

LEXPORT NEWSLETTER

JANUARY 2026 | WEEK 1 & 2

Dear readers,

Happy New Year and may 2026 be the best for us all.

For some months now, the team at Lexport has made an effort to bring you this new avatar of our much-loved newsletter with the latest updates from our ecosystem.

Interesting 'Quick Bytes' embellished with infographic cards and longer reads that decode and explain the various orders or events and their impact.

We have more plans to further enhance our storytelling in the coming months and the team looks forward to being with you via this newsletter.

We hope all enjoy reading it as much as we do producing it.

As always, feedback and suggestions are welcome via mail(at)lexport.in.

Happy reading!

Warmly,
Srinivas Kotni
Anirban Roy



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Indirect Tax

Aparajita Energy Pvt. Ltd. vs. Union of India, Ministry of Finance (2025) 37 Centax 365 (Guj.)

Where liquid distillate fuel oil's cloud point depended on vessel operated in specific areas and opinions varied about same, department could not discriminate and seize it based on cloud point; also, test report of sample having Automatic Diesel Fuel characteristic was ambiguous as it did not mention on what parameters distillate oil can have diesel fuel characteristic, and application of "most akin" test favoured importer.



Rishabh Dev Dixit



CBIC Mandates Body-Worn Cameras with Audio-Video Recording for Customs Officers at International Airports to Boost Transparency and Accountability

The CBIC has directed uniformed Customs officers deployed at international airports, especially those handling baggage clearance, to use Body Worn Cameras with audio-video recording. A standard operating procedure has been prescribed for deployment and data handling to enhance transparency and accountability.



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Quick Bites

Transparency Takes Flight: Body Cameras Introduced in Customs Clearance



CBIC Introduces Body-Worn Cameras for Customs Officers.

- CBIC Has Directed Uniformed Customs Officers at International Airports to Use Body-Worn Cameras with Audio-Video Recording
- Focus is on Officers Handling Baggage Clearance, a High-Interaction Zone
- A Detailed Standard Operating Procedure (SOP) Governs Usage, Storage and Data Handling
- Objective: Enhance Transparency, Accountability and Public Trust in Customs Operations
- Move Aligns with Global Best Practices in Enforcement and Passenger Facilitation

Instruction No. 34/2025-Customs

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Rishabh Dev Dixit



Indirect Tax

Delhi High Court Declines to Quash Reassessment Based on Bhutani Infra Search Material

Case title: Veena Arora v. Commissioner Income Tax - 12 Delhi & Anr.

Citation: 2026 LLBiz HC (DEL) 17

Case Number: W.P.(C) 22/2026

The Delhi High Court has refused to interfere with reassessment proceedings initiated against a taxpayer on the basis of documents seized during a search on Bhutani Infra Group. The reassessment was triggered by an Excel sheet recovered from the builder's premises reflecting the petitioner's name along with an alleged cash transaction of Rs. 7.97 lakh in relation to a flat purchase.

The petitioner contended that the sole reliance on a third-party Excel sheet, without any corroborative material establishing nexus, rendered the notice under Section 148 of the Income Tax Act without jurisdiction. During hearing, however, the petitioner admitted having purchased a flat from the builder, though denying any cash component.

Rejecting the plea, the Court held that at the threshold stage, the material relied upon by the Assessing Officer was sufficient to infer possible escapement of income. It observed that post 01.04.2021, Section 148 does not even mandate recording of reasons to believe. The Court clarified that the petitioner is at liberty to disprove the alleged cash entry during reassessment. The writ petition was accordingly dismissed.

Search Material Is Enough at the Threshold



- The Delhi High Court Declined to Quash Reassessment Proceedings Triggered By Documents Seized During a Third-Party Search
- An Excel Sheet Recovered From the Builder's Premises, Reflecting an Alleged Cash Transaction, Was Held Sufficient to Infer Possible Escapement of Income at the Initiation Stage
- The Court Reiterated that Writ Jurisdiction is Limited at the Reassessment Threshold, Especially Post 01.04.2021, When Section 148 No Longer Mandates Recording "Reasons to Believe"

Case Title: Veena Arora v. Commissioner Income Tax - 12 Delhi & Anr.

Citation: 2026 LLBiz HC (DEL) 17

Case Number: W.P.(C) 22/2026

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Indirect Tax

Statutory Tariff Headings And HSN Notes Prevail Over Common Parlance In Customs Classification : Supreme Court

Cause Title: COMMISSIONER OF CUSTOMS (IMPORT) VERSUS M/S WELKIN FOODS

Citation : 2026 LiveLaw (SC) 17

The Supreme Court has held that aluminium shelves imported for mushroom cultivation cannot be classified as "parts of agricultural machinery" under CTI 84369900, but must be classified as "aluminium structures" under CTI 76109010, attracting customs duty. Setting aside the CESTAT order, the Bench of Justices J.B. Pardiwala and R. Mahadevan restored the Revenue's classification and in the process laid down a seven-point mandatory framework governing tariff classification.

The Court ruled that the Tribunal erred in directly applying the common or trade parlance test without first examining statutory guidance flowing from tariff headings, Section Notes, Chapter Notes, HSN Explanatory Notes and technical expressions. It held that Heading 7610 is an *ex nomine* entry covering assembled aluminium components which remain in position once installed, and the shelving merely provides a surface and does not perform any mechanical function.

Downgrading routine reliance on common parlance, the Court held that such a test can be invoked only in the absence of explicit or implicit statutory guidance, and cannot override clear statutory classification. The appeal was allowed and duty liability on the aluminium structures was upheld.



Shelves Are Not Machinery Under Tariff Law



- The Supreme Court Held that Aluminum Shelves Used for Mushroom Cultivation Cannot Be Classified as Parts of Agricultural Machinery
- Mere Structures that Provide a Surface and Remain Stationary Do Not Perform any Mechanical Function
- Common Parlance is a *Last-Resort* Test and Cannot Override Clear Statutory Guidance Flowing from Tariff Headings, Section Notes, Chapter Notes, HSN Explanatory Notes and Technical Expressions
- Aluminum Shelving Therefore Falls Under CTI 7610 (Aluminum Structures), Attracting Customs Duty

Case Title: COMMISSIONER OF CUSTOMS (IMPORT) VERSUS M/S WELKIN FOODS
Citation : 2026 LiveLaw (SC) 17

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CESTAT Delhi Quashes Differential Duty on Bharti Airtel, Classifies Imported Items as Router Parts

Case Title: Bharti Airtel Limited v. Principal Commissioner of Customs

Citation: 2026 LLBiz CESTAT (DEL) 6

Appeal Number: Customs Appeal No. 50033 of 2024

The New Delhi Bench of CESTAT has allowed Bharti Airtel's appeal and quashed the levy of differential customs duty on imports of Modular Port Concentrators, Modular Interface Cards, Fixed Configuration MPCs, Switch Fabric Boards and Switch Control Boards. The Tribunal held that these goods are classifiable as parts of routers and not as Network Interface Cards or standalone communication apparatus.

The Bench noted that the imported components were slot based, proprietary to specific router models and incapable of functioning independently. They derived power and performed communication functions only when fitted into the router chassis. Relying on its earlier decision in Vodafone Idea Ltd., the Tribunal held that NICs are standard devices capable of independent operation with computers, whereas router line cards and control boards are inseparable from the router itself.

