LEGAL CURRENT AFFAIRS & COMPLIANCE COMPENDIUM

MONTH FOCUS: APRIL 2026

Structure: 25 Landmark Questions & Answers (Single-Page Layout)

Coverage: Constitutional Jurisprudence, Central Enactments, Income Tax Act 2025 Reforms, and Criminal Procedural Codes

Target Audience: Judicial Services, Civil Services Research, and Law-based Competitive Examinations

Q1. What did the Supreme Court of India rule regarding the legal nature of voting rights and contesting elections in its April 2026 judgment?

DETAILED LEGAL ANALYSIS:

Setting aside an order of the Rajasthan High Court, a Division Bench of the Supreme Court consisting of Justices B.V. Nagarathna and R. Mahadevan formally re-emphasized that the **right to vote and the right to contest elections are not Fundamental Rights** under Part III of the Constitution. Instead, they are classified as **Statutory Rights**.

The Court observed that while Article 326 guarantees universal adult suffrage as a constitutional foundation, the eligibility, criteria, and operational modalities of voting or contesting are defined, restricted, or regulated by legislative frameworks like the *Representation of the People Act, 1951*. Consequently, the legislature has the constitutional space to impose reasonable qualifications or disqualifications without violating Part III, provided they align with democratic principles and free speech metrics.

Q2. How did the Supreme Court address the constitutional scope of Article 21A concerning pre-primary education in April 2026?

DETAILED LEGAL ANALYSIS:

A Supreme Court Bench led by Chief Justice Surya Kant issued notices to the Central Government, States, and Union Territories on a Public Interest Litigation (PIL) seeking to **extend the Fundamental Right to free and compulsory education under Article 21A to children aged 3 to 6 years**.

Currently, Article 21A restricts this fundamental guarantee strictly to children between the ages of 6 and 14, which is operationalized by the *Right to Education (RTE) Act, 2009*. The petition argued that early childhood care and education (ECCE) is structurally essential for cognitive development and matches the policy directives of the *National Education Policy (NEP) 2020*. The Apex Court noted its intent to examine its nationwide implementation via an expert committee involving NCERT.

Q3. What monumental intervention did the Supreme Court make concerning commuter safety and its association with Article 21?

DETAILED LEGAL ANALYSIS:

In the matter titled *Phalodi Accident, In re (2026)*, a Division Bench of the Supreme Court consisting of Justices J.K. Maheshwari and A.S. Chandurkar recognized **commuter safety as an integral, non-negotiable facet of the Right to Life under Article 21** of the Constitution.

The Court held that the constitutional guarantee under Article 21 is not merely a negative shield against the unlawful taking of life by the State, but a positive, active mandate. The State is legally obligated to provide a safe, structurally stable environment where human life on public highways is preserved and protected. The Bench issued nationwide interim directives focused on reducing highway accidents through speed regulation, immediate trauma response networks, and black-spot fixing.

Q4. What structural directive did the Supreme Court issue in April 2026 to ensure gender representation within professional Bar Associations?

DETAILED LEGAL ANALYSIS:

In the matter of *Deeksha Amrutesh v. State of Karnataka (2026)*, the Supreme Court took a major step toward structural gender equity by mandating **30% women representation in the executive bodies of Bar Associations and State Bar Councils**.

The Court ordered that specific administrative posts (such as Executive Committee seats) must be designated for women members. Crucially, the Apex Court clarified that if women members do not actively contest or if a shortfall occurs during a standard election cycle, the nominating authority must step in to fill these posts through designated alternative mechanisms rather than letting the posts lapse into general categories. This matches the parallel actions of the Supreme Court Advocates-on-Record Association (SCAORA), which reserved 4 Executive Committee posts for women.

Q5. What specific guidance did the Supreme Court offer regarding death penalty mitigation and alternative sentencing structures in April 2026?

