

# MANUPATRA WEEKLY WRAP

23rd - 28th February 2026



## Case Laws

### CIVIL

*M/s Adishakti Developers vs. The State of Maharashtra & Ors., Dated: 25.02.2026 (MANU/SC/0194/2026; 2026 INSC 197)*

The Supreme Court clarified that an auction under the Maharashtra Co-operative Societies Rules is **invalid if the buyer fails to pay the full price within 15 days**. The bench upheld the Bombay High Court's ruling but ordered a refund with interest, ensuring the purchaser is not penalized for delays caused by the Recovery Officer.

*Magnum Unit 'A' CHS Ltd. & Ors. vs. State of Maharashtra & Ors., Dated: 24.02.2026 (MANU/MH/1776/2026; 2026:BHC-AS:9335)*

The Bombay High Court ruled that once a quasi-judicial authority rejects a deemed conveyance application on merits without granting liberty to reapply, it **cannot reconsider the same issue merely because a modified application is filed**. The court noted that permitting such practice would defeat finality, allowing unsuccessful parties to repackage claims and seek repeated adjudication.

**Supreme Court:** Failure to pay balance amount within 15 days renders auction under Maharashtra Co-Operative Societies Rules null and void

**Bombay High Court:** Refined deemed conveyance plea barred after merit-based rejection; quasi-judicial authorities must follow *res judicata*

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**Allahabad High Court:** Interfaith marriage and live-in relationships not barred under UP's anti-conversion law

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**Delhi Court:** Use of 'South Group' by CBI in liquor policy case lacks basis, region-based categorization arbitrary

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**Delhi High Court:** End of romantic relationship by itself not sufficient to constitute abetment of suicide

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**Supreme Court:** Illegality in search does not automatically invalidate evidence collected

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**Supreme Court:** Once unlawful assembly is proved, specific attribution of fatal injury to an individual is unnecessary under Section 149 IPC

## CONSTITUTION

**Noori & Another vs. State of U.P. & 4 Others**, Dated: 23.02.2026 (MANU/UP/0209/2026; 2026:AHC:39447)

The Allahabad High Court ruled that the Uttar Pradesh Prohibition of Unlawful Conversion of Religion Act, 2021 neither bars interfaith marriages nor restrains consenting adults from entering live-in relationships. The court remarked that the **judiciary recognizes such individuals as autonomous adults rather than as members of different religions**. The court underscored that choosing a life partner is a facet of the **right to life and personal liberty**, and neither society nor the State can object to a voluntary relationship between two major individuals.

## CRIMINAL

**Central Bureau of Investigation vs. Kuldeep Singh & ors.**, Dated: 27.02.2026 (MANU/OT/0002/2026)

A Delhi court strongly criticized the Central Bureau of Investigation (CBI) for repeatedly using the phrase "South Group" while framing its chargesheet in the alleged liquor policy scam. Special Judge Jitendra Singh noted that **labeling accused persons based on region is arbitrary and unwarranted**, and discharged all 23 accused.

**Noor Mohammad vs. State NCT of Delhi**, Dated: 24.02.2026 (MANU/DE/1350/2026; 2026:DHC:1652)

The Delhi High Court observed that the breakup of a romantic relationship, by itself, **does not amount to abetment of suicide**. The court highlighted this while hearing the bail plea of a man accused of coercing his former girlfriend to convert her religion, stating that mere heartbreak cannot be treated as instigation under Section 108 BNS (Section 306 IPC).

**Dr. Naresh Kumar Garg vs. State of Haryana & Ors.**, Dated: 23.02.2026 (MANU/SC/0182/2026; 2026 INSC 176)

The Supreme Court clarified that **illegality in conducting a search does not render the evidence gathered during it invalid**. The court observed that even if the search is technically illegal, the materials or evidence collected can still be used in proceedings, provided they meet the tests of relevance and admissibility under the law.

**Sitaram Kuchhbedia vs. Vimal Rana & Others**, Dated: 23.02.2026 (MANU/SC/0179/2026; 2026 INSC 178)

The Supreme Court held that once the existence of an unlawful assembly is proved, the inability to identify the individual who inflicted the fatal injury becomes immaterial, as **every member of the assembly is vicariously liable** under law. A Bench set aside the Madhya Pradesh High Court judgment, which had reduced the conviction from murder under Section 302 IPC to culpable homicide under Section 304 Part II IPC solely on the ground that the prosecution could not pinpoint the assailant who caused the fatal injury.