The Tribunal also rejected the invocation of the extended period of limitation, holding that mere self assessment or alleged wrong classification does not justify its application. It reiterated that the Department must establish deliberate suppression or intent to evade duty, which was absent in the present case. Consequently, the reclassification, differential duty demand, interest and penalties were set aside in full.



Quick Bites

Integrated Function Prevails Over Standalone Classification



CESTAT Delhi Held that Slot-Based, Proprietary Components Used in Routers are Not Standalone Network Interface Cards. Since These Items Function Only When Integrated into the Router Chassis, They Qualify as Parts of Routers. Reclassification, Extended Limitation, Duty, Interest and Penalties Were Set Aside in Full.

Case Title: Bharti Airtel Limited v. Principal Commissioner of Customs

Citation: 2026 LLBiz CESTAT (DEL) 6: Customs Appeal No. 50033 of 2024

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Supreme Court Allows Adani Power Appeal, Quashes Customs Duty on Electricity Cleared From SEZ to DTA

Case Details: ADANI POWER LTD. AND ANR. v. UNION OF INDIA AND ORS | SLP(C) No. 24729/2019

Citation : 2026 LiveLaw (SC) 3

The Supreme Court has allowed Adani Power Limited's appeal and set aside the 2019 Gujarat High Court judgment which had denied exemption from customs duty on electrical energy cleared from its SEZ unit at Mundra to the Domestic Tariff Area. The Bench held that the 2015 Gujarat High Court decision had conclusively declared, as a matter of law, that in the absence of a valid charging provision under Section 12 of the Customs Act, no customs duty could be levied on electricity supplied from SEZ to DTA.

The Court ruled that this declaration was not confined to the specific notification or period considered earlier but went to the very authority of the State to impose such levy, having regard to Section 30 of the SEZ Act and Articles 14 and 265 of the Constitution. Subsequent notifications issued in 2010 and 2012 merely altered the rate of duty and did not create a fresh levy or new legal basis.

Holding that the 2019 High Court Bench, being a coordinate Bench, was bound by the 2015 ruling, the Supreme Court observed that there was no material change in law or fact justifying a different conclusion. It directed the jurisdictional Commissioner of Customs to complete verification and refund of the amounts collected within eight weeks, reiterating that restitution is a necessary consequence once a levy is held to be without authority of law.





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No Charging Provision, No Customs Duty

>No Valid Charging Provisions = No Levy

The Supreme Court Has Held that Electricity Cleared from an SEZ to the Domestic Tariff Area Cannot Be Subjected to Customs Duty in the Absence of a Valid Charging Provision Under Section 12 of the Customs Act.

The Court Reaffirmed that Notifications May Alter Rates But Cannot Create a Levy and that Once a Tax Is Held to Be Without Authority of Law, Restitution Must Follow.

Accordingly, the Customs Duty Demands on Adani Power Were Quashed and Refunds Directed.

Cause Title: ADANI POWER LTD. AND ANR. v. UNION OF INDIA AND ORS | SLP(C) No. 24729/2019
Citation: 2026 LiveLaw (SC) 3

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Calcutta High Court Holds No Interest Payable in Revenue-Neutral Excise Transactions

Case Title: Commissioner of Central Excise Bolpur Commissionerate v. M/s. Steel Authority of India Limited

Case Number: CEXA 31 OF 2024

The Calcutta High Court has held that statutory interest under Section 11AB of the Central Excise Act is not leviable where the entire transaction is revenue-neutral and the duty paid by the assessee is available as Cenvat credit to downstream units, resulting in no loss to the exchequer. The Division Bench observed that the Tribunal had recorded a categorical finding that the duty paid by the manufacturer was fully creditable to its conversion units, thereby making the situation revenue-neutral. The assessee, engaged in manufacturing iron and steel products, had cleared goods on stock transfer basis to job workers while also selling identical goods to independent buyers. The Department sought to revalue such clearances by applying the residuary valuation rule and raised a substantial demand of duty, interest and penalty. While the duty demand attained finality, the Tribunal set aside the levy of interest under Section 11AB on the ground of revenue neutrality.

Upholding the Tribunal's view, the High Court held that interest is compensatory in nature and cannot be insisted upon when there is no pecuniary prejudice to the revenue. Since the downstream units were entitled to Cenvat credit of the duty paid, there was no net revenue loss. The appeal of the Department was accordingly dismissed.



Revenue Neutrality Bars Interest Demand



When Duty Paid is Fully Available as Cenvat Credit to Downstream Units, There is No Loss to the Exchequer.

The Calcutta High Court Reaffirms that Interest, Being Compensatory, Cannot Be Levied in Revenue-Neutral Excise Transactions.

Cause Title: Commissioner of Central Excise Bolpur Commissionerate v. M/s. Steel Authority of India Limited
Case Number: CEXA 31 of 2024

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Tripura High Court Reads Down Section 16(2)(c) CGST Act, Protects Bona Fide Buyers' ITC

Case Title: Sahil Enterprises v. Union of India
Citation: 2026 LLBiz HC (TRI) 1

Case Number: WP(C) No.688 of 2022

The Tripura High Court has read down Section 16(2)(c) of the CGST Act and held that Input Tax Credit cannot be denied to a bona fide purchaser merely because the supplier failed to deposit the tax collected with the Government. While upholding the constitutional validity of the provision, the Division Bench ruled that it must be applied only in cases of collusive, fraudulent or non bona fide transactions.

The petitioner, a trader in rubber products, had purchased goods from a registered supplier, paid GST and reflected the transactions in its returns. Although the supplier reported the outward supplies in GSTR 1, it declared nil liability in GSTR 3B and did not deposit the tax. The department consequently demanded reversal of ITC of over Rs 1.11 crore from the buyer.

The Court held that the law places an impossible burden on honest purchasers to ensure that suppliers deposit tax, a factor beyond their control. It observed that punishing bona fide buyers would result in double taxation and violate Article 14. Accordingly, the demand was quashed and the department was directed to grant ITC to the petitioner.



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Bona Fide Buyers Protected: ITC Can't Be Denied for Supplier's Default

An illustration of a person in a suit holding a briefcase, standing next to a chain with a padlock. A large red 'X' is drawn over the chain and padlock, symbolizing that ITC cannot be denied for a supplier's default.

- Section 16(2)(C) CGST Cannot Penalise Honest Buyers For a Supplier's Failure to Deposit Tax
- ITC Denial Permissible Only in Cases of Collusion, Fraud or Non-Bona Fide Transactions
- Buyers Cannot Be Expected to Control or Monitor Suppliers' Tax Payments
- Denying ITC Would Lead to Double Taxation and Violate Article 14

Cause Title: Case Title: Sahil Enterprises v. Union of India
Citation: 2026 LLBiz HC (TRI) 1
Case Number: WP(C) No.688 of 2022

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Finance Ministry Notifies HSNS Cess Rules 2026 for Pan Masala Manufacturing Machines

The Ministry of Finance has notified the Health Security and National Security Cess Rules, 2026, introducing a new cess on machines and processes used in the manufacture of pan masala with effect from 1 February 2026. All existing manufacturers must register immediately once the Rules come into force, while new applicants with pre installed machines may pay cess using a temporary registration number pending issuance of their certificate.

