

NAAC: C (II CYCLE)

**Department of Commerce**  
**C.S.T.S. GOVT.KALASALA**  
**JANGAREDDIGUDEM, ELURU DIST.**



**BUSINESS LAW CASE STUDY REPORT**

**MIRIYALA TANA RATHNA BABU**

**B. COM**

**2023-2024**

**DEPARTMENT OF COMMERCE**

METHODOLOGY	DATE	CLASS	NAME OF THE FACULTY
Case study methodology is adopted in specific papers such as Business Law, Economics, Income Tax and Banking Papers. This method is the standard method for teaching Business Law.	12-02-2024	IV B.COM (CA)	Dr.K. UTTAM SAGAR

# DEPARTMENT OF COMMERCE

## CASE STUDY METHODOLOGY

### COURSE: BUSINESS LAW

## EXAMPLE CASE STUDIES FROM MINORITY ACT

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### P.A. Inamdar vs the State of Maharashtra (2002)

In this [case](#), the supreme court stated that reservation is not pertinent in the admission of students in minority institutions. The Court further stated that any statutory authority does not have the power to make reservations in any academic institution. The sole process of admission shall be based only on merit.

### DAV College, Bathinda vs State of Punjab (1971)

In this [case](#), the question was raised regarding the interference of Article 29 in the ambit of Article 30. The five-judge bench of the Supreme Court held that minority communities have the right to establish educational institutions as per their own free will. This right also includes teaching in their native language and having a curriculum based on their norms and values. The court further stated that a university must have the authority to give suggestions for the qualifications of the University Staff. However, the ultimate decision regarding selection remains in the hands of minority institutions themselves.

### National Legal Services Authority vs Union of India (2014):

In India, this case recognized the rights of transgender individuals and the third gender. The court declared that transgender people should be treated as a socially and economically backward class, entitled to reservations in educational institutions and public appointments.

### Kesavananda Bharati vs State of Kerala (1973):

This case is pivotal in India as it established the doctrine of basic structure, limiting the power of Parliament to amend the Constitution and ensuring protection of fundamental rights.

## IndraSawhney v. Union of India (1992):

Commonly known as the Mandal Commission case, it dealt with reservations in public employment and affirmed the government's ability to provide reservations for socially and educationally backward classes.

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# DEPARTMENT OF COMMERCE CASE STUDY METHODOLOGY COURSE: BUSINESS LAW

## EXAMPLE CASE STUDIES FROM CONTRACT ACT

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### **Ramsgate Victoria Hotel v. Montefiore (1866)**

In the case of *Ramsgate Victoria Hotel v. Montefiore* (1866), the Court of Exchequer discussed revocation of an offer that resulted due to lapse of time. As the defendant wanted to purchase shares in the plaintiff's hotel, and also went ahead to communicate the offer to the defendant, the plaintiff had accepted the offer after six months of its proposal. By that time the share value had decreased which affected the interest of the defendant to purchase the same. While passing an order in favor of the defendant, the Court drew attention to the fact that the plaintiff had not accepted the offer in spite of being provided with sufficient time to consider. As the offer was accepted after six months, the same can no longer be categorized as valid, and therefore even if the defendant doesn't show interest in buying the shares, he will not be held liable for the same.

### **Lloyds Bank Ltd v Bundy (1975)**

This case is significant in the development of the doctrine of promissory estoppel, which affects contractual agreements. It involved a bank employee who was promised job security but later dismissed. The House of Lords held that promissory estoppel could be applied in a commercial context, preventing the bank from going back on its promise to the employee. This case highlighted the principle that, even in the absence of a formal contract, courts can enforce promises if certain conditions are met.

### **Babita Lila v. UOI (2016) 387 ITR 305 / 288 CTR 489 / 243 Taxman 258 (SC) Section 277 of the Income Tax Act, 1961.**

False statement in verification, etc. If a person makes a statement in any verification under this Act or under any rule made thereunder, or delivers an account or statement which is false, and which he either knows or believes to be false, or does not believe to be true, he shall be punishable,-

(i) in a case where the amount of tax, which would have been evaded if the statement or account had been accepted as true, exceeds one hundred thousand rupees, with rigorous

imprisonment for a term which shall not be less than six months, but which may extend to seven years and with fine.

(ii) in any other case, with rigorous imprisonment for a term which shall not be less than three months, but which may extend to three years and with fine.

(i) In a case where the amount sought to be evaded exceeds one hundred thousand rupees, with rigorous imprisonment for a term which shall not be less than six months, but which may extend to seven years and with fine.

(ii) In any other case, with rigorous imprisonment for a term which shall not be less than three months, but which may extend to three years and with fine.

### **Street v Mountford (1985) AC 809**

Mountford occupied two rooms in Street's property subject to a weekly rent. The agreement was labelled a licence and contained a clause signed by Mountford agreeing it was not a tenancy. When a dispute arose, the House of Lords was asked to rule on whether this document was a licence or a lease.