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**Supreme Court:** Rooh Afza is fruit-based beverage preparation for dilution, marketing labels do not govern tax category

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**Supreme Court:** Restraint needed in judicial review, criticises practice of unsuccessful bidders reopening Committee of Creditors outcomes

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**Supreme Court:** Ineffective scheme under Companies Act no ground to halt corporate insolvency resolution process.

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**NCLAT:** Committee of creditors may file or defend cases in insolvency proceedings despite not being a juristic person

## GOODS AND SERVICE TAX

***M/s Hamdard (Wakf) Laboratories vs. Commissioner, Commercial Tax, U.P. Commercial, Dated: 25.02.2026 (MANU/SC/0191/2026; 2026 INSC 195)***

The Supreme Court observed that marketing labels cannot determine a product's tax classification and held that Rooh Afza is a fruit-based beverage preparation meant for dilution, making it eligible for a concessional 4% tax rate. Despite being marketed as a "sharbat," which attracts 12.5% tax, the bench noted that **once a product is shown to be a fruit-based beverage intended for consumption, it can justifiably be classified as a "fruit drink"** under Entry 103 and cannot be placed in the residuary category solely based on its label.

## INSOLVENCY

***Torrent Power Ltd. vs. Ashish Arjunker Rathi & Others, Dated: 27.02.2026 (MANU/SC/0202/2026; 2026 INSC 206)***

The Supreme Court expressed concern over the rising tendency of unsuccessful resolution applicants to challenge nearly every commercial decision of the Committee of Creditors, claiming procedural lapses. The court noted that this practice **turns the corporate insolvency process into a prolonged adversarial battle, undermines the debtor's value, encourages delays and strategic obstruction**, and runs counter to the economic rationale and statutory framework of the Insolvency and Bankruptcy Code (IBC).

***Omkara Assets Reconstruction Pvt. Ltd. vs. Amit Chaturvedi & Ors., Dated: 24.02.2026 (MANU/SC/0186/2026; 2026 INSC 189)***

The Supreme Court held that a defunct Scheme of Arrangement under the Companies Act **cannot be used to stall Corporate Insolvency Resolution Process (CIRP)** proceedings under the Insolvency & Bankruptcy Code, 2016. A Bench set aside the NCLAT's order, which had stayed the CIRP initiated under Section 7 of the IBC against the corporate debtor, merely because the Scheme of Arrangement was pending before the High Court.

***Committee of Creditors of Think and Learn Pvt. Ltd. vs. Riju Ravindran & Ors., Dated: 24.02.2026 (MANU/NL/0099/2026)***

The Chennai Bench of NCLAT held that while a **Committee of Creditors (CoC) is not a juristic person in the strict sense, it can still litigate under the IBC** in its own name. The ruling came while dismissing an appeal by the CoC of Think and Learn (Byju's) challenging an NCLT order that denied its impleadment in proceedings seeking removal of GLAS Trust Company LLC from the CoC. The tribunal noted that denying legal recognition to a statutory decision-making body would "be akin to throwing the baby out with the bathwater."

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**Supreme Court:**

Limitation under Section 469 CrPC starts from date offender's identity is known, not from receipt of complaint

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**Bombay High Court:**

Rising workforce participation by women cannot justify denial of maternity benefits

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**Supreme Court:** Insurer not liable to pay penalty imposed on employer for delay in compensation under Employees' Compensation Act.

## LIMITATION

***The State of Kerala & Anr. vs. M/s. Panacea Biotec Ltd. & Anr., Dated: 26.02.2026 (MANU/SC/0197/2026; 2026 INSC 200)***

The Supreme Court held that the limitation period in criminal **cases begins from the date the identity of all accused is known, not from the date the complaint is filed.** A bench set aside the Kerala High Court's order quashing proceedings under the Drugs and Cosmetics Act, 1940, on limitation grounds.

## SERVICE

***Dhanashri Ramesh Karkhanis vs. Municipal Corporation of Greater Mumbai & Ors., Dated: 27.02.2026 (MANU/MH/2003/2026; 2026:BHC-OS:5400-DB)***

The Bombay High Court observed that as more women join the workforce to achieve economic independence, **authorities cannot deny them maternity benefits, which are essential to safeguard their role as caregivers.** The court directed the Brihanmumbai Municipal Corporation to promptly extend benefits to a doctor at KEM Hospital, emphasizing that the Maternity Benefit Act, 1961 protects the dignity of motherhood.