The cess is capacity based and is not linked to actual production. It will be calculated on the maximum rated speed of each machine, irrespective of the speed at which it is operated in practice. The first payment for February 2026 is due by 7 February, with the return to be filed by 20 March in Form HSNS RET 1. Thereafter, monthly returns must be filed by the 20th of every month. For February, cess will be computed on a pro rata basis depending on the number of operational days.

Manufacturers must give three working days' prior intimation before uninstalling any machine and may claim abatement only if a machine remains continuously non operational for at least 15 days, subject to physical sealing and verification by officers. Any understatement of machine parameters will lead to retrospective recovery of cess along with interest.



Shelly Singh



Intellectual Property Rights

Delhi High Court Injuncts Use of "Hershey" by IT Firm, Finds Likelihood of Confusion and Brand Dilution

The Delhi High Court granted an ex parte ad interim injunction in favour of The Hershey Company, restraining Hershey Technologies Private Limited from using the name "Hershey" as part of its corporate and trade name. The plaintiff, a global confectionery major and proprietor of the well known HERSEY and HERSEY'S trademarks, argued that the defendant's adoption of the identical name for technology and recruitment services was dishonest and likely to mislead consumers. The Court noted that the Plaintiff has used the HERSEY mark for over a century and has built substantial goodwill through extensive sales, advertising, retail presence, and online platforms, including in India. The Court accepted the plaintiff's evidence that the defendant's registered address was fictitious and that its operations lacked transparency, reinforcing the inference of bad faith. Even though the parties operated in different sectors, the Court held that the adoption of an identical and distinctive house mark was likely to cause confusion, lead consumers to assume an association, and dilute the plaintiff's brand. Accordingly, the Court restrained the defendant from using "Hershey" or any deceptively similar name in connection with its services. [The Hershey Company v Hershey Technologies Private Limited, CS(COMM) 1353/2025]

**Anushka Tripathi**

Delhi HC Cracks Down on Fake Recruitment Using AKASA Brand



- Delhi High Court Granted Urgent Interim Protection to AKASA AIR Against Recruitment Scams Using Its Brand
- Defendants Impersonated the Airline, Luring Job Seekers to Pay 'Processing Fees' For Fake Offers
- Court Found a Strong Prima Facie Case of Trademark Infringement, Passing Off, Impersonation and Fraud
- Court Ordered Cease and Desist, Expunction of AKASA's Goodwill and Digital Presence, Causing Reputational and Financial Harm
- Plaintiff was Exempted from Pre-Institution Mediation Due to Urgency
- Court Ordered Immediate Restraine on Use of AKASA / AKASA AIR Marks and Locking of Infringing Domains

Cause Title: SNV Aviation Private Limited v. Alaska Aviation Academy Pvt. Ltd. & Ors.

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Delhi High Court Cracks Down on Recruitment Scams Using AKASA Airline Brands and Trademark

In SNV Aviation Private Limited v. Alaska Aviation Academy Pvt. Ltd. & Ors., the Delhi High Court addressed a growing concern around fraudulent recruitment scams carried out by impersonating a well-known airline brand. The plaintiff, operator of the AKASA AIR brand, approached the Court after receiving multiple complaints from job seekers who were misled into paying "processing fees" for fake employment offers. The Court found a strong prima facie case of trademark infringement, passing off, impersonation, and fraud. It noted that the defendants were deliberately exploiting the goodwill of the plaintiff's registered trademarks and digital presence to deceive the public, causing serious reputational and financial harm. The Court exempted the plaintiff from pre-institution mediation and granted urgent interim relief. The High Court issued comprehensive directions, including:

- 1) Immediate restraint on defendants from using trademarks identical or deceptively similar to AKASA / AKASA AIR.
- 2) Suspension and locking of infringing domain names by registrars.

**Swagita Pandey**

Intellectual Property Rights

Bombay High Court Takes Strong Stand Against AI-Generated Deepfake Abuse of Shilpa Shetty Kundra

In Shilpa Shetty Kundra v. Getoutlive.in & Ors., the Bombay High Court addressed the alarming misuse of artificial intelligence to generate and circulate obscene deepfake content using the likeness of a well-known public figure. The Applicant approached the Court after discovering the widespread dissemination of morphed and sexually explicit images created without her consent across multiple online platforms. The Court recognised that the unauthorised creation and circulation of AI-generated deepfakes amounts to a serious violation of personality rights, privacy, dignity, and bodily autonomy, all of which are protected under Article 21 of the Constitution of India. The Court emphasised that reconstructing a person's identity through AI without consent constitutes a violation of their digital personhood, particularly in cases involving women. Without delving into final adjudication on personality rights, the Court found the content to be *prima facie* disturbing and injurious to the Applicant's reputation and mental well-being. The Court passed interim order, including:

- 1) Immediate takedown and deletion of all infringing URLs by online platforms.
- 2) Directions to MeitY and DoT to pull down links, posts, and websites unlawfully violating the Applicant's privacy.
- 3) Recognition that AI and technology must not become tools for harassment or defamation.



AI Has Limits

Courts Step In To Protect Digital Identity



The Bombay High Court Has Taken a Strong Stand Against the Misuse of AI-Generated Deepfakes, Holding that Creating and Circulating Such Content Without Consent Violates Privacy, Dignity and Personality Rights Under Article 21. The Court Ordered Immediate Takedown of Infringing Content and Affirmed that Technology Cannot Become a Tool for Harassment or Defamation.

Cause Title: Shilpa Shetty Kundra v. Getoutlive.in & Ors.

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Anushka Tripathi



Intellectual Property Rights

Delhi High Court Injuncts Use of "SCHEZWAN CHUTNEY"

The Delhi High Court granted an ad interim injunction in favour of Capital Foods Private Limited, restraining the Defendant from using the mark "SCHEZWAN CHUTNEY" for its food products. Capital Foods, owner of the well-known and registered trademark SCHEZWAN CHUTNEY, argued that the defendant's adoption of an identical mark for identical goods was a clear attempt to ride on its goodwill. The Court noted that Capital Foods has used the mark since 2012, backed by substantial sales, advertising spend, and prior judicial recognition of secondary significance. On a comparison of the marks, the Court held that this was a case of triple identity, with the mark, goods, trade channels, and consumer base being identical. To an average consumer, the defendant's products were likely to be perceived as originating from or connected with Capital Foods. Accordingly, the Court restrained the defendant from manufacturing, selling, or advertising products under the mark SCHEZWAN CHUTNEY or any deceptively similar variant. The Court, however, recorded Capital Foods' statement that it had no objection to the defendant using the descriptive term "SCHEZWAN SAUCE". [Capital Foods Private Limited v Spice Nest Impex Private Limited, CS(COMM) 1358/2025]



Swagita Pandey

Triple Identity - Trademark Infringement



Delhi High Court Granted an Ad Interim Injunction Protecting the Mark SCHEZWAN CHUTNEY

The Court Found Triple Identity – Identical Mark, Identical Goods, Identical Consumers

Such Adoption Was Held Likely to Cause Confusion and Ride on Goodwill

Case Title: Capital Foods Private Limited v Spice Nest Impex Private Limited, CS(COMM) 1358/2025

Fake Discounts. Real Scam.



