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* **IN THEHIGH COURTOF DELHIAT NEW DELHI**

\# **CNR No. DLHC010504602026**

\+ CS(COMM) 1133/2026

TAXMANN ALLIED SERVICES PVT. LTD. .....Plaintiff

Through: Mr. J. Sai Deepak, Sr. Adv. with Mr. Saurabh Kansal, Ms. Pallavi S. Kansal, Mr. Raghav Vij, Mr. Suraj Kumar Jha and Mr. Pratham Malik, Advs.

Versus

COMMERCIAL LAW PUBLISHERS (INDIA) PVT. LTD. & ORS. .....Defendants

Through:

CORAM:
HON'BLE MR. JUSTICE VIKAS MAHAJAN

O R D E R

% 02.11.2026

I.A. 28997/2026*[by plaintiff under Section 12-A of the Commercial Courts Act, 2015 read with Section 151 CPC]*

1. This is an application filed by the plaintiff seeking exemption from instituting pre-institution mediation under Section 12-A of the Commercial Courts Act, 2015.

2. An urgent relief has been sought by the plaintiff in the present suit. After having examined the plaint and the documents filed along with the plaint, the Court is of the view that from the standpoint of plaintiff the relief prayed for in the application under Order XXXIX Rules 1 and 2 CPC [I.A. 28995/2026] is plausibly urgent and genuinely contemplated, for the reasons recorded in detail while dealing with I.A. 28995/2026.

3. The application is, therefore, allowed and the plaintiff is exempted

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from pre-litigation mediation.

4. The application stands disposed of.

I.A. 28998/2026 ***[by plaintiff under Order XI Rule 1(4) read with Section 151 CPC]***

5. This is an application filed on behalf of the plaintiff seeking to place on record additional documents.

6. The plaintiff is permitted to file additional documents in accordance with the provisions of the Commercial Courts Act, 2015 and the Delhi High Court (Original Side) Rules, 2018.

7. The application is disposed of.

I.A.28999/2026 ***(by plaintiff under Order XIII Rule 1 read with Section 151 CPC)***

8. The present application is filed on behalf of the plaintiff seeking exemption from filing clear/typed/translated copies of documents.

9. The plaintiff shall file the clear/typed/translated copies of documents within a period of three weeks.

10. The application is disposed of.

I.A. 29000/2026 ***(under Section 151 CPC seeking exemption from affecting advance service of the suit paperbookupon the defendants)***
I.A. 30301/2026 ***(under Section 151 CPC seeking exemption from affecting advance service of the suit paper book upon the defendants)***

11. Since, in the present case, an urgent relief has been sought, therefore, the plaintiff is exempted from affecting advance service of the suit paperbook on the defendants.

12. The applications are allowed and disposed of.

CS(COMM) 1133/2026

13. The plaint be registered as suit.

14. On filing of process fee, summons be issued to the defendants by all

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permissible modes.

15. The summons shall indicate that written statement must be filed within thirty days from the date of receipt of summons. The defendants shall also file an affidavit of admission/denial of the documents filed by the plaintiff, failing which the written statement shall not be taken on record.

16. The plaintiff is at liberty to file replication thereto within thirty days after filing of the written statement. The replication shall be accompanied by an affidavit of admission/denial in respect of the documents filed by the defendants, failing which the replication shall not be taken on record.

17. It is made clear that any unjustified denial of documents may lead to an order of costs against the concerned party.

18. Any party seeking inspection of documents may do so in accordance with the Delhi High Court (Original Side) Rules, 2018.

19. List before the learned Joint Registrar for completion of service, pleadings, admission/denial of documents and marking of exhibits on 13.01.2027.

20. List before Court on 02.03.2027 for framing of issues.

I.A. 28995/2026 ***(by plaintiff under Order XXXIX Rules 1 & 2 read with Section 151 CPC)***
I.A. 30300/2026 ***(by plaintiff under Order XXXIX Rule 3 read with Section 151 CPC)***

21. The present suit has been filed by the plaintiff seeking a permanentinjunction restraining the defendants from publishing and/or substantially reproducing the plaintiff's copyright-protected headnotes in their publications.