***New India Assurance Co. Ltd. vs. Rekha Chaudhary & Others, Dated: 23.02.2026 (MANU/SC/0181/202; 2026 INSC 177)***

The Supreme Court held that the **statutory penalty imposed for delayed payment of compensation to an employee is the exclusive liability of the employer** and cannot be transferred to the insurer. A Bench set aside the portion of the Delhi High Court's order that had fastened the employer's penalty liability on the appellant insurance company, New India Assurance Co. Ltd.



## News

### CIVIL

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26.02.2026

The **Supreme Court** seeks response from centre, election commission on plea demanding regulation of political parties' poll spending.

The **Allahabad High Court** upheld the NSA detention of three persons accused of illegally slaughtering cattle in Kalpi, Jalaun on Chaitra Navratri, which coincided with Eid. The court said the incident sparked communal tension, widespread fear, and risk of violence between Hindus and Muslims, going well beyond an isolated criminal offence.

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25.02.2026

A **Supreme Court** bench comprising Chief Justice Surya Kant and Justice Joymalya Bagchi is set to hear a Public Interest Litigation (PIL) in March, seeking mandatory Nucleic Acid Test (NAT) screening at all blood banks across the country for the detection of infectious diseases.

The **Supreme Court** has declined to interfere in a plea challenging the Patna High Court's decision, which had dismissed petitions seeking to prevent the widening of the Sikrahana River and Dam Project boundary.

The **Lok Sabha Speaker** has reconstituted the inquiry committee investigating corruption allegations against Justice Yashwant Varma, following the impending retirement of committee member, Madras High Court Chief Justice Maninder Mohan Shrivastava, on March 5.

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24.02.2026

The **Madhya Pradesh High Court** has strongly criticized the Municipal Council of Bhind for failing to pay a contractor for works carried out between 2014 and 2017, terming it a "sorry state of affairs."

## CONSTITUTION

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26.02.2026

The **Supreme Court** has issued a notice to the Union Government, States, and Union Territories in response to a PIL seeking measures to curb false complaints, fabricated evidence, and malicious prosecution. The bench remarked that while they may face accusations of gagging, such measures are necessary to address abuse and ensure an informed society that understands fundamental rights and the principle of fraternity.

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25.02.2026

The **Supreme Court** has dismissed a writ petition challenging the constitutional validity of Sections 20(2)(a) and 20(2)(b) of the Bharatiya Nagarik Suraksha Sanhita, 2023, which permitted judicial officers to be appointed as Director, Deputy Director, or Assistant Director of Prosecution.

## CRIMINAL

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27.02.2026

The **Supreme Court** has quashed an FIR for extortion against the former Channel Head of Zee Rajasthan, criticizing the Rajasthan Police for improperly registering the case. The bench questioned the lack of specific allegations in the FIR and emphasized the need for prior inquiry, citing the *Lalita Kumari case*. It described the complaint as a "fictional story" with no substantiated claims.

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26.02.2026

The **Supreme Court** upheld the Karnataka High Court's decision to quash money laundering proceedings against Razorpay, ruling that there was no evidence to suggest the company knowingly facilitated the transfer of illicit funds. The court dismissed the ED's special leave petition challenging the HC order.

The **Supreme Court** has issued a notice on the bail plea of Vishal Agarwal, father of the minor allegedly driving the Porsche involved in a fatal May 19, 2024, accident in Pune.

The **Karnataka High Court** has ordered the release of a man held in judicial custody for allegedly kidnapping his wife, observing that she had voluntarily accompanied him. The court observed that the charges were bailable and held that the trial court erred in sending him to custody.

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25.02.2026

The **Supreme Court** has stayed the criminal proceedings initiated by the Enforcement Directorate against Jharkhand Chief Minister Hemant Soren over alleged willful disobedience of summons under the Prevention of Money Laundering Act.

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24.02.2026

The **Delhi High Court** has directed AIIMS to form a Medical Board to independently assess the health condition of Jaideep Singh Senger, brother of *Unnao rape case* convict Kuldeep Sengar, who sought interim suspension of his sentence on medical grounds in the custodial death case of the survivor's father.

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23.02.2026

The **Karnataka High Court** has ordered the release of a man accused of having sexual intercourse with a woman "deceitfully," citing a growing trend of similar cases under Section 69 BNS. The court observed that such cases often arise when relationships turn sour, with allegations of deceit regarding promises of marriage.

The **Madhya Pradesh High Court** denied a Bangladeshi woman's plea for release from an Indore detention centre, directing authorities to expedite her trial. The bench cited the prevailing international scenario as reason to keep her detained for her own safety until the trial concludes.

## EDUCATION

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24.02.2026

The **Chhattisgarh High Court** has taken serious note of the severe shortage of toilet facilities for girl students in schools across the state, expressing deep concern over the deplorable condition of existing sanitation infrastructure. The court has subsequently ordered the Secretary of the School Education Department to submit a personal affidavit addressing the matter.

