

JUDGEMENTOPEDIA (Learning Judgements For A Living)



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Can Courts go beyond setting aside arbitral awards and modify them under the Arbitration and Conciliation Act, 1996?



Can India tax an offshore deal if it indirectly transfers assets located in India?



Can a customer's religious sentiments alone justify compensation without solid proof of deficiency of service?



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Gargi Prakash Joshi And Anr. Vs. Wow Momos Foods Private Limited And Anr. [Complaint Case No. CC/16/2021]

Whether the Supreme Court can enhance the permanent alimony provided by the High Court?

CONTEXT: The appellant-wife and respondent-husband were married on June 18, 1997, and a son was born to them on August 5, 1998. In July 2008, the respondent-husband initiated a matrimonial suit under Section 27 of the Special Marriage Act, 1954, seeking dissolution of marriage on grounds of cruelty. The Trial Court dismissed this suit, but the High Court subsequently allowed the respondent's appeal, granting a decree of divorce and awarding permanent alimony of Rs. 20,000/- per month to the appellant-wife, with a 5% increase every three years. The High Court also directed the transfer of a flat title to the wife and continued residence for her and their son, along with payment of the son's educational expenses. Aggrieved by the quantum of alimony, the appellant-wife filed the present appeal before the Supreme Court.

• The Supreme Court determined that the quantum of permanent alimony fixed by the High Court required revision.

Considering the respondent-husband's income, financial disclosures, and past earnings, the Court found him capable of paying a higher amount. It was reasoned that the appellant-wife, who remained unmarried and was living independently, was entitled to maintenance reflecting her standard of living during the marriage and reasonably securing her future, especially given inflationary costs and her sole reliance on maintenance.

Therefore, the Court modified the High Court's order, directing the respondent-husband to pay permanent alimony of Rs.
 50,000/- per month to the appellant-wife, subject to a 5% increase every two years.

No further mandatory financial support was directed for the son,
 who is now 26 years old, although voluntary assistance is permitted. The appeal was allowed to this extent.

RAKHI SADHUKHAN VS. RAJA SADHUKHAN [2025 SCC ONLINE SC 1259]

SECTION 27 OF THE SPECIAL MARRIAGE ACT, 1954

SECTION 24 OF THE HINDU MARRIAGE ACT, 1955

SECTION 125 OF THE CRIMINAL PROCEDURE CODE, 1973

Can courts go beyond setting aside arbitral awards and modify them under the Arbitration and Conciliation Act, 1996?

CONTEXT: A legal issue arose over whether courts in India have the authority to change the contents of an arbitral award during proceedings under the Arbitration and Conciliation Act, 1996 and also questioned the correctness of the interpretation laid down in Project Director NHAI v. M. Hakeem [(2021) 9 SCC 1].

The Supreme Court affirmed that courts exercising power under
 Section 34 and Section 37 of the Arbitration and Conciliation Act, 1996, generally *do not possess the power to modify* an arbitral award.

The power to set aside is qualitatively different from the power to modify and is not subsumed within it. The Court upheld *Project* Director NHAI Vs. M. Hakeem [(2021) 9 SCC 1] as laying down the correct law on this point.

However, a limited exception was recognized: courts *can* correct computational, clerical, typographical, or similar apparent errors in an award, based on the principle of *actus curiae neminem* gravabit.

The power to sever parts of an award that independently fall foul of Section 34 grounds is also permissible, provided they are not inseparably intertwined with other valid portions. Furthermore, the Court clarified that a request under Section 34(4) to adjourn proceedings for the arbitral tribunal to eliminate grounds for setting aside the award does not need to be in writing; an oral request is sufficient, and this power can even be exercised *suo motu* by the court where appropriate.

The Court explicitly stated that its power under Article 142 of the Constitution would generally not be exercised to modify awards, nor could post-award interest be modified by courts in the regular course of Section 34 proceedings.

