

The Authority for Advance Rulings (Income Tax) and Others v. Tiger Global International II Holdings and connected appeals

Civil Appeal No. 262 of 2026, arising out of SLP (C) No. 2640 of 2025 and connected proceedings (full list below)

2026 INSC 60 | 2026-01-15

Whether the AAR was justified in rejecting the Mauritian companies' applications at the admission stage under proviso (iii) to section 245R(2), on a prima facie finding that their disposal of Singapore-company shares deriving substantial value from Indian assets formed a tax-avoidance arrangement, notwithstanding their TRCs and pre-1 April 2017 acquisitions; and the resulting availability of treaty exemption.

9(1)(i), Explanation 5 | 90(2) | 90(2A) | 90(4) | 90(5) | 95 | 96(1)-(2) | 97 | 98 | 100 | 102 | 197 | 245Q(1) | 245R(2), proviso clause (iii)

Two-judge bench | J.B. Pardiwala, J. | R. Mahadevan, J.

Assessment years: 2019-20

Rule 10U was amended after this judgment

CBDT Notification No. 54/2026, G.S.R. 240(E), dated 31 March 2026, substituted Rule 10U(1)(d) and (2). The new sub-rule (2) expressly excludes income from transfers of investments made by the person before 1 April 2017. Rule 1(2) makes commencement the date of Gazette publication; the Explanatory Memorandum says Chapter X-A shall not be invoked on or after publication for that category. This material change requires a fresh applicable-law analysis. It is not a judicial reversal of Tiger Global, and the effect on concluded or pending proceedings and the other grounds of the judgment is not determined in this note.

Complete English notification read and the Department-hosted one-page Gazette extract visually checked. It bears printed Gazette page 2. The publication date was not separately established from a full Gazette cover; no comprehensive search for all later legislation or judicial treatment is certified.

[Income-tax \(Tenth Amendment\) Rules, 2026, rules 1\(2\), 2\(a\)-\(b\) and Explanatory Memorandum / PDF pages 1 / subsequent delegated legislation, not part of the judgment](#)

01 FACTS OF THE CASE

Tiger Global International II Holdings, III Holdings and IV Holdings were Mauritian private companies holding Category I Global Business Licences and Mauritian tax residency certificates. They said their boards managed them in Mauritius, where they maintained bank accounts, records and audited financial statements, office premises and two employees. They engaged the US entity Tiger Global Management LLC as investment manager and maintained that its recommendations remained subject to their boards' approval. These assertions of independent management were disputed, rather than accepted as conclusive facts (main judgment, paras 5-5.3, PDF pp. 6-7).

The companies owned shares in Flipkart Private Limited, Singapore, whose shares derived substantial value from assets in India. II Holdings acquired 23,670,710 shares between October 2011 and April 2015; III Holdings acquired 2,282,825 shares on 23 June 2014; and IV Holdings acquired 105,928 shares on 24 April 2012. In the 2018 Walmart acquisition, the assessee transferred respectively 14,754,087, 1,422,897 and 66,026 shares to Fit Holdings S.A.R.L., Luxembourg, for stated gross consideration of USD 1,893,510,103.82, USD 181,782,633.10 and USD 8,435,171.44. These figures are gross sale consideration, not taxable gains or an assessed tax demand (paras 5.4-5.5, pp. 8-9). The judgment identifies FY 2018-19 / AY 2019-20 in the recorded submissions, and later accepts GAAR's temporal applicability to the year (paras 7.17, 7.21 and 46, pp. 35, 37, 128-129).

Before completion, the assessee sought nil-withholding certificates under section 197. Certificates dated 17 August 2018 instead prescribed rates of 6.05%, 6.92% and 8.47% for II, III and IV Holdings respectively. Their ensuing section 245Q applications asked whether the gains were chargeable in India under the Act read with the India-Mauritius DTAA (paras 5.6-5.7, pp. 9-10).

On 26 March 2020, the AAR rejected the applications under the prima facie tax-avoidance bar in section 245R(2). It relied on the structure and on its assessment that effective decision-making and financial control lay outside Mauritius with Charles P. Coleman in the USA. The assessee disputed those inferences. The Delhi High Court allowed W.P.(C) Nos. 6764, 6765 and 6766 of 2020 on 28 August 2024, quashed the AAR order and accepted treaty protection. The Revenue's three appeals challenged that common judgment (paras 5.8-5.10, 6.1-6.10, 6.12-6.19 and 6.22, pp. 10-28).

