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JANUARY LAW UPDATES

**MAHESHWARI & CO.** is a full service Law Firm that represents its clients in a number of complex and high value transactions. The Firm has an expertise and vast experience across various areas of practise including Corporate & Commercial Law, mergers & acquisitions, intellectual property rights, taxation, Litigation and Arbitration, Insolvency & Bankruptcy and Immigration.

MAHESHWARI & CO. is a key player in India's Green Hydrogen Mission, and has been collaborating with various national and international groups, associations, organizations, forums, and chambers to provide our expert opinion on the existing and upcoming regulatory framework.



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## AWARDS & RECOGNITIONS



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**LEADING FIRM**

in

**Private Client Practice**

and

**LEADING FIRM  
IN DELHI, NCR**



MAHESHWARI & CO. has once again earned standout recognition in the Legal 500 Asia Pacific 2026 rankings, reaffirming its position as a trusted and leading law firm in the region.

The firm's expertise across Commercial, Corporate & M&A, Intellectual Property Rights, Private Client, Banking, and Finance has been acknowledged, reflecting the confidence clients continue to place in its services. This achievement underscores the firm's commitment to excellence, innovation, and client-focused solutions, as well as the collective dedication and hard work of its talented legal professionals who consistently deliver strategic and high-quality advice across diverse sectors.

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## FIRM BULLETIN

### **Intern Session with Ms. Jyotsna Chaturvedi: Navigating Legal Careers and Professional Growth**



An engaging career counselling session by Ms. Jyotsna Chaturvedi, Head of Corporate Practice, highlighted the value of gaining practical legal experience before judicial exams, the journey of a first-generation lawyer, and the key qualities sought in recruitment — problem-solving, communication, and adaptability.

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### **Knowledge Management Session on BIS Certification and Compliance**

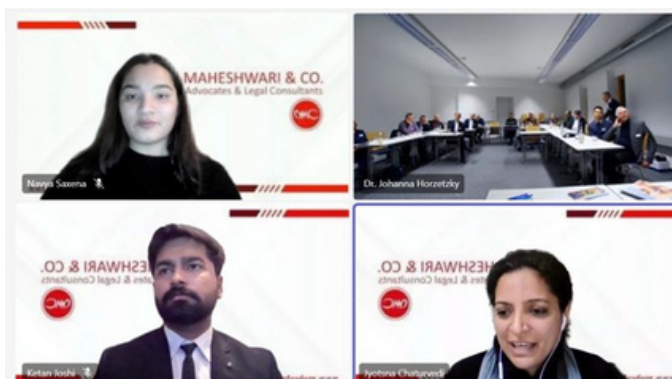


The session was delivered by Mr. Ketan Joshi, Senior Associate and Navya Saxena, Associate, who shared practical insights on the regulatory framework, certification process and compliance requirements under the Bureau of Indian Standards (BIS), along with key considerations for businesses operating in India.

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## FIRM BULLETIN

### Engagement with German Corporate Partners at the 14th GIRT Oberfranken Meeting



We are pleased to engage with our German corporate partners at the 14th GIRT Oberfranken Meeting, where Ms. Jyotsna Chaturvedi, Head of Corporate Practice, delivered an in-depth and practice oriented analysis on the Bureau of Indian Standards (BIS) framework, with specific emphasis on Scheme X. She was joined by Mr. Ketan Joshi, Associate Partner, and Ms. Navya Saxena, Associate.

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### Legal 500 Publication: Article on “Enforcement of Foreign Judgments and Awards in India: Emerging Issues in Recognition, Reciprocity, and Public Policy Exceptions” by Mr. Akhand Chauhan, Partner



The article provides a comprehensive analysis of the legal framework governing the enforcement of foreign judgments and arbitral awards in India, with particular focus on issues of recognition, reciprocity, and public policy exceptions. It also examines evolving judicial trends and practical challenges faced in cross-border enforcement proceedings.

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## FIRM BULLETIN

### **Maheshwari & Co. Advises a Global Leader in Sustainable Wastewater Treatment and Environmental Solutions**



MAHESHWARI & CO. advised a multinational enterprise in the sustainable water and wastewater treatment industry on a series of complex and high-value legal mandates. The Firm supported the client in navigating evolving labour and regulatory frameworks, while structuring domestic and cross-border transactions to achieve commercial efficiency and manage legal and operational risk.

