the provisions contained in the Act does not mean that the power of the State to regulate mines and mineral development and to tax them is restricted. Therefore, no limitation is imposed on State's power to tax mineral rights and the States have constitutional and sovereign authority to levy taxes.

Further, it was held that 'land' under Entry 49 in List II means all land, including mineral bearing land, falling under the domain of the State and while Entry 50 in List II is a specific entry, the Entry 49 in List II is a general one upon which no limitation can be imposed by the Parliament. The State legislature, under Article 246 read with Entry 49 of List 2, has the power to impose tax on land comprising of mines and quarries containing minerals.

Justice Nagarathna, however, gave a dissenting opinion. In her opinion, the Hon'ble Justice opined that royalty under Section 9 of Mines and Minerals (Development and Regulation) Act, 1957 is levied in nature of taxes. Further, "mineral bearing lands" are excluded from the ambit of land under Entry 49 of List II since holding otherwise would lead to double taxation on mineral rights by the State.

Mineral Area Development Authority & Anr. v M/S Steel Authority of India & Anr., 2024 INSC 554

Section 11(6) application: Evidentiary enquiry not to be conducted

The Hon'ble Supreme Court held that at the stage of deciding an application for appointment of Arbitrator under Section 11(6) of Arbitration and Conciliation Act, 1996, the court shall restrict its enquiry to examine whether the application has been filed within the prescribed limitation period of three years. The inquiry shall not be extensive, entailing ascertainment of evidences, as such questions shall be left to be determined by the Arbitral Tribunal.

In this case, a dispute arose between the Claimant Company and the Insurance Company with regards to amount of claim on account of loss suffered due to fire. A fire incident took place on 28.05.2018. A consent letter was signed by the Claimant Company pursuant to which, an amount of Rs. 84,19,579 was released by the Insurance Company. A voucher confirming the receipt of amount was also signed by the Claimant Company as full and final settlement of claims.

However, a letter was issued by the Claimant Company to the Insurance Company claiming the balance amount wherein it stated that the discharge voucher was signed by the Claimant Company as it was in desperate need of the money. Thus, a dispute arose and Section 11(6) application for appointment of Arbitrator was filed before the Hon'ble High Court by the Claimant Company on 25.10.2021. The order for appointment of Arbitrator was passed by the Hon'ble High Court. As against this order dated 01.12.2023, the present Special Leave Petition is preferred before the Hon'ble Supreme Court.

The question arose as to whether after full and final settlement of the claim, Arbitration can be invoked. The Hon'ble Supreme Court observed that while it is true that after discharge of the contractual obligation by performance, no right to seek performance or any obligation exists, the issue as to whether the contract is discharged or not is mixed question of law and fact. Therefore, where the dispute pertains to whether a contract has been discharged or not is arbitrable and is to be decided by the arbitral tribunal.

The Hon'ble Supreme Court further clarified the ruling of *M/s Arif Azim Co. Ltd. v M/s Aptech Ltd., 2024 INSC 155*, wherein, it was held that while deciding Section 11(6) application, the court has to

consider two questions i.e. whether the Section 11(6) application is within limitation period as prescribed under Article 137 of the Limitation Act, 1963 and whether the claims themselves are time barred. The Hon'ble Supreme Court held that while deciding the issue of limitation, a restrictive enquiry not entailing examination of evidence has to be done by the courts and such question shall be left to be determined by the arbitral tribunal.

SBI General Insurance Co. Ltd. v Krish Spinning, 2024 INSC 532

Proceedings under Section 138 of NI Act: Cannot be cited to contend continuing cause of action for arbitration

A Memorandum of Understanding (hereinafter referred to as ***"MoU"***) was entered into between the Petitioner, an entity incorporated in the United Arab Emirates, and Telesuprecon Nigeria Limited (TNL). In furtherance of the said MoU, funds at several occasions were disbursed. A supplementary MoU was executed between the parties providing for repayment and settlement of Petitioner's claim. In pursuance thereof, cheques were given to the Petitioner. However, on 07.05.2011, these cheques were returned as dishonoured by the bank and a legal notice was issued to the Respondent on 02.06.2011.

The Petitioner ultimately invoked arbitration under Clause 19 of the MoU on 04.07.2022 i.e. after 11 years of dishonour of cheque and issuance of legal notice. The Section 11(6) application under the Arbitration and Conciliation Act, 1996 was contested on the ground that it is beyond the period of limitation of three years as prescribed under Article 55 of the Schedule, Limitation Act, 1963 and the claim is time barred.