22. The case set out in the plaint is that the plaintiff, having its registered office in New Delhi, is engaged in the business of publishing, developing

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and disseminating original literary and research content in the fields of taxation, corporate law, etc.

23. It is stated that the plaintiff having built domain expertise spanning over 50 years and enjoying the trust and patronage of more than 5,00,000 legal professionals across the country, is widely recognized as India's foremost source for authentic and timely reporting on Tax and Corporate Laws.

24. It is submitted that the plaintiff operates and maintains, as part of its website, a dedicated legal repository titled "TAXMANN RESEARCH", which is updated on a real-time, day-to-day basis with case-laws, orders and rulings rendered by various judicial and quasi-judicial authorities.

25. It is contended that the said case-laws, as reported on the plaintiff's research platform, are not mere verbatim reproductions of judicial orders. Each case-law entry is accompanied by an original headnote independently drafted by the plaintiff's in-house Editorial and Research Team, comprising a team of over 200 professionals who continuously monitor developments in the legal sphere and independently prepare original headnotes, case summaries, commentaries and allied research content through the exercise of substantial skill, judgment, legal acumen and editorial discretion.

26. Mr. Deepak states that the plaintiff's headnotes are entirely different from a mechanical reproduction of the judgments, since preparing a headnote requires a person to read and understand the entire judgment, identify the actual legal point decided by the Court, decide which facts are important, and then re-express the same in his own distinctive style and structure.

27. He contends that this process involves genuine legal skill and

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judgment and therefore, the plaintiff's headnotes meet the standard required for copyright protection and deserve to be treated as original literary work within the meaning of Section 2(o) read with Section 13(1)(a) of the Copyright Act, 1957.

28. It is submitted that the access to, and use of, the plaintiff's website has, at all material times, been made available to users, subject to certain binding contractual terms framed by the plaintiff, namely its End-User License Agreement (hereinafter, "EULA"). The Clause 4(b) of the said agreement is stated to constitute a clear, express and unambiguous contractual restriction, binding upon every user of the plaintiff's platform, against the reproduction or copying of any part of the information available thereon, in any form or by any means whatsoever, save with the plaintiff's prior written permission.

29. It is stated that the plaintiff's commercial success and market presence is demonstrated by the fact that it has consistently earned substantial revenue, with revenue touching INR 74.57 crore in Financial Year 2024-25 alone. The specific details of the plaintiff's turnover have been set out in paragraph 38 of the plaint, which are reproduced hereinbelow for the ease of reference:

S.No.	Years	Turnover
1.	FY 2022-23	Rs. 53.88 Crore
2.	FY 2023-24	Rs. 74.70 Crore
3.	FY 2024-25	Rs. 74.57 Crore

30. It is stated that the defendant no.1, having its registered office in New

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Delhi, is engaged in the business of printing, publishing, and distributingbooks relating to law, taxation, and allied subjects.

31. It is stated that during a routine market-monitoring exercise, the plaintiff's Editorial and Research Team recently came across the impugned publications of defendant no.1, available for sale in the market and on its e-commerce platform, i.e, www.commerciallawpublishers.com. Upon a detailed and systematic investigation, the plaintiff discovered that the defendants had verbatim reproduced substantial portions of its original copyright-protected headnotes in their publications.

32. It is submitted that the plaintiff issued a detailed legal notice dated 22.05.2026 to the defendants, calling upon them to cease and desist from the acts of infringement. On account of their failure to reply to the said notice, the defendants were served with a reminder notice dated 12.06.2026, however, no reply was received against the same.

33. Mr. Deepak contends that a bare perusal of the defendants' publications reveals a striking and unmistakable similarity between the headnotes appearing therein and the original headnotes published by the plaintiff on its website and research platform, which similarity extends not merely to the substance but to the precise language, structure, and phrasing of the plaintiff's original work.

34. It is further stated that in a substantial number of instances, the defendants have themselves acknowledged "TAXMANN.COM" as the source immediately below the very headnote that they have copied. This, according to Mr. Deepak, constitutes an admission that the content so reproduced was known to them to be the plaintiff's proprietary work.