DETAILED LEGAL ANALYSIS:

A three-judge bench of the Supreme Court stayed the execution of three individuals convicted of rape and murder under the Penal Code and the POCSO Act, specifically reopening the dispute on sentencing. While leaving the substantive conviction untouched, the Court identified two core judicial errors:

- **Loose Engagement with Mitigating Factors:** Lower courts and the High Court had failed to thoroughly examine behavioral or reformative evidence relating to the convicts prior to sentencing.
- **Omission of Intermediate Sentences:** The Court noted a systemic failure to consider alternative specialized sentencing structures, such as a fixed-term life imprisonment without remission for a designated long block (e.g., 25–30 years), which acts as a valid intermediate tier between ordinary life terms and capital punishment.

Q6. On what legal grounds did the Supreme Court grant bail to an ex-Jharkhand Minister in Anosh Ekka v. CBI (April 2026)?

DETAILED LEGAL ANALYSIS:

In *Anosh Ekka v. CBI (2026)*, a Division Bench of the Supreme Court (Justices Vikram Nath and Sandeep Mehta) set aside a High Court order and directed the suspension of sentence and grant of bail to an ex-minister in a long-standing disproportionate assets case.

The Court established an important criminal jurisprudence principle: **where two split charge-sheets emerge from the exact same primary FIR, leading to heavily overlapping or identical allegations**, and the substantive sentence in the connected primary case has already been judicially suspended, the appellant is fundamentally entitled to identical relief. Denying bail in the secondary split trial while granting it in the primary one constitutes an artificial separation that triggers an unlawful extension of custody.

Q7. How did the Supreme Court handle enforcement mechanisms against illegal sand mining inside the National Chambal Gharial Sanctuary?

DETAILED LEGAL ANALYSIS:

Taking *suo motu* cognizance of rampant, illegal commercial sand mining inside the ecologically sensitive National Chambal Gharial Sanctuary, a Division Bench of Justices Vikram Nath and Sandeep Mehta issued strict environmental compliance mandates.

The Court observed that environmental degradation directly threatens the habitat of the endangered Gharials, violating public trust doctrines. It flagged the reality that local enforcement personnel are severely unequipped and understaffed to confront organized sand mafias. The Apex Court directed the immediate deployment of a **technology-driven, real-time drone surveillance and satellite monitoring framework** to secure instantaneous enforcement and protect public ecology.

Q8. What observation did the Supreme Court make in Aruna Kumari v. Economic Offences Unit regarding missing material evidence?

DETAILED LEGAL ANALYSIS:

In *Aruna Kumari v. Economic Offences Unit (2026)*, a Division Bench consisting of Justices J.B. Pardiwala and K.V. Viswanathan suspended a lower court conviction order and granted bail based on a unique evidentiary failure.

The prosecution failed to produce the actual physical currency notes that were allegedly seized from the possession of the accused officer during a corruption trap. The state advanced the explanation that the envelope housing the cash was entirely destroyed by rats and rodents inside the police storage locker. The Court observed that **the mechanical conviction of an individual without producing the primary corpus delicti or material bribe cash** is fundamentally unsustainable in law, as it prevents the defense from verifying serialization and seizure authenticity.

Q9. How did the Supreme Court handle the revision of electoral rolls and the protection of voter rights in West Bengal during April 2026?

DETAILED LEGAL ANALYSIS:

The Supreme Court held extensive hearings regarding the Special Intensive Revision (SIR) of electoral rolls in West Bengal, tracking the disposal of more than 47 lakh objections. The central issue was large-scale voter exclusion carried out without issuing individual show-cause notices.

The Court held that **arbitrary removal of voters from active rolls without an explicit show-cause notice violates procedural fairness and democratic equality**. Exercising its powers under Article 142, the Court directed the Election Commission of India (ECI) that wherever appellate authorities pass inclusion orders, supplementary rolls must be immediately published to prevent the disenfranchisement of eligible citizens.

Q10. What rule did the Supreme Court lay down in Rajiv Gaddh v. Subodh Parkash (April 2026) regarding the application of the CPC to arbitration?

DETAILED LEGAL ANALYSIS:

In *Rajiv Gaddh v. Subodh Parkash (April 1, 2026)*, the Supreme Court ruled that **the underlying procedural principles of Order 23 Rule 1 of the Code of Civil Procedure (CPC) apply directly to statutory arbitration proceedings**.