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### **Successful Commercial Litigation Outcome: MAHESHWARI & CO. Secures Decree in Recovery of Possession and Mesne Profits Suit**



Maheshwari & Co. successfully secured a decree before the District Judge (Commercial Court)-01, South District, Saket Courts, New Delhi, in a suit for recovery of possession, mesne profits, and damages. The Court passed a decree under Order XII Rule 6 CPC on the basis of clear and unequivocal admissions in the Defendant's own pleadings, awarding mesne profits with interest and costs without requiring a full trial—reinforcing the objective of expedited adjudication under the Commercial Courts Act.

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## FIRM BULLETIN

### India Notifies Four Labour Codes: Key Reforms and Compliance Implications

Effective 21 November 2025, India brought into force four consolidated Labour Codes—on Wages, Social Security, Industrial Relations, and Occupational Safety, Health & Working Conditions—replacing 29 existing labour laws. The reforms create a unified compliance framework, standardise wage and bonus provisions, extend pro-rata gratuity to fixed-term employees, and expand social security coverage, including formal recognition of gig and platform workers.

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## NEWS

### Operationalization of “Significant Data Fiduciary” (SDF) under DPDPA

The Ministry of Electronics and Information Technology (MeitY) is likely to formally categorize “Significant Data Fiduciaries” in 2026, after the announcement of the Digital Personal Data Protection (DPDP) Rules in late 2025. Companies with a substantial number of users (usually between 5 and over 20 million) in areas like e-commerce, social media, and online gaming will have to participate in a “race to readiness.” These companies are now bound by law to perform Data Protection Impact Assessments (DPIAs) on an annual basis, have a Data Protection Officer (DPO) residing in India, and undergo periodic audits. The Data Protection Board of India (DPBI) has the power to temporarily halt data processing operations or levy heavy fines for non-compliance.

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### Expansion of Mandatory “BRSR Core” and Value-Chain ESG Disclosures

The Securities and Exchange Board of India (SEBI) has moved its Business Responsibility and Sustainability Reporting (BRSR) Core framework from a voluntary stage to a strictly enforced “Assurance” stage, starting from the fiscal year 2025-2026. The focus for 2026 will be on Value-Chain Disclosures, where the top 1,000 listed companies will be asked to submit ESG information about their own business activities as well as those of their key suppliers and customers. As a result, the legal departments of corporations are forced to update their commercial contracts to include “Green Supply Chain Covenants,” where worker safety ratios and carbon footprint analysis are made binding obligations rather than just disclosures.

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## NEWS

### **The Launch of 09 New Registrar of Companies (RoC) and Regional Offices**

From January 1, 2026, the Ministry of Corporate Affairs (MCA) has established three new Regional Directorates in Chandigarh, Navi Mumbai, and Bangalore, and six new Registrars of Companies (RoCs) in Delhi, Mumbai, Kolkata, Noida, Nagpur, and Chandigarh. The purpose of this move is to improve business transactions and hasten corporate filings. Apart from offering regional facilities for dispute resolution, compounding of offenses, and fast approval for “Fast Track Mergers” under Section 233 of the Companies Act, 2013, this extension is also intended to reduce the large backlog that exists in the MCA-21 V3 system.

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### **Introduction of SWAGAT-FI: The Single Window for Foreign Investors**

In January 2026, SEBI introduced the “Single Window Automatic and Generalised Access for Trusted Foreign Investors (SWAGAT-FI)” framework. The SWAGAT-FI framework is designed to streamline access for foreign investors by enabling a unified and automatic registration mechanism across multiple investment routes, thereby reducing procedural complexity. This piece of legislation makes it easier for foreign venture capital investors (FVCIs) and foreign portfolio investors (FPIs) to access the Indian market by providing an automated system for registration and KYC. This is a major overhaul of the existing Indian legislation regarding cross-border investments, as it waives the requirement for multiple filings with different intermediaries, enabling “Trusted Investors” to obtain operational approval within 48 hours. It will be effective from June 1, 2026, the framework is expected to significantly reduce compliance burdens while strengthening India’s capital market ecosystem.