In the interim period, proceedings under Section 138 of the Negotiable Instruments Act, 1881 (hereinafter referred to as the ***"NI Act"***), were initiated and the appeal against the order in said proceedings is pending before the Hon'ble High Court of Bombay. Relying on the pending proceedings, the Petitioner sought to contend that there was a continuing cause of action and therefore, the claims are not time barred.

The Hon'ble Supreme Court observed that though the issue whether the claim is time barred is to be left for the arbitral tribunal to decide, the court seized of Section 11(6) can conduct a limited scrutiny basis prima facie review. It opined that initiation of arbitration and Section 138 of NI Act proceedings are separate and independent proceedings and the two proceedings arise from two different causes of action. Therefore, proceedings under Section 138 of NI Act cannot be relied upon to claim continuing cause of action and the Petitioner's claim is hopelessly time barred.

Elfit Arabia & Anr v Concept Hotel BARONS Limited & Ors, 2024 INSC 536

Relief under Section 5 of Muslim Women (Protection of Rights on Marriage) Act of 2019 is in addition to maintenance under Section 125 CrPC

A Muslim woman who was wrongfully divorced by triple talaq has the right to seek maintenance from her husband under Section 125 of the Code of Criminal Procedure, 1973 (hereinafter referred to as ***"CrPC"***) as held by the Hon'ble Supreme Court in a recent judgment. This remedy is in addition to the remedy available under Muslim Women (Protection of Rights on Marriage) Act of 2019.

Section 5 of the Muslim Women (Protection of Rights on Marriage) Act of 2019 provides for a woman who has been divorced through triple talaq to claim subsistence allowance from her husband. According to Section 2(c) of the Act, *"talaq"* refers to *"talaq-e-biddat"* or any other immediate and irreversible divorce announced by a Muslim husband. The *"talaq-e-biddat"* is made null and void by Section 3 of the Act.

The Hon'ble Supreme Court further clarified that under the Muslim Women (Protection of Rights on Divorce) Act, 1986, a woman who has obtained a lawful divorce may file a petition before the Magistrate for relief. The 1986 Act is a special Act and is not in derogation of Section 125 of CrPC. It is deemed that the Parliament is aware about the applicability of existing laws. Hence, if the intention of the Parliament was to exclude application of Section 125 of CrPC, it would have added a provision to that effect.

The intention of the Parliament is to provide adequate remedies for women, married or divorced, for financial stability. Prior to a divorce, a woman can seek maintenance under the general law, i.e., Section 125 of the CrPC as well as under the 2019 Act which is a special enactment. In a scenario where the divorce is void and illegal, the Muslim woman can seek remedy under Section 125 of the CrPC in addition to remedy available to her under the 2019 Act.

Mohd Abdul Samad v The State of Telangana, 2024 INSC 506

Authorized signatory of Company not 'Drawer' under Section 143A of NI Act

The Hon'ble Supreme Court recently ruled that, unlike under Section 141 of NI Act, the authorised representative of a company is not liable as *"drawer"* of the cheque under Section 143A of the Act.

Looking at the facts of the case, a cheque was issued by the Company and signed by Respondent No. 1 to 3 in favour of the Appellant. Upon dishonour of the cheque, the Appellant initiated proceedings under the NI Act. During the pendency of the proceedings, Corporate Insolvency Resolution Process (hereinafter referred to as ***"CIRP"***) was initiated against the Company and in view of the moratorium, the Judicial Magistrate held that

proceedings against the Company cannot be heard and the Appellant may proceed against Respondent No. 1 to 3. Accordingly, Section 143A application was filed seeking interim compensation from Respondent No. 1 to 3.

The order of Judicial Magistrate was challenged before the Hon'ble High Court of Bombay whereby the Hon'ble High Court was called upon to decide the question as to whether the authorised signatory of the Company is liable to pay interim compensation under Section 143A of NI Act as 'drawer' of the cheque. The Hon'ble High Court observed that as per criminal vicarious liability jurisprudence, individuals are not generally vicariously liable for criminal acts of others unless provided by the statute for the same.

It is held that Section 141 of NI Act provides for extension of such liability to persons responsible for conduct of the business of the company due to their acts and omissions, and merely due to their position in the company. The company and its authorised representatives are distinct legal entities. Therefore, no interpretation which would include signatory of cheque on behalf of company within the ambit of term 'drawer' could be given to Section 143A of NI Act.