35. It is alleged that the said infringement is spread across eight

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publications of defendant no.1, particulars whereof have been set out hereinbelow for ease of reference:

S. No.	Book Title	Author (s)	Edition/Year
1.	**DEDUCTIONS TO BE MADE IN COMPUTING TOTAL INCOME**	Ram DuttSharma (Defendant No.4)	2026Edn
2.	**DISALLOWANCE OF EXPENSES**	Ram DuttSharma (Defendant No.4)	1st Edn.,2026
3.	**SEARCH & SEIZURE AS PER PROVISIONS OF THE INCOMETAX ACT, 2025**	Ram DuttSharma (Defendant No.4)	5th Edn.,2026
4.	**UNDERSTANDING OF PROVISIONS OF DEEMED INCOME**	Ram DuttSharma (Defendant No.4)	2026Edn
5.	**TAXATION OF SALARIED EMPLOYEES AND PENSIONERS**	Ram DuttSharma (Defendant No.4)	12th Edn., 2026
6.	**UNDERSTANDING OF INTERNATIONAL TAXATION**	Ram DuttSharma (Defendant No.4)	2026Edn
7.	**INCOME TAX ACT, 1961 (AS AMENDED BY THE FINANCE ACT, 2026)**	Dr. GirishAhuja (Defendant No.5)&CA(Adv.) Rahul Agrawal (Defendant No.6)	15th Edn.,2026
8.	**DIRECT TAX LAW & PRACTICE (PROFESSIONAL EDITION), AS AMENDED BY THE FINANCE ACT, 2026**	Dr. GirishAhuja (Defendant No. 5)&CA(Adv.) Rahul Agrawal (Defendant No.6)	18th Edn.,2026

36. It is stated that an illustrative comparison between the plaintiff's

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original headnotes, as published on its website, and the corresponding headnotes, as appearing in the eight (08) impugned publications of the defendant, has been set out in paragraph 61 of the plaint.

37. It is submitted that theplaintiff has identified at least fifty-five (55) headnotes that have been reproduced in the defendant's publication *"DEDUCTIONS TO BE MADE IN COMPUTING TOTAL INCOME"*. The illustrative comparison with respect to one such infringing headnote has been reproduced hereinbelow for the ease of reference:

Plaintiff's Head Notes	**Defendant's Head Notes**
RACHNA INFRASTRUCTURE PVT. LTD. *VS.* *PRINCIPAL COMMISSIONER OF INCOME-TAX*	
Where assessee, engaged in development of infrastructural facilities, had not made a claim under section 80-IA in its return of income and raised claim for first time in revision application filed under section 264, by virtue of section 80A(5), said claim could not be granted: Assessee was engaged in development of infrastructural facilities - It	Where assessee, engaged in development of infrastructural facilities, had not made a claim under section 80-IA in its return of income and raised claim for first time in revision application filed under section 264, by virtue of section 80A(5), said claim could not be granted: Assessee was engaged in development of infrastructural facilities - It

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had filed an application under section 264 before Commissioner and raised claim of deduction under section 80-IA(4) - Whether in view of decision in case of EBR Enterprises v. Union of India [2019] 107 *taxmann.com 220/266 Taxman 15 (Mag.)/415 ITR 139 (Bom.)* since assessee had not made a claim under section 80-IA in its return of income and raised claim for first time in revision application filed under section 264, by virtue of section 80A(5), said claim could not be granted - Held, yes - Whether therefore, Commissioner was justified in dismissing revision application	had filed an application under section 264 before Commissioner and raised claim of deduction under section 80-IA(4) - Whether in view of decision in case of EBR Enterprises v. Union of India [2019] 107 since assessee had not made a claim under section 80-IA in its return of income and raised claim for first time in revision application filed under section 264, by virtue of section 80A(5), said claim could not be granted - Held, yes - Whether therefore, Commissioner was justified in dismissing revision application. *(Page No. 15)*

38. Similarly, Mr. Deepak contends that the impugned publication *"DISALLOWANCE OF EXPENSES"*has copied the plaintiff's original literary work in at least eighty-five (85) headnotes.The illustrative comparison with respect to one such headnote is set out hereinbelow for the ease of reference:

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Plaintiff's Head Notes	Defendant's Head Notes
MAHESH K. MEHTA *VS.* *DEPUTY COMMISSIONER OF INCOME-TAX*	
SLP dismissed against order of High Court that where assessee borrowed capital for investing in shares of companies, since purpose of investment was to earn income in form of dividend from such companies and same being not taxable, expenditure incurred on interest paid on such borrowed funds was hit by section 14A: Assessee claimed deduction on interest paid on borrowed capitals for	SLP dismissed against order of High Court that where assessee borrowed capital for investing in shares of companies, since purpose of investment was to earn income in form of dividend from such companies and same being not taxable, expenditure incurred on interest paid on such borrowed funds was hit by section 14A: Assessee claimed deduction on interest paid on borrowed capitals for
investing in shares of his two companies - Assessing Officer disallowed interest, by holding that purpose of investment was to earn income in form of dividend from two companies and same being not taxable, therefore, deductions were not permissible for expenses related to income not forming part of total income under Act - High Court by impugned order held that since dividend	investing in shares of his two companies - Assessing Officer disallowed interest, by holding that purpose of investment was to earn income in form of dividend from two companies and same being not taxable, therefore, deductions were not permissible for expenses related to income not forming part of total income under Act - High Court by impugned order held that since dividend

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income from two companies was not taxable, in that scenario expenditure incurred on interest paid on funds borrowed in respect of investment in shares of two operating companies was hit by section 14A and, therefore, interest paid on borrowings was not allowable as deduction - *Whether* special leave petition filed against said order of High Court was to be dismissed - Held, yes [In favour of revenue]	income from two companies was not taxable, in that scenario expenditure incurred on interest paid on funds borrowed in respect of investment in shares of two operating companies was hit by section 14A and, therefore, interest paid on borrowings was not allowable as deduction. Special leave petition filed against said order of High Court was to be dismissed [In favour of revenue] ***(Page No. 27 & 28)***

39. He further contends that there has been verbatim reproduction of at least ninety-six (96) headnotes originally authored and published by the plaintiff in the impugned publication *"SEARCH AND SEIZURE"*. The illustrative comparative chart with respect to one infringing headnote has been reproduced hereinbelow:

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Plaintiff's Head Notes	Defendant's Head Notes
DURGAPPA LAKKANNA *VS.* *ASSISTANT COMMISSIONER OF INCOME-TAX*	
Authorised Officer conducted search under section 132 and assessee filed writ petition praying to declare search as illegal, since it was specifically observed in satisfaction note of revenue that assessee had rental yielding properties and investment for construction of properties was not reflected in account books, satisfaction note would clearly amount to material! being available which would be sufficient for constituting reasons to believe leading to exercise of power under section 132	Authorised Officer conducted search under section 132 and assessee filed writ petition praying to declare search as illegal, since it was specifically observed in satisfaction note of revenue that assessee had rental yielding properties and investment for construction of properties was not reflected in account books, satisfaction note would clearly amount to material! being available which would be sufficient for constituting reasons to believe leading to exercise of power under section 132 *(Page no. 46)*

40. It is stated that as many as fifty-five (55) original headnotes of the plaintiff have been copied in the defendant's impugned publication *"UNDERSTANDING OF PROVISIONS OF DEEMED INCOME"*. The illustrative comparative chart with respect to one such act of infringement, as given in paragraph 61-D of the plaint, is set out hereinbelow for the ease of reference:

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Plaintiff's Head Notes	Defendant's Head Notes
PRINCIPAL COMMISSIONER OF INCOME-TAX VS. SUPRABHA INDUSTRIES LTD.	
SLP dismissed against order of High Court that section 2(22)(e) would not be applicable where assessee availed unsecured loan from its group company which was paid back with interest in same year: Assessee-company received unsecured loan from its group companies during relevant assessment year - Assessing Officer passed assessment order - Commissioner set aside assessment order by invoking section 263 on ground that section 2(22)(e) would be applicable on loan received by assessee as same were deemed dividend and directed Assessing Officer to recompute assessee's income - High Court by impugned order held that section 2(22)(e) would not be applicable where assessee availed unsecured loan from its group company which was paid back with interest in same year - On SLP, it was noted that there was huge delay of 470 days in filing SLP and same had not been explained to satisfaction of Court - Whether therefore, SLP filed by revenue against impugned order of High Court was to be dismissed	SLP dismissed against order of High Court that section 2(22)(e) would not be applicable where assessee availed unsecured loan from its group company which was paid back with interest in same year: Assessee-company received unsecured loan from its group companies during relevant assessment year - Assessing Officer passed assessment order - Commissioner set aside assessment order by invoking section 263 on ground that section 2(22)(e) would be applicable on loan received by assessee as same were deemed dividend and directed Assessing Officer to recompute assessee's income - High Court by impugned order held that section 2(22)(e) would not be applicable where assessee availed unsecured loan from its group company which was paid back with interest in same year - On SLP, it was noted that there was huge delay of 470 days in filing SLP and same had not been explained to satisfaction of Court - Whether therefore, SLP filed by revenue against impugned order of High Court was to be dismissed

