

20.06.2026



COURT NO.03

HON'BLE MR.JUSTICE TEJAS KARIA

NOTE: DIVISION BENCH MATTERS SHALL BE TAKEN AT 02:30 P.M.
MENTIONING SHALL BE ENTERTAINED ONLY ON THE COURT
SITTING DAYS AT 10:30 A.M.

THE CASES WHICH ARE FILED UPON MENTIONING BE REFILED
WITHIN TWO HOURS.

MENTIONING PROFORMAS BE SUBMITTED IN ADVANCE IN THE
COURT BEFORE 10:30 A.M.

COURT NO. 33

HON'BLE MS. JUSTICE MADHU JAIN

NOTE: THE SINGLE BENCH MATTERS LISTED BEFORE HER
LADYSHIP WILL BE TAKEN AT 10:30 A.M.

CIRCULAR

IN COMPLIANCE OF THE RECORD OF PROCEEDINGS DATED 13.05.2026 PASSED BY THE HON'BLE SUPREME COURT OF INDIA IN SPECIAL LEAVE PETITION (CIVIL) NO. 7546 OF 2026, THE AFORESAID RECORD OF PROCEEDINGS DATED 13.05.2026 (*IN PDF FORMAT*) IS CIRCULATED FOR INFORMATION OF ALL CONCERNED, AS THE MATTER IS BEING CONSIDERED BY THE HON'BLE SUPREME COURT OF INDIA.

[CLICK HERE FOR THE RECORD OF PROCEEDINGS DATED 13.05.2026](#)

HIGH COURT OF DELHI AT NEW DELHI

No. 184 /Rules/DHC

Dated: 29/05/2026

CIRCULAR

In supersession of Circular No. 142/Rules/DHC dated 15.07.2025, Hon'ble the Chief Justice on the recommendations of "*Rules Committee under section 523 of the Bharatiya Nagarik Suraksha Sanhita, 2023 (BNSS) and all other Criminal Statutes and Jurisdictions*" has been pleased to direct as under:-

“Whenever a bail application is filed and the same has been disposed of by granting interim bail, in such a case if the petitioner/applicant seeks extension of interim bail, he shall do so by filing a fresh substantive bail petition/application.

In such cases where the petitioner/applicant seeks extension of interim bail, the Registry of this Court shall place the record of previous bail applications pertaining to that matter with the fresh substantive bail petition/application.”

The above said directions are hereby circulated for information and compliance by all concerned with immediate effect.

BY ORDER

Sd/-
(ARUN BHARDWAJ)
REGISTRAR GENERAL

HIGH COURT OF DELHI AT NEW DELHI

No. 183 /Rules/DHC

Dated: 26/05/2026

PRACTICE DIRECTIONS

In partial modification of Practice Directions No.178/Rules/DHC dated 18.03.2026 (Copy enclosed), on the recommendations of “*Rules Committee under section 523 of the Bharatiya Nagarik Suraksha Sanhita, 2023 (BNSS) and all other Criminal Statutes and Jurisdictions*”, Hon’ble the Chief Justice has been pleased to direct that if the concerned accused is in custody then the affidavit referred in the aforementioned Practice Directions may be filed by any of his close relatives or authorised representative or paiokar along with bail application.

BY ORDER
Sd/-
(GEETANJLI GOEL)
OSD (RULES)
FOR REGISTRAR GENERAL

HIGH COURT OF DELHI AT NEW DELHI

No. 178 /Rules/DHC

Dated: 18/03/2026

PRACTICE DIRECTIONS

Pursuant to judgment dated 11.02.2026 passed by Hon'ble Supreme Court in Criminal Appeal No. 825 of 2026 [Arising out of SLP (Crl.) No. 12669 of 2025] titled *Zeba Khan vs State of U.P & Others*, Hon'ble the Chief Justice has been pleased to issue the following practice directions for compliance by all concerned:-

“Every petitioner or applicant seeking bail, at any stage of proceedings, shall disclose all material particulars, including criminal antecedents and the existence of any coercive processes such as issuance of non-bailable warrants, declared as a proclaimed offender, or similar proceedings, duly supported by an affidavit.

