

Trademark Abandonment: Lessons from *The Real USFL v. Fox Sports*

Under the Lanham Act, a trademark is considered abandoned “when its use has been discontinued with intent not to resume such use.” Three consecutive years of nonuse constitutes a prima facie showing of abandonment.^[1] As a result, if an owner abandons its trademark, the owner cannot prevent newcomers from coming along and bringing the trademark back to life.^[2] Trademark owners must actively use their marks in commerce to ensure a third-party will not revive the mark in the future and benefit from the original owner’s use. The developing case *The Real USFL, LLC v. Fox Sports, Inc.*, demonstrates this concept in full force.

From 1983 to 1985, a group of investors created and ran a springtime professional football league named the United States Football League (“USFL”).^[3] The USFL featured legendary players such as Herschel Walker, Jim Kelly, Steve Young, Doug Flutie, Reggie White, and enjoyed moderate success.^[4] However, the business model crashed in 1986.

On June 3, 2021, Fox Sports announced its plan to bring back the United States Football League, including eight of the original USFL team names and logos^[5]—despite it having no connection with the original USFL.^[6]

Fox Sports planned to air its inaugural game on April 16, 2022.^[7] In response, *The Real USFL* commenced suit on February 28, 2022, in the United States District Court Central District of California for, among other causes of action, trademark infringement and unfair competition under the Lanham Act.^[8] *The Real USFL* filed a motion for preliminary injunction on March 17, 2022 to prevent Fox Sports from moving forward with the inaugural April 16 game. Although the district court denied the motion for failure to satisfy its burden for all elements of a preliminary injunction, the court’s holding is significant.^[9]

The court determined that *The Real USFL* was likely to succeed on a claim of trademark infringement.^[10] *The Real USFL* demonstrated its use of the disputed trademarks in commerce prior to Fox Sports’ use through the sale of apparel via a licensing agreement from October 2011 to December 2021.^[11] The court determined such use established *The Real USFL*’s ownership of the once dead/abandoned trademarks. The court held that the sale of apparel, in addition to a USFL reunion hosted by *The Real USFL* in 2007, an ESPN interview with the USFL’s chairman in 2008, issuing trademark releases for various media projects from 2006 to 2016, and management of royalties from the apparel sales, was enough to demonstrate at least an intent to use the trademarks in commerce and therefore sufficed to show ownership in the disputed marks.

Further, the court held that *The Real USFL* proved likelihood of confusion between its use and Fox Sports’ use. Although the motion for preliminary injunction was denied, the court indicated that *The Real USFL* may succeed on its trademark infringement action against Fox Sports.

This case provides a lesson to trademark owners—use in commerce, including licensing your mark, is vital to the continued ownership of the mark itself. *The Real USFL* may not have used its mark to the fullest extent, but its ownership of the mark may have been saved. Next time, your neglected trademark might not be so lucky should a third party determine it may be valuable for their business.

[1] *Id.* at 1289 (quoting 15 U.S.C. § 1127).

[2] Jerome Gilson & Anne Gilson LaLonde, *The Zombie Trademark: A Windfall and a Pitfall*, 98 TRADEMARK REP. 1280, 1281 (2008).

[3] Complaint at 5, *The Real USFL, LLC v. Fox Sports, Inc.*, (C.D. Cal. 2022) (No. 2:22cv1350).

[4] The original USFL had a successful debut and signed solid television deals, but the league failed when it moved the season from the spring to the fall in an attempt to directly compete with the NFL. Bill Bender, *What happened to the original USFL?*, *The Sporting News*, April 14, 2022, <https://www.sportingnews.com/us/nfl/news/original-usfl-herschel-walker-donald-trump-nfl-lawsuit/hvenf2ztha4aifu4tgcuvyk>.

[5] *Id.* at 15.

[6] *Id.* at 12.

[7] *Id.* at 27.

[18] *Id.* at 27-36.

[19] *Id.*

[10] For a successful trademark infringement claim, a plaintiff must prove: (1) it has a protectable ownership in the trademark and (2) the defendant's use of the trademark is likely to cause customer confusion. Pursuant to the Lanham Act, "Federal registration of a trademark is prima facie evidence that the registrant is the owner of the mark." However, a non-registrant can rebut this presumption by showing it used the trademark in commerce first, which in turn would invalidate the trademark. *Id.* at 10.

[11] In 2021, Fox Sports sent a cease and desist letter to American Classics demanding the company to no longer sell USFL apparel. American Classics complied with Fox's demands which led to the original USFL no longer having an online apparel presence. Complaint at 6, *The Real USFL, LLC v. Fox Sports, Inc.*, (C.D. Cal 2022) (No. 2:22cv1350). The US Court of Appeals for the First Circuit affirmed a district court's summary judgment decision finding that the prior owner of a trademark for fresh chicken had abandoned the mark by failing to use it for three years and failing to show an intent to resume use of the mark. *To-Ricos, Ltd. v. Productos Avícolas Del Sur, Inc.*, Case No. 22-1853 (1st Cir. Sept. 19, 2024) (Montecalvo, Lipez, Thompson, JJ.)

PAS, a Puerto Rico corporation, sold Pollo Picu branded chicken from 2005 to 2011. The Picu trademark consists of a cartoon chicken with the phrase "Pollo Picu" underneath it:

Chickening Out: Reason for Trademark Abandonment Irrelevant Without Proof of Intent to Resume

While Pollo Picu was once a well-recognized brand in Puerto Rico, PAS encountered administrative and financial challenges. In 2006 and 2009, it failed to file declarations with the US Patent & Trademark Office (PTO) attesting to the use of the mark as required by Section 8 of the Lanham Act. The PTO therefore canceled the Picu trademark registration. PAS stopped selling chicken bearing the mark after its bank froze PAS's financing in 2011. The bank filed suit in January 2012 under a preexisting loan agreement in which PAS had granted the bank a lien over PAS's assets, including the Picu mark. PAS offered to sell the company to To-Ricos, PAS's main competitor, but no sale occurred.

In October 2014, PAS and the bank signed a settlement agreement requiring PAS to pay a stipulated sum by December 2014 or the bank would foreclose on most of PAS's assets, but not the Picu mark. The agreement provided that the bank would retain its lien over the mark until the foreclosure proceedings concluded. PAS failed to make the payment, but the bank did not exercise its foreclosure rights. In June 2017, PAS moved for the Commonwealth Court to order the bank to foreclose on PAS's assets or declare PAS free of its obligations to the bank. The Commonwealth Court granted the motion in November 2019.

In April 2016, To-Ricos applied to register the Picu mark with the PTO. Three months later, PAS applied to re-register the same mark and filed an opposition to To-Ricos's application. A year later, PAS licensed the right to use the Picu mark in the United States to IMEX. IMEX sold chicken under the mark for a few months but stopped after To-Ricos sent cease and desist letters.

In June 2019, To-Ricos began selling Picu branded chicken. It also filed a lawsuit against PAS, seeking a declaratory judgment establishing To-Ricos as the legal owner of the Picu mark. To-Ricos moved for summary judgment, arguing that PAS had abandoned its mark. PAS opposed. The district court agreed with To-Ricos, noting that PAS admitted to not having used the mark in commerce for at least three consecutive years prior to To-Ricos's application, and that PAS had not demonstrated its intent to resume use of the mark within that period. PAS appealed.

PAS challenged the district court's abandonment finding on two grounds. PAS argued that its nonuse of the mark "should have been excused and justified" because of the long-running entanglement with the bank that was beyond PAS's control. PAS argued that such excusable nonuse prevents the challenger from establishing a prima facie case of abandonment. The First Circuit rejected this argument, finding that the statute "does not distinguish between inexcusable and excusable years of nonuse."

PAS also argued, in the alternative, that it rebutted the presumption of abandonment by producing evidence of its "excusable nonuse." The First Circuit rejected this argument as well, pointing out that once a prima facie case of abandonment has been established, the prior owner must provide evidence of an intent to resume use, not just a reason for why it did not use the mark.

PAS pointed to three incidents of intent to resume:

Its attempted sale of the mark in 2012.



Its exclusion of the mark from foreclosable assets with the bank.

The "naked licensing" agreement with IMEX.

The First Circuit, however, found that none of these events showed evidence of intent to reuse the mark within the statutory period. The First Circuit therefore affirmed the district court's finding that the mark had been abandoned as of April 2016.

Practice Note: To establish prima facie abandonment under the Lanham Act, the relevant factor is whether the mark has been out of use for three consecutive years, and the reason for such nonuse is irrelevant. As the Court noted, "[t]he statute is agnostic about the reason for a mark's hibernation." Otherwise, a mark owner could stop using a mark indefinitely as long as it could provide some excuse for the nonuse.

© 2025 McDermott Will & Emery

HTML Embed Code

Key Trademark Abandonment Case: Adamson v. Peavey Analysis

In a recent precedential decision from a cancellation proceeding before the Trademark Trial & Appeal Board, the Board found that de minimis sales of amplifiers by the Respondent over the past six years in connection with the registered mark at issue constituted abandonment and canceled the registration.

Respondent Peavey Electronics Corporation owned U.S. Reg. No. 1486017 for the standard character mark CS for "amplifiers" in International Class 9. Petitioner Adamson Systems Engineering, Inc. sought to cancel Respondent's registration on the grounds of abandonment, among others.

After reviewing evidence of "sporadic, casual, and nominal" use of the mark by Respondent from 2016 to 2021, the Board found that such use was insufficient to overcome Petitioner's abandonment argument because it did not constitute "bona fide use made in the ordinary course of trade" under 15 U.S.C. § 1127.

