

LAW 360°

Where every legal angle matters

Feb-March | 2026

Monthly Newsletter





Contents

Employment & Labour	1
Real Estate Bytes	2
Banking & Finance	3
Intellectual Property	4
Corporate & Commercial	5
Energy, Infrastructure & Mobility	6
Tax	7

Employment & Labour



The Feb edition of the KSK Labour and Employment Law Newsletter captures a decisive phase in India's labour law transition one marked by regulatory consolidation, digital enforcement, and renewed judicial scrutiny of employment practices. At the central level, the Government has accelerated the operationalisation of the new labour codes by releasing a comprehensive suite of draft Central Rules across industrial relations, wages, social security, and occupational safety and health.

Karnataka Expands Labour Welfare Fund Coverage, Bringing Smaller Establishments Into The Compliance Net

Karnataka's Labour Welfare Fund (Amendment) Act, 2025, effective 7 January 2026, lowers applicability to establishments with 10+ employees, expands coverage, retains contribution rates, introduces digital payment options, mandates immediate registration and compliance, and emphasizes enhanced worker welfare protection.

[Learn More](#)

Supreme Court Affirms Primacy of GPF Nomination, Bars Insistence on Succession Certificate

In a clear reaffirmation of long-settled principles governing provident fund disbursements, the Supreme Court of India, has held that where a valid nomination exists under the General Provident Fund (Central Services) Rules, 1960, the GPF amount of a deceased employee must be released directly to the nominee..

[Learn More](#)

Designation Is Not Destiny: Supreme Court Reaffirms Who A "Workman" Really Is

In *Srinibas Goradia v. Arvind Kumar Sahu & Ors.* (2025 INSC 1467), the Supreme Court held that an employee's designation alone does not determine "workman" status under the Industrial Disputes Act; the dominant nature of duties governs. Cosmetic titles cannot bypass labour protections. Reinstatement and back wages were restored.

[Learn More](#)

Labour Court Stays Termination Pending Decision On 'Workman' Status

The Labour Court, Aurangabad, in *Anil Rustumrao Ghode v. M/s Som Autotech Pvt Ltd.* (Complainant No. 18 of 2024, 16 Jan 2026), stayed the termination of a Junior Officer (Stores) pending adjudication. While workman status remains to be decided, the Court prevented undue hardship by suspending the termination order without granting interim reinstatement.

[Learn More](#)

Real Estate Bytes



MahaRERA ordered full registration of Neelkanth Kingdom, treating incomplete pre-RERA developments as ongoing projects, reinforcing accountability. Karnataka RERA launched single-window approvals, while UDD eased setback norms for plots $\leq 4,000$ sq.m with sustainability safeguards. India's DILRMP digitisation enhances efficiency and transparency but limits discretionary authority, posing challenges in dispute resolution and correcting legacy records.

MahaREAT Directs Full RERA Registration for Stalled Legacy Project in Stuti Galiya vs. Neelkanth Kingdom Developers & Others

MahaREAT ordered full RERA registration of the delayed Neelkanth Kingdom project, ruling incomplete pre-RERA developments without completion or occupation certificates qualify as ongoing projects, reinforcing developer accountability and homebuyer protection.

[Learn More](#)

Karnataka RERA introduces single-window clearance for faster project approvals

Karnataka RERA introduced a single-window clearance system centralizing project approvals through one portal, enabling time-bound processing and deemed approvals. The reform aims to reduce delays, improve transparency, strengthen regulatory coordination, and accelerate real estate project execution across the state.

[Learn More](#)

Draft Zonal Regulations Of The Revised Master Plan-2015 Of Bengaluru And Greater Bengaluru (Amendment) Regulations 2025

Karnataka UDD amended setback norms under RMP-2015, easing rules for residential plots up to 4,000 sq. m through fixed measurements, relaxed setbacks, mechanised parking provisions, sustainability safeguards, and clearer construction liability requirements to improve planning clarity and space utilization.

[Learn More](#)

Digitisation vs Discretion: Are Revenue Authorities Losing Control over Urban Land Governance?