Source: [official signed judgment / paragraphs 5-5.10 / PDF pages 6, 7, 8, 9, 10, 11 / main judgment](#); [official signed judgment / paragraphs 6.1-6.10; 6.12-6.19; 6.22 / PDF pages 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28 / main judgment reporting AAR and High Court findings](#); [official signed judgment / paragraphs 7.17, 7.21 / PDF pages 35, 37 / Revenue submissions as recorded; corroborated as to applicable year by para 46](#); [official signed judgment / paragraphs 46 / PDF pages 128, 129 / main judgment](#)

02 DISCUSSION BY THE HON'BLE COURT

The principal judgment expressly identified the core controversy as the correctness of the AAR's rejection at the maintainability stage (para 11.1, PDF pp. 51-52). Section 245R(2) requires a prima facie appraisal, not proof to the standard of a completed merits adjudication. The Court held that the documents and surrounding circumstances could justify rejection where they disclosed an attempt to avoid an otherwise applicable tax. The High Court's reliance on the companies' length of existence and formal residency evidence did not displace that statutory threshold (paras 32-36, pp. 119-122).

For the substantive framework, the Court first placed domestic chargeability under section 9(1)(i) and Explanation 5, which addresses foreign-company shares substantially deriving value from Indian assets. Treaty relief then required examination of residence under Article 4, the relevant part of Article 13 and any applicable limitation-of-benefits provision (paras 27-30, pp. 113-117). It treated the post-Vodafone amendments to section 90, Chapter X-A and Rule 10U as material changes to the legal setting. Earlier circulars and judgments could not automatically resolve the new-regime dispute. Section 90(4)'s TRC requirement was an eligibility condition, not conclusive immunity from inquiry into management, residence and a prima facie abusive interposition. The Court held that a TRC alone did not prevent that inquiry on this record (paras 27, 29, 36-38 and 43, pp. 113-117, 122-123, 126-127).

The Court distinguished Article 13(3A), inserted by the 2016 Protocol for shares acquired on or after 1 April 2017 in a company resident in a Contracting State, from the residuary Article 13(4). It specifically held Article 27A inapplicable to the present case because that LOB provision attaches to the transitional Article 13(3B) benefit (paras 17-19 and 45, pp. 106-107, 127-128). Although para 18 uses broad language about indirect transfers, para 33 cautions that denying relief solely because the disposed shares were in a non-Indian company may direct the inquiry wrongly. The central question became the assessee's entitlement to exemption in the alleged arrangement, not merely the Singapore incorporation of Flipkart (para 33, p. 120). These passages must be read together; neither a universal exemption nor a universal exclusion for every foreign-share transfer is a reliable standalone statement of this decision.

On the then-worded Rule 10U, the Court distinguished grandfathering of investments under sub-rule (1)(d) from scrutiny of arrangements yielding tax benefits on or after 1 April 2017 under sub-rule (2). It read the latter with section 96(2) as permitting scrutiny notwithstanding the earlier acquisition date, and rejected the claimed automatic protection for the arrangement. It referred to the 2018 proposal, share purchase agreement and board consideration of the Walmart transaction (paras 12.28-12.30 and 46-47, pp. 95-97, 128-130). This is a description of the reasoning on the rule considered in January 2026, not a statement that the text remained unchanged thereafter.

The Revenue also advanced judicial anti-avoidance, based on substance over form, as an alternative to GAAR. Para 48 records that argument and expressly accepts the Revenue's three-stage approach: domestic taxability, scrutiny of treaty eligibility, and GAAR or

02 DISCUSSION BY THE HON'BLE COURT

alternatively judicial anti-avoidance where commercial substance is lacking. The Court found sufficient prima facie material for the tax-avoidance conclusion and that the assessee had not rebutted the section 96(2) presumption. Its reference to non-taxation in Mauritius formed part of that arrangement-specific reasoning (paras 48-49, pp. 130-132); it should not be detached into an unrestricted rule that every treaty benefit requires actual foreign payment of tax.