In addition to record evidence of a handful of sales in 2016, 2017, and 2020 and sales at an auction in 2019, the Respondent supported its argument that it had not abandoned its mark by contending:

- (a) it sold its amplifiers through its independent dealer network (and provided evidence that two of its dealers had CS amplifiers in stock),
- (b) there was an active warranty and repair business for its branded amplifiers, and
- (c) the CS amplifiers were promoted annually at an industry tradeshow before the 2020 pandemic, and Respondent planned to debut a new CS-branded amplifier at the 2022 iteration of that tradeshow but couldn't because of supply chain issues.

The Board was not persuaded, finding that in addition to the sales of CS amplifiers being de minimis in some recent years and zero in others, "Respondent's actions evince a purposeful drawing-down of domestic CS amplifier sales." Further, "resales by third parties [did] not inure to Respondent's benefit," and neither did the repair and refurb business for the CS amplifiers because neither the third-party shops nor the repair parts displayed the CS mark.

Despite Respondent's contention that it intended to debut a new CS-branded amplifier, the Board found the record "devoid of evidence showing any intention to resume use of the mark...."

Respondent also argued that it spent millions of dollars advertising the CS branded products, but the Board noted no record evidence existed documenting Respondent's advertising or its expenditures from 2016-2021.

Finally, the Board rejected Respondent's argument regarding residual goodwill, pointing out that "residual goodwill does not negate a finding of abandonment based on nonuse."

Ultimately, the Board granted the petition for cancellation on the grounds of abandonment in light of the lack of evidence of use, intent to resume use, or any evidence or argument that would excuse Respondent's nonuse.

This case underscores the importance of sustained and genuine use of a mark in the ordinary course of trade to maintain trademark rights.

For the entire decision, see Adamson Sys. Eng'g, Inc. v. Peavey Elecs. Corp., Cancellation No. 92076586, Final Decision (T.T.A.B. Nov. 1, 2023) [precedential]



USPTO implements the Trademark Modernization Act

Regulations implementing the Trademark Modernization Act of 2020 (TMA) went into effect on December 18, 2021. This gave individuals, businesses, and the United States Patent and Trademark Office (USPTO) tools to clear away unused registered trademarks from the federal trademark register and the USPTO has the ability to move applications through the registration process more efficiently.

Read the final rule to learn more about these changes. A summary of the features is provided below.

Procedures

Two ex parte proceedings to cancel unused registered trademarks

The ex parte expungement and reexamination proceedings provide a faster, more efficient, and less expensive alternative to a contested inter partes cancellation proceeding at the Trademark Trial and Appeal Board (TTAB).

They also supplement existing administrative maintenance requirements for registrations. Owners of registered trademarks must regularly prove that they're using the trademark in commerce with all of the goods or services listed in the registration. However, unless registrations are audited, they only have to provide one specimen of use in commerce for each class of goods or services, and they choose which specimen to provide.

These proceedings allow any party to challenge any good or service in a registration, if that party provides evidence establishing a prima facie case of nonuse. Registration owners must then prove that they were using the challenged goods or services in commerce on or before a particular relevant date.

Under 35 U.S.C. section 3, the Director has delegated the authority to the Commissioner for Trademarks to make determinations and issue notices and decisions related to any proceeding under the TMA, and to exercise supervisory authority in trademark-related matters under 35 U.S.C. section 2. This authority has been further sub-delegated to the Deputy Commissioner for Trademark Examination Policy and the Deputy Commissioner for Trademark Operations. The authority to make determinations and issue notices and decisions related to any TMA proceeding has been further sub-delegated to appropriate officials within the Trademarks organization.

Expungement proceeding

Any party may request cancellation of some or all of the goods or services in a registration because the registrant never used the trademark in commerce with those goods or services. Expungement is available for a registration based on use in commerce, a foreign registration, or the Madrid Protocol.

Time limit. Expungement must be requested between three and ten years after the registration date.

Reexamination proceeding

Any party may request cancellation of some or all of the goods or services in a use-based registration on the basis that the trademark was not in use in commerce with those goods or services on or before a particular relevant date.

When the underlying application was initially filed based on use in commerce and not amended during examination to an intent-to-use basis, the relevant date will be the filing date of the application.

When the underlying application was filed or amended to an intent-to-use basis, the relevant date is the date that an accepted amendment to allege use was filed or the end date of the statement-of-use period for an accepted statement of use.

Time limit. Ex parte reexamination must be requested within the first five years after registration.

Expand all | Collapse all

Who can request expungement or reexamination

How to request institution of proceedings

How a decision to institute is reached

What happens during a proceeding

Actions the USPTO Director may take

Preventing abuse

Evidence

Best practices

Tips for trademark registrants

Interplay between TMA proceedings before the Director and TTAB proceedings

Changes to existing procedures



New ground of expungement for TTAB cancellation proceeding

Parties may request the cancellation of a registered trademark through the TTAB on the new ground of expungement, that is, that a registered trademark has never been used in commerce. This ground for cancellation will be available at any time after the first three years from the registration date. The existing grounds for cancellation of nonuse and abandonment are unaffected by this new expungement ground for cancellation.

Shorter three-month response period for office actions

Applicants (excluding Madrid Section 66(a) applicants) must respond within three months to office actions issued during examination of an application. They can request a single three-month extension of time to respond for a fee. If we do not receive the extension request or response within the first three months, the application will be abandoned or the registration. We implemented this deadline to respond to office actions for pre-registration office actions on December 3, 2022.

Third-party submissions during examination (letters of protest)

The TMA provided statutory authority for the longstanding USPTO letter of protest practice that allows third parties to submit evidence to the USPTO, before registration, relevant to a ground for refusal in examination. The TMA set a two-month deadline for us to act on these submissions, authorized us to continue to charge a fee for them, and provided that the Director's decision on a letter of protest is final and non-reviewable.

Other rule changes

Attorney designations that are mistaken, false, or fraudulent

Any designation of attorney that was made falsely, fraudulently, or mistakenly will not be effective. For example, if an applicant designates an attorney without the attorney's prior authorization or knowledge, the USPTO will only communicate with the applicant, instead of the attorney. The attorney in the designation does not need to formally withdraw.

Court orders concerning registrations

The final rule codified the USPTO's longstanding procedures concerning action on court orders cancelling or affecting a registration under 15 U.S.C. section 1119, which are currently described in Trademark Manual of Examining Procedure section 1610. The USPTO requires submission of a certified copy of the court order and normally does not act on such orders until the case is finally determined.

When did the TMA final rule become effective?

The final rule went into effect December 18, 2021, except for the implementation of the shorter response period for office actions that went into effect on December 3, 2022. Petitions requesting institution of proceedings for reexamination or expungement went into effect December 27, 2021.

Rulemaking process

In 2021, we held several public roundtables before and after publishing the Notice of Proposed Rulemaking (NPRM) to answer questions and gather informal comments on the TMA.

Pre-NPRM roundtable

[Watch the video recording](#)

[View the presentation slides](#)

First NPRM roundtable

[Watch the video recording](#)

[View the presentation slides](#)

Final NPRM roundtable

[Watch the video recording](#)

[View the presentation slides](#)

This guidance also serves as a small entity compliance guide for purposes of Section 212 of the Small Business Regulatory Enforcement Fairness Act of 1996.

US Trademark Office cancels Marvel, DC's 'Super Hero' marks Sept 26 (Reuters) - A U.S. Trademark Office tribunal has canceled a set of "Super Hero" trademarks jointly owned by comic giants Marvel and DC at the request of a London-based comic book artist, according to a Thursday order.

The USPTO's Trademark Trial and Appeal Board ruled for S.J. Richold's Superbabies Ltd. opens new tab after Disney's (DIS.N), opens new tab Marvel and Warner Bros' (WBD.O), opens new tab DC did not file an answer to Superbabies' request to invalidate the marks. Spokespeople and attorneys for Marvel and DC did not immediately respond to requests for comment. Superbabies attorney Adam Adler of Reichman Jorgensen Lehman & Feldberg said in a statement that the ruling was "not just a win for our client but a victory for



creativity and innovation.”

“By establishing SUPER HEROES’ place in the public domain, we safeguard it as a symbol of heroism available to all storytellers,” Adler said.

Rivals Marvel and DC jointly own four federal trademarks covering the terms “Super Hero” and “Super Heroes,” the oldest of which dates back to 1967.

Richold writes comics featuring a team of super-hero babies called the Super Babies. According to Richold, DC accused his company of infringing the “Super Hero” marks and threatened legal action after Superbabies Ltd applied for U.S. trademarks covering the “Super Babies” name.

Marvel and DC have cited their marks in opposing dozens of superhero-related trademark applications at the USPTO, according to the office’s records.

Superbabies petitioned the office to cancel the marks in May. It argued that Marvel and DC cannot “claim ownership over an entire genre” with their trademarks, and that the two competitors cannot own trademarks together.

The case is Superbabies Ltd v. Marvel Characters Inc, Trademark Trial and Appeal Board, Cancellation No. 92085201.

Trademark Registration

Within the competitive business realm, a product is frequently distinguished by its brand name and the distinctive elements that set it apart. These elements, ranging from logos and jingles to packaging design, collectively constitute what we refer to as a trademark. In today’s digital era, safeguarding your brand identity has gained even greater significance. Whether you are launching a startup, managing an established business, or embarking on the entrepreneurial path as an individual, trademark registration online remains a vital step to guarantee the uniqueness and distinctiveness of your products and services.