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## NEWS

### **The Hon'ble Supreme Court of India upholds the presumptions of validity of registered sale deeds**

On 22 January 2026, the Hon'ble Supreme Court of India delivered its judgment in Hemalatha (Deceased) through LRs v. Tukaram (Deceased) through LRs & Ors.. Deciding the matter, a Division Bench comprising Justice Rajesh Bindal and Justice Manmohan, with the judgment authored by Justice Manmohan, reaffirmed that a registered sale deed carries a strong presumption of validity and cannot be casually branded as a sham. The Court observed that registration is a solemn act and not a mere procedural requirement, as it lends credibility, certainty, and legal sanctity to transactions involving immovable property.

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### **Bail Merits over Monetary Deposits: Supreme Court of India**

On 21st January, 2026, the Hon'ble Supreme Court of India pronounced its judgment in the case of Rakesh Jain vs. State. The matter was an appeal from an order passed by the Hon'ble Delhi High Court on 21st July, 2025, wherein the Hon'ble High Court rejected the appellant's request for an extension of interim bail. The matter involving FIR No. 200/2019 that was registered with the Economic Offences Wing, regarding the alleged diversion of approximately Rs. 4 crore and 10 lakhs of Government Subsidy, by M/s Pragat Akshay Urja Limited, wherein the appellant was one of the Directors. The appellant was arrested on 12th December, 2019. The time illustrates that the Appellant's request for interim bail was approved by the Hon'ble High Court on 22nd April, 2020, after the Respondent company deposited Rs. 2,17,92,500 on 26th December, 2019. While allowing interim bail to the Appellant, the Hon'ble High Court also imposed on the Appellant an obligation to deposit with the Court the amount of subsidy still owed by the Appellant.

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## NEWS

### **Supreme Court on Limits of NCLT Jurisdiction Under Section 60(5)(c) of the IBC**

On 25 January 2024, the Hon'ble Supreme Court of India, exercising its Civil Appellate Jurisdiction, delivered its judgment in Gloster Limited v. Gloster Cables Limited & Ors., arising out of Civil Appeal No. 2996 of 2024 along with Civil Appeal No. 4493 of 2024. The judgment was pronounced by a Bench of the Hon'ble Supreme Court presided over by Hon'ble Justice K.V. Viswanathan, who authored the opinion of the Court. The Hon'ble Court held that the jurisdiction of the National Company Law Tribunal under Section 60(5)(c) of the Insolvency and Bankruptcy Code, 2016, though couched in wide terms, is not unbounded and must remain confined to disputes which arise out of or have a direct and proximate nexus with the insolvency resolution process.

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### **Supreme Court Remands FIR Quashing Matter to High Court for Failure to Hear Defacto Complainant**

The case is between Practical Solutions Inc. & The State of Telangana & Ors., embodying a critical question of Law, i.e., Whether, in a petition for quashing an FIR, the High Court can pass directions to the Investigating Officer without hearing the de-facto complainant and whether such directions indirectly grant relief that should only be considered if a prima facie case for quashing is made out? The fact of the case was that the High Court of Telangana disposed of a petition to quash an FIR (involving sections 316(2), 318(4) r/w 61(2) of BNS) on the very first day without issuing notice to the State or the De-facto Complainant. The High Court had directed the Investigating Officer to follow the procedure under Section 35(3) of the BNSS (formerly Section 41-A Cr.PC) and the guidelines in Arnesh Kumar vs. State of Bihar.

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## NEWS

### **Supreme Court affirms the State Agency's Jurisdiction to Investigate Corruption Against Central Government Employees**

The case is between Nawal Kishore Meena @ N.K. Meena & State of Rajasthan, embodying a critical question of Law, i.e., Whether the State Anti-Corruption Bureau (ACB) has the jurisdiction to investigate offences under the Prevention of Corruption Act, 1988 against a Central Government employee, or whether such jurisdiction rests exclusively with the Central Bureau of Investigation (CBI)? The fact of the case was that the petitioner, an employee of the Central Government, challenged criminal proceedings initiated by the State Anti-Corruption Bureau of Rajasthan for alleged offences under the Prevention of Corruption Act (PC Act) committed within the State's territorial limits.