Pardiwala J. agreed with Mahadevan J. and added a separately numbered concurrence on tax sovereignty, treaty negotiation and possible safeguards. Its suggestions concerning LOB clauses, GAAR overrides, digital taxation, source taxation, treaty review and dispute resolution are policy observations, not additional enacted provisions or separate tax demands (concurring opinion, para 1 and paras 30-34 with the ensuing list, pp. 134, 147-152).

Source: [official signed judgment / paragraphs 11-11.1 / PDF pages 51, 52 / main judgment](#); [official signed judgment / paragraphs 17-19; 33; 45 / PDF pages 106, 107, 120, 127, 128 / main judgment](#); [official signed judgment / paragraphs 27-30 / PDF pages 113, 114, 115, 116, 117 / main judgment](#); [official signed judgment / paragraphs 32-38 / PDF pages 119, 120, 121, 122, 123 / main judgment](#); [official signed judgment / paragraphs 43-49 / PDF pages 126, 127, 128, 129, 130, 131, 132 / main judgment](#); [official signed judgment / paragraphs 12.28-12.30 / PDF pages 95, 96, 97 / main judgment](#); [official signed judgment / paragraphs 1; 30-34 and ensuing 12-item list / PDF pages 134, 147, 148, 149, 150, 151, 152 / Pardiwala J., additional concurring observations](#)

03 JUDICIAL DECISION

The Court held that these applications concerned transactions prima facie designed for tax avoidance and were correctly rejected under proviso (iii) to section 245R(2). In its conclusion it also held that the assessee was not entitled to Article 13(4) exemption for the impermissible arrangements, that Chapter X-A applied, and that the capital gains from the impugned post-1 April 2017 transfers were taxable in India under the Act read with the applicable DTAA provisions (main judgment, para 50, PDF pp. 132-133).

All three Revenue appeals were allowed and the Delhi High Court's judgment was set aside; there was no order as to costs and pending applications stood disposed of (paras 51-52, p. 133). The result therefore cannot be described as only a remand for investigation. Equally, the judgment does not compute the gains, fix a final rupee tax demand or announce a blanket rule for all Mauritian funds or all pre-2017 acquisitions.

Source: [official signed judgment / paragraphs 50-52 / PDF pages 132, 133 / main judgment](#)

04 OUTCOME / IN WHOSE FAVOUR

In whose favour: Revenue

Civil Appeal Nos. 262, 263 and 264 of 2026 allowed; Delhi High Court common judgment dated 28 August 2024 set aside; AAR threshold rejection upheld; no costs; pending applications disposed of.

AAR non-maintainability upheld on a prima facie tax-avoidance finding; paragraph 50 additionally states that the assessee's impugned gains are taxable in India and treaty exemption is unavailable. No quantified assessment or independent disposition in the concurrence.

Specific 2018 indirect-transfer arrangements and the legal framework considered on 15 January 2026. Read the prima facie admission standard, the express taxability conclusion and the subsequent Rule 10U amendment together; do not portray the decision as a mere remand, a universal TRC invalidation, or a current-law denial of all grandfathering.

Source: [official signed judgment / paragraphs 50–52 / PDF pages 132, 133 / main judgment](#)

05 AKHB REVIEW POINT

For a legacy-year treaty claim, assemble separate evidence for domestic chargeability, treaty residence and entitlement, and the commercial substance of the actual arrangement. A TRC, a licence, a long holding period or board minutes should not be assumed to end the inquiry. Preserve decision-making records, investment-manager mandates, banking authority, economic risks, investor and ownership records, cash flows and the acquisition and disposal chronology. Do not confuse section 197 withholding rates with final liability, or the AAR's prima facie admission test with the evidentiary and procedural requirements of an assessment.

Date the rule before applying this judgment. The later Rule 10U amendment identified below materially changes the text on which the Court's grandfathering analysis proceeded. Separately examine its commencement and effect on the particular proceeding; do not assume that it automatically reopens a concluded case or resolves residence, treaty abuse and the alternative judicial anti-avoidance reasoning. The judgment's historical statutory extracts and occasional imprecise references are not a substitute for the applicable consolidated Act, Rules and treaty text.

Keep this note within the Income-tax Act, 1961. No section-number or substantive-equivalence mapping to the Income-tax Act, 2025 has been performed. The concurrence's sovereignty recommendations should be discussed as judicial policy observations, not displayed as compliance obligations.