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on ground of delay as well as on merits – Held, yes [In favour of assessee]	on ground of delay as well as on merits - [In favour of assessee] *(Page No. 22)*

41. It is brought to the attention of the Court that the defendant, in its impugned publication *"TAXATION OF SALARIED EMPLOYEES AND PENSIONERS"*, has affected the reproduction of at least fifty-five (55) of the plaintiff's original headnotes. An illustrative comparison with respect to one such infringing headnote has been set out hereinbelow:

Plaintiff's Head Notes	**Defendant's Head Notes**
INCOME-TAX OFFICER *VS* *CALCUTTA MEDICAL RESEARCH*	
Assessee-medical institute engaged number of visiting doctors as specialists for a limited period of one year only - Visiting doctors had to follow certain terms regarding attendance - They had to refer a specific	Assessee-medical institute engaged number of visiting doctors as specialists for a limited period of one year only. Visiting doctors had to follow certain terms regarding attendance. They had to refer a specific

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number of patients to assessee-institute - Assessee-institute collected fees/charges from patients and paid same to visiting doctors after deducting a 10 percent of collection as administrative charges - *Whether assessee*-institute had provided infrastructure for visiting doctors to carry out their professional activities in its premises in lieu of commission and whole arrangement was merely a profit-sharing arrangement between parties for fees collected - Held, yes - *Whether, therefore*, in absence of any employer-employee relation, payments made to visiting doctors could not be held to be salary and, consequently, assessee-institute could not be held liable and penalised for not deducting tax at source - Held,yes	number of patients to assessee-institute. Assessee-institute collected fees/charges from patients and paid same to visiting doctors after deducting a 10 percent of collection as administrative charges. Assessee-institute had provided infrastructure for visiting doctors to carry out their professional activities in its premises in lieu of commission and whole arrangement was merely profit-sharing arrangement between parties for fees collected. Therefore, in absence of any employer-employee relation, payments made to visiting doctors could not be held to be salary and, consequently, assessee-institute could not be held liable and penalised for not deducting tax at Source ***(Page No. 16 and 17)***

42. It is submitted that at least one-thirty-five (135) of the plaintiff's original headnotes have been copied in the impugned publication *"UNDERSTANDING OF INTERNATIONAL TAXATION"*. The chart illustrating the comparison between one such plaintiff's headnote and the defendant's headnote in its impugned publication is set out hereinbelow:

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Plaintiff's Head Notes	Defendant's Head Notes
ASHOK KUMAR PANDEY *VS* *ACIT*	
Where assessee, an Indian citizen, Head house in India as well as in USA, however, assessee had an active involvement in running of business of a private limited company in India and, he did not have any active involvement in USA for earning wages, remuneration, profit etc., assessee was not to be held as a resident of India in term of article 4(2)(a) of Indo-US-DTAA and all his income derived in USA was chargeable to tax in India by virtue of provision of section 5	Assessee, an Indian citizen, Head house in India as well as in USA, however, assessee had an active involvement in running of business of a private limited company in India and, he did not have any active involvement in USA for earning wages, remuneration, profit etc., assessee was not to be held as a resident of India in term of article 4(2)(a) of Indo-US-DTAA and all his income derived in USA was chargeable to tax in India by virtue of provision of section 5 ***(Page No. 74)***

43. It is stated that the defendant, in its publication *"INCOME TAX ACT, 1961"*, has verbatim reproduced two-thirty-five (235) headnotes originally authored and published by the plaintiff. The illustrative comparative chart with respect to one such wrongful act is reproduced hereinbelow:

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STATE BANK OF INDIA VS ACIT	
Assessee bank had granted level travel concession to various employees and claimed same as exemption under section 10 (5) – Assessing officer denied claim of assesses on ground that since employees of assessee had done their travel not just within India but their journey involved a foreign leg as well and it wa not shortest route, same could not be exempted – Rather, assessee ought to have deducted tax at source section 192(1)	Assessee bank had granted level travel concession to various employees and claimed same as exemption under section 10 (5) – Assessing officer denied claim of assesses on ground that since employees of assessee had done their travel not just within India but their journey involved a foreign leg as well and it wa not shortest route, same could not be exempted – Rather, assessee ought to have deducted tax at source section 192(1) ***(Page No. 157&158)***

44. It has been further averred that as many as two-eighty (280) of the plaintiff's original headnotes have been reproduced in the defendant's impugned publication *"DIRECT TAX LAW AND PRACTICE"*. The chart illustrating the comparison between one of such plaintiff's headnotes and the impugned publication is set out hereinbelow for the ease of reference:

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Plaintiff's Head Notes	Defendant's Head Notes
MITESH VIJAY GULATI *VS* *INCOME TAX OFFICER*	
Where assessee went to US partially for employment and partially in search of employment and stayed in India for a period less than 182 days in preceding year, he was entitled to claim exemption qua income earned out of India being non-resident of India during that year, as per Explanation 1 to section 6	Where assessee went to US partially for employment and partially in search of employment and stayed in India for a period less than 182 days in preceding year, he was entitled to claim exemption qua income earned out of India being non-resident of India during that year, as per Section 6 (3) *(Section 1(a) to section 6)* ***(Page No. 53)***

45. The attention of the Court has further been invited to Document Nos. 18 to 25 of the plaintiff's documents, which contains the highlighted/marked extracts of the eight (08) impugned publications of the defendants and the corresponding original headnotes published by the plaintiff. Likewise, during the course of hearing, the Court has also been shown the impugned publications and the printouts of the head notes from the website of the plaintiff, which have been copied, for the purpose of comparison.

46. In view of the above, this Court find merit in the submission of Mr. Deepak that the defendants have not merely referred to, or independently derived a legal proposition from the underlying judgment, but have verbatim copied the plaintiff's copyright-protected original headnote, including the plaintiff's distinctive manner of identifying, distilling and presenting the relevant legal proposition and the operative aspect of the judgment.

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47. Having regard to the submissions made by Mr. Deepak and upon a perusal of the plaint and the documents filed therewith, I am of the view that the plaintiff has made out a prima facie case for the grant of an *ex parte ad interim* injunction, till the next date of hearing. I am satisfied that the plaintiff shall suffer an irreparable loss in case no injunction is granted. The balance of convenience also lies in favour of the plaintiff, and against the defendants.

48. Accordingly, till the next date of hearing, the defendants, their directors, partners, proprietors, officers, servants, agents, distributors, retailers, and all others acting for and on their behalf, are restrained from printing, publishing, reproducing, distributing, selling, offering for sale, advertising, or in any manner, dealing with the eight (08) impugned publications as mentioned in paragraph 35 above, or any other publication containing the plaintiff's headnotes or any substantial reproduction thereof, in any manner whatsoever.

49. Issue notice. Notice be served upon the defendants by all permissible modes including speed post, courier, e-mail etc.

50. The defendants may file a reply to the application within a period of four weeks. Rejoinder thereto, if any, be filed before the next date.

51. Provisions of Order XXXIX Rule 3 CPC be complied with *qua* the defendants within a period of two weeks from today and affidavit of compliance be filed within a period of three days thereafter.

52. List before the learned Joint Registrar for completion of service and pleadings on 13.01.2027.

53. List before Court on 02.03.2027.

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I.A. 28996/2026 ***(under Order XXVI Rule 9 read with Order XXXIX Rule 7 and Section 151 CPC)***

54. This is an application filed by the plaintiff for appointment of a Local Commissioner.

55. The learned senior counsel for the plaintiff submits that at this stage, he is not pressing the present application.

56. List on 02.03.2027.

VIKAS MAHAJAN, J

NOVEMBER 2, 2026
nsa/sj

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