At IndiaFilings, we understand the paramount importance of brand name registration and ensuring the distinctiveness of your products and services in today’s competitive market. That’s why we offer expert assistance in filing for trademarks. Whether you’re a dynamic startup, an established business, or an individual entrepreneur, our dedicated team is here to guide you through the intricate trademark registration online process.

Let IndiaFilings be your trusted partner, securing your brand’s identity and protecting your intellectual property.

What is a Trademark?

Following the Indian Trademarks Act of 1999 (Section 2(2b)), a trademark is a distinctive marker that distinguishes products or services from competitors in the market. It encompasses various elements such as symbols, designs, expressions, or any identifiable feature linked to a specific brand. Remarkably, trademarks are open to ownership by individuals, corporations, or legal entities, making them accessible to a broad spectrum of entities and individuals alike.

Why Should You Register Your Trademark?

Trademark registration in India protects your rights to use the mark in association with your goods or services. It offers a robust shield against infringement, empowering you to take legal action against unauthorized trademark use. Upon successful trademark or brand name registration, your trademark remains valid for ten years from the filing date, with the option to renew it indefinitely.

Who can Apply for Trademark Registration Online?

Trademark registration online in India is open to a wide range of entities and individuals, including:

Individuals

Joint owners of a company

Proprietorship firms

Partnership firms (with a maximum of ten partners)

Limited Liability Partnerships (LLPs)

Indian companies

Foreign companies

Trusts

Societies

This inclusivity ensures that various businesses and entities can safeguard their brand identities through trademark or brand name registration online.

Types of Trademark Registrations in India

In India, various trademark registration online or brand name registrations cater to different needs and purposes, all aimed at enabling consumers to recognize products and services associated with specific manufacturers or service providers. Here, we delve into the distinct



Edit with WPS Office

categories of trademark registrations available:

Product Mark

This type of trademark is affixed to goods or products, aiding in identifying their origin and preserving a company's reputation. Trademark applications falling under classes 1-34 are typically classified as product marks as they pertain to tangible commodities.

Service Mark

Similar to a product mark, a service mark is used to identify services rather than physical products. Service marks primarily help differentiate the providers of certain services from others. Trademark applications falling under classes 35-45 are often regarded as service marks related to service offerings.

Collective Mark

A collective mark conveys specific characteristics of products or services associated with a particular group. It allows individuals or entities to protect and represent goods and services collectively. The trademark holder may be an association, a public institution, or a Section 8 corporation.

Certification Mark

The owner issues these marks to indicate information about a product's origin, composition, quality, or other pertinent data. Certification marks establish product standards and assure consumers that the product meets standardized quality benchmarks. They are commonly found in packaged goods, toys, and electronics.

Shape Mark

Shape marks are employed to secure the distinct shape of a product, making it easily recognizable to consumers as originating from a specific manufacturer. Registration is contingent on the shape being deemed distinctive.

Pattern Mark

Pattern marks are used for products featuring unique, designed patterns that serve as distinguishing features. To qualify for registration, these patterns must stand out as distinctly recognizable.

Sound Mark

Sound marks are distinctive sounds associated with products or services from suppliers. Sound logos, often known as audio mnemonics, are commonly heard at the beginning or end of commercials. An example in India is the IPL tune.

These diverse categories of trademark registrations like logo trademark registration offer businesses and entities the flexibility to protect their brand identity following their unique offerings and market presence.

Choosing the Correct Trademark Class

Trademark classes are a critical aspect of the registration process, as they categorize goods and services into 45 distinct classes. To register a trademark, you should carefully select the appropriate class because it determines the validity of your trademark registration online concerning your business's products or services. If your company operates across various areas falling into different classes, it's crucial to ensure that you apply for a trademark under all the relevant classes.

In India, some commonly chosen trademark classes to register a trademark include:

Class 9: Encompassing computer software and electronics

Class 25: Covering clothing

Class 35: About business management and advertising

Class 41: Related to education and entertainment

Trademark search

Before registering the trademark, conducting a comprehensive trademark search is of paramount importance. This step is critical to safeguard the integrity and exclusivity of your brand. An online trademark search entails furnishing the brand name and the relevant class for scrutiny. This meticulous search aids in identifying pre-existing trademarks in the market, enabling the assessment of potential conflicts and, ultimately, ensuring the protection of your brand. IndiaFilings provides online trademark search tools and support to facilitate this pivotal process, assisting you in making informed decisions regarding your trademark or brand name registration.

Required Documents & Details for Online Trademark Registration

To initiate the trademark registration online or brand name registration process in India, you will need to furnish the following initial details:



Applicant's Name: The name of the individual, company, or entity applying for the trademark registration.

Business Type: Specify the type of business entity, such as sole proprietorship, partnership, private limited company, etc.

Business Objectives: Provide a brief description of your business objectives or activities.

Brand/Logo/Slogan Name: Clearly mention the name, logo, or slogan that you intend to trademark.

Registration Address: Furnish the official address of the entity applying for the trademark.

In addition to these details, you will be required to submit the following documents to complete the trademark registration online, or even logo trademark registration process:

Applicant Type

Required Documents

Individuals

PAN card

Aadhar card

Proprietorship

GST certificate

PAN card

Aadhar card

Company

Incorporation certificate

Company PAN card

MSME Certificate (if applicable)

Logo (if applicable)

Partnership Firms

Partnership deed

Partnership PAN card

MSME registration certificate

Logo (if applicable)

Limited Liability Partnerships (LLPs)

LLP deed

Incorporation certificate

LLP PAN card

Logo (if applicable)

Trusts

Trust deed

Trust PAN card

Logo (if applicable)

Trademark Filing Process in India

After completing the trademark search, the next step is filing the trademark registration application with the Trademark Registrar.

The Vienna Codification Process

The Vienna Classification, also called the Vienna Codification, is an international system that categorizes the figurative elements of trademarks. After filing the trademark registration application, the Trademark Registrar will apply the Vienna classification to the trademark's figurative elements.

Trademark Examination

After completing the Vienna Codification, the trademark registration application will be assigned to a Trademark Registrar's officer. The



officer will assess the application for accuracy and generate a trademark examination report. Based on this report, the officer can accept the application, allow it for trademark journal publication, or raise objections to the registration process.

In the event of objections, the applicant can address the concerns before the Trademark Officer. If the officer finds the justifications satisfactory, the trademark will be approved for publication in the Trademark Journal.

Trademark Journal Publication

Once the Trademark Registrar accepts the application, the trademark will be published in the Trademark journal. This journal, published weekly, contains details of all trademarks the Registrar receives. Members of the public have the opportunity to raise objections if they believe the trademark registration could harm their interests. If no objections are submitted within 90 days of publication, the trademark will be registered within 12 weeks.

Trademark Hearing

A Trademark Hearing Officer will schedule a hearing if a third party objects to the application. Both the applicant and the opposing party have the chance to present their arguments. Based on the hearings and evidence, the Trademark Hearing Officer will decide whether to accept or reject the brand registration application.

Trademark Registration

In cases where no objections or oppositions are raised, the trademark registration certificate will be prepared and issued. A trademark is officially considered registered when the Trademark Registration Certificate is issued, granting the owner exclusive rights to the mark. For example, a logo trademark registration will be approved if it doesn't receive any objection or opposition.

At this point, the ® symbol can be added to the logo or trademark.

Trademark Objection

Trademark objections are typically one of the initial stages in the trademark registration process. Instead of outright denial, the Registrar seeks valid reasons or explanations regarding the trademark's registrability.

Trademark Opposition

Trademark opposition occurs when a third party files an objection against registering a trademark. The Registry accepts oppositions from any natural or legal person, including individuals, businesses, partnership firms, and trusts.

Trademark Renewal

After successfully registering your trademark, it remains valid for ten years from the filing date. To ensure the continued protection of your trademark, it is imperative to renew it every ten years. This continual renewal of your brand name registration secures your marks from misuse or exploitation.

How IndiaFilings Can Assist You with Trademark Registration

Online trademark registration in India can be intricate, involving numerous steps and government procedures. At IndiaFilings, we simplify this process. Here's a breakdown of how we can assist you:

Trademark Search

Please start the process by providing us with essential information about your desired trademark and industry. Our experts will thoroughly search the trademark database to determine its availability. Once we identify an available brand, we move on to the next step.

Class Selection and Document Collection

Our professional experts will guide you in selecting the appropriate class or classes that comprehensively cover all aspects of your business. Concurrently, you can begin uploading the documents required for the online trademark registration.

Trademark Application Filing

Upon receiving your documents, our expert team will verify their accuracy and completeness. We then complete the trademark application form on your behalf, ensuring all required documents are submitted correctly. Throughout this process, we maintain transparency and keep you informed, monitoring notifications from the Trademark Registry until the trademark or brand name registration is completed.

Congratulations! Once the application is submitted, you can start using the ™ symbol.

Trademark Objection (if applicable)



In cases where the trademark examiner raises questions about your application, you may receive a trademark objection notice. Our experts can aid you in crafting a robust response and submitting the necessary documents and evidence.

We keep you informed about the status of your application and help you navigate any oppositions or hearings. After successful registration, IndiaFilings can help with trademark renewal, trademark assignment, licensing, and any other post-registration services you may require.

Are you ready to protect your brand and secure your trademark in India? Take the initial step in safeguarding your business identity by obtaining Trademark Registration or logo trademark registration through IndiaFilings. Brand registration with the help of IndiaFilings, you can rest assured that your brand is in capable hands. Don't delay any longer ensure the validity and exclusivity of your trademark today. Get started with IndiaFilings and safeguard your valuable intellectual property rights.