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23.02.2026

A PG medical aspirant has challenged Rule 14(2) of MP Medical Education Admission Rules, 2018 before the **Madhya Pradesh High Court**, contesting the conversion of unfilled NRI quota seats after the third counselling round. The petitioner seeks extension of the NRI quota till the Stray Vacancy Round.

## ELECTION

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24.02.2026

The **Supreme Court** has suggested that making voting compulsory could encourage greater voter turnout and ensure more people exercise their valuable right to vote.

## REAL ESTATE

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25.02.2026

The **Supreme Court** has directed the Central Bureau of Investigation (CBI) to investigate the development of DLF's "The Primus DLF Garden City" project in Sector 82A, Gurugram, after noting a discrepancy between the promises made to homebuyers and the actual delivery.

## RIGHT TO INFORMATION

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26.02.2026

The **Supreme Court** has upheld the Kerala High Court's ruling that Cochin International Airport (CIAL) is a 'public authority' under the Right to Information Act, 2005.

## SERVICE

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27.02.2026

The **Delhi High Court** has overturned a Central Administrative Tribunal (CAT) order that had quashed disciplinary proceedings against IRS officer Sameer Wankhede in connection with the 2021 *Cordelia* cruise drug bust case.



## Notification Updates

### Insolvency and Bankruptcy Board of India

The **Insolvency and Bankruptcy Board of India (Liquidation Process) (Second Amendment) Regulations, 2026** introduces key changes to streamline the liquidation process under the Insolvency and Bankruptcy Code. The amendments provide greater clarity on the timelines for completing liquidation, enhance the role of the liquidator in managing assets, and introduce provisions for more efficient distribution of proceeds to creditors. The regulations also address the treatment of secured creditors and improve the transparency and fairness of the liquidation process, ultimately aiming to expedite and optimize the resolution of insolvent entities.

The Insolvency and Bankruptcy Board of India (IBBI) has introduced the **Bankruptcy Process for Personal Guarantors to Corporate Debtors (Amendment) Regulations, 2026**, which aim to streamline and enhance the insolvency resolution process for personal guarantors. These amendments focus on improving the framework for the insolvency proceedings, making it more efficient, and ensuring timely resolution. The changes include updated procedural guidelines, clarity on roles and responsibilities, and refinements to address practical challenges faced by creditors, guarantors, and the resolution professionals.

The **Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) (Amendment) Regulations, 2026** aim to enhance the efficiency and transparency of the corporate insolvency resolution process under the Insolvency and Bankruptcy Code (IBC). Key amendments include provisions for streamlining the resolution timeline, improving the clarity of procedural aspects, and introducing stricter guidelines for the conduct of resolution professionals. The amendments focus on better coordination between stakeholders, simplifying the approval process for resolution plans, and ensuring timely resolution to reduce the burden on the insolvency framework while safeguarding the interests of creditors and stakeholders.

Notification No.:  
IBBI/2025-  
2026/GN/REG136,  
Dated: 25.02.2026,  
MANU/NMIC/0044/2026

Notification No.:  
IBBI/2025-  
2026/GN/REG139,  
Dated: 25.02.2026,  
MANU/NMIC/0045/2026

Notification No.:  
IBBI/2025-  
2026/GN/REG135,  
Dated: 25.02.2026,  
MANU/NMIC/0046/2026

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**Notification No.:**  
**IBBI/2025-**  
**2026/GN/REG138,**  
**Dated: 25.02.2026,**  
**MANU/NMIC/0047/2026**

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**Notification No.:**  
**IBBI/2025-**  
**2026/GN/REG137,**  
**Dated: 25.02.2026,**  
**MANU/NMIC/0048/2026**

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**Notification No.:**  
**DoR.GOV.REC.No.414/**  
**18.10.008/2025-2026,**  
**Dated: 26.02.2025,**  
**MANU/RMIC/0065/2026**

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**Press Release No.:**  
**14/2026, Dated:**  
**26.02.2026,**  
**MANU/SPRL/0013/2026**

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**Press Information**  
**Bureau, Dated:**  
**24.02.2026,**  
**MANU/PIBU/0340/2026**

The **Insolvency and Bankruptcy Board of India (Pre-Packaged Insolvency Resolution Process) (Amendment) Regulations, 2026** introduce key changes to streamline and enhance the pre-packaged insolvency resolution process (PPIRP) for corporate debtors. The amendments focus on improving the efficiency of the PPIRP, refining eligibility criteria for parties involved, and tightening timelines for resolution. They also clarify the roles and responsibilities of resolution professionals, creditors, and other stakeholders to ensure quicker resolutions while maintaining safeguards for fair and transparent processes.