The affidavit to be furnished by the petitioner or applicant shall contain the following details:-

(A) CASE DETAILS

- FIR Number & Date
- Police Station, District and State
- Sections invoked
- Maximum punishment prescribed

(B) CUSTODY & PROCEDURAL COMPLIANCE

- Date of Arrest
- Total period of custody undergone

(C) STATUS OF TRIAL

- Stage of proceedings (Investigation / Chargesheet /Cognizance /Framing of charges / Trial)
- Total number of witnesses cited in the chargesheet
- Number of prosecution witnesses examined

(D) CRIMINAL ANTECEDENTS

- FIR No. & Police Station
- Sections
- Status (Pending / Acquitted/ Convicted)

(E) PREVIOUS BAIL APPLICATIONS

- Court
- Case No.
- Outcome of case

(F) COERCIVE PROCESSES

- Whether any Non-Bailable Warrant was issued
- Whether declared a proclaimed offender.”

These Practice Directions shall come into force immediately.

BY ORDER
Sd/-
(GEETANJLI GOEL)
OSD (RULES)
FOR REGISTRAR GENERAL

HIGH COURT OF DELHI AT NEW DELHI

No. 180/Rules/DHC

Dated: 26.05.2026

PRACTICE DIRECTION

In compliance of the directions passed by Hon'ble the Supreme Court of India vide Judgment dated 15.12.2025 in the Criminal Appeal No(s). 2973 of 2023 titled "*Manojbhai Jethabhai Parmar (Rohit) Versus State of Gujarat*", and on the recommendations of 'Rules Committee under section 523 of the Bharatiya Nagarik Suraksha Sanhita, 2023 (BNSS-2023) and all other criminal statutes and jurisdictions', Hon'ble the Chief Justice has been pleased to issue the following Practice Directions for information and compliance by all concerned:-

"1. The Judgment rendered by the Criminal Courts in the Criminal Petitions and the Criminal Trials shall have a list of witnesses, Documents exhibited and material objects produced and exhibited at the end in tabulated charts.

*2. These Charts shall form an appendix giving the list of Prosecution Witnesses, Defence Witnesses, Court Witnesses, Prosecution Exhibits, Defence Exhibits, Court Exhibits and Material Objects. The same shall be as per **FORM 'A'** appended to this Practice Direction.*

3. In complex cases, such as conspiracies, economic offences or trials involving voluminous oral or documentary evidence, where the number of witnesses or documents is unusually large, the trial Court may prepare charts only for the material, relevant, and relied-upon witnesses and documents, clearly indicating that the chart is confined to such items.

Theses Practice Directions shall come into force with immediate effect.

By Order

Sd/-

(ARUN BHARDWAJ)
REGISTRAR GENERAL

FORM 'A'

(CRIMINAL CASES)

LIST OF PROSECUTION/DEFENCE/COURT WITNESSES

A.PROSECUTION

WITNESS NO.	NAME OF WITNESS	DESCRIPTION/ ROLE OF THE WITNESS
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		(INFORMANT, EYE-WITNESS, INVESTIGATING OFFICER/POLICE WITNESS, EXPERT WITNESS, MEDICAL JURIST/DOCTOR, PANCH WITNESS, OTHER WITNESS ETC.)
PW1		
PW2		

B. DEFENCE WITNESSES, IF ANY:

WITNESS NO.	NAME OF WITNESS	DESCRIPTION/ ROLE OF THE WITNESS
DW1		
DW2		

B.COURT WITNESSES, IF ANY:

WITNESS NO.	NAME OF WITNESS	DESCRIPTION/ ROLE OF THE WITNESS
CW1		
CW2		

LIST OF PROSECUTION/DEFENCE/COURT EXHIBITS

C.PROSECUTION:

EXHIBIT NUMBER	DESCRIPTION OF THE EXHIBIT (FIR, COMPLAINT, PANCHNAMAS, MEDICAL CERTIFICATES, FSL REPORTS, SEIZURE MEMOS, SITE PLANS, DYING DECLARATIONS, ETC.)	PROVED BY/ ATTESTED BY
EXHIBIT PW1/ P-1		
EXHIBIT PW2/ P-2		

B. DEFENCE

EXHIBIT NUMBER	DESCRIPTION OF THE EXHIBIT	PROVED BY/ ATTESTED BY
EXHIBIT DW1/ D-1		
EXHIBIT DW2/ D-2		

C. COURT EXHIBITS

EXHIBIT NUMBER	DESCRIPTION OF THE EXHIBIT	PROVED BY/ ATTESTED BY
EXHIBIT CW1/ C-1		

EXHIBIT CW2/ C-2		
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LIST OF MATERIAL OBJECTS:

MATERIAL OBJECT NUMBER	DESCRIPTION OF THE OBJECT/EXHIBIT	PROVED BY / ATTESTED BY
MO1		
MO2		

HIGH COURT OF DELHI AT NEW DELHI

No. 181/Rules/DHC/2026

Dated: 26.05.2026

PRACTICE DIRECTION

Hon'ble the Chief Justice, on the recommendations of the Hon'ble Rules Committee under Section 523 of the Bharatiya Nagarik Suraksha Sanhita, 2023 (BNSS-2023) and all other criminal statutes and jurisdictions and as suggested by the Hon'ble Committee to monitor proper implementation of several guidelines laid down by the Supreme Court as well as this Court for dealing with matters pertaining to sexual offences, child witnesses and other vulnerable witnesses has been pleased to issue the following Practice Direction for information and compliance by all concerned:-

"In any case where the services of Interpreters in Linguistic and Sign Languages are utilized for recording the testimony of any witness, the Court, on the request of any party, may direct for video recording of the proceedings for use in verification of the official transcript of the proceedings."

This Practice Direction shall come into force with immediate effect.

By Order

Sd/-
(ARUN BHARDWAJ)
REGISTRAR GENERAL

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Petition for Special Leave to Appeal (C) No.7546/2026

[Arising out of impugned final judgment and order dated 28-11-2025 in TA No. 5/2024 passed by the High Court of Judicature at Bombay at Goa]

THE JOINT COMMISSIONER OF INCOME TAX, PANJI & ORS. Petitioner(s)

VERSUS

M/S. COLORCON ASIA PVT. LTD. Respondent(s)

FOR ADMISSION

Date : 13-05-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE MANOJ MISRA
HON'BLE MR. JUSTICE MANMOHAN

For Petitioner(s) :Mr. N Venkataraman, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Amit Sharma B, Adv.
Mr. Prashant Singh Ii, Adv.
Mr. Amit Sharma V, Adv.
Mr. Aman Jha, Adv.
Mr. Nikhil Aradhe, Adv.

For Respondent(s) :Mr. Porus Kaka, Sr. Adv.
Mr. Manish Kanth, Adv.
Mr. Ashok Mathur, AOR
Ms. Shradha Zutshi, Adv.

Mr. V Sridharan, Sr. Adv.
Ms. Charanya Lakshmikumaran, AOR
Ms. Nitum Jain, Adv.
Ms. Neha Choudhary, Adv.
Mr. L Badri Narayanan, Adv.
Mr. Swastik Mishra, Adv.
Ms. Medha Sinha, Adv.
Mr. Atrey Gc, Adv.

Mr. Rajiv Shakhder, Sr. Adv.
Mr. Mukesh Butani, Adv.
Mr. Shankey Agrawal, AOR
Ms. Seema Kejriwal, Adv.
Mr. Harsh Shukla, Adv.

Mr. Karan Khetani, Adv.
Mr. Jonathan Ivan Rajan, Adv.
Mr. Niyas Valiyathodi, Adv.
Ms. Shruti Agarwal, Adv.
Mr. Siddharth Agrawal, Adv.
Ms. Mansi Mathur, Adv.

UPON hearing the counsel the Court made the following
O R D E R

The following substantial questions of law arise for consideration in the present special leave petition:

- i. Whether tax under Section 115-O on any amount declared, distributed or paid by a company by way of dividend chargeable to additional income tax is in the nature of tax on distributed profits or tax on dividend?
- ii. Whether Dividend Distribution Tax (DDT) paid by the respondent company on amounts declared, distributed and paid as dividend [as defined under the India-UK Double Taxation Avoidance Agreement (DTAA) and the Income Tax] to a resident of UK can be levied at a rate higher than permitted under the treaty; and
- iii. Whether DDT being an income tax or an identical and/or substantially similar tax is governed by UK DTAA.

It has been brought to our notice that the correctness of the decision impugned in this special leave petition has been doubted by a coordinate bench of the Bombay High Court vide order dated 27.04.2026 passed in Income Tax Appeal No.1123 of 2025 (*Foseco India Ltd. Company vs. Assistant Commissioner of Income Tax, Circle (1), Pune*). A copy of the order dated 27.04.2026 has been

placed before us. In paragraph 40 of the said order, the following questions have been referred to a larger bench of the High Court. The said paragraph is reproduced herein under:

40. In our respectful opinion, in these circumstances, the following questions of law are required to be answered by the Larger Bench:

(I) Whether the decision of the Division Bench in M/s. Colorcon Asia Pvt. Ltd. vs. The Joint Commissioner of Income Tax, Panji Goa and Ors. (Tax Appeal No.5/2004 decided on 28 November, 2025) lays down the correct position in law when it holds that, Dividend Distribution Tax (DDT) is a tax paid by the Company, on dividend income of the shareholder, entitling the shareholder of the benefit of the provisions of Double Taxation Avoidance Agreement (DTAA) between India and UK?