Related Guides

[Online Trademark Registration at Chennai in Just 24 hours](#)

[Documents required for Trademark Registration](#)

[Trademark Registration for Slogans](#)

[Evidence of Use – Trademark Registration](#)

[Absolute Grounds for Refusal of Trademark Registration](#)

[International Trademark Registration](#)

[Trademark Registration vs Company Registration](#)

[Trademark vs Copyright vs Patent](#)

[Trademark Patent Copyright](#)

What's protected Any word, phrase, symbol or design that recognizes and differentiates the source of one party's goods from those of another. Inventions, such as procedure, manufacturer, composition, machines of matter as well as improvements to these. Books, articles, music, photography, sculptures, dances, sound recordings, motion films and other original works of authorship.

Requirements for protection A mark must be distinguishable, in the sense that it must be able to identify the source of a certain good. A fresh, valuable, and unusual invention is required. A work must be unique, original, and created in a tangible manner.

Term of protection As long as the mark is used in commerce. 20 years Author's life span+ 70 years.

Rights Granted Right to use the mark and to prohibit others from using identical marks in a way that could create confusion about the goods or services' origin. Right to restrict others from manufacturing, selling, or importing the patented invention. Copyrighted works have the power to dictate their reproduction, creative works, circulation, public performance, and display.

Documents Required For Trademark Registration

Incorporation Certificate

If the trademark is registered under a company or LLP.

Partnership Deed

If the trademark is registered under a partnership firm.

PAN Card

Of the authorised signatory.

[Load More](#)

Documents Required for LLP Registration

8

Documents Required for Proprietorship Registration

2

Documents Required for Company Registration

2

Documents Required for GST Registration

10

Documents Required for Partnership Registration

Trademark Objection Process in India

In India, the trademark objection step is significant during the process of registering a trademark. At this point, the officer carefully checks your chosen brand name to ensure it meets all the rules. If there are any problems or issues, they will let you know. It's essential to fix these issues to ensure your brand name gets registered without problems. This ensures your brand name follows the trademark law and isn't too similar to other brand names. With help from IndiaFilings, dealing with these issues is easier, helping you get your trademark registered smoothly.

What's a Trademark?



Edit with WPS Office

Before diving into trademark objections, let's understand what a trademark is. In India, a trademark can be a unique sign, picture, or name that shows people who made a product or offered a service. It is a business's special ID showing its brand and quality. Registering your trademark means you get special rights to use it, and others can't use it without your approval.

Trademark Registration undergoes the following steps:

Trademark search

Filing of trademark application

Formality inspection

Publication in the journal

Grant of trademark registration

A registered trademark cannot be used by any third person without authority, thus protecting it from any infringement.

Trademark Objection

As mentioned above, Upon submitting a trademark application to the Indian Trademark Office, it undergoes a rigorous examination. If the officer identifies inconsistencies or potential overlaps with existing trademarks during this scrutiny, they will issue an objection. In the business context, it's essential to understand that an objection isn't a denial but a request for clarification or adjustment. Addressing this promptly and adequately is vital for ensuring smooth trademark registration.

If the mark contains offensive or obscene images or words, it might face objection.

Reasons for Trademark Objections

The Indian Trademark Office might object to a trademark application based on specific grounds detailed in Section 9 and Section 11 of the Indian Trademarks Act. The primary reasons are when the submitted trademarks lack uniqueness, are too descriptive and generic, or clash with previously registered or pending trademarks.

Objections Under Section 11:

This section concerns objections related to the similarity between the proposed trademark and existing trademarks.

Identical Marks: For instance, applying for "Sunshine" as a beverage trademark when "Sunshine" already exists in the same category would invite an objection due to the same names.

Similar Sound: An application for "CandyLand" for candy products might be objected to if "KandyLand" is already registered in the same sector because of the similarity in sound.

Similar Concept: Applying for "TechSolutions" for a tech company might clash with an existing "TechPro" mark since both suggest similar concepts.

Objections Under Section 9:

This section focuses on trademarks that might be too obvious, lack a unique character, or could be misleading.

Descriptive Terms: A trademark like "FreshJuice" for juice products could face objection because it directly describes the product.

Lack of Distinctiveness: If you were to register a simple geometric design like a square for furniture, it might be objected to for lacking a unique identity.

Deceptive or Misleading: Brands that might falsely represent their products, such as "OrganicGarden" for a skincare range with non-organic ingredients, could face objection due to potential consumer deception.

Responding to Trademark Objections Online

The reviewing officer must confirm that the trademark application meets all necessary standards and regulations. If it doesn't, the applicant will receive a notification, prompting a response within 30 days. The application may be denied if the response does not meet the expected standards. However, the applicant can appeal to the Intellectual Property Appellate Board if rejected.

Trademark Objection vs Trademark Opposition

It's essential to distinguish between "objection" and "opposition." Though often used interchangeably, they have distinct meanings. While an "objection" pertains to concerns raised by the reviewing officer about the registration process's adherence, an "trademark opposition" is a challenge posed by a third party questioning the trademark's validity.

When to Submit the Trademark Objection Reply

Upon receiving the examination report, filing a trademark reply within 30 days is essential. This trademark reply should be comprehensive and must address the queries raised in the examination report.



Documents required for Trademark Objection Reply Note

To address the objections effectively, the following documents should be submitted in the trademark reply note:

Invoices and bills

Affidavits

Business cards and letterheads

Any relevant government documents, such as MSME or FSSCI certificates

Screenshots of social media pages or copies of advertisements

Trademark Objection Reply Fees

When responding to a trademark objection, it's important to consider the associated fees. The trademark objection reply fees can vary depending on several factors, including the complexity of the objection, the need for legal assistance, and the jurisdiction in which the trademark application is filed.

IndiaFilings offers exclusive pricing for trademark applications filed through us!

How to File a Trademark Objection Reply?

Upon receiving the examination report, it's critical to promptly submit a detailed written reply. Failing to do so may result in the application's rejection. The response should be thorough, presenting justifications, supporting evidence, and facts, asserting that the mark meets all requirements for valid registration. If the applicant's response convinces the reviewing officer, the trademark will be listed in the public journal. The public has four months to review and raise any opposition.

When crafting a reply, certain aspects require careful consideration:

Analysis: It's vital to comprehensively understand and assess the objection. Any vagueness could lead to an inadequate response.

Drafting: The response must adhere to the specified format to prevent potential rejection. It should effectively address the objection, referencing applicable laws, prior rulings, and differences between the contested marks. Any supplementary evidence or documents that reinforce the response should be included.

Affidavit: If the trademark is set to appear on digital platforms like websites, social media, or e-commerce sites, an accompanying affidavit confirming this must be included with the reply.

IndiaFilings: Expert Assistance for Trademark Objections

Expansions can arise during the trademark registration process, demanding swift and effective management. If you are seeking adept guidance in addressing these objections and for end-to-end trademark registration services, IndiaFilings is your ideal choice. Our expert team excels in handling the nuances of trademark objections, ensuring your responses to examination reports are comprehensive. With our expert advice, you boost your chances of bypassing these obstacles and confidently obtaining your trademark.

For tailored trademark registration services, connect with our trademark experts now!

Related Guides

[Online Trademark Search in India](#)

[Trademark Class](#)

[Procedure for Trademark Opposition in India](#)

[Patent vs Copyright vs Trademark](#)

[Reasons to Obtain Trademark Registration](#)

[Who can file trademark opposition?](#)

[Top Reasons for Trademark Objection](#)

[Documents Required For Trademark Objection](#)

[Advertisement Copy](#)

[Product Images](#)

[Sales Invoice](#)

[Load More](#)

[Documents Required for LLP Registration](#)

8

[Documents Required for Proprietorship Registration](#)

2

[Documents Required for Company Registration](#)

2

[Documents Required for Trademark Registration](#)



Edit with WPS Office

7

Documents Required for GST Registration

10

Documents Required for Partnership Registration

5

Trademark vs Copyright vs Patent

Trademark Patent Copyright

What's protected Any word, phrase, symbol or design that recognizes and differentiates the source of one party's goods from those of another. Inventions, such as procedure, manufacturer, composition, machines of matter as well as improvements to these. Books, articles, music, photography, sculptures, dances, sound recordings, motion films and other original works of authorship.

Requirements for protection A mark must be distinguishable, in the sense that it must be able to identify the source of a certain good. A fresh, valuable, and unusual invention is required. A work must be unique, original, and created in a tangible manner.

Term of protection As long as the mark is used in commerce. 20 years Author's life span+ 70 years.

Rights Granted Right to use the mark and to prohibit others from using identical marks in a way that could create confusion about the goods or services' origin. Right to restrict others from manufacturing, selling, or importing the patented invention. Copyrighted works have the power to dictate their reproduction, creative works, circulation, public performance, and display.

Trademark Objection FAQ's

What is a trademark?

Why is the trademark objection step crucial in India?

What are the primary steps for Trademark Registration in India?

What happens if there's a Trademark Objection?

Why do I need to pay trademark objection reply fees?

What are objections under Section 11?

What are objections under Section 9?

How does one respond to trademark objections online?

What's the difference between Trademark Objection and Trademark Opposition?

When should one submit the objection reply?

What documents are needed for the reply note?

[Load More](#)

[Trademark Registration](#)

[Trademark Registration](#)

[Trademark Opposition](#)

[Trademark Opposition](#)

[Smarter Banking](#)

Avail a range of banking services through IndiaFilings.com. IndiaFilings can help you open a current account, get a payment gateway or avail loans through our Partner Banks.