- Delhi High Court Granted a Permanent Injunction Against Fake IKEA Websites
- Fraudulent Portals Used IKEA Branding to Lure Consumers With Deep Discounts
- Payments were Taken, But No Goods or Refunds were Delivered
- Court Held the Conduct Dishonest, Deceptive and Injurious to Consumer Trust

Case Title: Inter IKEA Systems BV v Jin Hua Zhang & Ors., CS(COMM) 390/2023

Delhi High Court Permanently Injuncts Fake IKEA Websites Used for Online Scam Operations

The Delhi High Court passed a decree of permanent injunction in favour of Inter IKEA Systems BV, restraining the defendants from operating fraudulent websites misusing the well known IKEA trademark. The suit concerned multiple phishing and scam websites that falsely portrayed themselves as offering IKEA products at discounted prices, prominently displaying IKEA's marks and product imagery to mislead consumers. The Court noted that the impugned websites followed a deceptive pattern. Products identical to IKEA's were advertised for sale, payments were collected, but neither goods nor refunds were delivered. Inter IKEA itself placed an order on one such website and received nothing, demonstrating the fraudulent nature of the operation. The misuse of the IKEA mark, coupled with identical product imagery, was held to create a clear likelihood of confusion and deception, causing serious reputational harm and erosion of consumer trust. The Court observed that the defendants acted with clear dishonest intent and had failed to contest the proceedings despite service and an earlier interim injunction. Their continued non appearance led the Court to deem the allegations admitted. Finding no triable issues, the Court decreed the suit and permanently restrained the defendants from using the IKEA mark or operating any such infringing websites. [Inter IKEA Systems BV v Jin Hua Zhang & Ors., CS(COMM) 390/2023]



Anushka Tripathi

Intellectual Property Rights

Using the '®' Without Registration: Delhi High Court Takes a Strict View in the 'HP+' Case

The Delhi High Court, in Ganraj Enterprises & Ors. v. Landmark Crafts Pvt. Ltd. & Anr. (FAO (COMM) 66/2024), has reaffirmed the settled principle that once a *prima facie* case of trademark infringement is established, an interim injunction must ordinarily follow.

The dispute concerned the registered trademark "HP" used by Landmark Crafts Pvt. Ltd. for self-drilling screws and allied products in Class 6. The defendants were using the marks "HP+" and "HP®+" for identical goods. The Commercial Court granted an interim injunction, which was challenged before the High Court.

Dismissing the appeal, the Division Bench held that the marks HP and HP+ were deceptively similar, and the goods were identical, squarely attracting Section 29 of the Trade Marks Act, 1999.

The defendants' use of the ® symbol without any registration was illegal and demonstrated a clear lack of bona fides, aggravating consumer confusion.

At the interlocutory stage, the court is not required to conduct a detailed trial on validity. By virtue of Section 31(1), registration itself is *prima facie* evidence of validity.

Challenges relating to territorial limitations, assignments, or alleged defects in registration were held to be arguable issues for trial, not grounds to deny interim relief.

Once infringement is *prima facie* shown, courts are guided by precedents such as *Midas Hygiene* to grant injunctions to prevent irreparable harm.



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Misusing '®' Is Not A Minor Mistake



Using the ® Symbol Without a Valid Trademark Registration is Illegal.

When Combined with a Deceptively Similar Mark, It Signals Bad Faith and Invites Immediate Injunctions.

Case Title: The Delhi High Court, in Ganraj Enterprises & Ors. v. Landmark Crafts Pvt. Ltd. & Anr. (FAO (COMM) 66/2024)

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Swagita Pandey



Intellectual Property Rights

Triple Identity, Zero Tolerance: Delhi HC Calls Out Dishonest Adoption in 'Little Hearts' Case

The Delhi High Court has granted an ad-interim injunction in favour of Britannia Industries Ltd. against entities selling infringing products under the mark "Little Hearts", including on e-commerce platforms.

Britannia demonstrated long-standing use and statutory protection over the 'Little Hearts' word mark as well as the distinctive heart-shaped biscuit (3D shape mark), both registered in Class 30 with user claims dating back to 1993. The Court noted that the defendants were not only using an identical mark for identical goods but had also copied the product shape, packaging elements, and even referred to "Britannia Little Hearts" in their Amazon listings—clearly indicating dishonest intent.

After comparing the rival products, the Court held that this was a classic case of "triple identity" — identity of mark, goods, trade channels, and consumer base. Such conduct, the Court observed, was calculated to mislead consumers and ride upon Britannia's goodwill and reputation.

Finding a clear prima facie case, along with balance of convenience and irreparable harm in Britannia's favour, the Court restrained the defendants from manufacturing, selling, or advertising the infringing products. Importantly, the Court also directed Amazon to delist the impugned listings, reinforcing platform accountability in IP enforcement.



Swagita Pandey



Intellectual Property Rights

'JAY'S' Too Close to 'LAY'S': Calcutta High Court Orders Cancellation of Deceptively Similar Mark

The Calcutta High Court (IPR Division) ordered the cancellation of the trademark "JAY'S" in Class 30, holding it to be phonetically identical and deceptively similar to PepsiCo's globally renowned trademark "LAY'S." PepsiCo, the registered proprietor and long-standing user of the LAY'S mark, demonstrated continuous use of the brand for over 75 years globally and in India since 1965, along with statutory registrations dating back to 1992. The Court noted that LAY'S has acquired immense goodwill and distinctiveness, making it exclusively associated with PepsiCo's snack products.

The respondent's mark "JAY'S", used for identical goods, was found to closely mimic the essential and distinctive features of the petitioner's mark. Relying on settled Supreme Court precedents, including Kaviraj Pandit Durga Dutt Sharma and K.R. Chinna Krishna Chettiar, the Court reiterated that phonetic similarity alone is sufficient to establish deceptive similarity—irrespective of differences in packaging or get-up.

The Court further held that the adoption of "JAY'S" was dishonest and mala fide, intended solely to ride upon the reputation and goodwill of LAY'S, and that its continued presence on the Register was contrary to Sections 9, 11, and 57 of the Trade Marks Act, 1999, as well as public interest.

Accordingly, the impugned registration was cancelled.

If It Sounds the Same, It is the Same.



The Calcutta High Court Reaffirmed that Phonetic Identity Alone is Sufficient to Establish Deceptive Similarity.

Finding that "JAY'S" Closely Mirrored the Sound and Essential Features of the Globally Renowned "LAY'S", the Court Held the Adoption to Be Dishonest and Aimed at Riding on PepsiCo's Goodwill Resulting in Cancellation of the Impugned Mark.