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### **Supreme Court clarifies that probation does not obliterate the stigma of conviction in departmental proceedings**

The case is between The Superintending Engineer & The Labour Court Madurai & Ors., embodying a critical question of Law, i.e., Whether the release of an employee on probation under the Probation of Offenders Act, 1958, obliterates the stigma of conviction and prevents the employer from taking departmental action such as dismissal from service? The fact of the case was that a workman, absorbed as a Helper in the Electricity Board, was found to have obtained employment using a bogus educational certificate belonging to his brother through impersonation. The High Court of Madras had modified the workman's dismissal to compulsory retirement, primarily because he was granted the benefit of probation in criminal proceedings, observing that the conviction should not act as a disqualification for service.

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## BLOGS

### Aviation Contracts And The Silent Role Of DGCA

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Aviation Contracts And The  
Silent Role Of DGCA



Some contracts require more than mutual assent, they require regulatory grace. Although Indian aviation contracts, particularly aircraft lease, wet lease, maintenance, and engine support agreements, are formally governed by the Indian Contract Act, 1872, yet their performance, continuation, and termination are inseparably conditioned on regulatory permissions issued under the Aircraft Act, 1934 and the Aircraft Rules, 1937.

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### Land Acquisition for Solar and Wind Parks: Reconciling LARR Act, 2013 with Energy Transition Goals

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Land Acquisition for Solar and  
Wind Parks: Reconciling LARR  
Act, 2013 with Energy  
Transition Goals



India has committed to achieving 500 GW of renewable energy capacity by 2030, a target requiring unprecedented land acquisition amidst competing sectoral demands. Solar and wind parks, constituting the backbone of this transition, are land-intensive infrastructure—requiring 3.5 to 7.5 acres per megawatt of installed capacity[1].

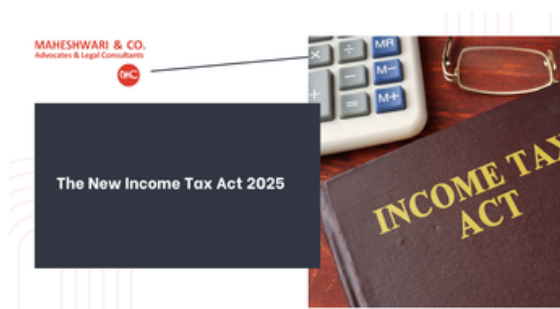
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## BLOGS

### The New Income Tax Act 2025



The new Income Tax Act 2025 is to come into force on April 1, 2026, announces a notable change in the income tax regime of India. It shall replace the Income Tax Act, 1961, that has been the governing statute for direct taxation in India since its promulgation, a period spanning more than six decades.

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### SEBI's Latest Takeover Code Amendments: What Acquirers Must Know



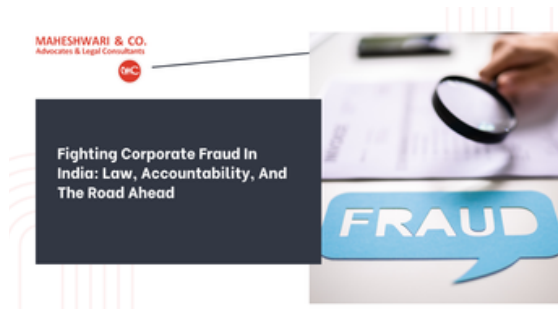
In India, mergers and acquisitions (M&A) landscape has undergone through evolution over the years, with the Securities and Exchange Board of India (SEBI) playing a important role in supervision, regulation and maintaining openness and fairness. SEBI in the year 2011 enacted SEBI (Substantial Acquisition of Shares and Takeovers) Regulations or also known as SEBI Takeover Code for the purpose of protecting the minor shareholders in a company in an event of acquisition or merger or when an investor is proposing to buy a large number of shares in the company.

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## BLOGS

### Fighting Corporate Fraud In India: Law, Accountability, And The Road Ahead



Corporate fraud refers to any unethical or illegal actions undertaken by a business or its employees to gain an unfair advantage. Examples include account falsification, debt concealment, insider trading, diversion of investor funds, and bribery of officials. While these actions may seem like mere “business tricks,” they have harmful consequences for the economy, investor trust, and the quality of life for ordinary individuals connected to these companies.

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### Emergency Playbook: Responding to Show-Cause Notices & Seeking Interim Relief Before the NGT



In the contemporary regulatory landscape, regulated entities such as industrial units, infrastructure and construction projects, and waste-processing facilities routinely face significant operational, financial, and contractual disruptions upon the issuance of closure directions or show-cause notices by Pollution Control Boards (PCB).

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