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# THE VICHRONICLE

*By*



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ADVOCATES & SOLICITORS

— Lex Praxis, Parte Valorem —

# THE VICHRONICLE

*By Victoriam Legalis Advocates and Solicitors*

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# TECHNOLOGY, E-COMMERCE & START-UP

# TECHNOLOGY, E-COMMERCE & START-UP

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## American Airlines Introduces Game-Changing Technology to Streamline Boarding Queues

American Airlines is introducing an absolutely game-changing technology to tackle the issue of “Gate Lice.” The term “Gate Lice” refers to passengers who eagerly attempt to board the aircraft before their turn by breaking the queue. This issue is not exclusive to American Airlines but is prevalent across the aviation industry, making it difficult for staff to manage such situations effectively.

The software in question makes it easier for staff to identify passengers attempting to break the queue by triggering an audible alert whenever a boarding pass is prematurely scanned at the gate. Additionally, the software displays a message for staff, enabling them to courteously ask the passengers to step aside and wait for their group to be called. The technology also ensures that passengers traveling in groups, or with family and friends, do not face any inconvenience. In such exceptional cases, the software allows passengers traveling together to board at the same time, ensuring maximum time efficiency and a smooth travel experience.

Recognizing the prevalence of this issue, particularly during holiday seasons such as Thanksgiving and Christmas, American Airlines conducted successful trials in Albuquerque, Washington, and Tucson. The airline reported positive feedback from both passengers and team members, with the system proving effective in managing gate congestion and ensuring an orderly boarding process.

**Tags (Industry/Practice Area) - #Technology #ecom #ecommerce #Game #AmericanAirlines**

# CORPORATE, COMMERCIAL & LITIGATION DISPUTES



# CORPORATE, COMMERCIAL & LITIGATION DISPUTES

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## Supreme Court Orders Liquidation of Jet Airways

Recently, the Apex court in the case of State Bank Of India Vs The Consortium Of Mr Murari Lal Jalan And Mr Florian Fritsch Civil Appeal Nos. 5023-5024 of 2024, ordered the liquidation of the non-operational airline Jet Airways under the provisions of the Insolvency and Bankruptcy Code, 2016 by the means of exercising its extraordinary powers granted under Article 142 of The Constitution of India, 1950 which bestows upon the Supreme Court, the power to pass any decree or order, required to safeguard the interest of the aggrieved parties and do complete justice in any case or matter pending before it.

The Supreme Court identified and captured the reasons for its decision in the said judgement. The court highlighted that the adjustment of the Performance Bank Guarantor (PBG) was impermissible under the terms of the Resolution Plan read with Regulation 36 B (4A) of the 2016 Regulations. Additionally, the court mentioned that even if NCLAT's stance was taken into account, it did not justify the understanding of letting PBG to be adjusted by the SRA, mid-implementation, against its payment obligation. Court also highlighted the fact that multiple extensions had already been granted to the SRA to complete the first tranche payment but the same was not honoured. It was held that such failures by the SRA to implement the Resolution Plan may lead to liquidation under Section 33(3) of the IBC. The court categorically emphasised on the fact that on-time implementation of Resolution Plans happens to be in consonance with the aims that IBC strives for, this means that stress is given upon the speed to maintain creditor confidence. The spirit of IBC lies in valuing time-bound solutions and curbing staggered litigation process. The Judgement rightly pointed out that as per Bankruptcy Law Reforms Committee of November 2015 – 'Speed is of essence'.

Therefore, taking the aforementioned reasons into account the honourable court stated that it was “left with no other option but to invoke” its jurisdiction under Article 142 of the Constitution and direct that the corporate debtor be taken in liquidation. While citing its own decision in the case of Glas Trust Company LLC v. Byju Raveendran and Others reported in 2024 SCC OnLine SC 3032, the judges acknowledged that although the Court must be careful in deviating from the set procedure, especially in the context of the IBC, 2016 but the same should not be perceived in a way that restricts the exercise of powers under Article 142 of the Constitution even while in deviating from the statutory procedure and framework of the IBC, 2016 or the rules, if such deviation is necessary.

**Tags (Industry/Practice Area)** - #corporate #commercial #litigation #suoremecout #apexcourt #IBC #SBI

# CORPORATE, COMMERCIAL & LITIGATION DISPUTES

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## Qualcomm Incorporated, San Diego vs The Deputy Commissioner Of Income-Tax

Qualcomm Incorporated, the assessee, filed an appeal contesting the taxation of royalty income derived from licensing on subscriber units from original equipment manufacturers (OEMs) situated outside India, as well as royalty income related to infrastructure equipment, under Section 9(1)(vi) of the Income Tax Act of 1961. The Tribunal determined that the two requisite conditions to enable taxation in this case were not met.

Specifically, the first condition pertains to instances where the right property or information has been utilized by the non-resident payer (OEM) in a business conducted within India. The second condition applies when the right property or information has not been directly used by the non-resident payer in its business operations, yet has been managed in a manner that yields income from a source within India, as delineated in the Double Taxation Avoidance Agreement (DTAA). Consequently, the Tribunal concluded that Qualcomm's royalty income is not subject to taxation.

**Tags (Industry/Practice Area):** #Qualcomm #Tax #Tribunal #DTAA #Commercial #Corporate #Dispute



# REAL ESTATE & HOSPITALITY



# REAL ESTATE AND HOSPITALITY

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## MahaRERA imposes Rs 88.9 lakh penalty on violative real estate advertisers

It was noted that advertisements related to Real estate were the major offenders who were in the violation of the advertising standards and code, Advertising Standards Council of India (ASCI) i.e., the advertisement industry's self-regulatory body revealed in a report. This was followed by illegal betting and greenwashing methods used to conceal the reality of products claiming to be clean/ green/ eco-friendly etc. Advertisements dealing with Real estate, made up 34% of violations of the code, were declared to be the most violative category in ASCI's Half-Yearly Complaints Report 2024-25.

The Advertising Standards Council of India (ASCI) said it delved into 4,016 complaints and 3,031 were examined for potential violations of its code. Of all the advertisements processed by ASCI, all the real estate commercials were from the Maharashtra region.

Under real estate, 1,027 advertisements were shortlisted from 2,115 screened in Maharashtra for potential violations of regulatory requirements under the MahaRERA Act, as revealed by the ASCI report. The said commercials were being examined for mandatory compliance regarding disclosure norms, including the presence of registration numbers, QR codes, and other important information. It was noted that Ninety-nine percent of the shortlisted ads were found to be in violation of MahaRERA Act. As a reaction, MahaRERA also penalised 628 real estate developers, and imposed fines that was computed to be a whopping sum of Rs 88.9 lakhs.

**Tags (Industry/Practice Area) - #RERA #Land #Maharera #ASCI #realestate**

# GET IN TOUCH



Corporate Office:  
1085, Hotel Sahara Star, Opposite Domestic Airport,  
Vile Parle East, Mumbai - 400099, Maharashtra, India



022 - 40779254



<https://victoriamlegalis.com/>



[info@victoriamlegalis.com](mailto:info@victoriamlegalis.com)