Cause Title: PEPSICO, INC v. JAGDAMBA FOODS PVT. LTD. AND ANR. SR. NO. 50/2019/TM/KOL

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Swagita Pandey



Intellectual Property Rights

“Vogue” Versus “Dogue”: Condé Nast Takes Legal Action Against Dog-Fashion Publisher

The U.S. District Court for the Central District of California, Advance Magazine Publishers Inc., doing business as Condé Nast, commenced litigation against Tasty Work LLC over the use of the name “Dogue” for a dog-fashion magazine and related branding. Condé Nast alleges that Dogue was deliberately styled and marketed in a manner that creates confusion with its iconic Vogue trademark, which has been used and well-established as a leading fashion and lifestyle publication for decades. The complaint asserts that Dogue’s brand presentation—spanning the magazine cover, website visuals, and social media positioning—closely mimics the look and feel of Vogue and positions Dogue publications alongside Vogue issues, reinforcing the risk of consumer confusion. Condé Nast also highlighted statements by Dogue on social media that describe the magazine as being “in the style of Vogue,” which the plaintiff contends further evidences intent to benefit from the reputation and goodwill associated with the Vogue mark. In response to Tasty Work’s trademark application for Dogue before the USPTO, Condé Nast has filed a notice of opposition with the Trademark Trial and Appeal Board. The company’s federal lawsuit asserts claims under the Lanham Act for trademark infringement, trademark dilution, and unfair competition, seeking injunctive relief, damages, attorneys’ fees, and other appropriate remedies.

Court Docs can be viewed from the link - https://www.bloomberglaw.com/public/desktop/document/AdvanceMagazinePublishersIncdbaCondNastaNewYorkcorporationvTastyWork?doc_id=X4UM36VT6RL87CR9I32SJEB4D1R



Brand Identity Is More Than A Name



When Fonts, Layouts and Editorial Tone Mirror a Famous Publication, it Points to Trade Dress Copying.

Visual Similarity—Combined with Intent—Can Amount to Trademark Infringement and Dilution.

Case Title: Advance Magazine Publishers Inc. v. Tasty Work, LLC, Docket No. 2:25-cv-11579 J.D. Galt, Dec. 26, 2023, UNITED STATES DISTRICT COURT, CENTRAL DISTRICT OF CALIFORNIA, WESTERN DIVISION

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Intellectual Property Rights

Delhi High Court Cracks Down on Fake GeM Consultancies, Orders Domain Suspensions and Data Disclosure

The Delhi High Court granted ad interim relief to Government e Marketplace (GeM), restraining multiple entities from misusing the GeM name, logo, and branding to run unauthorised consultancy and training services. GeM, a Government of India undertaking operating the national public procurement portal since 2016, alleged widespread misuse of its registered trademarks through fake websites, social media pages, email IDs, and certificates that falsely claimed official association with the platform. Justice Manmeet Pritam Singh Arora found that several defendants were using "GeM" and "Government e Marketplace" as part of their domain names, business names, and online profiles to extract money and sensitive data from unsuspecting users. The Court held that such conduct *prima facie* amounted to trademark and copyright infringement, passing off, impersonation, and unfair competition, causing serious public deception and dilution of a government platform's credibility. The Court restrained the defendants from further use of GeM marks, directed domain registrars to lock and suspend infringing domains, and ordered telecom service providers to disclose KYC details linked to the impugned operations. Social media and technology intermediaries were also directed to treat the plaint as a complaint under the IT Rules and act within statutory timelines. [Government e Marketplace v Ankit Jain & Ors., CS(COMM) 1379/2025]

Impersonation Will Not Be Tolerated



The Delhi High Court Found *Prima Facie* Misuse of The GeM Name and Branding to Mislead the Public.

Fake Consultancies were Restrained, Domains Suspended and Data Disclosures Ordered to Curb Public Deception.

Case Title: Government e Marketplace v Ankit Jain & Ors., CS(COMM) 1379/2025

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Anushka Tripathi



Intellectual Property Rights

Delhi High Court Binds Zydus to Undertaking Not to Launch Semaglutide in India During Patent Term

The Delhi High Court recorded and made binding an undertaking given by Zydus Lifesciences in the patent infringement suit filed by Novo Nordisk concerning the drug semaglutide. Novo Nordisk, the holder of Indian Patent No. 262697, had sought an injunction restraining Zydus from manufacturing or selling semaglutide and related formulations during the subsistence of the patent. At the hearing, Zydus stated that it would follow the interim framework earlier adopted by the Court in parallel semaglutide disputes involving other pharmaceutical companies. On instructions, Zydus undertook that it would not sell the impugned drug in India until the expiry of Novo Nordisk's patent. It clarified, however, that it would be entitled to manufacture and export semaglutide to jurisdictions where Novo Nordisk does not enjoy patent protection, subject to regulatory approvals. The Court accepted and recorded these statements, directing that they would bind Zydus for the entire patent term. Zydus was also directed to file affidavits and maintain detailed accounts of its manufacturing and export activities, which must be periodically disclosed. Novo Nordisk accepted the interim arrangement without prejudice to its rights in pending appellate proceedings arising from earlier semaglutide litigation. [Novo Nordisk A/S & Anr. v Zydus Lifesciences Limited, CS(COMM) 1406/2025]



Anushka Tripathi



Delhi High Court Directs Time Bound Decision on AbbVie Patent Stuck in Pre Grant Oppositions

The Delhi High Court directed the Patent Office to conclude long pending pre grant opposition proceedings and pass a final decision on AbbVie Inc.'s patent application, which has remained undecided for over 15 years. AbbVie approached the Court complaining of inordinate delay caused by multiple serial pre grant oppositions filed against its 2012 patent application, effectively consuming most of the patent term without a decision on grant. Justice Manmeet Pritam Singh Arora noted that hearings in several oppositions had already concluded and orders were reserved, while hearings in the remaining oppositions were scheduled shortly. The Court recorded the Controller General's statement that a consolidated order could reasonably be passed within a fixed timeline. Accepting AbbVie's limited request for expeditious disposal, the Court held that prolonged pendency of patent applications defeats the purpose of the patent regime. The Court accordingly directed the Controller to complete the remaining hearings and issue a consolidated order on all pending pre grant oppositions by 30 April 2026, and disposed of the writ petition. [AbbVie Inc. v Controller General of Patents, Designs, Trade Marks and Geographical Indications, W.P.(C) IPD 65/2025]



Anushka Tripathi

Intellectual Property Rights

Hon'ble Delhi High Court Grants Ex Parte Injunction Against Look-Alike 'VOLVO' Buses

The Hon'ble Delhi High Court considered a trademark infringement suit filed by Volvo against bus manufacturers and operators allegedly using deceptively similar "VOLVO" marks and grille-slash emblems on look-alike buses. The Hon'ble Court noted that the VOLVO trademark is a well-known mark in India with extensive goodwill and reputation. Evidence showed that Defendant No.1 manufactured buses closely imitating Volvo buses, affixing grille-slash logos deceptively similar to Volvo's registered marks, and supplying them to transport operators. Defendant Nos. 2 and 4 were found to be plying such buses while misrepresenting them as "VOLVO" buses to passengers. The Hon'ble Court found *prima facie* dishonest adoption intended to ride on Volvo's goodwill and mislead consumers. No licence or consent had been granted by Volvo to the defendants. One defendant was deleted for lack of cause of action, and exemption from pre-institution mediation was granted. The balance of convenience and irreparable harm favoured Volvo. Accordingly, the Hon'ble Court passed an ex parte ad-interim injunction restraining the remaining defendants from using the VOLVO mark, grille-slash marks, logos, trade dress, configurations, or any deceptively similar indicia on buses or related services. [Aktiebolaget Volvo & Ors vs Gobind Motors Private Limited & Ors (CS(COMM) 1418/2025)]