Agreeing with the decision of the Hon'ble High Court, the Supreme Court held that *"drawer"* refers to the person who issues the cheque, not the signatories, under Section 143A. It observed that, while the authorised representatives bind the company through their conduct, that does not merge their distinct legal identities. Under NI Act, the company is primarily liable as drawer of cheque and the vicarious liability extends only to the extent provided under Section 141 of the NI Act. Therefore, Respondent No. 1 to 3 cannot be ordered to pay interim compensation as drawer under Section 143A of NI Act.

Shri Guru Datta Sugars Marketing Pvt. Ltd. v Prithviraj Sayajirao Deshmukh & Ors., 2024 INSC 551

No bar on CIRP against corporate debtor for remaining amount after CIRP of corporate guarantor

In the present case, Gujarat Hydrocarbon and Power SEZ Ltd. defaulted on a Rs. 100 crore loan from SREI Infrastructure Finance Ltd. which was secured by a mortgage and share pledge. Assam Company India Limited (ACIL) acted as a guarantor for the principle debtor in the said loan. After the default, SREI invoked ACIL's guarantee and initiating insolvency proceedings on 26.10.017. In pursuance of the CIRP, BRS Ventures, the successful resolution applicant, settled SREI's claim with Rs. 38.87 crores. However, on 10.02.2020, SREI filed an application under Section 7 of the Insolvency and Bankruptcy Code, 2016 (hereinafter referred to as ***"IBC, 2016"***) against Gujarat Hydrocarbon for Rs. 1428 crores. This application was admitted by the National Company Law Tribunal on 18.11.2020. The decision of National

Company Law Tribunal was upheld by the National Company Law Appellate Tribunal. Hence, an appeal was preferred before the Hon'ble Supreme Court.

The Hon'ble Supreme Court emphasized that a surety's liability under Section 128 of the Indian Contract Act, 1882 is coextensive with that of the principal debtor, thereby, allowing a creditor to seek repayment from either the principal debtor or the surety without exhausting remedies against one before proceeding against the other. The Court further elucidated that the obligations of the principal debtor remain unaffected by any settlement reached between the creditor and the surety without the principal debtor's consent.

Moreover, the Hon'ble Supreme Court expounded that pursuant to Section 140 of the Indian Contract Act, 1872, the corporate guarantor stands subrogated in place of financial creditor to the extent of loan amount discharged by corporate guarantor on behalf of the corporate debtor. It was clarified that upon the surety's full payment of the guaranteed amount to the creditor, Section 140 empowers the surety to recover the entire sum paid from the principal debtor. Consequently, the surety inherits the creditor's rights to pursue the principal debtor for the amount paid under the guarantee.

The Hon'ble Supreme Court addressed the issue of whether a second application under Section 7 of IBC, 2016 against a corporate debtor is maintainable against same debt after CIRP has been initiated against the corporate guarantor, with the financial creditor having accepted full settlement of its dues. The Court held that a creditor could still initiate CIRP against the corporate debtor. It clarified that the principal borrower's debt remains extant even if the creditor recovers a portion of the amount from the guarantor and chooses not to pursue the guarantor further.

The creditor retains the right to seek the remaining balance from the principal borrower. Furthermore, any compromise or settlement between the creditor and the guarantor without the principal borrower's consent does not affect the principal borrower's obligation to the creditor. Additionally, the Court noted that, pursuant to Section 31 of the IBC, 2016, a resolution plan, once accepted, is binding on all parties, including creditors and guarantors. The Court concluded that the principal borrower's obligation to repay the loan remains unaffected by the corporate guarantor's resolution plan except to the extent of any recovery or payments made by the guarantor under the resolution plan.

BRS Ventures Investments Ltd. v SREI Infrastructure Finance Ltd. & Anr., 2024 INSC 548

HON'BLE HIGH COURTS

Appeal pending before coming into force of BNSS to be continued under CrPC

In the present case, the Hon'ble High Court of Delhi was called upon to decide as to whether an appeal for a case, whose trial and investigation is conducted under provisions of CrPC, is to be filed under Section 415 of Bharatiya Nagarik Suraksha Sanhita, 2023 (hereinafter referred to as ***"BNSS"***) or under Section 374 of CrPC.

In the present case, the Appellant filed an appeal under Section 415 of BNSS challenging convictions and sentencing orders for offence under Section 7 of the Prevention of Corruption Act, 1988. Here, while the investigation and trial were conducted under the Prevention of Corruption Act, 1988, and the CrPC, the appeal was lodged under the BNSS.

The Hon'ble High Court of Delhi observed that it is a settled law that an appeal is considered to be a continuation of the trial. Reading the language of Section 415 of BNSS, the Hon'ble High Court observed that a possible interpretation would be that appeal pending before coming into force of BNSS would be proceeded as per CrPC. The court left the said question open for further consideration for a conclusive determination.