Source: [official signed judgment / paragraphs 5.6-5.8 / PDF pages 9, 10 / main judgment](#); [official signed judgment / paragraphs 28-29; 33-38 / PDF pages 115, 116, 117, 120, 121, 122, 123 / main judgment](#); [official signed judgment / paragraphs 45-50 / PDF pages 127, 128, 129, 130, 131, 132, 133 / main judgment](#); [official signed judgment / paragraphs 1; 30-34 and ensuing list / PDF pages 134, 147, 148, 149, 150, 151, 152 / Pardiwala J., additional concurring observations](#); [official subsequent rule notification / Income-tax \(Tenth Amendment\) Rules, 2026, rules 1\(2\), 2\(a\)-\(b\) and Explanatory Memorandum / PDF pages 1 / subsequent delegated legislation, not part of the judgment](#)

APPEAL AND PROCEEDING NUMBERS

Civil Appeal No. 262 of 2026, arising out of SLP (C) No. 2640 of 2025 / Civil Appeal No. 263 of 2026, arising out of SLP (C) No. 2565 of 2026 and SLP (C) Diary No. 1260 of 2025 / Civil Appeal No. 264 of 2026, arising out of SLP (C) No. 5987 of 2025

OPINION AND PAGINATION BOUNDARIES

1.

Author: R. Mahadevan, J.

Role: Principal judgment signed by both judges

Pdf page start: 1

Pdf page end: 133

Paragraphs: 1-52, including decimal-numbered subparagraphs

Paratext: Cause titles pp. 1–2; contents p. 3; paras 6.1–6.22 report lower-forum findings; paras 7–8.23 report rival submissions; paras 12.1–12.36 contain legal history, legislation, circulars and extended precedent quotations; the Court's discussion and findings begin at para 13 on p. 104; conclusion/result paras 50–52, pp. 132–133.

2.

Author: J.B. Pardiwala, J.

Role: Additional concurrence agreeing with principal judgment and discussing tax sovereignty

Pdf page start: 134

Pdf page end: 152

Paragraphs: 1–34; para 34 followed by a separately numbered list of 12 treaty-policy safeguards

Paratext: Fresh paragraph numbering begins on p. 134; signature/date p. 152. No separate appeal or conflicting disposal.

CONNECTED PROCEEDINGS

1.

Case number: Civil Appeal No. 262 of 2026

Originating slp: SLP (C) No. 2640 of 2025

Caption: The Authority for Advance Rulings (Income Tax) and Others v. Tiger Global International II Holdings

Outcome: Revenue appeal allowed

Identity pinpoint

Source url: [Open cited source](#)

Paragraphs: cause title

Pdf pages: 1

Source role: official cover

2.

Case number: Civil Appeal No. 263 of 2026

Originating slp: SLP (C) No. 2565 of 2026; SLP (C) Diary No. 1260 of 2025

Caption: The Authority for Advance Rulings (Income Tax) and Others v. Tiger Global International IV Holdings

Outcome: Revenue appeal allowed

Identity pinpoint

Source url: [Open cited source](#)

Paragraphs: cause title

Pdf pages: 1

Source role: official cover

3.

Case number: Civil Appeal No. 264 of 2026

Originating slp: SLP (C) No. 5987 of 2025

Caption: The Authority for Advance Rulings (Income Tax) and Others v. Tiger Global International III Holdings

Outcome: Revenue appeal allowed

Identity pinpoint

Source url: [Open cited source](#)

Paragraphs: cause title

Pdf pages: 2

Source role: official cover

LEGAL-VERSION CONTEXT

1.

Instrument: Income-tax Act 1961, section 9(1)(i), Explanation 5

Version role: Finance Act 2012 indirect-transfer amendment discussed and applied, rather than the pre-amendment text considered in Vodafone

Pinpoints

1.

Source url: [Open cited source](#)

Paragraphs: 12.12-12.15

Pdf pages: 77; 78; 79

Source role: main judgment

2.

Source url: [Open cited source](#)

Paragraphs: 28; 48

Pdf pages: 115; 116; 130; 131

Source role: main judgment

2.

Instrument: Sections 90(2A), 90(4)-(5) and Chapter X-A

Version role: Post-2012/2013 framework, with GAAR operational from AY 2018-19 as described in the judgment; the instant AY is 2019-20. Historical quotations are not treated as a verbatim consolidation for that year. Section 96 uses the main-purpose test, with its separate rebuttable presumption; the earlier one-of-the-main-purposes wording quoted in para 12.17 is historical.