Ananya Singh



Hon'ble Delhi High Court Protects Sunil Gavaskar's Personality Rights from Unauthorised Exploitation

The Hon'ble Delhi High Court heard a suit filed by former cricketer Sunil Gavaskar alleging unauthorised commercial use of his name, image, likeness and the attribution of false quotes on social media and e-commerce platforms. Granting exemption from pre-institution mediation, the Court recognised that the Plaintiff enjoys immense goodwill and celebrity status, giving rise to enforceable personality and publicity rights. It held that unauthorised use of a celebrity's identity for merchandise or commercial gain violates statutory and common law rights and amounts to dilution of reputation. The Hon'ble Court further found that attributing false quotes to the Plaintiff with his image spreads misinformation and falls foul of the IT Intermediary Rules, 2021. A *prima facie* case, balance of convenience and irreparable harm were found in favour of the Plaintiff. Consequently, the Hon'ble Court passed an ex parte ad-interim injunction restraining infringing defendants from exploiting the Plaintiff's personality rights. Directions were issued for delisting infringing merchandise, taking down false quotes and URLs, and providing subscriber information. Liberty was granted to affected non-infringing parties to approach the Hon'ble Court for modification of the injunction. [Mr. Sunil Gavaskar vs Cricket Tak (Crickettak557) And Ors (CS(COMM) 1329/2025)]



Ananya Singh

Intellectual Property Rights

Hon'ble Delhi High Court Grants Ex-Parte Injunction in “PUSHPARAJ vs PUSHPA” Chewing Tobacco Dispute

The Hon'ble Delhi High Court heard a trademark infringement suit concerning chewing tobacco sold under the mark “PUSHPA,” alleged to be deceptively similar to the Plaintiff's registered mark “PUSHPARAJ” and its Hindi transliteration “पुष्पराज.” Granting exemption from pre-institution mediation, the Hon'ble Court noted that despite service, the Defendant failed to appear. The Hon'ble Court found that the Defendant had adopted “PUSHPA/पुष्पा” for identical goods, lifting a dominant element from the Plaintiff's mark, leading to phonetic and visual similarity. It was observed that both products were sold through identical trade channels and targeted the same consumer base, making confusion inevitable. The Hon'ble Court also noted the absence of statutory tobacco warnings on the Defendant's packaging and the lack of any trademark registration in the Defendant's favour. A prima facie case of infringement and passing off was established. The balance of convenience lay with the Plaintiff, who would otherwise suffer irreparable harm. Accordingly, the Hon'ble Court granted an ex-parte ad-interim injunction restraining the Defendant from using the mark “PUSHPA/पुष्पा” or any deceptively similar mark. The Defendant was further restrained from suggesting any association, endorsement, or connection with the Plaintiff. [Borsad Tobacco Company Private Limited vs S T Products Through Its Proprietor Mr. Sushil Tripathi (CS(COMM) 1425/2025)]



Ananya Singh



Litigation



Sandesh Kumar Deceased through his LRs Vs. National Highway Authority of India and Another, 2025: HHIC: 42179

The Hon'ble Himachal Pradesh High Court held that NHAI could not invoke delay and laches to terminate arbitral proceedings after participating in them for nearly nine years, especially when extensions had been granted and proceedings concluded for similarly placed landowners. The Court noted that the delay was attributable to administrative lapses, COVID-related disruptions, and clerical errors, and not to the petitioner. Emphasising the object of the Arbitration and Conciliation Act, 1996 to ensure effective dispute resolution, it rejected the closure of proceedings under Section 29A. The Court accordingly directed the arbitrator to conclude the proceedings and decide the case on merits.



Shyam Kishor Maurya

Shri Colonizers and Developers Pvt Ltd. Vs. Abha Gupta, 2025: AHC-LKO:84193-DB

The Hon'ble Allahabad High Court held that a domestic arbitral award arising from an international commercial arbitration seated in India is enforceable by the High Court itself under Section 36 of the Arbitration and Conciliation Act. Interpreting Section 36 conjointly with Section 2(1)(c)(ii), the Court ruled that the High Court is the designated "Court" for such enforcement proceedings under Part I of the Act. It rejected the contention that execution must lie before the District Commercial Court merely because enforcement follows the CPC. Upholding the Single Judge's order, the Division Bench dismissed the appeal and affirmed the High Court's jurisdiction to execute such awards.



Shyam Kishor Maurya



Litigation



Amit Engineers Vs. Union of India & Ors.,
Commercial Arbitration Petition No. 847 of 2024

The Hon'ble Bombay High Court set aside an arbitral award on the ground that it was passed in undue haste after nearly four years of inaction and in violation of principles of natural justice. The Court found that no evidence was recorded, no arguments were heard, and the parties were denied any opportunity of hearing before the award was made. It rejected the arbitrator's explanation for delay, noting that reliance on the Covid-19 pandemic was factually untenable and reflected misconduct. Holding the award to be contrary to public policy, the Court quashed it, noting that a fresh arbitral tribunal had already been constituted to decide the dispute afresh.



Shyam Kishor Maurya

Anand Khosla Vs. Punam Kumari Singh,
Commercial Arbitration Petition No. 228 of 2024

The Hon'ble Bombay High Court upheld an arbitral tribunal's refusal to decide ownership of the "Test Magic" software, holding that questions involving trademark and copyright ownership constitute rights in rem and are not arbitrable. The dispute arose from differences between the partners of an LLP after one partner was expelled, leading to arbitration and counterclaims on software ownership and misuse. The Court agreed that deciding such ownership would affect the public at large and therefore fall outside the scope of private arbitration. It clarified that the aggrieved parties may pursue appropriate remedies before a civil court and dismissed the petition.



Shyam Kishor Maurya



Litigation



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Quick Bites

Winning the Bid Means Winning the Rights



The Supreme Court of India Has Held that Once a Bidder is Declared the Highest Bidder in a Lawful Auction, Their Rights and Obligations Crystallise. Arbitrary Cancellation Based on Expectations of a Higher Future Price is Impermissible and Allotment Must Be Issued in The Absence of Fraud or Collusion.

Cause Title: GOLDEN FOOD PRODUCTS INDIA v. STATE OF UTTAR PRADESH & OTHERS, Special Leave Petition (Civil) Nos.18095-18096 of 2024

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Highest Bid Crystallises Rights in Auction

The Supreme Court of India held that once a bidder is declared the highest bidder in a lawfully conducted auction, the rights and obligations of the parties crystallise. The auctioning authority is duty-bound to issue the allotment letter, and cancellation based merely on the expectation of a higher price in a future auction is arbitrary and irrational. Comparing prices of smaller plots with a large industrial plot was held to be an irrelevant consideration. In the absence of fraud or collusion, the highest bid above the reserve price carries a legitimate expectation of allotment. The Court quashed the cancellation by the Ghaziabad Development Authority and directed issuance of the allotment letter.