India's land governance digitisation under DILRMP has improved efficiency, transparency, and ease of transactions but reduced the discretionary role of revenue authorities, creating challenges in resolving disputes, correcting legacy record errors, and ensuring accountability within increasingly automated urban land administration systems.

[Learn More](#)

Banking & Finance



RBI's PSL Directions 2025 and 2026 amendments enhance inclusive credit, refine PSLC rules, expand cooperative financing, and strengthen audit safeguards. Digital Banking Directions mandate explicit consent, reinforcing consumer protection. NCLAT upholds guarantor inclusion in SARFAESI notices. The 2025 Banking Laws Amendment modernises governance, depositor protection, nominations, audits, and regulatory alignment.

Bridging The Credit Gap: Adapting To The Rbi's Latest PSL Mandates

RBI's Priority Sector Lending Directions 2025 and 2026 Amendment strengthen inclusive credit flow by revising ANBC-based targets, refining PSLC rules, expanding cooperative financing through NCDC, enhancing audit safeguards, and aligning technical definitions to balance banking profitability with national developmental priorities.

[Learn More](#)

The New "Active Consent" Regime For Digital Banking

RBI's Digital Banking Channels Authorisation Directions 2025 mandate explicit customer consent for activating digital banking, ending default enrolment practices. The framework strengthens consumer protection, imposes operational safeguards, and requires traceable consent records, reinforcing accountability and governance in digital banking operations.

[Learn More](#)

NCLAT: Inclusion Of Guarantor/Director In SARFAESI Notice Does Not Invalidate Invocation Of Personal Guarantee

NCLAT ruled that including guarantors or directors in SARFAESI demand notices alongside borrowers does not invalidate personal guarantee invocation, affirming that procedural technicalities cannot defeat secured creditors' substantive enforcement rights and reinforcing efficient debt recovery under the SARFAESI framework.

[Learn More](#)

The Banking Laws (Amendment) Act, 2025

The Banking Laws (Amendment) Act, 2025 modernises India's banking framework by strengthening governance, enhancing depositor protection, introducing flexible nomination rules, improving audit independence in public sector banks, streamlining regulatory reporting, and aligning banking regulations with evolving economic and technological realities.

[Learn More](#)

Intellectual Property



This section highlights the most important and timely legal updates from the IPR (Intellectual Property Rights) sector, bringing you concise insights into recent changes, case laws, regulations, and policy developments that matter to practitioners, businesses, and innovators.

Delhi High Court Grants Interim Injunction Against AI-Generated Movie: Akira Nandan Vs. Sambhawaami Studios LLP & Ors.

Delhi High Court granted interim injunction protecting actor Akira Nandan against an AI-generated film and deepfake content using his identity without consent, affirming personality and privacy rights, directing platform takedowns, and strengthening legal safeguards against AI-enabled digital exploitation and reputational harm.

[Learn More](#)

Cool Oil, Hot Dispute: Trade Dress And Passing Off In Emami vs Dabur Case

Delhi High Court granted interim injunction in Emami v. Dabur, holding Dabur's "Cool King Thanda Tael" deceptively similar to Navratna cooling oil's trade dress. The ruling reaffirmed protection of overall packaging identity, emphasising goodwill, secondary meaning, and preventing slavish imitation despite use of common market elements.

[Learn More](#)

AAJ TAK Vs. Charcha Aaj Ki: Delhi High Court Protects Visual Identity Of Well-Known Mark In News Broadcasting Industry

Delhi High Court granted ex-parte interim injunction protecting AAJ TAK's distinctive logo and trade dress against "Charcha Aaj Ki," holding the red-white-black device deceptively similar. The Court restrained use of the impugned design while allowing continued use of the channel name without infringing visual identity.

[Learn More](#)

You Can't Shake Social: Delhi High Court Recognises Social As Well-Known Trademark

Delhi High Court restrained use of "The Shake Social" for infringing Impresario's "SOCIAL" café-bar trademark, finding deceptive similarity and passing off. The Court also declared "SOCIAL" a well-known trademark, granting enhanced protection across classes and reinforcing strong judicial safeguards for established hospitality brands.