It is relevant to note that a similar issue was raised before the Hon'ble Kerala High Court in *Abdul Khader v State of Kerala, CRL.A No. 1186 of 2024*. By its order dated 15.07.2024, the Hon'ble High Court held that irrespective of the date of the impugned order/judgment, an appeal filed after coming into force of new criminal laws i.e. 01.07.2024, shall be filed under the provision of BNSS.

Shri S. Rabban Alam v CBI Through its Director, CRL.A. No. 578 of 2024, dated 10.07.2024

Provisions of Child Marriage Act overrides Personal Laws: Kerala High Court

The Petitioners in this case have approached the Hon'ble High Court of Kerala seeking to quash the proceedings initiated against them for the offence of child marriage as prescribed under Sections 10 and 11 of the Prohibition of Child Marriage Act, 2006. It was argued that Muslim girls are governed by Islamic law which allowed them 'Khiyar-ul-bulugh' or 'Option of Puberty'. As per Khiyar-ul-bulugh, a Muslim girl has the option to marry upon attaining the age of majority which is usually 15 years of age.

The Hon'ble High Court categorically held the Prohibition of Child Marriage Act, 2006 supersedes Muslim Personal Law (Shariat) Application Act, 1937 and the Majority Act of 1875. It reasoned that a person is a citizen of India first and then

a member of any religion. Prohibition of Child Marriage Act, 2006, as is evident from Section 1(2) of the Act, is applicable to all persons irrespective of their religion.

Further, agreeing with the decision in *Mohamed Abbas M. v Chief Secretary, Writ Petition (MD) No. 3133 of 2015,* dated 31.03.2015, the Hon'ble High Court of Kerala in the present case observed that the Prohibition of Child Marriage Act, 2006 is not in violation of Articles 25 and 29 of the Constitution which relates to protection of religious freedom. The Hon'ble High Court stated that Shariat Law does not require child marriage before the age of 18, emphasising that modern ideals of equality and education should be applied to all girls.

The Hon'ble High Court underlined that child marriages must be reported to the Child Marriage Prohibition Officer or the Court by all individuals and organisations. Judicial Magistrates are empowered to act suo motu on such reports and to issue injunctions. Magistrates were directed to use caution and act upon reliable information on child marriages. The Hon'ble High Court further advised the media to broadcast interviews, public service ads, and documentaries to educate the public of the negative effects of child marriage.

Moidutty Musliyar v Sub-Inspector Vadakkencherry Police Station, 2024:KER:56284

Section 354-A IPC is gender specific: Calcutta High Court

The Petitioners have filed a Criminal Revision Application under Section 482 read with Section 401 of the CrPC seeking quashing of proceedings initiated against them. On 15.09.2018, the second Respondent lodged a complaint alleging that Petitioner subjected the Complainant's mother to torture, with the Petitioner's biological father, attempting to molest the Complainant. It was alleged that the Petitioner, in concert with others, consistently instigated and tortured the Complainant's mother. A charge sheet under Sections 354-A, 506, and 34 of the Indian Penal Code, 1860 was filed against her and three others.

The Petitioner contended that Section 354-A is gender specific and no case under the said provision can be made out against a woman. Accepting the contention of the Petitioner, the Hon'ble High Court of Calcutta opined that sub-sections (1), (2) and (3) of Section 354-A starts with specific words i.e. "A man". The plain terminology of the provision makes it clear that the said provision is gender specific and no female can be made an accused.

Susmita Pandit v State of West Bengal & Another, C.R.R. 515 of 2020, dated 26.07.2024

MISCELLANEOUS

The new Criminal Laws have come into effect from 1st July 2024

The new criminal laws which replace the colonial criminal laws have come into effect from 01.07.2024. The new laws namely, Bharatiya Nyaya Sanhita Act, 2023 (BNS), Bharatiya Sakshya Adhiniyam, 2023 (BSA) and the Bharatiya Nagarik Suraksha Sanhita, 2023 (BNSS) replace the Indian Penal Code, 1860 (IPC), the Evidence Act, 1872, and the Code of Criminal Procedure, 1973, respectively.

Looking at the key highlights of each enactment, the BNS which has replaced the IPC now contains 358 sections as against the 511 sections contained in erstwhile enactment. The Act places the offences of Attempt, Abetment and Conspiracy under different parts of one chapter i.e. chapter IV.