The Court held that if a claimant unconditionally withdraws an arbitral statement of claim without explicitly seeking formal permission from the Arbitral Tribunal to re-file or file fresh proceedings on the same cause of action, they are legally barred from raising identical claims subsequently. The Court emphasized that **repeatedly invoking arbitration clauses on identical, previously withdrawn grounds constitutes a clear abuse of the legal process** and undermines finality of claims.

Q11. What mandatory prerequisite did the Supreme Court establish for blacklisting a contractor in M/s A.K.G. Construction v. State of Jharkhand?

DETAILED LEGAL ANALYSIS:

In *M/s A.K.G. Construction and Developers Pvt. Ltd. v. State of Jharkhand (April 2, 2026)*, the Supreme Court clarified that **the blacklisting or debarment of a commercial entity cannot follow as an automatic, mechanical consequence of a contract termination**.

The Court reiterated that blacklisting carries severe "civil death" consequences, destroying a firm’s commercial capacity to bid for future public works. Therefore, principles of natural justice require that **a separate, distinct show-cause notice must be issued**, explicitly informing the affected party that blacklisting is actively being contemplated. This allows the contractor to submit specific arguments against debarment independently from the primary contract termination dispute.

Q12. What corporate governance standard did the Supreme Court reinforce regarding corporate funding of loans to directors in April 2026?

DETAILED LEGAL ANALYSIS:

In *Satinder Singh Bhasin v. Government of NCT of Delhi (April 2, 2026)*, the Supreme Court ruled on the stringent implementation of **Section 185 of the Companies Act, 2013**, which governs corporate loans and advances to directors.

The Court held that an enterprise cannot route corporate funds to pay off or settle a director's personal liabilities or criminal settlement sums without strict compliance with statutory preconditions, including **obtaining a formal special resolution** where required. Any financial transfer made in clear violation of these corporate governance provisions is legally unsustainable and cannot be recognized as a valid corporate expense or lawful transaction.

PART II: COMMERCIAL, CORPORATE & SPECIAL CODES

Q13. In Sivakumar v. State, what clarity did the Supreme Court provide regarding the definition of obscenity and abusive words under the criminal code?

DETAILED LEGAL ANALYSIS:

In *Sivakumar v. State Rep. by the Inspector of Police (April 6, 2026)*, the Supreme Court reviewed the legal boundary between vulgar abuse and statutory obscenity under Section 294 of the Indian Penal Code (now Section 296 of the Bharatiya Nyaya Sanhita - BNS).

The Court held that **the mere use of standard abusive expressions or highly insulting language (such as the word "bastard") does not automatically satisfy the criteria for obscenity**. To fall within the penal scope of Section 294/296, the utterance must possess a prurient, sexually explicit, or depraved character capable of annoying public morals. While such language may invite civil tort liability or defamation claims, processing it as a public obscenity offense is an over-extension of criminal law.

PART II: COMMERCIAL, CORPORATE & SPECIAL CODES

Q14. How did the Supreme Court rule on using CCTV footage to quash criminal proceedings in Sajal Bose v. State of West Bengal?

DETAILED LEGAL ANALYSIS:

In *Sajal Bose v. State of West Bengal (April 6, 2026)*, the Supreme Court held that **criminal proceedings are liable to be quashed under Section 528 of the Bharatiya Nagarik Suraksha Sanhita (BNSS) where unimpeachable, contemporaneous electronic evidence—such as clear CCTV footage—directly disproves the prosecution's allegations**.

Reiterating the core principles of *State of Haryana v. Bhajan Lal*, the Court observed that while high courts must not conduct mini-trials at the quashing stage, they cannot remain blind to objective, verified, and unaltered electronic records that make the case mathematically impossible. Criminal law cannot be used as an instrument of extortion or harassment when physical records disprove presence at the alleged crime scene.

PART II: COMMERCIAL, CORPORATE & SPECIAL CODES

Q15. Can an advocate claim legal research time as a valid ground to condone a filing delay? What did the Delhi High Court rule in April 2026?

