

```

CREATE TABLE SubjectAllotments (
    StudentId VARCHAR(50),
    SubjectId VARCHAR(50),
    Is_valid BIT
);

CREATE TABLE SubjectRequest (
    StudentId VARCHAR(50),
    SubjectId VARCHAR(50)
);

INSERT INTO SubjectAllotments (StudentId, SubjectId, Is_valid)
VALUES
    ('159103036', 'P01491', 1),
    ('159103036', 'P01492', 0),
    ('159103036', 'P01493', 0),
    ('159103036', 'P01494', 0),
    ('159103036', 'P01495', 0);

INSERT INTO SubjectRequest (StudentId, SubjectId)
VALUES ('159103036', 'P01496');

```

Procedure:

```

CREATE PROCEDURE UpdateSubjectAllotments
    @StudentId VARCHAR(50),
    @SubjectId VARCHAR(50)
AS
BEGIN
    SET NOCOUNT ON;

    IF NOT EXISTS (SELECT 1 FROM SubjectAllotments WHERE StudentId = @StudentId)
    BEGIN
        INSERT INTO SubjectAllotments (StudentId, SubjectId, Is_valid)
        VALUES (@StudentId, @SubjectId, 1);
    END
    ELSE
    BEGIN
        DECLARE @CurrentSubject VARCHAR(50);
        SELECT @CurrentSubject = SubjectId FROM SubjectAllotments WHERE StudentId = @StudentId AND Is_valid = 1;

        IF @CurrentSubject <> @SubjectId
        BEGIN
            UPDATE SubjectAllotments SET Is_valid = 0 WHERE StudentId = @StudentId AND Is_valid = 1;

            INSERT INTO SubjectAllotments (StudentId, SubjectId, Is_valid)
            VALUES (@StudentId, @SubjectId, 1);
        END
    END
END;

```

Output:

	StudentId	SubjectId	Is_valid
1	159103036	PO1491	0
2	159103036	PO1492	0
3	159103036	PO1493	0
4	159103036	PO1494	0
5	159103036	PO1495	0
6	159103036	PO1496	1