Customer Reviews For Trademark Objection

IndiaFilings has over 1 lakh customers and we have completed over 7 lakh services through our platform. At IndiaFilings, we take pride in the services delivered by us and guarantee your satisfaction with our services and support. We constantly improve and strive to deliver the best accounting, financial or secretarial services through the internet.

REVATHI B

Trademark Objection

Verified Customer

(09 February 2024)

How can we improve?



Edit with WPS Office

Thank you so much

R D MITHRA

Trademark Objection

Verified Customer

(22 January 2024)

How can we improve?

Amazing services

SOWNDARYA S P

Trademark Objection

Verified Customer

(15 January 2024)

How can we improve?

Good services and on time completed my registration

MAHALAKSHMI J

Trademark Objection

Verified Customer

(08 January 2024)

How can we improve?

Good

JOTHIKA V

Trademark Objection

Verified Customer

(26 December 2023)

How can we improve?

Nice

SHERIN FATHIMA BEEVI S

Trademark Objection

Verified Customer

(18 July 2023)

How can we improve?

good awesome valuble service from sherin fathima ji

Trademark Objection in States

Trademark Objection In Maharashtra

Trademark Objection In Karnataka

Trademark Objection In Tamil Nadu

Trademark Objection In Gujarat

Trademark Objection In Odisha

Trademark Objection In Chandigarh

Trademark Objection In Uttarakhand

Trademark Objection In Jharkhand

Trademark Objection In Delhi

Trademark Objection In Telangana

Trademark Objection In West Bengal

Trademark Objection In Kerala

Trademark Objection In Arunachal Pradesh

Trademark Objection In Manipur

Trademark Objection In Meghalaya

Trademark Objection In Mizoram

Load More States

Trademark Infringement Notice

Trademark infringement happens when someone uses a mark that closely resembles your registered trademark, leading to consumer confusion and damaging your brand's reputation. A legal notice is the first formal step to resolve this, detailing the infringement, demanding cessation, and highlighting potential legal consequences. This notice is crucial in safeguarding the distinctiveness of your trademark. If you face such a situation, IndiaFilings is here to assist you. We offer services for drafting and issuing trademark infringement notices, handled professionally by our lawyers through both email and registered post.

Ready to protect your trademark? Connect with IndiaFilings today to get expert assistance in drafting and issuing a trademark infringement



Edit with WPS Office

notice.

What is Trademark Infringement?

Trademark infringement is the unauthorised use of a trademark identical or deceptively similar to a registered trademark owned by another party. This infringement can involve a symbol, logo, word, phrase, design, or any combination representing a company's goods or services. Such unauthorised use can lead to consumer confusion and unfairly capitalise on the reputation of the established trademark. To combat this, companies can, with adequate evidence and the assistance of a legal professional, take steps to protect their trademarks and uphold their rights.

Types of Trademark Infringement

In India, trademark infringement can be categorised into two main types: Direct Infringement and Indirect Infringement. Understanding these distinctions is crucial for businesses and individuals to protect their intellectual property effectively.

Direct Infringement

Unauthorised Use: Direct infringement occurs when a trademark is used without the permission of its owner. Usage with the owner's consent does not constitute an infringement.

Identical or Deceptively Similar: Infringement happens if the offending trademark is identical to or so similar to the registered trademark that it confuses consumers into believing both marks are associated.

Registered Trademark: Only trademarks that are registered under India's trademark registry are protected against infringement. Unregistered trademarks are subject to the common law of passing off, which requires proving goodwill, misrepresentation, and damage.

Class of Goods or Services: The unauthorised use must pertain to goods or services that fall within the same category as those for which the trademark is registered.

Indirect Infringement

Vicarious Infringement: This occurs when an entity has the power to control the infringer and benefits from the infringement but fails to prevent it.

Contributory Infringement: This type of infringement involves a party that knowingly assists or contributes to the infringing actions of the direct infringer.

Grounds of Trademark Infringement Notice

Under Section 29 of the Trade Marks Act, 1999, the grounds for trademark infringement in India are clearly defined to protect registered trademarks from unauthorised use and to maintain the integrity of a brand's identity in the market. The following scenarios constitute trademark infringement:

Identity with a Registered Mark: Infringement occurs when an unregistered mark is identical to a registered trademark for identical goods or services. This straightforward comparison prevents potential consumer confusion regarding the origin of the goods or services.

Likelihood of Confusion: Infringement is also established if an unregistered mark is similar to a registered trademark in such a way that it causes confusion or deception among consumers. This can include sound, appearance, or meaning similarities that may mislead the public.

Similarity to a Mark with Reputation: If an unregistered mark is similar to a registered trademark that has a significant reputation in India, and the use of the unregistered mark would take unfair advantage of, or be detrimental to, the distinctive character or repute of the registered trademark, then it constitutes infringement.

Unauthorized Use on Labeling or Packaging: Using a registered trademark on labeling or packaging without the owner's authorization also counts as infringement. This includes any direct reproduction of the trademark on products or their packaging.

Unfair Advantage in Advertising: Utilizing a registered trademark in advertising in a way that gains an unfair advantage or is detrimental to its reputation is also considered infringement. This scenario addresses issues where the trademark's goodwill is exploited to mislead consumers or tarnish the trademark's image.

Exceptions to Trademark Infringement

Section 30 of the Trademarks Act 1999 specifies scenarios where a registered trademark does not constitute infringement, providing a legal defence against infringement claims.

A registered trademark is not infringed under the following conditions:

Using Indicating Characteristics: When the trademark is used solely to describe the type, quality, quantity, purpose, value, geographical origin, time of production, or other attributes of goods or services.

Limitations on Registration: If the trademark is registered with specific conditions or limitations, any use that adheres to these conditions or falls outside their scope is not considered infringement.

Authorised Use by Proprietor or Registered User: Usage of the trademark by the trademark owner or a legally registered user for goods or services associated with the owner does not constitute infringement.

Adaptation of Goods or Services: The use of the trademark is permissible if it involves adapting it to become a part of, or an accessory



to, other goods or services, provided such use is considered reasonably necessary.

Use of Identical or Similar Trademarks: Under the rights granted by its registration, the legitimate owner may utilize a registered trademark that is identical or similar to another registered trademark.

When you encounter trademark infringement, it's essential to act swiftly and strategically to protect your intellectual property rights.

Trademark Notice

When you encounter trademark infringement, you must act quickly and strategically to safeguard your intellectual property rights. One effective initial step is to send a Trademark Infringement Notice. This notice is a formal legal communication directed at the individual or entity using a logo, phrase, or branding closely resembling your registered trademark. It serves as a preliminary warning, clearly detailing the infringement and demanding an immediate cessation of its use. The primary goal of the notice is to protect the trademark owner's brand identity and reputation by preventing consumer confusion and averting potential harm to the brand.

When do you send a Trademark Infringement Notice?

You can send a legal notice for trademark infringement in the following instances:

Unauthorised Use: When someone uses your trademark without your permission.

Similarity: If the infringing trademark is identical or confusingly similar to your registered trademark, potentially misleading consumers into thinking the infringing product or service is yours.

Direct Competition: When the infringing trademark is used for goods or services that are similar or identical to those offered under your registered trademark.

Public Use: If the infringing trademark is used commercially, such as on packaging, advertising, or a website. Private use or non-commercial mention generally does not constitute infringement.

Substantial Similarity: When the infringing mark copies a significant part of your trademark, even if there are minor differences or additions.

Essentials to Include in Trademark Infringement Notice

Your Information: Clearly state your name, contact information (address, phone number, email), and your status as the rightful owner of the registered trademark.

Infringer's Information: Include the name and contact details of the party allegedly infringing your trademark.

Trademark Name: Specify the exact name of your registered trademark.

Registration Details: Mention the registration number and date of registration for your trademark (if applicable).

Products/Services: Describe the specific goods or services your trademark is registered for.

Describe the Infringing Mark: Clearly explain the trademark used by the alleged infringer.

Explain the Similarity: Detail how the infringing mark is identical to or deceptively similar to your registered trademark.

Provide Evidence (Optional): If available, include screenshots, copies of packaging, or advertisements demonstrating the infringing use.

Cease and Desist: Clearly state your demand for the infringing party to stop using your trademark immediately.

Specify Actions: Outline the actions you expect the infringer to take, such as removing the infringing mark from products, websites, or marketing materials.

Set a Deadline: Provide a reasonable timeframe for the infringer to respond to your notice and comply with your demands. This is typically 15-30 days.

Inform of Potential Lawsuit: Clearly state that you will pursue legal action, such as a lawsuit if the infringing party fails to comply within the specified timeframe.

Procedure to Draft a Legal Notice for Trademark Infringement

Introduction: Begin by briefly stating the purpose of the notice to inform the recipient of the trademark infringement.

Identification of Parties: Identify yourself as the trademark's rightful owner and provide your contact details. Similarly, identify the alleged infringer with their contact details.

Trademark Details: Specify the exact name of the infringed trademark and include its registration details, such as the trademark certificate number. Also, describe the goods or services the trademark protects.

Nature of Infringement: Describe the infringing mark used by the alleged infringer and explain how it is identical, similar, or deceptively similar to your registered trademark. If available, include evidence such as screenshots, packaging, or advertisements.

Demand for Action: Clearly state your demand for the infringing party to cease and desist from using your trademark immediately. Outline the specific actions they must take, such as removing the infringing mark from all products, websites, and marketing materials.