[Learn More](#)

Corporate & Commercial



RBI amended NBFC Capital Adequacy and Concentration Risk Directions, effective January 2026, revising HQIP loan risk weights, repayment-linked capital treatment, and defining related-party lending with enhanced governance and lending restrictions. SEBI updated the NCS Master Circular, allowing zero-coupon debt and redeemable preference shares at Rs. 10,000, improving flexibility, investor participation, and long-term returns.

RBI Amends NBFC Capital Adequacy Prudential Norms Through 2026 Directions

RBI amended NBFC Capital Adequacy Directions effective January 1, 2026, revising risk weights for High-Quality Infrastructure Project loans. Concessional capital treatment now depends on higher repayment thresholds, with risk weights aligned to borrower deleveraging and stricter capital requirements where repayments remain minimal.

[Learn More](#)

Reserve Bank of India (Commercial Banks – Credit Risk Management) – Amendment Directions, 2026

RBI amended the 2025 Directions by adding detailed related-party definitions, revising key terms, modifying governance policy requirements, and restructuring lending restrictions, replacing earlier provisions with a clearer and more structured compliance, oversight, and risk-management framework for regulated entities.

[Learn More](#)

Reserve Bank of India (Local Area Banks-Cash Reserve Ratio and Statutory Liquidity Ratio) Amendment Directions, 2026

The deletion of words ‘under “Cash in Hand”’ in paragraphs 23(5)(v) as per these amending directions also show that the scope of the provision is widened as now the treatment and classification is not restricted to ‘cash in hand’ which gives banks a greater flexibility in classification of eligible balances for compliance purposes.

[Learn More](#)

Reserve Bank of India (Non-Banking Financial Companies -Concentration Risk Management) Amendment Directions, 2026

Under this notification, the Reserve Bank of India has amended the Reserve Bank of India (Non-Banking Financial Companies - Concentration Risk Management) Directions, 2025, with effect from January 1, 2026. The amendment inserts a proviso to sub-paragraph 4(4), introducing a specific framework for classification of certain infrastructure exposures as lending to “high-quality infrastructure projects” (HQIP).

[Learn More](#)

Energy, Infrastructure & Mobility



From January 2026, the Ministry of Power mandates BEE efficiency standards and labelling for solar inverters ≤ 100 kW. CII proposed green hydrogen mandates and incentives ahead of Budget 2026. India highlighted renewable progress, AI grid modernisation, and partnerships at WEF 2026. CERC clarified tariff recovery for regional spare transmission assets, ensuring reliability and prudence.

New BEE Efficiency Standards for Grid-Connected Solar Inverters (Effective 2026)

The Ministry of Power mandates BEE efficiency standards and labelling for grid-connected solar inverters up to 100 kW from January 1, 2026. The rules prescribe minimum efficiency levels, accredited testing, certification, and mandatory labelling to ensure performance reliability, regulatory compliance, and informed consumer choice in India's solar market.

[Learn More](#)

CII Advocates Green Hydrogen Mandates and Incentives to Accelerate India's Clean Energy Transition

Ahead of Budget 2026, CII proposed green hydrogen mandates and incentives to boost demand and decarbonisation. Recommendations include blending obligations, cost-offset mechanisms, public procurement support, industrial clusters, export promotion, and financial incentives to accelerate India's clean energy transition.

[Learn More](#)

WEF 2026: Enhancing International Collaborations To Help India Switch To Renewable Energy

India showcased its renewable energy progress at WEF 2026, highlighting policy stability, green hydrogen ambitions, AI-driven grid modernisation, and global partnerships. Strong investor confidence, manufacturing growth, and financing needs reinforced India's expanding role in the global clean energy transition.

[Learn More](#)

CERC Clarifies Tariff Recovery, COD Norms and Prudence Checks for Regional Spare Transmission Assets

CERC clarified tariff treatment for regional spare transmission assets, recognising cold spares as part of the inter-State transmission system with tariff recovery from COD. The order balances grid reliability needs with strict prudence checks, cost scrutiny, and regulatory compliance obligations for transmission projects.