The **Insolvency and Bankruptcy Board of India (Voluntary Liquidation Process) (Amendment) Regulations, 2026** introduce reforms to simplify and expedite the voluntary liquidation process for corporate entities. The amendments focus on reducing procedural delays, enhancing the transparency of the liquidation process, and strengthening the role of liquidators in ensuring timely and efficient asset distribution. Key changes include clearer timelines for completion of the liquidation, improved safeguards for stakeholder interests, and streamlined compliance requirements, making the process more efficient and predictable for companies choosing voluntary liquidation under the Insolvency and Bankruptcy Code (IBC).

### **Reserve Bank of India**

The Reserve Bank of India (RBI) has issued the **"Non-Banking Financial Companies - Miscellaneous" Amendment Directions, 2026**, which introduces new guidelines and regulations for Non-Banking Financial Companies (NBFCs). The amendments aim to enhance transparency, strengthen governance, and ensure better financial practices within the NBFC sector.

### **Securities and Exchange Board of India**

The notification warns investors about potential stock market scams involving fraudulent account handling services. It advises caution and urges investors to verify the authenticity of such services before engaging, to avoid financial losses and deceitful practices.

### **Ministry of Communications**

TRAI has released recommendations for the auction of radio frequency spectrum in bands identified for International Mobile Telecommunications (IMT). The recommendations cover aspects like reserve price, band plan, block size, and spectrum cap, and suggest auctioning the entire available spectrum in various frequency bands. Additionally, TRAI proposes measures to strengthen competition and incentivize network expansion in underserved areas.

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**Press Information****Bureau, Dated:****23.02.2026,**

MANU/PIBU/0334/2026

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**Press Information****Bureau, Dated:****24.02.2026,**

MANU/PIBU/0342/2026

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**Press Information****Bureau, Dated:****23.02.2026,**

MANU/PIBU/0337/2026

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**General Circular No. :****01/2026, Dated:****24.02.2026,**

MANU/DCAF/0011/2026

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**Order No. : SO1001(E),****Dated: 24.02.2026,**

MANU/EXAF/0004/2026

## Ministry of Finance

India and France have signed an Amending Protocol to update their **Double Taxation Avoidance Convention**, aligning it with international standards. This update aims to boost investment, enhance economic cooperation, and provide greater tax certainty between the two nations.

## Cabinet

The Union Cabinet has approved the proposal to change the name of the state from **"Kerala" to "Keralam."** The decision will be followed by a legislative process involving the State Legislative Assembly of Kerala and the introduction of a bill in Parliament. The change reflects the state's name in the Malayalam language and aligns with historical demands.

## Ministry of Consumer Affairs, Food & Public Distribution

The **Central Consumer Protection Authority** imposed **Rs. 15 lakh penalty** on **Vajirao and Reddy Institute for misleading advertisements related to the Civil Services Examination, 2023.** The institute concealed important information about the specific courses opted for by successful candidates, violating consumer rights. This was a repeat offense, leading to a higher penalty.

## Ministry of Corporate Affairs

The **Companies Compliance Facilitation Scheme, 2026** is a government initiative designed to help companies with the timely compliance of regulatory requirements. It offers a streamlined process for rectifying non-compliance issues by providing companies an opportunity to clear past violations through simplified procedures, reduced penalties, and a one-time window for filing delayed returns. The scheme aims to encourage businesses to update their filings and statutory requirements while fostering a more transparent and compliant corporate environment.

## Ministry of External Affairs

The **Implementation of the United Nations Security Council Resolutions on Haiti (Amendment) Order, 2026** is a legal update that modifies existing national measures to align with the latest resolutions passed by the United Nations Security Council regarding the situation in Haiti. The amendment enhances sanctions, including asset freezes and travel bans, against individuals and entities involved in destabilizing activities in Haiti. It also strengthens enforcement mechanisms to ensure compliance with the UN's directives, aiming to support international efforts for peace and stability in Haiti.