GAYATRI BALASAMY VS. M/S. ISG NOVASOFT TECHNOLOGIES LIMITED [2025 INSC 605]

SECTIONS 5, 31(7), 33, 34, 37, 43(4), 48 OF THE ARBITRATION AND CONCILIATION ACT, 1996

SECTION 151 OF THE CODE OF CIVIL PROCEDURE, 1908

Can India tax an offshore deal if it indirectly transfers assets located in India?

CONTEXT: The case was about whether India could tax a foreign deal just because it indirectly involved Indian assets. In 2007, Vodafone, a Dutch company, bought CGP Investments in the Cayman Islands. CGP controlled a 67% stake in Hutchison Essar, an Indian telecom company. So, by buying CGP, Vodafone took over the Indian business. Although the deal happened entirely outside India, the Indian tax authorities claimed capital gains tax, saying it involved Indian assets. The Bombay High Court agreed, but Vodafone challenged this in the Supreme Court.

The Supreme Court ruled the offshore transaction was a bona fide structured Foreign Direct Investment (FDI), falling outside India's territorial tax jurisdiction, hence not taxable.

(1)

It was a "share sale" of a foreign company, not an "asset 2 sale" of Indian assets. "Controlling interest" was deemed inherent to share ownership, not a separate capital asset.

Crucially, Section 9(1)(i) of the Income Tax Act, 1961, was determined not to be a "look through" provision applicable to indirect transfers of Indian capital assets.

The long-standing Hutchison structure served genuine business purposes, not as a tax avoidance scheme. Consequently, Sections 195 (tax deduction) and 163 (representative assessee) were inapplicable.

The Bombay High Court's judgment was set aside, and the ₹2,500 crores, plus 4% interest, was ordered refunded. VODAFONE INTERNATIONAL HOLDINGS B.V. VS. UNION OF INDIA & ANR. [CIVIL APPEAL NO.733 OF 2012 (ARISING OUT OF S.L.P. (C) NO. 26529 OF 2010)]

BAR COUNCIL OF INDIA REGULATIONS

Can a customer's religious sentiments alone justify compensation without solid proof of deficiency of service

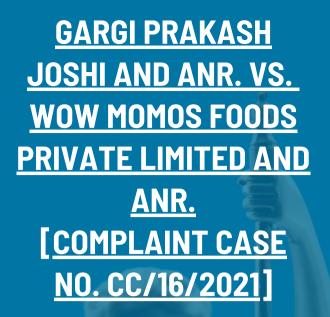
CONTEXT: On December 19, 2020, the Complainants ordered a "Steam Darjeeling Momo Combo" from Wow Momos, alleging they received non-vegetarian "Steam Chicken Darjeeling Momos" despite specifying a vegetarian preference. They claimed the employee ignored instructions and that the display board lacked clear vegetarian/non-vegetarian options. This incident allegedly caused mental trauma and hurt religious feelings. After attempts to resolve the matter failed, the Complainants filed a consumer complaint seeking Rs. 6,00,000/- for deficiency in service and harassment. The Opposite Party denied the claims, asserting the a non-vegetarian order, accusing invoice showed the Complainants of misbehavior, and stating a gift voucher was offered as goodwill.

The District Consumer Disputes Redressal Commission dismissed the Consumer Complaint and held that the Complainants failed to substantiate their assertions. Evidence from the invoice indicated that the order placed was for "Nonveg Momos".

The Complainants failed to prove that a non-vegetarian item was delivered instead of a vegetarian order, nor did they sufficiently demonstrate that their religious sentiments were genuinely hurt or that the display board lacked adequate information regarding food options.

Therefore, the Commission found no deficiency in service on the part of the Opposite Parties.

The Commission further opined that if the complainants were strictly vegetarian and that non-vegetarian foods hurt their religious sentiments, then why did they opt to order food from an outlet that delivers both veg and non-veg food items instead of ordering from the restaurant which is exclusively vegetarian.



SECTION 35(1)(a) OF THE CONSUMER PROTECTION ACT, 2019