

May 2025

# INDIA BUSINESS BULLETIN

## General Updates

### **Free Trade Agreement (“FTA”) and the Double Contribution Convention (“DCC”) between India and United Kingdom**

With the aim to foster trade, investment, innovation and job creation in India and UK, FTA and DCC is signed between the countries. This will deepen economic integration along with trade liberalisation and tariff concessions.

### **Rules for Registration and Regulation of Foreign Lawyers and Foreign Law Firms Amended**

The Bar Council of India has notified the amended rules replacing the old 2022 rules. Salient features of the new rules include limited involvement of foreign lawyers in non-litigious matters involving foreign law, international law, and arbitration; participation in international commercial arbitration conducted in India; prohibition from engaging in litigation practice; registration and renewal requirements amongst others.

### **Draft Registration Bill, 2025 (‘2025 Bill’) notified**

The Ministry of Rural Development has notified 2025 Bill for public comments and suggestion with the aim to replace over a century old Registration Act of 1908. The key features of 2025 Bill include online registration and maintenance of documents; comprehensive list of compulsory registration of documents; option of Aadhaar-based verification; power to governments to issue rules on cancellation of registration and organizational structure.

### **Customs arrest and seizure reporting procedures revised**

The Central Board of Indirect Taxes and Customs has revised the reporting format for Customs arrests and seizures. Key features include integration of Digit ID (*a unique identifier for digitally tracking enforcement cases*); addition of date, time, place of arrest, and personal information of the individuals involved; description of the offense and seizure details; applicability on smuggling, commercial fraud, and export scheme misuse.

### **Aluminium and Aluminium Alloy Products (Quality Control) Order, 2025 (“Order 2025”) notified**

The Ministry of Commerce and Industry has notified Order 2025 with implementation date of 1 October 2025. Some of the provisions include compulsory use of Standard Mark; certification under Bureau of Indian Standards; exemptions for (i) imports intended for research and development purposes, (ii) micro (1 April 2026) and small (1 January 2026) enterprises wherein compliance limit is different; pen-



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alty for contravention of provisions and maintenance of records.

### **Financial Fraud Risk Indicator (“FRI”) toll launched**

The Department of Telecommunications has launched the FRI toll for detecting financial fraud on mobiles. This is a risk-based metric tool (*Medium, High, or Very High*) flags the mobile number based on likelihood of involvement in financial fraud and empowers stakeholders to prioritize enforcement and take additional customer protection measures.

### **Deadline extended to file Income Tax Returns**

The Central Board of Direct Taxes has extended the deadline to file Income Tax returns upto 15 September 2025 (*previous deadline 31 July 2025*) for the financial year 2024-25.

### **New Overseas Citizen of India (“OCI”) portal launched**

The Home Ministry of India has launched the revamped OCI portal for enhanced functionality, advanced security, and a user-friendly experience.

## **Corporate Law Updates**

### **The Companies (Indian Accounting Standards) Amendment Rules, 2025**

The Ministry of Corporate Affairs (“MCA”) has notified the Companies (Indian Accounting Standards) Amendment Rules, 2025. A key amendment to Ind AS 21 (*an Indian Accounting Standard*) states that when a currency is not exchangeable into another currency, an entity must estimate the spot exchange rate as of the measurement date.

### **The Companies (Accounts) Amendment Rules, 2025**

The MCA by a recent notification has extended the due date of filing of form CSR-2 for the financial year 2023-24 to 30, June 2025. Earlier, the due date for filing of the said form was 31 March 2025.

### **Insolvency Resolution Process for Corporate Persons (Third Amendment) Regulations, 2025**

The Insolvency and Bankruptcy Board of India (“IBBI”) has notified the IBBI (Insolvency Resolution Process for Corporate Persons) (Third Amendment) Regulations, 2025, effective from 1 June 2025. The amendment substitutes Regulation 40B of the 2016 Regulations, revising the names and timelines for filing specific forms related to the corporate insolvency resolution process.

## **Labour Law Updates**

### **Permission granted to open Shops and Commercial Establishments on 24/7 basis in Tamil Nadu**



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The Government of Tamil Nadu has extended the permission for keeping Shops and Establishments (*employing 10 or more persons*) open on all days of the year in the State of Tamil Nadu for a period of three (3) years, depending on certain conditions such as working hours of employees shall be 8 hours per day and 48 hours in a week; weekly holiday; display of details of every employee on leave; payment of overtime wages through bank account; overtime not to exceed 10.5 hours in a day and 57 hours in a week; transport arrangements, working hours for women employees; providing restroom facilities, wash room, safety lockers and other basic amenities; constitution of internal complaints committee against sexual harassment of woman amongst others.

### **Draft Kerala Shops and Establishment (Amendment) Rules, 2025 (“Amendment Rules”) notified**

The Government of Kerala has issued Amendment Rules to amend the Kerala Shops and Commercial Establishments Rules, 1961 for objections or suggestions. Amendment Rules has revised the fee structure of registration or renewal fee based on number of employees that will range from INR 70 (*for NIL employee*) and INR 5250 (*for more than 100 employees*).

### **Miscellaneous application seeking substantive relief (interest on gratuity) post disposal of writ petition not allowed**

The Allahabad High Court held that once a writ petition is finally decided, a miscellaneous application seeking substantive reliefs like interest on gratuity, is not maintainable. The Court further opined that a Court after passing the order has become functus officio and does not retain the jurisdiction to entertain an application for substantially decided issues. Such modification application would substantially and majorly change the nature of the previous order passed by the Court.

## **Intellectual Property Updates**

### **Brief customer confusion enough to prove Trade Mark Infringement**

The Division Bench of the Delhi High Court (“DHC”) has ruled that momentary confusion in the mind of a customer is sufficient to establish trademark infringement, even if there was no actual confusion until the point of sale, if the mark was able to grab consumer attention at the initial stage, it would be sufficient to constitute infringement.

### **Numerical can be registered as a Trade Mark if they are arbitrary and distinctive**

In a recent case, the DHC has opined that numerals are expressly included within the definition of a “mark” under the Trade Marks Act, 1999 and multiple numerical have been, in the past, granted protection. Following this, the Court ruled that ‘2929’ is inherently distinctive, arbitrary, and registrable.



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## Reemphasis on requirement of Informed User Test for Design Infringement

It has been reemphasised by DHC that unlike is cases of trademark infringement, where perspective of an average consumer with imperfect recollection is the standard to analyse similarity and confusion, in design infringement perspective of the informed user, also known as Instructed Person/eye is the standard. If the design creates the same overall impression on a user with experience in the relevant field as a prior design, a case of design infringement is made out.

## Case Laws

### The scope of Arbitration in Trademark-Assignment Dispute Matters clarified

The Supreme Court of India recently upheld that contractual disputes arising over assignment / licensing of trademark matters, even with alleged involvement of fraud or forgery, would fall within the scope of Arbitration. As issues arising out of Intellectual Property assignments are voluntary and contractual – the nature of to be decided *are in personam* which are arbitrable.

### Clarity issued on the legality of employment contract clauses requiring liquidated damages for premature resignation

Validity of a clause that required candidates to execute an indemnity bond of INR 2 Lakhs (US\$ 2600 approximately) if they left before completing three years of service with an organisation has been upheld by the Supreme Court of India. The decision stresses upon the importance of balancing the interests of employers in retaining key personnel with the rights of employees to seek better opportunities.

#### **For any further query, please contact:**

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