DETAILED LEGAL ANALYSIS:

In *Ajit Kumar Gola v. State (GNCTD) (April 4, 2026)*, the Delhi High Court rejected a petition seeking the condonation of a delay of over one year in filing a criminal petition under Section 528 of the BNSS.

The petitioner argued that the delay occurred because their legal counsel needed extended time to study the complex impugned order and execute deep legal research. The High Court flatly rejected this argument, establishing that **a practicing, professional advocate is legally presumed to act with standard due diligence**. Vague, unquantifiable claims of conducting background legal research do not satisfy the statutory test of "sufficient cause" for condonation under limitation frameworks.

Q16. What was the core legislative intent behind the introduction of the Constitution (131st Amendment) Bill, 2026 in the Lok Sabha?

DETAILED LEGAL ANALYSIS:

Introduced in the Lok Sabha on April 16, 2026, the primary target of the **Constitution (131st Amendment) Bill, 2026** was to fast-track and operationalize the **one-third (33%) reservation for women in the Lok Sabha and State Legislative Assemblies**.

While the reservation had already been recognized under the *106th Constitutional Amendment Act, 2023 (Nari Shakti Vandan Adhiniyam)*, its actual implementation was anchored to a future census cycle followed by a formal delimitation exercise. The 2026 Bill sought to break this timeline by **linking the delimitation directly to the already published 2011 Census records**, aiming to make women's reservation fully functional before the 2029 General Elections.

Q17. On what specific constitutional grounds and thresholds did the Constitution (131st Amendment) Bill, 2026 fail in the Lok Sabha?

DETAILED LEGAL ANALYSIS:

On April 17, 2026, the Constitution (131st Amendment) Bill, 2026 **failed to pass in the Lok Sabha because it did not satisfy the rigorous special majority thresholds mandated under Article 368** of the Constitution.

For a constitutional amendment to successfully pass, Article 368 requires a dual voting threshold: (a) a absolute majority of the total membership of the House, AND (b) a majority of not less than two-thirds of the members present and voting. While the Bill secured 298 votes in favor, the total number of members present and voting stood at 528, requiring a minimum threshold of 352 votes. The Bill fell short by 54 votes, preventing its enactment.

PART III: CENTRAL LEGISLATIONS, BILLS & POLICIES

Q18. Explain the structural expansion of the Lok Sabha proposed under the broader 2026 parliamentary reform package.

DETAILED LEGAL ANALYSIS:

The *Delimitation Bill, 2026*, which was introduced alongside the 131st Constitution Amendment Bill, proposed a major structural overhaul of India's legislative architecture by **increasing the maximum statutory size of the Lok Sabha from 550 to 850 seats**.

This expansion was designed to accommodate the 33% vertical reservation for women (allocating roughly 273 seats specifically for women candidates) without shrinking or encroaching upon the existing absolute volume of general category general constituencies. The package also proposed a vertical reservation framework within existing Scheduled Caste (SC) and Scheduled Tribe (ST) brackets to guarantee intersectional representation for historically marginalized women.

Q19. How would the proposed expansion of the Lok Sabha to 850 seats under the Delimitation Bill, 2026 affect the constitutional size of the Central Council of Ministers?

DETAILED LEGAL ANALYSIS:

Under **Article 75(1A) of the Constitution** (inserted via the *91st Constitutional Amendment Act, 2003*), the absolute size of the Central Council of Ministers is restricted to **a maximum of 15% of the total membership of the Lok Sabha**.

If the expansion package under the Delimitation Bill, 2026 had succeeded, raising the Lok Sabha from 543 active members to an expanded baseline of 815, the permissible maximum ceiling of the Union Cabinet would have automatically jumped **from 81 ministers to 122 ministers**. This raised critical structural governance concerns during parliamentary debates regarding executive inflation and treasury costs.

Q20. What major legislative change came into force on April 1, 2026, regarding India's direct tax architecture?

DETAILED LEGAL ANALYSIS:

On April 1, 2026, the **Income-tax Act, 2025** officially came into force across India, **completely replacing the legacy, decades-old Income-tax Act, 1961**.