GOLDEN FOOD PRODUCTS INDIA v. STATE OF UTTAR PRADESH & OTHERS, Special Leave Petition (Civil) Nos.18095-18096 of 2024



Ananya Jain

Urban Land (Ceiling and Regulation) Act, 1976 Proceedings Abate Without Lawful Physical Possession

The Supreme Court held that proceedings under the Urban Land (Ceiling and Regulation) Act, 1976 abate under the Repeal Act, 1999 if the State failed to take actual physical possession of surplus land in accordance with law. The Court emphasised that vesting under Section 10(3) results only in de jure vesting and not possession. Mandatory notice under Section 10(5) must be served on persons in actual possession. Since no such notice was served on subplot holders in Surat, possession was never lawfully taken. Consequently, the proceedings stood abated, and the contrary findings of the Gujarat High Court were set aside, granting the appellants consequential reliefs.

DALSUKHBHAI BACHUBHAI SATASIA v. STATE OF GUJARAT & OTHERS, CIVIL APPEAL NO.6130 OF 2016



Ananya Jain



Litigation

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Quick Bites

Only the State or Accused Can Race to an Expedited Trial



The Delhi High Court Clarified that in Criminal Cases Arising From a Police Report, Only the State or the Accused Have the Right to Seek Directions For Speedy Trial. Complainants, Though Vital as Witnesses, Cannot Independently Demand Expedited Disposal. Frivolous Petitions May Also Attract Costs, as in Renuka Jain V. State (₹10,000).

Case Title: Renuka Jain v. State, CRL.M.C. 44/2026

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Only State or Accused Can Seek Expedited Trial

The Delhi High Court held that in criminal cases arising from a police report, only the State or the accused has the locus standi to seek directions for expedited disposal of the trial. Justice Girish Kathpalia clarified that a de facto complainant or victim has a limited role as a witness and cannot maintain such a plea. Dismissing a petition seeking speedy trial in a cheating case under Section 420 IPC, the Court observed that the law does not confer such a right on complainants. Finding no delay by the trial court, the petition was termed frivolous and dismissed with costs of ₹10,000.

Renuka Jain v. State, CRL.M.C. 44/2026



Ananya Jain

Interim Standard Rent Must Be Paid to Claim Protection

The Gujarat High Court held that to claim protection from eviction under Section 12(3)(b) of the Bombay Rent Act, a tenant must prove readiness and willingness to pay not only the final standard rent but also the interim standard rent fixed by the court. The Court ruled that interim standard rent forms part of "standard rent and permitted increases." Failure to deposit the interim rent on or before the first date of hearing disentitles the tenant from statutory protection. Pleading ignorance of final standard rent is no defence. Since the tenant admittedly fell short in payment, eviction was upheld.

VAIKUNTHRAI RAMNIKRAI VASAVDA SINCE DECD. THRO HIS HEIRS & ORS. v/s KASTURBEN DAYALAL PANDYA (DECD. THRO'LEAGAL HEIRS) & ORS, CIVIL REVISION APPLICATION NO. 221 of 2004



Ananya Jain



Reputation & Crisis

Leela Palace Udaipur Case: When an Apology Becomes Evidence and Why Words Matter

A recent consumer court ruling against The Leela Palace in Udaipur is a stark reminder that every word and every action counts during disputes or crises.

In this case, the hotel was held liable for invading a guest's privacy after a housekeeping staff member entered an occupied room using a master key while the guests were inside the washroom. The hotel was ordered by the court to pay Rs 10 lakh as compensation, Rs 10,000 towards litigation costs, and refund the full room tariff.

In its defence, the hotel argued that the staff had followed their SOPs and that the apology letters issued were mere goodwill gestures. The court disagreed.

In its order, the court made it clear that in-house rules and protocols cannot override a guest's fundamental right to privacy, especially in five-star luxury hotels that charge premium tariffs.

More importantly, the apology letters issued on the same day by the hotel went against them. The court treated them as evidence of deficient service. In its defence, the labelling of the apology letters as goodwill gestures without admission of liability by the hotel hurt their cause.

The overarching lesson: what may seem like a routine apology letter or an innocuous gesture can carry "evidentiary value", or even amount to an admission of wrongdoing.

Therefore, in sensitive matters and especially during crises, hurried or poorly drafted responses made without expert advice or with an inappropriate choice of words can backfire and have lasting legal and reputational consequences.



Quick Bites

Reputation Can Be Lost With a Single Word



A Consumer Court Held Leela Palace Udaipur Liable for Privacy Invasion and Used Apology Letters Issued By the Hotel as Evidence of Deficient Service.

The Lesson In Crises, Every Word Matters. Apologies, Gestures, or Statements Made Without Careful Consideration Can Backfire Legally and Reputationally. Expert Guidance in Communication is Crucial.

Cause Title: Mrs. Sonu Mehta v. Schloss Udaipur Pvt. Ltd., DCRC Chennai (North), C.C. No. 167/2025

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Anirban Roy



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It's The Transaction That Matters



The Supreme Court Clarified that Whether Multiple Acts Form a Single Offence Depends on Unity of Purpose, Continuity of Action and Proximity of Time and Place. An Assessment that Can Be Made Only After Investigation.

Single FIR for single criminal conspiracy leading to mass cheating of investors is permissible.

Cause Title: The State (NCT of Delhi) v. Khimji Bhai Jadeja

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The Supreme Court has held that in cases alleging a single criminal conspiracy leading to mass cheating of investors, registration of one FIR is legally permissible, and complaints of other victims can be treated as statements under Section 161 CrPC. The Court set aside a 2019 Delhi High Court ruling that had required separate FIRs for each investor.

A Bench of Justices Sanjay Kumar and Alok Adarsh clarified that whether multiple acts form part of the "same transaction" depends on factors such as unity of purpose, continuity of action, and proximity of time and place, which can be assessed only after investigation. Where a conspiracy is alleged, police are not required to register multiple FIRs at the threshold.

The Court also held that victims whose complaints are treated as statements are not remediless and may file protest petitions if necessary, while issues of consolidation of charges or sentencing must be decided by the trial court at the stage of framing of charges.

Case: The State (NCT of Delhi) v. Khimji Bhai Jadeja



Siddharth Dewalwar

The Bombay High Court has refused to interfere with a sole arbitrator's ruling affirming jurisdiction over a ₹45.99 crore claim by Cox & Kings against SAP India, holding that the case does not meet the rare and exceptional threshold for writ intervention at the Section 16 stage.

A Division Bench of Justices R.I. Chagla and Farhan P. Dubash held that SAP India's objections to the arbitrator's jurisdiction can be raised only in a post-award challenge under Section 34 of the Arbitration and Conciliation Act. At the pre-award stage, the Court found no patent lack of jurisdiction or manifest illegality in the arbitrator's decision treating the agreements as a composite arrangement.

Noting that SAP had already raised jurisdictional objections before the Supreme Court and the arbitral tribunal, the Court held that repeated interference was impermissible and dismissed the writ petition.

Case: SAP India Pvt. Ltd. v. Cox & Kings



Siddharth Dewalwar



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Quick Bites

You Can't Challenge Jurisdiction Everywhere



Once Jurisdictional Objections are Raised Before the Arbitral Tribunal, Repeated Attempts Across Multiple Forums are Impermissible.

Courts Will Step in Only at the Post-Award Stage Under Section 34.