Pinpoints

1.

Source url: [Open cited source](#)

Paragraphs: 12.17-12.18

Pdf pages: 79; 80; 81; 82; 83; 84

Source role: main judgment

2.

Source url: [Open cited source](#)

Paragraphs: 12.20–12.27

Pdf pages: 86; 87; 88; 89; 90; 91; 92; 93; 94; 95

Source role: main judgment

3.

Source url: [Open cited source](#)

Paragraphs: 46; 49

Pdf pages: 128; 129; 131; 132

Source role: main judgment

3.

Instrument: Rule 10U(1)(d) and (2), Income-tax Rules 1962

Version role: The without-prejudice wording construed in January 2026 is reproduced at pp. 95–96 and discussed at pp. 128–130. It was subsequently substituted by Notification 54/2026; apply the separate warning.

Pinpoints

1.

Source url: [Open cited source](#)

Paragraphs: 12.28–12.30

Pdf pages: 95; 96; 97

Source role: main judgment

2.

Source url: [Open cited source](#)

Paragraphs: 46–47

Pdf pages: 128; 129; 130

Source role: main judgment

3.

Source url: [Open cited source](#)

Pdf pages: 1

Printed page: 2

Provision: Income-tax (Tenth Amendment) Rules, 2026, rules 1(2), 2(a)-(b) and Explanatory Memorandum

Source role: subsequent delegated legislation, not part of the judgment

4.

Instrument: India–Mauritius DTAA, 1982 Convention as amended by the Protocol signed 10 May 2016

Version role: The Protocol entered into force on 19 July 2016; capital-gains changes specify 1 April 2017 and AY 2018–19 onward. Article 13(3A) refers to the acquisition date; Article 13(3B) gives its transitional rate for the specified 2017–2019 period; Article 27A is tied to that benefit. The note does not certify the current treaty after all possible later protocols.

Pinpoints

1.

Source url: [Open cited source](#)

Paragraphs: 12.31-12.34

Pdf pages: 97; 98; 99; 100; 101

Source role: main judgment

2.

Source url: [Open cited source](#)

Pdf pages: 2; 3; 6

Printed pages: 8; 9; 12

Provision: Notification recitals; Protocol Articles 4, 8 and 9

Source role: official treaty protocol

IDENTIFIED SUBSEQUENT LEGISLATION

Status: specific_material_amendment_verified

Title: Rule 10U was amended after this judgment

Text: CBDT Notification No. 54/2026, G.S.R. 240(E), dated 31 March 2026, substituted Rule 10U(1)(d) and (2). The new sub-rule (2) expressly excludes income from transfers of investments made by the person before 1 April 2017. Rule 1(2) makes commencement the date of Gazette publication; the Explanatory Memorandum says Chapter X-A shall not be invoked on or after publication for that category. This material change requires a fresh applicable-law analysis. It is not a judicial reversal of Tiger Global, and the effect on concluded or pending proceedings and the other grounds of the judgment is not determined in this note.

Pinpoints

1.

Source url: [Open cited source](#)

Pdf pages: 1

Printed page: 2

Provision: Income-tax (Tenth Amendment) Rules, 2026, rules 1(2), 2(a)-(b) and Explanatory Memorandum

Source role: subsequent delegated legislation, not part of the judgment

Verification scope: Complete English notification read and the Department-hosted one-page Gazette extract visually checked. It bears printed Gazette page 2. The publication date was not separately established from a full Gazette cover; no comprehensive search for all later legislation or judicial treatment is certified.

SOURCE & VERIFICATION

[Hon'ble Supreme Court source PDF \(official signed judgment\)](#)

Identified source rendition: 152 PDF pages; SHA-256

88ec24328fc951a015995b22a03003d483f740e4df9cb5bdc455475ee61a1c9a. Original bytes preserved.

[Open cited source rendition](#)

All 152 physical pages were read through the page-indexed extraction, with selected source-page images checked. No headnote was used as a substitute for either opinion.

One common decision with three appeals and two opinions; neither connected appeals nor the concurrence are counted as three or four distinct merits decisions.