[Learn More](#)

Tax Law



From January 2026, GSTR-3B features enhanced interest computation, auto-populated tables, flexible IGST payment, and GSTR-10 recovery. GSTN allows Rule 14A withdrawal via REG-32 with conditions. Karnataka HC allowed G.T. Cinemas to challenge property tax, including COVID-19 charges. Bombay HC (Goa) granted Sharen Nitin Naik relief under Vivad Se Vishwas, aligning with her husband's settlement.

GSTN Advisory dated 30th January 2026: Interest Collection and Related Enhancements in GSTR-3B

From January 2026, GSTR-3B filing introduces enhanced interest computation based on minimum Electronic Cash Ledger balance, auto-populated non-editable interest and liability tables, flexible IGST payment using ITC, and recovery of delayed filing interest for cancelled registrations through the GSTR-10 final return mechanism.

[Learn More](#)

GSTN Advisory dated 21st February 2026: Facility for Withdrawal from Rule 14A of the CGST Rules

The GSTN now allows eligible taxpayers to withdraw from Rule 14A via Form GST REG-32, subject to prescribed return-filing conditions. After approval through Form GST REG-33, taxpayers may, from the first day of the following month, report outward supplies to registered persons with output tax liability exceeding ₹2.5 lakh.

[Learn More](#)

G. T. Cinemas Private Limited vs State of Karnataka W.A. NO. 416/2023, Karnataka High Court, Dated 12th January 2026

Karnataka High Court (Division Bench) allowed G.T. Cinemas' writ appeal, noting that as the tenant and builder of the mall, it is primarily liable to pay property tax under Section 153(2) of the BBMP Act, 2020, requiring adjudication on merits. The Court allowed the tenant to challenge property tax, including COVID-19 charges, and remanded for fresh consideration.

[Learn More](#)

Sharen Nitin Naik vs Principal Commissioner of Income Tax, Bombay HC, Goa, 28 Jan 2026

The Bombay High Court (Goa) allowed Sharen Nitin Naik's writ petition, quashed the arbitrary rejection under the Vivad Se Vishwas Scheme, and directed authorities to process her declaration on community income, granting relief in line with her husband's settlement.

[Learn More](#)

Tax Law

M/s Hamdard (Wakf) Laboratories vs. Commissioner, Commercial Tax, U.P Commercial (2026 INSC 195) – Decided on 25th February 2026

In this case, the Appellant is engaged in the manufacture of “Sharbat Rooh Afza”, a non-alcoholic sweetened beverage made from invert sugar and combined with fruit juices, vegetable extracts, and added flavours. For the relevant assessment years, the appellant manufactured and sold this product with 4% VAT on the sales thereof along with its monthly returns, treating the product as “Fruit Drink” or “Processed Fruit” covered under Entry 103 of Part A of Schedule II of the UPVAT Act. However, the Joint Commissioner (Corporate Circle), Commercial Tax, Ghaziabad, passed provisional assessment orders treating “Sharbat Rooh Afza” as an unclassified commodity liable to tax at 12.5% under the Residuary Entry in Schedule V. Being aggrieved by this, the Appellant filed first appeals, which were rejected by the Additional Commissioner (Appeals), Commercial Taxes Range, Ghaziabad. The second appeals preferred before the Tribunal was also dismissed. The Appellant thereafter filed revisions before the High Court challenging the Tribunal’s orders. By the impugned judgments, the High Court dismissed the revisions and upheld the concurrent findings recorded by the authorities below. Consequently, the Appellant approached the Hon’ble Supreme Court.

The Hon’ble Supreme Court observed that once it is demonstrated that the product is a fruit-based beverage preparation intended for dilution and consumption, it bears a reasonable and substantial claim to classification as a “fruit drink” within Entry 103. It cannot be relegated to the residuary entry merely because it is marketed as a “sharbat”.

