



Supreme Court Daily Digest

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Disclaimer: We have made these notes (shared below) based on our understanding of the above Supreme Court judgments. You are requested to read original judgments before using our notes for any purpose. You can click on the case names below to access original judgment.

KKK Hydro Power Limited v. Himachal Pradesh State Electricity Board Limited 2025 INSC 1057 - S. 86 Electricity Act - PPA Execution

Electricity Act 2003 - Section 86 - A generating company and a distribution licensee cannot, by private agreement, execute a PPA on their own or stipulate tariff therein as per their choice, for supply of electricity within a State, without seeking the review and approval of the Electricity Regulatory Commission under Section 86(1) (b). (Para 31)

Const. Amar Singh v. Union of India 2025 INSC 1055 - CISF - Disciplinary Proceedings

Note: No legal aspects discussed in this judgment - Supreme Court upheld the disciplinary penalty against appellant for misconduct while serving in CISF.

Nandeshwar Kumar v. Pandey 2025 INSC 1053 - CrPC - Appeal Against Acquittal

Code of Criminal Procedure 1973 - Section 378,386 - Appeal against acquittal - In an appeal against acquittal, the appellate Court should interfere only if the finding of acquittal is perverse on the face of the record or if the appellate Court is convinced that no view other than the guilt of the accused is possible upon appreciating the evidence available on record. Where two views are reasonably possible, one consistent with the guilt of the accused and the other with his or her innocence, then the appellate Court should refuse to interfere with the

judgment of acquittal and allow the same to stand. (Para 15) [**Context:** Supreme Court upheld Trial Court judgment acquitting murder case accused]

Tarachand Logistic Solutions Limited v. State of Andhra Pradesh 2025 INSC 1052 - Motor Vehicles Act - Tax

Andhra Pradesh Motor Vehicle Taxation Act, 1963 - Section 3 ; Andhra Pradesh Motor Vehicles Taxation Rules, 1963 - Rule 12A - If a motor vehicle is not used in a 'public place' or not kept for use in a 'public place' then the person concerned is not deriving benefit from the public infrastructure; therefore, he should not be burdened with the motor vehicle tax for such period - Motor vehicle tax is compensatory in nature. It has a direct nexus with the end use. The rationale for levy of motor vehicle tax is that a person who is using public infrastructure, such as roads, highways etc. has to pay for such usage. (Para 46) , The words appearing in Rule 12A i.e. 'a motor vehicle shall be deemed to be kept for use' has to be read as 'a motor vehicle deemed to be kept for use in a public place'. (Para 48)

Constitution of India - Article 265 - No tax shall be levied or collected except by authority of law. Thus, what Article 265 contemplates is that: (i) there must be a law; (ii) that law must authorize levy of tax; and (iii) the tax has to be levied or collected so authorized - Levy of tax has to be explicit. There cannot be exaction of tax by implication or by following an interpretative process. (Para 35-36)

Interpretation of Statutes - Tax Statutes - The charging section is the core of a taxing statute. Generally speaking, a taxing statute has to be

construed literally; this is more so in the case of a charging section- In a taxing statute one has to look merely at what is clearly said. There is no room for any intendment. There is no equity about a tax. There is no presumption as to tax. Nothing is to be read in, nothing is to be implied- A subject is not to be taxed unless the words of the relevant taxing statute unambiguously imposes the tax on him. (Para 37) taxation statute has to be interpreted strictly because the State at its whims and fancies cannot burden the citizens without the authority of law -when the competent legislature mandates taxing certain persons/ certain objects in certain circumstances, it cannot be expanded/interpreted to include those, which were not intended by the legislature. (Para 38)

Interpretation of Statutes - A rule cannot traverse beyond the scope and ambit of the parent statute. (Para 47)

Bhagwati Devi v. State of Uttarakhand 2025 INSC 1051 - S. 498A IPC

Indian Penal Code 1860 - Section 498A - Demand for dowry in any form is itself sufficient for Section 498-A of IPC being attracted. Demand made in any form either by the husband or by the relative of the husband would also attract Section 498-A of IPC. Even if the demand exhibits the conduct that would likely to drive the said woman being unable to bear such conduct would attract Explanation (a). Likewise, harassing of a married woman with a view to coercing her or her relative to meet any unlawful demand would also fall within the mischief of the expression 'cruelty' - It has to be established that the woman had been subjected to cruelty continuously/ persistently or atleast in close proximity of time of

lodging of complaint. (Para 8) [**Context:** SC acquitted the accused who was concurrently convicted under Section 498A IPC]

Additional Director General Adjudication, Directorate of Revenue Intelligence v. Suresh Kumar and Co. Impex Pvt. Ltd. 2025 INSC 1050 - Section 138C Customs Act

Customs Act, 1962 - Section 138C - Section 65B(4) of the Indian Evidence Act is para materia to Section 138C(4) (Para 35) - 'Due Compliance' should not mean that a particular certificate stricto sensu in accordance with Section 138C(4) must necessarily be on record. The various documents on record in the form of record of proceedings and the statements recorded under Section 108 of the Act, 1962 could be said to be due compliance of Section 138C(4) of the Act, 1962. (Para 44)