Response Timeframe: Set a reasonable deadline, typically 15-30 days, for the infringer to respond to your notice and comply with your demands.

Consequences of Non-Compliance: Inform the infringer of the potential legal action you will take, such as filing a lawsuit, if they fail to comply within the specified timeframe.

Conclusion: Reiterate your ownership of the trademark and your commitment to protecting your rights, emphasising the seriousness of the matter.



Protect Your Brand with IndiaFilings: Expert Trademark Infringement Notice Services

At IndiaFilings, we understand that your trademark is not just a symbol but a representation of your brand's identity and reputation. Protecting this vital asset against infringement is crucial. Our legal experts are here to assist you in drafting and issuing effective trademark infringement notices to safeguard your brand's integrity.

Drafting of Trademark Infringement Notice

Our team of seasoned lawyers specialises in the precise crafting of trademark infringement notices. We meticulously analyse the details of infringement against the backdrop of trademark laws to ensure your notice is legally robust. This includes:

Identifying the Infringement: Detailing how your trademark rights have been violated.

Legal Grounding: Citing relevant trademark laws and registration details that support your claim.

Demand for Action: Clearly stating the cease and desist demands and any additional actions required by the infringer to remedy the situation.

Issuance by Lawyer

Once drafted, the notice is thoroughly reviewed and issued by our qualified lawyers. We ensure that the notice communicates the seriousness of the infringement with precision and authority. Issuance involves:

Email Delivery: Immediate and direct email delivery to the infringer, ensuring swift communication.

Registered Post: Send a hard copy of the notice via registered post to provide a legal record of the attempt to resolve the infringement.

Why Choose IndiaFilings?

Expertise: Our legal team's extensive knowledge of trademark law ensures that your notice is drafted with the utmost care and legal expertise.

Timeliness: We act swiftly to prevent further damage to your brand, understanding the urgency that trademark infringements demand.

Comprehensive Support: From initial consultation to the final issuance of the notice, we provide end-to-end support.

Protect your trademark with IndiaFilings. Our expert guidance is designed to effectively enforce your rights and deter any further infringement. Contact us today to get started on securing your brand's identity.

Related Guides

[Trademark Infringement in India](#)

[Penalty for Trademark Infringement in India](#)

[How to find Trademarks according to their Class?](#)

[Things to be considered for trademark work of entertainment and media](#)

[Trademark Opposition and Timelines for Trademark opposition in India](#)

[Online Trademark Registration at Chennai in Just 5 Days](#)

Copyright Objections - File Effective Reply

Copyright refers to the ownership rights to literature, theatre, music, artwork, sound recordings, and other works. Copyright registration grants a set of rights to the work, including reproduction, public communication, adaptation, and translation. Copyright registration ensures that the writers' rights to ownership and enjoyment of their works are protected and rewarded, which protects and rewards creativity.

Copyright registration is required since it allows you to communicate with the public, reproduce the rights, adapt, and translate the works.

As understanding of intellectual property rules has grown, there has been a significant increase in the amount of intellectual property being registered in India. One of the most important types of intellectual property protection is copyright registration.

The Copyright Act of 1957 governs the process of copyright registration. The author's creative work cannot be replicated since no one is permitted to use it without the author's or creator's consent. The author has the right to charge for the use or modification of their work. The copyright is usually protected for 60 years.

Eligibility

Copyright registration can be obtained for any works related to literature, drama, music, artwork, film, or sound recording. Copyrights are given to mainly three classes of work, and each class has its distinctive right under the copyright act.

Original literary, dramatic, musical, and artistic works comprise the copyright for books, music, painting, sculpture, etc.

Cinematography films are another class of copyright that consists of any work of visual recording on any medium.

Sound recordings have a distinctive class under the copyright act that consists of a recording of sounds, regardless of the medium on



which such recording is made or the method by which the sound is produced.

Benefits of acquiring Copyright Registration

Provides Legal Protection

The creators enjoy legal protection when their work is reproduced without authorization. Registering a Copyright makes it much easier to protect the original work against infringement.

Market Presence

Copyright registration creates a public record of the work, and proof of ownership is established for the creative work.

Rights Of The Owner

The owner of registered copyright gets the rights to reproduce, disseminate and adapt and translate the work.

Process for Copyright Registration

Copyright registration applications can be submitted on Form IV along with the required fees. It can be copyrighted whether it is a published or unpublished work. Three copies of published material must be supplied with the application for published work.

For unpublished work, a copy of the manuscript must be supplied with the application for affixing the copyright office's stamp, which serves as proof that the work has been registered.

The process for Copyright Registration:

The application for copyright registration has to be filed in the concerned forms that mention the particular's work.

Depending on the type of the work, a separate copyright application may have to be filed.

The applicant needs to sign the forms, and the Advocate must submit the application under the name the POA has been executed.

Meanwhile, our experts will prepare the copyright registration application and submit the necessary forms with the Registrar of copyrights.

The diary number will be issued once the application is submitted online.

Within the waiting period of 30 days, the copyright examiner reviews the application for potential objection or any other discrepancies.

If there is an objection, a notice will be issued, and the same has to be compiled within 30 days from the date of issuance of the notice.

The examiner may call both parties for a hearing.

After the discrepancy has been removed or no objection, the copyright is registered, and the Copyright Office will issue the registration certificate.

Copyright Protection Validity

Copyright protection usually lasts for 60 years. The 60-year period begins with the author's death year in the case of original literary, theatrical, musical, and artistic works.

The 60 years is counted from the publication date in the case of cinematographic films, sound recordings, pictures, posthumous publications, anonymous and pseudonymous publications, works of government, and activity of international organisations.

The remedy in case of Copyright Infringement

Infringement against the copyright of any work is a crime punishable under Section 63 of the Copyright Act. Six months in prison and a fine of Rs. 50,000 are possible penalties.

Also, if a copyright violation has occurred or is likely to occur, any police officer not below the rank of sub-inspector may, if satisfied, take all copies of the work and the plates used to make infringing copies of work without a warrant.

Copyright Objection

There is a possibility that the registrar will raise objections to the copyright application during the registration procedure. An objection may arise for a variety of reasons, including application similarities and the existence of similar work. Copyright objections can be raised up to 30 days after the copyright application is filed.

If any objections arise after a thorough assessment of the application, the registrar tells the applicant and requests clarifications. It is critical to respond to the copyright objection letter because it is a legal requirement. If no response is received, the registrar may terminate the copyright application, which is then amended in the copyright journal as "rejected."

To avoid such outcomes, it is critical to reply to the copyright objection in order to obtain and maintain the work's legal rights.

As a legal letter, replying to a copyright objection letter necessitates legal understanding and drafting skills. There is no fixed format to



draft a response to copyright objection letter.

Rights of the Copyright owner

Right of reproduction

Copyright registration grants exclusive rights to the copyright owner. An individual cannot make copies or reproduce work without the permission of the copyright owner.

Right of Adaptation

The Act allows the creator to use his piece of work the way he wants to use it. He can create any derivatives of his original work. He can also use a different format based on his existing creation.

Right of Communication To The Public

The owner can broadcast their original work to the public. The copyright owner can use visual signs or even images.

Right of Public Performance

The owners of artistic and musical work can perform their works in public. A musician can play his piece of music for the people. An artist can perform in public or any platform the artist wishes to.

Right of Paternity And Integrity

The producers of original work are endowed with moral and ethical rights. The right of attribution, often known as paternity, means that the artist can claim sole authorship of his work.

The right of integrity empowers the owner to sue the individuals for damages. If someone attempts to mutilate, change, or distort the original work, the copyright holder can sue for damages.

Right of Distribution

The Copyright Act allows the owner to distribute his work in whatever form he likes. If he wishes, he can also transfer certain rights to another person to use the copyright.

Lawful Use of Copyrighted Work Without Permission

Under some circumstances, the legislation permits the use of a registered work for research, study, critique, review, and news reporting without the owner's permission, as well as the use of works in libraries, schools, and legislatures. Some exclusions have been prescribed in respect of specific uses of copyrighted works to protect users' interests. The usage of the work is one of the exemptions.

For research or private study.

For criticism or review.

In connection with a judicial proceeding.

For performance by an amateur club or society, if the performing for a non-paying audience.

The making of sound recordings of literary, dramatic, or musical works under certain conditions.

Related Guides

[How to reply to a Copyright Objection?](#)

[Copyright Registration Process and Procedure](#)

[A Guide to Copyright Registration Cost Slabs in India](#)

[Copyright Objection FAQ's](#)

[What is Copyright Objection?](#)

[Why does Copyright Objection occur?](#)

GST Quarterly Return Filing Option for Small Businessman

The CBIC (Central Board of Indirect Taxes and Customs) introduced the Quarterly Return Filing and Monthly Payment of Taxes (QRMP) scheme under GST to assist small taxpayers with a turnover of less than Rs. 5 crores. This scheme provides the valuable benefit of filing GST returns every quarter, reducing the expenses and administrative burden typically associated with monthly return filing. This article will explore the GST Quarterly Return Filing Option for Small Businessmen. IndiaFilings streamlines the GST return filing process for you.

[File Now!](#)

GST Return

GST returns are documents that businesses registered under India's Goods and Services Tax (GST) system must file with the tax



Edit with WPS Office

authorities. It contains details of the business's financial transactions, including sales, purchases, tax collected, and tax paid. Filing GST returns aims to report the GST liability and claim the input tax credit. GST returns are filed periodically, either on a monthly or quarterly basis, depending on the size and type of business.

Who are Small taxpayers?