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**Press Information  
Bureau, Dated:**

**26.02.2025,**  
MANU/PIBU/0355/2026

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**Press Information  
Bureau, Dated :**

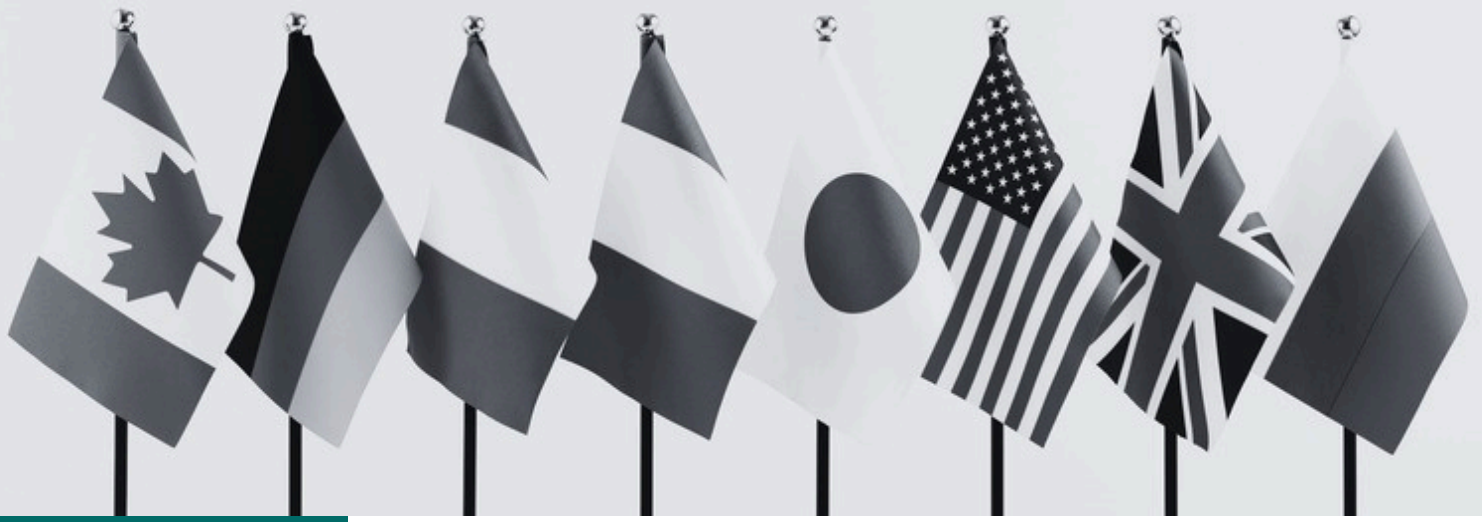
**26.02.2026,**  
MANU/PIBU/0356/2026

## **Ministry of Electronics & IT**

India's space ecosystem has been bolstered with **new cyber security guidelines** developed by CERT-In and SIA-India to protect satellite communication systems and related infrastructure. These guidelines aim to enhance cyber resilience across the space sector by fostering a culture of proactive risk management and accountability among stakeholders. The initiative underscores the importance of integrating cybersecurity as a core component of mission assurance in India's expanding space industry.

## **Prime Minister's Office**

India and Israel have elevated their strategic partnership to focus on peace, innovation, and prosperity, emphasizing collaboration in technology, defense, agriculture, and trade. The leaders agreed to enhance cooperation in AI, cybersecurity, and space exploration, while also promoting bilateral trade and investment. They condemned terrorism and committed to advancing global peace and security, with a focus on strengthening people-to-people ties and educational exchanges.



## International Updates

### AUSTRALIA

The United States dollar weakened in global markets following a ruling that tariffs imposed under the **International Emergency Economic Powers Act** were declared unconstitutional by the **Supreme Court of the United States**. The decision created uncertainty around **executive trade powers** and affected investor confidence in United States economic policy. At the same time, the **British pound sterling** strengthened after stronger than expected **Purchasing Managers' Index data** and retail sales figures, along with a record **budget surplus** recorded in January. Political attention has now shifted to the upcoming **Manchester by election**, which may introduce volatility in currency markets.

The High Court of Australia declined special leave to appeal in *Larsen v Tastec Pty Ltd*, effectively confirming that **cost of rectification** can be awarded as damages where **misleading or deceptive conduct** alters agreed construction outcomes. The dispute concerned a prefabricated home contract in which the builder persuaded the owners to replace specified **Maxline 340 cladding** with an alternative product through representations later found misleading. The New South Wales Court of Appeal held that restoring the property to its original contractual design was the appropriate remedy rather than assessing **loss in market value**.