BNS introduces the novel concept of punishment of community service under Section 4. The Act also introduces new offences such as abetment of offence by a person outside India to a person in India, offence of snatching and offence of having intercourse on false pretext of marriage, employment or promotion, etc.

Punishment for certain offences has been made stringent. For instance, offence of grievous hurt resulting in vegetative state or permanent disability, punishment for a term not less than ten years is prescribed under Section 117(3) of BNS. Further, the definition of 'child' and 'transgender' has been included under Section 2 of the Act.

BNSS has brought some crucial changes as against the old law i.e. CrPC. According to the new enactment, the Court can determine the punishment to run concurrently or consecutively based on the gravity of offence under Section 25 of BNSS. Section 173(2) of BNSS provides the victim the right to get copy of an FIR without any cost.

BNS brings some important changes in consonance with contemporary times. For instance, the terms 'Vakil', 'Pleader' and 'Barrister' have been replaced with 'Advocate' and definition of term 'Evidence' has been widened to include the information given electronically. Further, proviso to Section 165 of the new enactment prohibits the Courts from requiring the production of communication between the Ministers and the President of India.

CCI dismissed complaint against Google India for allegedly preferring Truecaller over other similar apps

The Informant had approached Competition Commission of India (hereinafter referred to as ***"CCI"***) under Section 19(1)(a) of the Competition Act, 2002 alleging abuse of its dominant position by Google India Pvt. Ltd. (hereinafter referred to as ***"Google"***) in respect of preferential treatment granted to Truecaller in violation of Section 4(2)(b) of

the Act. It was alleged that Google allows Truecaller to furnish private contact information of users in violation of its own Play Store policies giving an unfair competitive advantage to Truecaller, thereby, distorting the market.

Google, in response to the allegations made, submitted that the informant relies on version of Truecaller app downloaded from third party sites to allege violation of Google Play Store's policies. In fact, the privacy policy of Truecaller clarifies that Google Play Store does not collect any data and user authorisation is required for the same. Further, it stated that Google's Application Programming Interface (APIs) is open source available to all developer and manufacturers and no preferential access is available to Truecaller.

The CCI prima facie held that the relevant market is the "*market for app store for Android smart mobile OS in India*" in which Google holds a dominant position. It was held that the allegations by the Informant are not supported by any evidence. The commercial relation between Google and Truecaller, in absence of any exclusivity or contingency provision, standalone cannot be termed as anti-competitive and no assumption with regard to preferential treatment can be drawn when no evidence supporting the same is produced. Further, in data, produced by the Informant, which was collected after conducting an experiment, it appeared that the users have explicitly given permission to access such data. Therefore, CCI held that no prima facie case of violation of Section 4 of the Act is made out against Google.

Ms. Rachna Khaira v Google India Private Limited, Case No. 03 of 2023, dated 24.06.2024

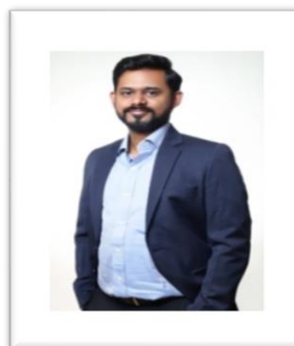
ABOUT THE FIRM

SA Law is a full service law firm based in New Delhi with a focus on dispute resolution. We offer services throughout India and our services include Litigation, Transactions, Arbitration, Mediation, Conciliation, Compliance and Regulatory matters We handle myriad legal issues including Domestic and International Arbitration, Anti-Trust, Competition Law, Civil and Commercial Laws, Family Law, Insolvency and Bankruptcy Laws, Intellectual Property Laws, Tax Laws, Criminal Laws, Service Law, Family Law, Property Laws, etc to name a few.

Our Partners oversee legal services for several clients located pan India. Our practice areas extend to key judicial forums including the Supreme Court, High Courts, NCLAT, NCLT, Electricity Appellate Tribunals (APTEL), Competition Commission of India, NCDRC, and various Trial courts at Delhi and at several other locations in India.

Over the years, our team has handled several high stakes litigation from the Trial Court up to Supreme Court and before several other forums and tribunals. We have carved a niche for ourselves and advise several Fintech, Edutech and Meditech companies for their various requirements including regulatory advice, compliance, transactions and litigation. We have several corporate companies as our clients who turn to us for our counsel on legal challenges faced by them. SA Law has also advised several Start-Ups to build their companies from scratch starting from the founders' agreement to raising capital or day to day running of the companies. Our core value is to offer most practical and legally sound advice in the most affordable and time-bound manner.

SA Law also believes in giving back and collaborates with several law colleges to train future lawyers on latest nuances of the law.



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