Small taxpayers are individuals or businesses with an annual turnover of up to Rs. 5 crores in the previous financial year. These small taxpayers are provided with the flexibility to choose between filing their main GST returns quarterly or monthly. If they opt for quarterly filing, they can choose from three different options:

GSTR-Quarterly: This option allows small taxpayers to file their main GST returns every quarter.

GSTR-Sahaj: GSTR-Sahaj is another quarterly filing option designed for businesses with simpler tax requirements.

GSTR-Sugam: GSTR-Sugam is a quarterly filing option suitable for taxpayers with relatively straightforward tax affairs.

Introduction to the Quarterly Return Filing Scheme

The Quarterly Return Filing Scheme, known as the Quarterly Returns Monthly Payment (QRMP) scheme, offers eligible taxpayers the convenience of filing GSTR-1 and GSTR-3B returns every quarter instead of monthly. This scheme is designed for registered taxpayers with a turnover of up to INR five crores in the previous financial year. In the past, taxpayers were obligated to file GSTR-1 and GSTR-3B monthly. However, with the QRMP scheme, they now have the flexibility to file returns once every quarter. For example, during April-June, returns can be filed once, and taxes for April can be paid by the due date in May.

Under the QRMP scheme, taxpayers must make monthly tax payments using either the fixed sum method (via a pre-filled challan) or the self-assessment method (calculating the tax amount after adjusting the Input Tax Credit).

Once opted for, taxpayers remain in this scheme until they exceed the turnover threshold or choose to opt-out.

Eligible Persons for the QRMP Scheme

The Quarterly Return Filing and Monthly Payment of Taxes (QRMP) Scheme is available for the following registered persons: Registered Person with Aggregate Annual Turnover (AATO) up to Rs. 5 Crore in the previous fiscal year. If AATO exceeds Rs. 5 Crore during a quarter, the person will become ineligible for the scheme from the next quarter.

Anyone obtaining new GST registration or opting out of the GST Composition Scheme can also choose the QRMP Scheme.

The QRMP Scheme option can be exercised GSTIN (Goods and Services Tax Identification Number). This means that some GSTINs associated with the same PAN can opt for the scheme, while others may remain outside.

GST Quarterly Return Filing Option: Overview

The Quarterly Return Filing and Monthly Payment of Taxes (QRMP) Scheme offer eligible taxpayers the convenience of reporting their GSTR-1 and GSTR-3B returns quarterly instead of monthly. However, tax payments must still be made every month using a challan.

Opting In and Opting Out

To enrol in the QRMP scheme, taxpayers should log in to the GST portal and follow the path: Services > Returns > Opt-in for Quarterly Return. This choice must be made between the 1st of the second month of the preceding quarter and the last day of the first month of the quarter for which the option is being exercised. Similarly, to exit the QRMP scheme, the same process is followed.

QRMP Scheme Benefits for Small Business Owners

Reduced Compliance Burden: The quarterly return filing option significantly reduces the compliance burden on small businesses, allowing them to allocate resources more efficiently.

Financial Planning: Small business owners can plan better with the extended filing period. This enables them to manage their cash flows more effectively and understand their tax obligations better.

Time Savings: Small business owners can save valuable time by focusing on their core business operations rather than dedicating excessive time and effort to tax compliance activities.

Ease of Implementation: The simplified documentation and reduced filing frequency make it easier for small businesses to adopt the quarterly return filing option without requiring extensive financial expertise.

Methods of Making Payment

Fixed Sum Method (FSM):

If your last GSTR-3B was filed quarterly, you may receive a pre-filled challan for an amount equal to 35% of the tax amount paid in cash during the previous quarter.

New taxpayers, those who haven't filed their final GSTR-3B, or those who have opted out of the Composition scheme are not eligible for the 35% challan.

If your last GSTR-3B was filed monthly, you will receive a pre-filled challan for an amount equal to the total tax amount paid in cash during the last month of the previous quarter.

Self-Assessment Method (SAM):

Taxpayers must pay the tax due through a challan in Form GST PMT-06.

This involves calculating the tax liability on inward and outward supplies and considering the input tax credit available for the period following the law.

The taxpayer must deposit tax using form GST PMT-06 by the 25th of the following month for the first and second months of the quarter.

Late fees for the delay in furnishing returns are applicable as follows: For Other than NIL Tax Liability:



Under CGST Act: Rs. 25

Under SGST Act: Rs. 25

For NIL Tax Liability:

Under CGST Act: Rs. 10

Under SGST Act: Rs. 10

Please note that these late fees are subject to a maximum penalty of Rs. 5,000.

Conclusion:

The QRMP scheme offers the significant advantage of quarterly GST return filing, effectively reducing the cost and burden of monthly returns. This feature makes the scheme particularly beneficial and well-suited for small businesses. Monthly return filing requires taxpayers to calculate and prepare returns every month, increasing the likelihood of tax calculation and documentation errors. Therefore, the QRMP scheme is especially beneficial for businesses with simpler and fewer transactions, as it provides a straightforward method for calculating tax liabilities. Additionally, it contributes to reducing disputes between suppliers and buyers, as issues can be addressed over a three-month period. The QRMP scheme is a valuable option for small businesses, streamlining the GST compliance process and minimizing potential errors and disputes.

Simplify Your GST Compliance with IndiaFilings

IndiaFilings offers expert assistance in filing GST returns under the QRMP (Quarterly Return Filing and Monthly Payment of Taxes) scheme. We understand the unique needs of small taxpayers and provide comprehensive support to streamline the GST return filing process.

File Now!

Author: RENU SURESH

Renu Suresh is a proficient writer with a knack for turning intricate legal concepts into clear, actionable advice. Her articles empower entrepreneurs by providing the knowledge they need to navigate the complexities of business laws, ensuring they can start and manage their businesses effectively.

Updated on: December 22nd, 2023

Related Guides

GST Registration for eCommerce Business

Interim Union Budget 2024: Goods and Services Tax

GST Taxpayer Categories and GST Registration Procedure in India

GST Rates in 2025 for Different Goods and Services in India - Slabs, Rates, & Revision

GST Quarterly Return Filing Option for Small Businessman

Form DRC-01B – Online compliance covering liability/ difference in GSTR-1 and GSTR-3B

Companies (Share Capital and Debentures) Amendment Rules, 2023

Popular Post

Download ePAN Card – Get ePan from NSDL & UTIITSL

Download ePAN Card – Get ePan from NSDL & UTIITSL

In the digital age, the convenience of accessing important documents online Forensic Audit under the Insolvency and Bankruptcy Code 2016

The Insolvency and Bankruptcy Code, 2016 (hereinafter referred to as "The Code") was framed with the agenda of reviving a corporate debtor. The Code lays down a process which conducts the insolvency and liquidation proceedings in a time-bound fashion. The idea was to increase the efficiency of the insolvency process and to maximize the value of their assets. The Code has established several features and procedures. One of those address the nature and consequence of specific transactions. Sections 43 till 56 and then Section 66 deal with provisions which allow the Resolution Professional to avoid such specific transactions. The transactions to defraud the creditor made by the corporate debtor are called specific transactions. Such transactions include wrongful or fraudulent, undervalued, preferential transactions among others. The following article will deal with the provisions in the Code pertaining to the abovementioned specific transaction types.

Preferential Transactions – Section 43

This transaction takes place by the corporate debtor under two circumstances:

If the corporate debtor transfers property or its interest that arises from the benefit of a creditor. The benefit could be at the cost of guarantor or surety also. Where such transfer is taking place when an operational or financial liability already lies with the corporate debtor; and

This transfer mentioned under sub-clause (a) puts the creditor in a position of benefit as opposed to his position under the waterfall mechanism. This is specific to the distribution decided under section 53 of the Code.

A specific period comes under analysis when referring to such preferential transactions. This period is calculated preceding the insolvency commencement date: Related party – 2 years before the insolvency commencement date Other than related party – 1 year prior to the insolvency commencement date The Forensic Auditor has to conduct a review process in order to prevent such preferential transactions from transpiring. This process is called audit.

Process for review and audit



To identify preferential payments, the Forensic Auditor reviews the advances and loans repaid to the related party by the corporate debtor. He then compares these payments with the payments made to the secured lenders in the same period.

Assessment of transfer of assets made by the corporate debtor to lenders, secured or unsecured, and creditors in this period.

Any repayment of unsecured loans made in this period while drawing a comparison to payments done to secured lenders.

Analysis and review of journal register to check if any adjustments made in the entries.

Evaluation of non-consortium accounts to identify any separate receipts made to any specific creditor.

Analysis of age of creditors.

Undervalued Transactions – Section 45

This transaction that takes place by the corporate debtor under two circumstances as well:

Gift to another person; or

The corporate debtor enters into a transaction wherein the consideration that the debtor pays is valued higher in comparison to the value of the asset. Moreover, this transaction does not take place in the ordinary course of business.

A specific period comes under analysis for such undervalued transactions. This period is calculated preceding the insolvency commencement date: Related party – 2 years prior to the insolvency commencement date Other than related party – 1 year prior to the insolvency commencement date The Forensic Auditor has to conduct an audit to prevent such undervalued transactions from transpiring.

Process for review and audit

Assessment of the profit and loss ratio to do a review of the customer and product comparison. This helps in identifying the products and customers facing loss.

Comparison of transactions made to related parties with other entities to authenticate that the transactions have been made reasonably.

To benchmark undervalued transaction with the peer organizations to understand the reasonability of the transactions.

Assessment of ledger accounts.

Analysis of key ledgers like staff welfare, promotion gift etc.