Case Title: SAP India Pvt. Ltd. v. Cox & Kings

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Corporate

FSSAI Announces New Labelling Compliance Timelines to Ease Industry Burden

In a move aimed at simplifying regulatory compliance, the Food Safety and Standards Authority of India (FSSAI) has issued a new Office Order dated January 6, 2026, following its 48th Food Authority Meeting. The update standardizes timelines for implementing labelling regulations, replacing the previous guidelines from January 2025.

Under the new policy, all amendments to the FSS (Labelling and Display) Regulations, as well as other FSSAI labelling changes, will take effect annually on July 1. Importantly, a minimum transition period of 365 days from notification is now mandatory, doubling the previous 180-day window. An emergency clause allows FSSAI to expedite enforcement in case of urgent public health risks.

The revision offers significant benefits for Food Business Operators (FBOs), allowing them to better plan production and product launches while fully utilizing pre-printed packaging inventories, thereby reducing waste and operational disruptions. For consumers, the change ensures a more systematic rollout of updated ingredient lists, nutritional claims, and health warnings, minimizing confusion from mid-year label changes.

The Office Order, digitally signed by the Advisor (Science & Standards), has been circulated to all relevant divisions and uploaded on the FSSAI website. FBOs are advised to start internal audits and prepare their packaging for notifications issued in early 2025 ahead of the July 2026 enforcement date.

This strategic shift reflects FSSAI's focus on balancing industry convenience with consumer transparency, promoting predictability, sustainability, and regulatory clarity across India's food sector.

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FSSAI Standardizes Labelling Compliance Timelines



Plan Ahead, Reduce Waste, Ensure Compliance.

- All FSSAI Labelling Amendments Now Take Effect Annually on July 1
- Mandatory 365-Day Transition Period From Notification for all Food Business Operators (FBOs)
- Allows Better Production Planning, Utilization of Pre-Printed Packaging and Reduction of Operational Disruptions
- Ensures Systematic Rollout of Ingredient Lists, Nutritional Claims, and Health Warnings for Consumers
- Emergency Clause Allows FSSAI to Expedite Enforcement if Urgent Public Health Risks Arise

S-GOSP08(MISC)/1/2025-Standard-FSSAI dated 6th January 2026

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**Akshita Agarwal**

Corporate

MCA Extends Annual Filing Deadline to January 31, 2026

The Ministry of Corporate Affairs (MCA) has announced a further extension for filing annual returns and financial statements for FY 2024-25, now due by January 31, 2026, without any additional fees. The announcement comes via General Circular No. 08/2025 dated December 30, 2025, following reports of technical glitches and portal timeouts ahead of the previous December 31 deadline.

The relief applies to key e-Forms including MGT-7, MGT-7A, AOC-4, AOC-4 CFS, AOC-4 NBFC (Ind AS), AOC-4 CFS NBFC (Ind AS), and AOC-4 (XBRL).

This extension follows earlier deadlines impacted by the transition from MCA21 V2 to V3, which saw revised e-Forms deployed on July 14, 2025, and temporary unavailability of forms from June 18 to July 13, 2025. The MCA had previously extended deadlines to August 15, 2025, and then December 31, 2025, to accommodate the system migration and familiarize companies with the new portal.

The January 31 extension provides companies additional time to comply with statutory requirements under the Companies Act, 2013, helping avoid last-minute rushes and penalties while ensuring smoother filings on the MCA21 V3 portal.



- Companies Now Have Additional Time to File Annual Returns and Financial Statements for FY 2024-25 Without Incurring Late Fees
- The Extension Applies to Key E-Forms Including MGT-7, AOC-4, AOC-4 CFS and XBRL
- Ensures Smoother Filings on the MCA21 V3 Portal
- Helps Companies Avoid Last-Minute Rushes and Potential Penalties

General Circular No. 08/2025 dated December 30, 2025

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Akshita Agarwal



Corporate



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Arbitration Begins With Notice, Not Appointment

The Supreme Court has Clarified that Arbitral Proceedings Commence The Moment a Valid Notice Invoking Arbitration is Received Under Section 21 of the Arbitration and Conciliation Act, 1996.

The Appointment of an Arbitrator or Filing of a Section 11 Petition Does Not Determine Commencement. Treating Section 11 Petition as the Starting Point Would Undermine Interim Relief Under Section 9 and Enable Procedural Delays.

Cause Title: Regenta Hotels Private Limited v. M/s Hotel Grand Centre Point and Others
Citation: 2026 LiveLaw (SC) 21

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The Supreme Court has held that arbitral proceedings commence on the date the respondent receives a notice invoking arbitration, as provided under Section 21 of the Arbitration and Conciliation Act, 1996, and not from the date an arbitrator is appointed.

A Bench of Justices Dipankar Datta and Augustine George Masih set aside the Karnataka High Court's view that arbitration begins only upon filing a Section 11 petition. The Court clarified that once a valid notice invoking arbitration is received, commencement is complete for all legal purposes, including limitation and compliance with Section 9(2).

The Court held that treating Section 11 as the starting point would defeat interim relief under Section 9 and allow delays through procedural tactics. It restored the interim injunction in favour of the appellant.

Case: Regenta Hotels Private Limited v. M/s Hotel Grand Centre Point and Others
Citation: 2026 LiveLaw (SC) 21



Siddharth Dewalwar

Corporate

NCLAT Upholds Eviction of Subsidiaries from Corporate Debtor's Properties During Liquidation

The National Company Law Appellate Tribunal (NCLAT), New Delhi, has upheld an order of the NCLT Ahmedabad directing the eviction of two subsidiaries from properties owned by a corporate debtor undergoing liquidation. The ruling reinforces the wide jurisdiction of insolvency courts under the Insolvency and Bankruptcy Code, 2016 (IBC) to protect and recover assets forming part of the liquidation estate.

The dispute arose from properties in Ahmedabad and Mumbai owned by Doshion Pvt. Ltd., which entered the Corporate Insolvency Resolution Process in August 2021 and was subsequently ordered to be liquidated. Its subsidiaries, Fivebro Water Services Pvt. Ltd. and Gondwana Engineers Ltd., continued to occupy the premises under lease and licence arrangements.

The NCLAT held that the NCLT was well within its powers under Section 60(5) of the IBC to order eviction and recovery of dues, as the underlying agreements were legally unenforceable. In Fivebro's case, the lease executed on the very day of commencement of CIRP was found to be hit by the moratorium under Section 14 of the IBC. In Gondwana's case, the licence agreement was unregistered and non-compliant with the Maharashtra Rent Control Act, rendering it void.

Rejecting the subsidiaries' argument that eviction and rent recovery were purely contractual matters, the tribunal clarified that where a contract has a direct nexus with insolvency or liquidation, the residuary jurisdiction of the adjudicating authority can validly be invoked. The liquidator, under Section 35 of the IBC, was entitled to take custody and control of the properties to include them in the liquidation estate.

The appeals were dismissed, reaffirming the primacy of insolvency proceedings over defective or post-moratorium contractual arrangements.

Case Title: Fivebro Water Services Pvt. Ltd. and Anr. vs. Bijay Murmura, Liquidator of Doshion Pvt. Ltd. and Ors.

Citation: 2026 LLBiz NCLAT 3



Akshita Agarwal



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Lexport is a full-service Indian law firm offering consulting, litigation and representation services to a range of clients.

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