



## Indian Law Reports - Kerala Series

### Abridged Index

#### I.L.R. - Index of reported cases dt. 21.01.2026

**Arbitration and Conciliation Act, 1996 (Central Act 26 of 1996)**—Section 17—The Arbitral Tribunal has no power to enforce its own orders—The orders of the Arbitral Tribunal must be enforced in the manner provided under the Code of Civil Procedure, 1908 - Cheraman Financial Services Limited v. Reserve Bank of India and others - I.L.R. 2026 Kerala OnLine 24 : [Neutral Citation No. 2025:KER:53231](#).

**Central Goods and Services Tax Act, 2017 (Central Act 12 of 2017)**—The IRDAI Regulations do not contemplate a policy in respect of a group which is formed solely for the purpose of insurance coverage—Exemption from GST payment is intended to cover individual health insurance policies alone - Gopakumar E.P. and others v. Union of India and others - I.L.R. 2026 Kerala OnLine 22 : [Neutral Citation No. 2025:KER:95583](#).

**Chit Funds Act, 1982 (Central Act 40 of 1982)**—Debtor-Creditor Relationship—Prized Subscriber—A debtor-creditor relationship comes into existence when a subscriber bids and receives the prized chit amount - Ramachandran N.K. and another v. Sunil Kumar T.B and others - I.L.R. 2026 Kerala OnLine 19 : [Neutral Citation No. 2025:KER:97773](#).

**Chit Funds Act, 1982 (Central Act 40 of 1982)**—Section 64—

**Applicability**—Section 64 (1) has no application to chits commenced in the State of Kerala prior to the coming into force of the Chit Funds Act, i.e., before 30-04-2012 - Ramachandran N.K. and another v. Sunil Kumar T.B and others - I.L.R. 2026 Kerala OnLine 19 : [Neutral Citation No. 2025:KER:97773](#).

**Code of Civil Procedure, 1908 (Central Act 5 of 1908)**—Order XXXIV Rule 2—The provisions of Order XXXIV Rule 2 does not apply to a suit for recovery of money charged on the mortgage - Ramachandran N.K. and another v. Sunil Kumar T.B and others - I.L.R. 2026 Kerala OnLine 19 : [Neutral Citation No. 2025:KER:97773](#).

**Constitution (Twenty-sixth) Amendment Act, 1971**—Privy Purse and Malikhana allowance are distinct and separate claims and operate in different spheres—The Constitution (26th Amendment) Act, 1971, would never affect a claim of a ruler of an Indian State based on a Covenant, agreement or a treaty—The non obstante clause in sub clause (1) of Article 363 of the Constitution specifically bars the jurisdiction of the Courts with respect to any disputes arising out of any provision of treaty, agreement, covenant which was entered into or executed before the commencement of the Constitution by any Ruler of an Indian State and to which the Government of the Dominion of India or its predecessor Government was a party—A writ of prohibition is an extraordinary remedy to be ordered sparingly in exceptional cases—Constitution of India—Articles 226 and 363 - Sanoop V.V. v. State of Kerala and others - I.L.R. 2026 Kerala OnLine 21 : [Neutral Citation No. 2026:KER:1155](#).

**Constitution of India**—Article 246—It is only in a situation where a particular subject is not enumerated in List II or III, the question of the Parliament legislating on the particular subject under Entry 97 arises—According to the provisions of the Entertainments Tax Act, what is collected and brought to tax thereunder includes both the price for admission to the venue and the payment for the actual entertainment—Entertainments Tax Act has provided for an all-inclusive levy with respect to the “admission” and “entertainment”, and nothing further remains for taxation with reference to the Finance Act, 1994—The aspect of “amusement” or “entertainment” to the extent of imposition of tax is within the domain of the State legislature under Entry 62 of List II—Residuary power of the Union under Entry 97 of List I would not have any application—Writ Appeal stands allowed declaring the attempt to impose service tax on “access to amusement facilities” as unconstitutional—Local Authorities Entertainments Tax Act, 1961 (Kerala Act 20 of 1961)—Section 3—Finance Act, 1994 (Central Act 32 of 1994)—Section 66D(j)—Finance Act, 2015 (Central Act 20 of 2015) - M/s. Vengad Resorts & Retreats Limited v. Union of India and others - I.L.R. 2026 Kerala OnLine 17 : [Neutral Citation No. 2025:KER:97181](#)

**Co-operative Societies Act, 1969 (Kerala Act 21 of 1969)**—Sections 36A, 69 and

76—By virtue of the provisions contained in Section 76 (b) of the Co-operative Societies Act, the provisions of the Revenue Recovery Act will be applicable for the purpose of recovery of amounts due under the awards obtained without any notification being issued— Directions issued to take necessary steps to facilitate the initiation of recovery proceedings under the provisions of the 1968 Act by making changes to the existing software /portal— Revenue Recovery Act, 1968 (Kerala Act 15 of 1968)—Section 71—Kerala State Co- operative Agricultural and Rural Development Banks Act, 1984 (Kerala Act 20 of 1984) - Kunjumohammed M.M. and others v. State of Kerala and others - I.L.R. 2026 Kerala OnLine 18: [Neutral Citation No. 2025:KER:93908.](#)

**Indian Police Service (Appointment by Promotion) Regulations, 1955**—Rule 5—Integrity Certificate—Issuance of integrity certificate is the exclusive prerogative of the State Government—Selection Committee is independently obligated to assess the integrity and suitability of the officer for promotion to the Indian Police Service (IPS) cadre, notwithstanding the issuance of such certificate - XXXXX v. Union of India and others - I.L.R. 2026 Kerala OnLine 20 : [Neutral Citation No. 2025:KER:4155.](#)

**Negotiable Instruments Act, 1881 (Central Act 26 of 1881)**—Section 138—There cannot by any mandate to remit costs to the State Legal Services committee, where the parties have settled the case under Section 138, especially when the complainant does not want any further amount and the accused is not in a position to make any further payment - Rajeev Khandelwal v. State of Maharashtra and another - [I.L.R. 2026 Kerala OnLine 25 SC.](#)

**Service**—The posts of HSST (Junior) have to be filled up firstly By-transfer—It is only when qualified persons are not available to fill up the vacancies set apart for By-transfer appointment, that such vacancies can be allotted for direct appointment—The 25% quota should be applied to the sanctioned strength and not to the arising vacancies—Any Government Orders or Circulars taking a contrary view would be invalid in view of the clear terms of the statutory rule—Education Rules, 1959 (Kerala)—Rule 4(3) - Chinchu Lizen Babu v. State of Kerala and others - I.L.R. 2026 Kerala OnLine 23 : [Neutral Citation No. 2026:KER:127.](#)

\*\*\*\*\*