(ii) Considering the decision of the Supreme Court in Godrej and Boyce Pvt. Ltd. (supra), whether the decision of the Division Bench in M/s Colorcon Asia Pvt. Ltd. (supra) is *per incuriam*?

Having regard to the ramifications of the aforesaid questions being answered either way, several intervention applications (IA No.143674/2026, IA No.147312/2026, IA NO.146726/2026 and IA No.151478/2026) have been filed. To enable the parties to make their submissions before us, the intervention applications are allowed.

Having regard to the fact that similar issue may have arisen before other High Courts also, we deem it appropriate to direct that the Registry of this Court shall circulate this order to all the High Courts. The Registry of the each High Court shall publish this order in the

cause list of the High Court informing the parties about the matter being considered by us. Such exercise may be completed within a period of three weeks from today.

If any intervention application needs to be made before us, the same may be made by 15.07.2026.

List on 12.08.2026.

In the meantime, the High Courts may consider staying the further proceedings of any matter involving similar issues.

(KRITIKA TIWARI)
SENIOR PERSONAL ASSISTANT

(SAPNA BANSAL)
COURT MASTER (NSH)



HIGH COURT OF DELHI MEDIATION AND CONCILIATION
CAUSE LIST 20.06.2026

Sr. No.	M&C File No.	Case Number	Parites Name	Mediator	Time	Mode
1	1961/26	FAO(OS) (Comm) 154/2026	M/S Bold Fitness Vs Bling Brands Private Limited			Admin. Block
10:00 AM to 12:00 PM						
2	1531/25	CONT.CAS.(C) 1647/2024	Vishaw Sethi vs.Neha Mahindru	Dr. Priyanka Sharma, Counsellor	10:00 AM	Admin. Block
3	3929/25	Cont Cas (C) 1201/2025	Akhilesh Bali Vs Mithila Murada	Dr. Priyanka Sharma, Counsellor	11:00 AM	Admin. Block
4	3930/25	Cont Cas (C) 1513/2025	Mithila Murada & anr Vs Akhilesh Bali	Dr. Priyanka Sharma, Counsellor	11:00 AM	Admin. Block
5	2809/25	Mat App (FC) 350/2024	Aditya Sharma Vs Kanchan Srivastav	visitation	11:00 AM to 01:00 PM	Admin. Block
6	1962/26	Cont. Cas (C) 1174/2025	Ankit Sharma vs Prachika Lochan Gupta	Dr. Rabya Umman, Counsellor	11:00 AM to 01:00 PM	Admin. Block
7	1963/26	Cont. Cas (C) 608/2026	Prachika Lochan Gupta Vs. Ankit Sharma	Dr. Rabya Umman, Counsellor	11:00 AM to 01:00 PM	Admin. Block
8	1294/26	CT Cases 1836/2021	Dixita Ghai Vs Harshul Ghai	Ms. Isha Khanna, Adv/ Ms. Rabya Umman, Counsellor	12:00 PM	Admin. Block
9	1869/26	WP (Crl) 1671/2026	Vijayalaxmi Jha Vs State of NCT of Delhi & Ors	Ms. Sangeeta Mehrotra, Adv	12:00 PM	Admin. Block
10	210/25	CS(COMM) 522/2022	Himalaya Global Through its Partners Ashish Jaiswal sambhav khandelwal anuj jaiswal Vs Vishal Ahuja Trading as Vishal laminates & ors.	Mr. Ankit Jain, Sr. Adv	12:00 PM	Through VC
11	2557/25	FAO(OS) 86/2023	Rochem Separation Systems India Pvt. Ltd. Vs. ION Exchange India Ltd	Mr. Amit Chadha, Sr. Adv	12:00 PM	Through VC
02:00 PM to 04:00 PM						
12	292/26	Mediation Petition 292/2026	Nishkarsh Jain Vs. Muskan Jain	Ms. Anisha Gupta, Adv	2:00 PM	Admin. Block
13	296/26	Mediation Petition 296/2026	Mahesh Varma Vs. Meenakshi Kumari	Mr. Sharanjit Singh Wadhwa, Adv	3:00 PM	Through VC
14	1826/25	Mat. App (F.C) 297/2024	Ms. Mithila Murada vs. Sh. Akhilesh Bali	Dr. Priyanka Sharma, Counsellor	4:00 PM	Admin. Block