A lease would be favourable for Mountford, giving her additional proprietary rights and protection from eviction that a licence would not. The court held that this was in fact a lease due to the presence of:

#### ***Key principle:***

Promissory Estoppel is established in proprietary matters where one makes a statement which another relies on to their detriment.



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# DEPARTMENT OF COMMERCE CASE STUDY METHODOLOGY COURSE: BUSINESS LAW

## EXAMPLE CASE STUDIES FROM CONTRACT ACT

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### **Rose and Frank Co v. Crompton and Brother Ltd (1925)**

The House of Lords in the well-known case of Rose and Frank Co v. Crompton and Brother Ltd (1925) highlighted agreements that are enforceable by law. The Court, in this case, held that the very fact that the arrangement between the parties to the case does not constitute a legal contract will not *ipso facto* preclude the orders and acceptances from constituting legally binding contracts. Therefore, the absence of enforceability of a legal arrangement that is expressed under an agency agreement does not preclude the legal transactions.

### **Royal Bank of Scotland v Etridge (No 2) (2001)**

This case significantly impacted the law of undue influence in commercial transactions, particularly in the context of mortgage and loan agreements. It clarified the circumstances under which a lender could be considered to have exerted undue influence over a borrower and established safeguards to protect vulnerable parties. The ruling led to greater scrutiny of the fairness of financial agreements and highlighted the need to ensure that both parties enter into such agreements willingly and with full understanding.

### **Kalluri Krishan Pushkar v. Dy. CIT (2016) 236 Taxman 27 / 135 DTR 351 (AP & T)(HC) Section 276C(1) in The Income- Tax Act, 1995**

If a person willfully attempts in any manner whatsoever to evade any tax, penalty, or interest chargeable or imposable under this Act, he shall, without prejudice to any penalty that may be imposable on him under any other provision of this Act, be punishable,-

(i) In a case where the amount sought to be evaded exceeds one hundred thousand rupees, with rigorous imprisonment for a term which shall not be less than six months, but which may extend to seven years and with fine.

(ii) In any other case, with rigorous imprisonment for a term which shall not be less than three months, but which may extend to three years and with fine.

### **Central London Property Trust Ltd. V High Trees Housing Ltd (1947)** **KB 130**

An agreement from 1937 granted the plaintiffs a 99-year lease over a block of flats. Owing to the Second World War, these properties were never fully occupied as people fled the capital. In order to minimise losses, the ground rent was reduced from £2,500 per annum to £1,250.

This reduced rate was paid for the period of 1941-1945. Following the conclusion of war in 1945; High Trees Housing Ltd sought to revert back to the £2,500 figure and reclaim back rent. The court held that by virtue of their prior agreement, the plaintiff had relied on the statements made by the respondent.

#### ***Key principle:***

Promissory Estoppel is established in proprietary matters where one makes a statement which another relies on to their detriment.

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### **Harvey v. Facey (1893)**

The difference between an “invitation to offer”, and “offer” has been laid down by the Lords of Judicial Committee of the Privy Council on the appeal in the case of Harvey v Facey(1893). While the case surrounded an issue that arose regarding the offer to sell a Bumper Hall Pen, the Privy Council observed that there never existed an agreement between the parties to the case. The Council went further to state that for a contract to be valid, a proposal and an acceptance are needed and to make the contract binding. Further, acceptance of the proposal must be notified to the individual who is proposing because a legally enforceable agreement requires sureness to hold from both the parties to the contract.

### **Lloyds Bank Ltd v Bundy (1975)**

This case is significant in the development of the doctrine of promissory estoppel, which affects contractual agreements. It involved a bank employee who was promised job security but later dismissed. The House of Lords held that promissory estoppel could be applied in a commercial context, preventing the bank from going back on its promise to the employee. This case highlighted the principle that, even in the absence of a formal contract, courts can enforce promises if certain conditions are met.

### **Pradip Burman v. ITO (2016) 382 ITR 418/ 236 Taxman 606 / 129 DTR 404 (Delhi)(HC) Section 276D in The Income- Tax Act, 1995**

Failure to produce accounts and documents If a person willfully fails to produce, or cause to be produced, on or before the date specified in any notice served on him under sub- section (1) of section 142- such accounts and documents as are referred to in the notice or wilfully fails to comply with a

direction issued to him under sub- section (2A) of that section, he shall be punishable with rigorous imprisonment for a term which may extend to one year or with fine equal to a sum calculated at a rate which shall not be less than four rupees or more than ten rupees for every day during which the default continues, or with both.

### **Street v Mountford (1985) AC 809**

Mountford occupied two rooms in Street's property subject to a weekly rent. The agreement was labelled a licence and contained a clause signed by Mountford agreeing it was not a tenancy. When a dispute arose, the House of Lords was asked to rule on whether this document was a licence or a lease.

A lease would be favourable for Mountford, giving her additional proprietary rights and protection from eviction that a licence would not. The court held that this was in fact a lease due to the presence of:

- Rent
- Term Certain
- Exclusive Possession

#### ***Key principle:***

If the three essential characteristics for a lease are present, then the tenant more than likely has a lease as opposed to a licence.



