

JUDGEMENTOPEDIA

(Learning Judgements For A Living)

- Whether registration of release deed can be refused for not producing original deeds at the Sub Registrar Office as per rule 55-A of the Tamil Nadu registration rules?
- Why death sentences were commuted to life imprisonment without remission?
- Can the corporate debtor pursue other remedies after mere initiation of arbitration proceedings?
- Can the State refuse appointment due to pending criminal charges without examining facts?
- Whether reassessment notices issued after April 1, 2021, under the old provisions of the Income Tax Act are valid?



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- P. Pappu v. The Sub Registrar, Rasipuram, Nammakkal District
- Zulfikar Abbasi v. State of UP
- Pitambar Solvex Pvt Ltd And Anr. v.
 Manju Sharma And Ors
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- Union of India & Ors. v. Rajeev Bansal & Ors.

Whether registration of release deed can be refused for not producing original deeds at the Sub Registrar Office as per rule 55-A of the Tamil Nadu registration rules?

CONTEXT: The Appellant had approached the Sub Registrar, Rasipuram, in Nammakkal district to register a release deed in which she sought to relinquish her rights over certain inherited immovable properties in favour of her brother. The revenue records that stood in the name of her father were also produced. The Sub Registrar refused to register the deed, relying on Rule 55-A, stating that the appellant did not produce the original documents of the previous transaction. Aggrieved by the refusal slip, a writ petition was filed, which was ruled in favour of the Sub Registrar. Hence, this appeal.

The Division Bench of the Madras High Court held that the power conferred under section 68 of the Registration Act, 1908 is only a supervisory jurisdiction and further observed that the provision of Rule 55-A inserted has no statutory authority as it overreaches the legislation and it is beyond the powers of the Inspector General of Registration under section 69 of the Registration Act, 1908.

PRECEDENTS:

1. PUNITHAVATHY VS. IG REGISTRATION DEPARTMENT, CHENNAI AND OTHERS (WRIT APPEAL 1571 OF 2024) 2. THE FEDERAL BANK LTD. VS. THE SUB REGISTRAR, POLLACHI (W.P. NO.2758 OF 2023) P. PAPPU V. THE
SUB REGISTRAR,
RASIPURAM,
NAMMAKKAL
DISTRICT
[WRIT APPEAL 1160
OF 2024]

SECTION 68 AND SECTION 69 OF THE REGISTRATION ACT, 1908

RULE 55- A OF THE TAMIL NADU REGISTRATION RULES

Why death sentences were commuted to life imprisonment without remission?

CONTEXT: In 2018, the body of a girl was discovered near a canal, identified by her father, with no visible injuries. Following a tip-off, police apprehended two suspects in a white Alto car marked with "Abbasi boys," recovering a ladies' slipper and cash during the search. Confessions revealed that the accused, along with an accomplice, had abducted the girl for amusement, raped her in the car, and ultimately strangled her with her scarf when she cried out. They disposed of her body in a drain. A third suspect was later arrested, and the trial court sentenced the two main offenders to death for their crimes.

"So far sentence of the appellant is concerned, the Trial Court awarded the death sentence to all the three appellants. However, the Court finds merit in the argument raised by the counsel for the appellant that it is not a 'rarest of the rare' case where death penalty could be awarded and the Trial Court has not recorded any mitigating circumstances which require that only death penalty should be awarded to the accused."

"In the light of the judgment of Supreme Court (supra), there is no aggravating circumstances as the Trial Court has not recorded any satisfaction that in case the life imprisonment awarded to the accused persons, there will be a security threat to the society as the accused persons have no criminal history."

ZULFIKAR ABBASI V. STATE OF UP [2024:AHC:162095-DB] **PROTECTION OF CHILDREN FROM SEXUAL OFFENCES ACT, 2012**

Can the corporate debtor pursue other remedies after mere initiation of arbitration proceedings?

CONTEXT: The Petitioners are Pitambar Solvex Pvt Ltd and another party is a shareholder. The Respondents are Manju Sharma and others, the promoters and founders of the company. The Petitioners alleged that the Respondents misrepresented the company's financial health, specifically EBITDA. They contended that this misrepresentation led to their decision to enter into a Share Purchase Agreement (SPA) based on inflated expectations of future growth. The notice of invocation of arbitration was provided on 02.12.2023. The respondents contended that there was no misrepresentation and that the terms of the SPA were duly negotiated. They also mentioned that the amounts to be provided to the petitioners are accepted, and the petition under Section 7, IBC, has been filed by the respondent.

It was held that "Merely initiation of the arbitration proceedings does not bar the corporate debtor from pursuing his other remedies including those under the Insolvency Bankruptcy Code."

1t was also mentioned that "disputes had arisen followed by Legal Notice much prior to the filing of the petition under Section 7 IBC and, therefore, the claim of the respondent that this petition for appointment of arbitrator is malafide, is not tenable."

PITAMBAR SOLVEX
PVT LTD AND ANR.
VS MANJU SHARMA
AND ORS
[ARB.P. 212/2024,
I.A. 9821/2024]

SECTION 11(6) OF THE ARBITRATION AND CONCILIATION ACT, 1996

SECTION 7 OF THE INSOLVENCY AND BANKRUPTCY CODE, 2016

Can the State refuse appointment due to pending criminal charges without examining facts?

CONTEXT: The petitioner, after clearing the Rajasthan State & Subordinate Service Examination (2021), was denied an appointment due to criminal charges under Sections 498-A, 323, and 34 of IPC related to a matrimonial dispute. The petitioner argued that the refusal violated the State's circular, which requires examining the nature of charges before disqualification.

The Rajasthan High Court ruled:

- "merely on the fact that petitioner is involved in any criminal case, the respondents cannot deny the appointment to the him."
 - "Before reaching to the conclusion as to whether a person is unfit to be appointed in the Government job or not, each case is required to be scrutinized by the competent authorities considering the facts involved in that particular criminal case."
- The Court directed a reassessment and, if no moral turpitude is found, to proceed with the appointment.

DANA RAM V.

STATE OF

RAJASTHAN &

ANR.

[S.B. CIVIL WRIT

PETITION NO.

10079/2024]

CIRCULAR DATED
04-12-2019
ISSUED BY THE
RAJASTHAN
GOVERNMENT

Whether reassessment notices issued after April 1, 2021, under the old provisions of the Income Tax Act are valid?

CONTEXT: The case arose from a series of reassessment notices issued by the Income Tax Department after April 1, 2021, under the old provisions of the Income Tax Act. The petitioners challenged these notices, arguing that they were invalid as they did not comply with the new procedures established by the Finance Act, 2021, which introduced Section 148A. The key issue was whether the reassessment notices could be issued under the old regime despite the new legal framework coming into effect.

The Supreme Court ruled that reassessment notices issued under the old regime after April 1, 2021, are invalid if they do not comply with the new requirements set forth in Section 148A.

The Court clarified that any notices issued after this date must adhere to the updated procedures, emphasizing that the old provisions no longer apply in such cases.

UNION OF INDIA & ORS. VS RAJEEV
BANSAL & ORS.

[CIVIL APPEAL NO. 8629 OF 2024]

SECTION 148 OF THE INCOME TAX ACT, 1961

SECTION 148A OF THE FINANCE ACT, 2021

TAXATION AND
OTHER LAWS
(RELAXATION AND
AMENDMENT OF
CERTAIN
PROVISIONS) ACT,
2020 (TOLA)