The Court further observed that “though invert sugar syrup constitutes approximately 80% by volume, its function is essentially that of a carrier, sweetening medium and preservative base. It does not determine the commercial or beverage identity of the product. The flavour, aroma and beverage character are derived from the fruit juice component and allied distillates, which together impart to the product its distinctive character as a flavoured sharbat intended for dilution and consumption as a refreshing drink. Mechanical reliance upon the quantitative predominance of invert sugar syrup would therefore be misplaced. Classification must follow the component that confers upon the product its essential beverage character.”

The Court therefore held that the expression “fruit drink” occurring in Entry 103 cannot be confined solely to ready-to-consume bottled beverages. In common trade understanding, fruit squashes, concentrates, and sharbat preparations intended for dilution are all capable of being understood as fruit drink preparations. The nomenclature “sharbat” does not strip the product of its essential character as a fruit-based beverage concentrate, particularly where its composition and intended use align with that understanding. The Court ruled that regulatory or licensing classification cannot control or curtail the interpretation of a fiscal entry. It further held that the Revenue has failed to discharge further held that the burden lies on the Revenue to justify classification under a residuary entry, which was not discharged in the present case. Lastly, the Court held that resort to the residuary entry is impermissible where classification under a specific entry is reasonably and sustainably possible.

KEY CONTACTS



Jidesh Kumar
Managing Partner



Rajesh Sivaswamy
Senior Partner



Asha Kiran Sharma
Partner



Aurelia Menezes
Partner



Deepika Kumari
Partner



Himanshu Deora
Partner



Krusch P Antony
Partner



Smita Paliwal
Partner



Prithviraj S Nathan
Partner



Navod Prasannan
Partner



Siddartha Karnani
Partner



Sindhuja Kashyap
Partner



Sukrit Kapoor
Partner



Rohitaashv Sinha
Partner



Sunayana Basu Mallik
Partner



Vipin Upadhyay
Partner



Aditya Bhattacharya
Partner



Nivedita Bhardwaj
Partner



Vivek Boray
Partner



Zeeshan Farooqui
Partner



Adnan Siddiqui
Partner



Aniket Ghosh
Partner



Arpit Choudhary
Partner



Rahul Mehta
Partner



Atul N Menon
Partner



Abhishek Paliwal
Partner

CONTACT US

NEW DELHI

RNM Tower, 5th Floor, Metro pillar no 331, i4, B 1,
NH-19, Mohan Cooperative Industrial Estate, New
Delhi, 110044
Tel: +911141318190/41032969
Email: delhi@ksandk.com

BANGALORE

1A, 1B, 2B & 3B Lavelle Mansion, 1/2, Lavelle
Road, Bangalore
Tel: +91 80 41179111/41179222,
Email: bangalore@ksandk.com

MUMBAI (1)

61, Atlanta Building, Jamnalal Bajaj Road, Nariman
Point, Mumbai
Tel: +91 22 62372076/22020080
Email: mumbai@ksandk.com

MUMBAI (2)

301A, 3rd Floor, Piramal Tower, Peninsula
Corporate Park, Lower Parel, Mumbai -400013
Tel: +91 22 35253198
Email: mumbai@ksandk.com

MUMBAI (3)

802, 8th Floor, REMI COMMERCIO, Shah Industrial
Estate, Veera Desai Road, Andheri Link Road,
Behind Yash Raj Studio, Andheri (West), Mumbai -
400 053
Tel: +91 22 35253198
Email: mumbai@ksandk.com

PUNE

Bootstart Cowork, 1st Floor, Arcadian Building
Plot No 12, Lane 5A, Koregaon Park, Pune
Tel: +91 9833555232
Email: pune@ksandk.com

CHENNAI

211, Alpha Wing, Second Floor, Raheja
Towers, #177, Anna Salai, Chennai
Tel: +91 44 28605955/28606955
Email: chennai@ksandk.com

KOCHI

1st Floor, Manavalan Building, Banerji Road,
Ernakulam, Kochi
Tel: +91 484-3592950
Email: kochi@ksandk.com

HYDERABAD

609, Shangrila Plaza, Road no. 2, Banjara Hills,
Hyderabad, Telangana
Tel: +91 40 48516011/+91 40 48506011
Email: hyderabad@ksandk.com