The AAR order and High Court reasoning in para 6 are reported history; Revenue submissions in para 7 and assessee submissions in para 8 are not automatically Supreme Court holdings. The express AY identification is in the submissions and is labelled accordingly.

The extended numbered text on pp. 61–77 quotes Vodafone; those numbers are not Tiger Global paragraph numbers. Pardiwala J. starts a fresh para 1 on p. 134.

Para 11.1 limits the stated core inquiry to maintainability, but para 50 contains an express taxability conclusion. Both are retained; no remand or quantified assessment is invented.

Para 18's broad indirect-transfer language must be read with para 33, which questions treating the foreign incorporation of the sold company as sufficient by itself to deny relief. Do not extract a blanket foreign-share rule.

Para 41 (p. 125) uses transfers made on or before 1 April 2017 in discussing grandfathering, while the treaty and Rule 10U texts reproduced at pp. 95–100 are acquisition/investment-based. Para 47 (pp. 129–130) speaks of acquiring capital gains before the cut-off, whereas the facts concern acquiring shares before it. These textual imprecisions are not silently converted into general rules.

Para 49 (p. 132) prints Article 13(c); para 50 expressly refers to Article 13(4). The note relies on the correctly identified provision in the conclusion and flags rather than replicates the imprecise cross-reference.

The source attributes USD 250,000 bank authority to the AAR discussion (paras 6.1 and 6.4), but reports USD 250 million in the High Court discussion (para 6.13). This note does not silently harmonise those different figures or use either to compute liability.

Historical Chapter X-A extracts at para 12.17 include the earlier section 96 wording. The official Finance Act 2013 section 26 cross-check also shows that section 97(4) treats duration, tax payments and exit routes as potentially relevant but insufficient, rather than reproducing the old exclusion as the governing test. The judgment's historical narration is not advertised as the applicable consolidated statute.

Pardiwala J.'s 12 treaty safeguards are concurring policy observations, not statutory amendments. General references there to money laundering, trafficking and round-tripping are not findings that these respondents committed those activities.

The post-judgment Rule 10U amendment is material and verified separately. Neither a reversal nor relief in the respondents' own later proceedings has been verified.

Independent web reopening of the judgment URL timed out; the local official source was successfully read and its SHA-256 matches the validated acquisition manifest. Original PDF bytes were not modified.

Neutral citation and all three appeal identities verified from the official PDF cover, pp. 1–2. SLP (C) No. 2565 of 2026 is reproduced as printed on p. 1. Decision date appears in the signatures on pp. 133 and 152; the PDF digital-signature date of 20 January 2026 is not substituted for it.

FY 2018–19 and AY 2019–20 are expressly identified in the Revenue submissions recorded at main-judgment paras 7.17 and 7.21 (PDF pp. 35, 37). Para 46 (pp. 128–129) accepts that GAAR applies to the assessment year under consideration. The note does not infer AY 2026–27 from the judgment date.

STATUTORY SCOPE

1961 Act and 1962 Rules in the historical setting addressed by the judgment; 2016 treaty Protocol; the specifically identified 31 March 2026 Rule 10U amendment separately checked.

No automatic mapping to the 2025 Act. No comprehensive consolidated-law or citator certification.

LATER TREATMENT

Source checked 2026-10-04. Subsequent judicial treatment, review petitions, stays, reversals and case-specific assessment developments have not been comprehensively checked. A separately identified post-judgment Rule 10U amendment has been verified; it is not represented as a judicial reversal or a complete citator check.

IDENTIFIED SOURCE LINKS

[official signed judgment - PDF pages: 152](#)

SHA-256: 88ec24328fc951a015995b22a03003d483f740e4df9cb5bdc455475ee61a1c9a

[official subsequent rule notification - PDF pages: 1](#)

Unchanged official Department-hosted Gazette extract; complete English notification

SHA-256: 6967c345efca690eedb0166140239e9d4dfc008a25a9393b5f5135503368a491

[official treaty protocol notification - PDF pp. 2-3, 6; Gazette printed pp. 8-9, 12 - PDF pages: 6](#)

2016 Protocol, notified by No. 68/2016 on 10 August 2016; Articles 4, 8 and 9 checked

[official statutory version crosscheck](#)

Finance Act 2013 section 26, official indexed text retrieved in search; direct open returned 403. Used only to cross-check historical section 96/97 wording, not to certify all later amendments.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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