SC: two-child norm case sent to larger bench; sales tax ruling

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News

On 4 November 2026 the Supreme Court delivered two important rulings. (1) Two-child norm: a bench of Justices P.S. Narasimha and Alok Aradhe said laws barring people with more than two children from contesting panchayat polls 'have lost their relevance', and referred Javed v. State of Haryana (2003), which upheld the bar, to a larger bench for reconsideration. The case was filed by former sarpanch Mangala Bhimrao Ingle, disqualified under the Maharashtra Village Panchayats Act, 1959; the Court noted India's total fertility rate has fallen from 3 in 2003 to 1.9, below the replacement level of 2.1. (2) Additional sales tax: a seven-judge Constitution Bench headed by Chief Justice Surya Kant upheld State legislatures' power to impose an additional tax or surcharge calculated on sales tax. The 1999 reference in Arjun Flour Mills v. State of Odisha, on Section 5A of the Orissa Sales Tax Act, 1947, was disposed of as academic after GST (2017). The Bench held that S. Kodar v. State of Kerala (1974) – treating such a levy as sales tax under Entry 54 of the State List, not income tax – remains good law.

Key facts for the exam

Point	Details
Date	4 November 2026 (both cases)
Case 1	Mangala Bhimrao Ingle v. Addl. Commissioner, Amravati
Bench 1	Justices P.S. Narasimha, Alok Aradhe (2 judges)

Point	Details
Outcome 1	Javed v. Haryana (2003) referred to larger bench
Fertility rate	3 (2003) → 1.9; replacement level 2.1
Case 2	Arjun Flour Mills v. State of Odisha (1999 reference)
Bench 2	7 judges led by CJI Surya Kant
Outcome 2	Additional sales tax within State power (Entry 54, List II); S. Kodar (1974) holds

Background

- Panchayat framework: the 73rd Amendment (1992) added Part IX. Under Article 243F, a law made by the State Legislature may prescribe disqualifications for panchayat membership – the basis for conditions such as the two-child norm. In Javed (2003) a three-judge bench upheld the bar in the Haryana Panchayati Raj Act, 1994.
- Court's view: the bench said the bar excludes citizens from political representation for reasons unrelated to their ability to hold office and burdens reproductive autonomy under Article 21. As a two-judge bench cannot overrule a three-judge ruling, it referred the matter to a larger bench. According to the amicus report, 7 States have repealed the norm, 9 retain it in some form (for elections or public jobs) – including Assam, Goa, Gujarat, Maharashtra, Odisha and Uttarakhand – and 15 never had such a policy.
- Taxing power: Article 246 and the Seventh Schedule divide taxing powers. After GST came through the 101st Amendment (2016), Entry 54 of the State List was narrowed to sales tax on petroleum crude, high-speed diesel, petrol, natural gas, aviation turbine fuel and alcoholic liquor for human consumption. Questions of constitutional interpretation must be heard by a bench of at least five judges (Article 145(3)).
- Earlier rulings: Hoechst Pharmaceuticals v. State of Bihar held a surcharge on sales tax keeps the character of sales tax. India Cement v. State of Tamil Nadu (1989, seven judges) struck down a cess on mining royalty; its view that royalty is a tax was overruled in 2024 by a nine-judge bench (8:1) in Mineral Area Development Authority v. SAIL. The present bench said the conflict between the two lines was 'more apparent than real'.

Tamil Nadu link: One of the key precedents examined by the seven-judge bench was India Cement v. State of Tamil Nadu (1989), which struck down a Tamil Nadu cess linked to mining royalty. The bench clarified that India Cement does not mean every levy calculated as a percentage of another tax is beyond State competence.

Frequently asked questions

What is this news about?

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What are the key facts to remember for the exam?

Date: 4 November 2026 (both cases); Case 1: Mangala Bhimrao Ingle v. Addl. Commissioner, Amravati; Bench 1: Justices P.S. Narasimha, Alok Aradhe (2 judges); Outcome 1: Javed v. Haryana (2003) referred to larger bench.

What is the background to this news?

Panchayat framework: the 73rd Amendment (1992) added Part IX. Under Article 243F, a law made by the State Legislature may prescribe disqualifications for panchayat membership – the basis for conditions such as the two-child norm.

Practice questions (with answers)

1. Which Article lets a State law prescribe disqualifications for membership of a Panchayat?

A) Article 243D

B) Article 243E

C) Article 243F

D) Article 243K

Answer: C – Explanation: 243F – disqualifications. 243D – reservation of seats; 243E – five-year term; 243K – State Election Commission.

2. What is the 'replacement-level' total fertility rate (TFR) needed for a stable population?

A) 2.1

B) 1.9

C) 2.5

D) 3.0

Answer: A – Explanation: 2.1 children per woman. The Court noted India's TFR is now 1.9, down from 3 in 2003.

3. After GST, on which of these can States still levy sales tax under Entry 54 of the State List?

A) Cement

B) Gold

C) Alcoholic liquor

D) Mobile phones

Answer: C – Explanation: Liquor – with petrol, diesel, crude, natural gas and ATF. The 101st Amendment (2016) narrowed Entry 54.

4. Which 2024 case overruled the 'royalty is a tax' view of India Cement v. State of Tamil Nadu (1989)?

A) MADA v. SAIL

B) Jindal Stainless

C) Mohit Minerals

D) Kesavananda Bharati

Answer: A – Explanation: Mineral Area Development Authority v. SAIL – nine judges, 8:1. Mohit Minerals (2022): GST Council advice is not binding.

5. Which Article requires at least five judges to hear a substantial question of law on interpreting the Constitution?

A) Article 124(2)

B) Article 137

C) Article 143

D) Article 145(3)

Answer: D – Explanation: Article 145(3) – it also covers Presidential references under Article 143. Article 137 gives the power to review judgments.

Sources: Supreme Court of India – sci.gov.in (Mangala Bhimrao Ingle v. Addl. Commissioner, Amravati, 2026 INSC 1193, 4 Nov 2026); ThePrint (6 Nov 2026); Bar & Bench (4 Nov 2026, additional sales tax); SC Observer; Constitution of India – legislative.gov.in.
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