Recent decisions of the Federal Court of Australia in *AstraZeneca AB v Pharmacor Pty Ltd* [2026] Federal Court of Australia 88 and *Janssen Pharmaceutica NV v Juno Pharmaceuticals Pty Ltd* [2025] Federal Court of Australia 1538 indicate a shift toward granting **preliminary injunctions** to pharmaceutical patentees. Since 2018, courts had been reluctant to restrain generic market entry due to concerns about damages if patents were later invalidated. In both cases, the Court found a strong **prima facie case of infringement**, rejecting arguments that alleged invalidity weakened the patent holders' claims. Judges emphasised that issues such as **inventive step** and **novelty challenges** require full trial examination rather than interlocutory determination. The Court also acknowledged that early generic entry could trigger irreversible **mandatory price reductions** affecting patent holders. Undertakings provided by originators helped balance potential losses, ultimately tipping the **balance of convenience** in favour of granting injunctions.

### Capital Market

United States dollar declines after tariffs struck down as unconstitutional

### Construction

High Court confirms rectification costs as measure of loss for misleading construction variations

### Patent

Federal Court signals renewed willingness to grant preliminary injunctions in pharmaceutical patent disputes

## Constitution

Supreme Court clarifies mobility rights and bilingual constitutional interpretation

## Patent

China reports significant growth in high value invention patents

## Company and Commercial

Cross border judgment enforcement framework shows evolving judicial practice

## CANADA

The Supreme Court of Canada delivered its first constitutional judgment addressing pandemic travel restrictions, holding that Newfoundland and Labrador's entry ban infringed mobility rights under **Section 6 of the Canadian Charter of Rights and Freedoms** but was justified under **Section 1** due to public health necessity. The Court affirmed that citizens possess protected rights to move freely between provinces. However, extraordinary pandemic conditions justified temporary limitations supported by scientific evidence. The judgment also provided guidance on **bilingual constitutional interpretation**, stating that Charter provisions must be interpreted purposively rather than through ordinary statutory interpretation methods. Courts must consider both English and French texts to advance protected rights through a **large and liberal interpretation** approach.

## CHINA

China's intellectual property regulator announced that the number of **high value invention patents** on the Chinese mainland reached 2.29 million by the end of 2025, reflecting a policy shift toward **quality driven innovation**. According to the China National Intellectual Property Administration, total valid invention patents rose to 5.32 million, with high value patents growing at a faster rate than overall filings. Approximately seventy percent of these patents are concentrated in **strategic emerging industries**, including information technology and medical technology. Authorities emphasized that the increase demonstrates stronger **technological sophistication** and improved commercial applicability of patent rights. The average ownership rate rose to sixteen patents per ten thousand people, exceeding national development targets. Policymakers intend to continue promoting **core innovation capacity** and long term intellectual property competitiveness.

## HONG KONG

More than two years after implementation of the Arrangement on Reciprocal Recognition and Enforcement of Judgments in Civil and Commercial Matters, courts are witnessing increasing applications for cross border enforcement between Hong Kong and mainland China. The framework, implemented through the **Mainland Judgments in Civil and Commercial Matters (Reciprocal Enforcement) Ordinance (Cap. 645)**, expands recognition beyond earlier mechanisms limited to exclusive jurisdiction agreements. Importantly, the previous regime under **Cap. 597** continues to operate alongside the new system, creating a dual statutory structure. Legal practitioners must carefully assess whether a judgment arises from a **choice of court agreement** or falls within broader recognition provisions. Early case experience shows interpretive challenges but also improved **judicial cooperation** across jurisdictions. The arrangement represents a significant step toward streamlined **cross border commercial dispute resolution**.

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## Information Technology and Data Protection

New artificial intelligence examination guidelines clarify patent eligibility

## Banking

Financial regulator launches cybersecurity resilience blueprint for financial sector

## Capital Market

New regulation expands oversight of major shareholders in digital asset businesses

## Tade and Customs

United States Supreme Court ruling on tariffs creates global trade implications

## PHILIPPINES

The Intellectual Property Office of the Philippines issued examination guidelines addressing patent and design applications involving artificial intelligence technologies. The guidance distinguishes between **core artificial intelligence inventions**, which improve artificial intelligence systems themselves, and **applied artificial intelligence technologies**, which use existing tools to solve industry specific problems. While computer programs remain non patentable under the **Intellectual Property Code of the Philippines**, inventions producing a demonstrable **technical effect** may qualify for protection. The guidelines also confirm that artificial intelligence systems cannot be recognised as inventors because they lack **juridical personality** and legal capacity. Human developers who design prompts or systems remain the lawful applicants. The framework aims to assist examiners and innovators in navigating increasingly complex **artificial intelligence related filings**.