The primary structural objective of this new foundational law is to simplify taxation, remove redundant provisions that accumulated over six decades of amendments, and introduce modernized compliance procedures. Concurrently, the Central Board of Direct Taxes (CBDT) implemented the *Income Tax Rules, 2026*, which overhauled old filing forms, updated PAN requirements, and shifted direct tax administration into a completely digital-first operational landscape.

Q21. Explain the administrative shift regarding structural time tracking introduced by the Income-tax Act, 2025.

DETAILED LEGAL ANALYSIS:

The *Income-tax Act, 2025* executed a significant structural shift in legal terminology and accounting timelines by **completely replacing the separate terms "Financial Year" (FY) and "Assessment Year" (A) with a single, uniform term: "Tax Year"**.

Previously, taxpayers faced systemic confusion dealing with the lag between the financial year of earning and the subsequent assessment year of filing. By merging these concepts into a single "Tax Year" template, the direct tax administration has aligned Indian accounting rules with global best practices, ensuring clarity in statutory filings and minimizing procedural mismatches during judicial evaluations.

PART III: CENTRAL LEGISLATIONS, BILLS & POLICIES

Q22. What structural change did the Income Tax Rules, 2026 introduce regarding interest deductions against dividend income?

DETAILED LEGAL ANALYSIS:

Effective from April 1, 2026, the *Income Tax Rules, 2026* introduced a major policy shift affecting capital market investors by **completely removing the interest expenditure deduction previously allowed against dividend income**.

Under the old tax ecosystem, taxpayers who borrowed capital to invest in corporate equities or units of mutual funds could claim a deduction for the interest expenses incurred against the dividend income earned from those investments. From the current tax year onward, this deduction is disallowed; all dividend income and mutual fund distributions are taxed on a gross basis, significantly affecting leveraged financial portfolios.

Q23. Detail the specific procedural relaxation introduced for real estate buyers purchasing immovable property from Non-Resident Indians (NRIs) from April 2026.

DETAILED LEGAL ANALYSIS:

To reduce compliance burdens for individual retail buyers, the *Income Tax Rules, 2026* relaxed Tax Deducted at Source (TDS) procedures under **Section 194IA** for purchasing immovable property from a Non-Resident Indian (NRI).

Previously, domestic buyers purchasing property from an NRI were legally mandated to undergo a complex registration process to obtain a **Tax Deduction and Collection Account Number (TAN)** to process and deposit the deducted tax sum. From April 1, 2026, this requirement was removed; buyers can now execute and fulfill their statutory TDS obligations using a basic, straightforward **PAN-based challan system**, eliminating corporate-level registration steps for retail transactions.

Q24. How did the Income Tax Rules, 2026 expand the scope of the 50% House Rent Allowance (HRA) statutory tax exemptions?

DETAILED LEGAL ANALYSIS:

The *Income Tax Rules, 2026* executed a major update to employee compensation taxation by **extending the premium 50% House Rent Allowance (HRA) tax exemption to four new major urban centers**.

Previously, the 50% HRA exemption tier was strictly limited to India's four traditional metropolitan areas: Delhi, Mumbai, Kolkata, and Chennai, while all other urban locations were capped at a 40% exemption threshold. Recognizing rapid urban expansion and rising rental indices, the 2026 rules added **Bengaluru, Pune, Hyderabad, and Ahmedabad** to the 50% bracket, expanding the primary metro tax tier to 8 cities.

Q25. What is the foundational status of the Andhra Pradesh Reorganisation (Amendment) Bill, 2026 passed by the Lok Sabha in April 2026?

DETAILED LEGAL ANALYSIS:

On April 1, 2026, the Lok Sabha passed the **Andhra Pradesh Reorganisation (Amendment) Bill, 2026**, a critical legislative intervention aimed at bringing long-term administrative and investment stability to the state.

The primary statutory function of this Bill is to **legally establish Amaravati as the sole, undivided capital city of the State of Andhra Pradesh**. By passing this central amendment, the legislature aimed to end years of policy uncertainty stemming from shifting multi-capital models, providing a clear legal framework to accelerate state infrastructure deployment and restore institutional investor confidence.