Site visit and background verification for parties under suspicion.

Extortionate Credit Transactions – Section 50

Such transaction takes place by the corporate debtor under the following two circumstances u/s 50(2):

The transactions of the corporate debtor are exorbitant in comparison to the credit; or

Transactions made violate the law of contracts.

Period of Review – 2 years prior to the insolvency commencement date

Process for review and audit

The Forensic Auditor conducts an audit to identify and avoid such extortionate credit transactions:

He analyses the operational and/or financial debt incurred by the corporate debtor in the previous 2 years.

If such a debt exists, he then reviews the terms of such a debt to check whether it was exorbitant.

Review of the genuineness of the parties that lent the monies.

Fraudulent Trading or Wrongful Trading – Section 66

This section gives the power to the Resolution Professional to make an application to the adjudicating authority against the corporate debtor.

Such an application will be based on the fact that corporate debtor conducts a business to defraud the creditors. The Adjudicating Authority can pass an order against all parties involved in such a wrongful business.

Process for review and audit

Forensic Auditor has to be more vigilant while making the review and analysis of such transactions.

Review of any facilities availed by the corporate debtor by overstating its sales, profit, assets, income etc. by providing a tampered financial statement.

Submitting false documents for stocks to draw from cash credits.

Evaluation of the funds that the bank sanctions, to check the purpose of its use.

Removal or disposal of assets of the corporate debtor without intimating the bank.

Using the short-term working capital without conforming with the terms of sanction.

Using the funds borrowed for purposes other than corporate and non-business accounts.

Writing off sale.

Present Status of Section 66

Insolvency and Bankruptcy Amendment Ordinance 2020 amended Section 66 of the Code. The amendment added another sub-clause to the provision i.e. Section 66(3). The amendment essentially suspends the Code for 6 months. Section 66(3) states that during this period of suspension, the resolution professional cannot make an application before the adjudicating authority. This application is in reference to the wrongful and fraudulent transactions. Author: IndiaFilings

Post By IndiaFilings.

Updated on: September 8th, 2021

Copyright © Song in India

Copyright is a form of intellectual property protection granted under Indian law to the creators of original works of authorship such as



Edit with WPS Office

literary works, dramatic, musical, artistic works, cinematographic films and sound recordings. In this article, we look at the procedure to copyright a song in India. To know more about copyright registration, get in touch with an IndiaFilings Advisor at sales@indiafilings.com

Copyright Law

In India, copyrights are protected and governed by The Copyright Act 1957 (as amended by the Copyright Amendment Act 2012). Under the Act, all copyrights registrations are handled by the Copyright Office under the immediate control of a Registrar of Copyrights, appointed by the Central Government. The Copyright Office is currently located at the following address:

Boudhik Sampada Bhawan, Plot No. 32, Sector 14, Dwarka, New Delhi-110075 Telephone No.: 011-25301202

Copyright Validity

Copyright registered in India is recognized worldwide under the Berne Convention and the applicable law of its member nations. The list of countries under the Berne Convention is provided at the end of this article for reference. The general rule is that copyright lasts for 60 years. In the case of original literary, dramatic, musical and artistic works the 60-year period is counted from the year following the death of the author. For works created after January 1, 1978, copyright protection lasts for the life of the author or copyright owner plus an additional 70 years.

Copyright a Song

A song or music can be copyrighted in India by applying to the Copyright Office in India with the following application form. Along with the completed application form, the following documents must be submitted:

For Music

2 copies of work (Graphical Notes)

NOC (No Objection Certificate) from publisher if work published and publisher is different from applicant.

NOC from author if applicant is other than author.

If the application is being filed through attorney, a specific Power of Attorney in original duly signed by the applicant and accepted by the attorney.

For Sound Recording

2 copies of work

NOC from publisher if work published and publisher is different from applicant.

If the application is being filed through attorney, a specific Power of Attorney in original duly signed by the applicant and accepted by the attorney

List of Countries under Berne Convention

Berne Convention for the Protection of Literary and Artistic Works or Berne Convention is an international agreement governing copyright, which was first accepted in Berne, Switzerland, in 1886. As of February 2018, there are 175 states that are parties to the Berne Convention. This includes 172 UN member states plus the Cook Islands, the Holy See and Nive. A-

Afghanistan

Albania

Algeria

Andorra

Antigua and Barbuda

Argentina

Armenia

Australia

Austria

Azerbaijan

B-

Bahamas

Bahrain

Bangladesh

Barbados

Belarus

Belgium

Belize

Benin

Bhutan

Bolivia

Bosnia and Herzegovina

Botswana

Brazil

Brunei



Bulgaria
Burkina Faso
Burundi
C-
Cameroon
Canada
Cape Verde
Central African Republic
Chad
Chile
China
Colombia
Comoros
Congo, Democratic Republic
Congo, Republic
Cook Islands
Costa Rica
Côte d'Ivoire
Croatia
Cuba
Cyprus
Czech Republic
D-
Denmark
Djibouti
Dominica
Dominican Republic
E-
Ecuador
Egypt
El Salvador
Equatorial Guinea
Estonia
F-
Fiji
Finland
France
G-

What is DPT-3?

DPT-3, also known as the Return of Deposits, is a mandatory annual filing requirement for companies in India (except government companies). It acts as a transparency measure with the MCA by reporting all deposits received by the company during the financial year, including those from members, directors, or any other party. This filing ensures compliance with the Companies Act 2013 and safeguards the interests of depositors by providing a clear picture of the company's deposit liabilities. Failure to file DPT-3 can result in significant penalties for the company and its responsible officers.

Importance of Filing DPT-3 Form

Below, we have listed the reasons which emphasise the importance of filing the DPT-3 Form.

Transparency and Compliance: Filing DPT-3 promotes transparency by disclosing the company's deposit obligations to stakeholders like creditors, members, and regulatory authorities. This transparency fosters trust and demonstrates adherence to the Companies Act, 2013.

Protecting Depositors: DPT-3 records all deposits received, providing a clear picture of the company's liabilities to depositors. This record-keeping helps safeguard depositor interests by offering a mechanism for monitoring and ensuring responsible management of deposited funds.

Regulatory Monitoring: The DPT-3 filing allows regulatory bodies to monitor companies' financial health, particularly their deposit-related activities. This monitoring helps identify potential risks and ensures companies comply with relevant regulations regarding deposit acceptance.

Maintaining Good Standing: Timely DPT-3 filing demonstrates responsible financial management and adherence to legal requirements. This



fosters a positive reputation and avoids potential legal repercussions for non-compliance.

Clarity on Deposits: The DPT-3 filing process helps companies differentiate between deposits and other financial transactions. This clarity ensures accurate financial reporting and avoids confusion around the company's financial liabilities.

Deadline for Form DPT-3 Filing

The deadline for filing Form DPT-3 is June 30th of every year. It is set by the MCA announced through Notification on 22nd January 2024. This applies to companies required to report deposits or outstanding receipts of loans or money not considered deposits for the financial year ending on March 31st.

Let's see the penalties and consequences you will encounter if you do not file a DPT-3 or not filed within the due date.

Types of DPT-3 Penalty

There are two forms of penalty related to DPT-3 filing.

Penalty under Section 73 of the Companies Act, 2013

Penalty under Rule 21 of the Companies (Deposit) Rules, 2014

DPT-3 Penalty under Section 73 of the Companies Act, 2013

There's a hefty penalty associated with failing to file the DPT-3 form as mandated by Section 73 of the Companies Act, 2013. The amount of deposits should be repaid with due interest. And, the penalty can be as high as one crore rupees or double the amount of the deposit accepted by the company, whichever is lower. This amount can even reach a maximum of 10 crore rupees. On top of that, responsible officers of the company can also be personally penalised with imprisonment up to 7 years and a fine ranging from Rs. 25 lakhs to Rs. 2 crore.

DPT-3 Penalty under Rule 21 of the Companies (Deposit) Rules, 2014

Rule 21 of the Companies (Deposit) Rules, 2014 outlines a different penalty scenario for DPT-3 non-filing compared to Section 73 of the Companies Act. Here, the penalty is more focused on encouraging timely filing. If a company fails to file the DPT-3 form, the company and every responsible officer who is in default can be fined. This penalty can be up to Rs. 5,000 initially. For every day the company remains non-compliant after the initial lapse, an additional fine of Rs. 500 can be imposed. This acts as a deterrent for continued non-filing.

The following table summarizes the penalties for non-filing of DPT-3 under the Companies Act and relevant Rules.

Provision	Penalty for Company	Penalty for Officers
Section 73, Companies Act, 2013	Higher of ₹1 crore or twice the deposit amount (maximum ₹10 crore)	Imprisonment up to 7 years and a fine of ₹25 lakh to ₹2 crore
Rule 21, Companies (Deposit) Rules, 2014	Fine up to ₹5,000 (additional ₹500 per day for continued non-filing)	No separate penalty for officers under Rule 21

Ensure to file your DPT-3 with accurate details before the due date to avoid penalty and non-compliance!!

Conclusion

To ensure compliance and avoid penalties, companies in India (except government entities) must complete the DPT-3 filing by June 30th each year. This filing discloses deposit information to the MCA and safeguards depositor interests. Failure to file results in penalties. A one-time fine of Rs. 5,000 applies initially, with an additional Rs. 500 daily for continued non-compliance. Additionally, Section 73 of the Companies Act outlines several penalties, potentially reaching up to Rs. 10 crore for the company and imprisonment for officers.

Get expert assistance from IndiaFilings for seamless DPT-3 form filing & avoiding penalties!!