## TAIWAN

Taiwan's Financial Supervisory Commission introduced the Financial Operational Resilience on Cybersecurity Ecosystem Blueprint to strengthen the stability of financial institutions against cyber threats. The initiative establishes twenty nine measures focused on **cybersecurity governance**, executive accountability, and operational resilience. Institutions are encouraged to enhance board level oversight and empower **Chief Information Security Officers** with stronger decision making authority. The blueprint promotes adoption of **DevSecOps practices**, integration of security testing during software development, and preparation of a **Software Bill of Materials** for monitoring vulnerabilities. Authorities also plan talent development initiatives and regulatory modernization to shift institutions from compliance driven approaches toward **risk based cybersecurity management**. The framework reflects growing recognition of cybersecurity as a systemic financial risk.

## THAILAND

Thailand introduced a revised Ministerial Regulation governing approval requirements for major shareholders of licensed digital asset business operators. The regulation expands the definition of a **major shareholder** to include persons exercising indirect control or significant influence over management decisions, even without formal share ownership exceeding ten percent voting rights. The reform strengthens supervision by the **Securities and Exchange Commission of Thailand** and aims to improve transparency within the rapidly developing digital asset market. Authorities intend to prevent governance risks and ensure that influential stakeholders meet regulatory suitability standards.

The Supreme Court of the United States ruled that tariffs imposed under the **International Emergency Economic Powers Act** exceeded presidential authority because tariff powers constitutionally belong to Congress under **Article 1 Section 8 of the United States Constitution**. The decision invalidated both Reciprocal Tariffs and Trafficking and Immigration Tariffs introduced during 2025. Businesses involved in international supply chains now face uncertainty regarding **tariff refunds**, pricing adjustments, and contractual allocation of costs.

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## USA

### Banking

Financial regulator strengthens multi factor authentication cybersecurity expectations

The New York Department of Financial Services updated guidance under **Title 23 of the New York Codes, Rules and Regulations Part 500**, expanding requirements for **multi factor authentication** across all information system access. The revised Frequently Asked Questions clarify that authentication must involve verification from distinct categories such as knowledge, possession, or inherence factors. The regulator emphasized that device recognition or stored certificates alone do not qualify because they lack secure **cryptographic proof of possession**. Institutions may rely on compensating controls only with approval from a **Chief Information Security Officer**. The update reflects heightened regulatory focus on cybersecurity following frequent enforcement actions linked to authentication failures. Covered entities are expected to continuously monitor compliance and adapt internal controls.

### Banking

Uncertainty persists over material breach reporting under Section 412

The Federal Deposit Insurance Corporation finalised rules creating an independent **Office of Supervisory Appeals** to review material supervisory determinations affecting regulated banks. The reform replaces the earlier Supervision Appeals Review Committee and aims to improve **transparency and independence** in regulatory decision making. Appeal panels must now include members with both supervisory and industry experience, broadening perspectives during review. The new framework expands the range of decisions eligible for appeal, including findings underlying proposed enforcement actions. Reviewing officials will serve fixed terms and cannot be current agency employees, strengthening perceived neutrality. Regulators believe the reform will enhance confidence in the **bank examination process** and encourage fair resolution of supervisory disputes.

### Capital Market

Court of Appeal confirms trusts can be prosecuted under health and safety legislation

The Holding Foreign Insiders Accountable Act amended **Section 16(a) of the Securities Exchange Act of 1934**, removing exemptions previously available to foreign private issuers. Directors and senior officers must now disclose ownership and trading activity involving company securities to the **Securities and Exchange Commission** beginning March 18, 2026. Reporting obligations apply to chief executive officers, principal financial officers, division heads, and individuals performing significant policy making functions. Institutional investors appointing directors may also fall within reporting requirements under deputation principles. The reform seeks to enhance **market transparency** and align disclosure standards between domestic and foreign issuers listed in United States markets. Companies must rapidly implement compliance systems to meet strict filing deadlines.

## UK

### Competition and Antitrust

Competition authority issues first penalty under new digital markets regime

The Competition and Markets Authority imposed a financial penalty of £473,000 on Euro Car Parks for failing to respond to a legally binding **information notice** issued under the **Consumer Rights Act 2015**, as amended by the **Digital Markets, Competition and Consumers Act 2024**. This marks the first use of the authority's enhanced **enforcement powers** under the new legislation. The company failed to acknowledge communications for several months, claiming internal systems blocked emails believed to be fraudulent. The regulator rejected this explanation, stating businesses must maintain reliable channels for **regulatory correspondence**. The delay forced the authority to expend additional investigative resources and hindered its inquiry. The decision highlights increased expectations of **corporate compliance** and signals stricter enforcement of consumer protection obligations.



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