Interpreting India for commerce

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LEXPORT NEWSLETTER

OCTOBER 2025 | Week 4

Dear Readers,

This weekly newsletter offers you a concise analysis of important developments, notable judgments, and noteworthy regulatory amendments and developments in the corporate and financial sectors.

This newsletter will cover updates inter alia from **Banking Laws & FEMA**, **Corporate Laws**, **Securities Laws** and **Capital Markets**, **Competition Laws**, **Indirect Taxes**, **Customs and Foreign Trade**, **Intellectual Property Laws**, and **Arbitration Laws**.

Acknowledging the significance of these updates and the need to stay informed, this newsletter provides a concise overview of the various changes brought in by our proactive regulatory authorities and the courts.

Feedback and suggestions will be much appreciated. Please feel free to write to us at mail@lexport.in.

Regards,
Team Lexport

Indirect Tax

CESTAT Rules Govt. Exam Board Not Liable for Service Tax on Exam Fees
Case Title: M/s Professional Examination Board v. Commissioner of Customs, Central Excise & Service Tax, Bhopal

The New Delhi Bench of the Customs, Excise, and Service Tax Appellate Tribunal (CESTAT) has ruled that the government examination board, established under the Madhya Pradesh Vyavasayik Pariksha Mandal Adhiniyam, 2007, is not liable to pay service tax on examination fees collected from candidates. The bench, comprising Judicial Member Binu Tamta and Technical Member Sanjiv Srivastava, held that the fees charged for conducting recruitment exams for state government departments cannot be treated as consideration for manpower recruitment or supply services under the Finance Act, 1994. The appellant, functioning as a government entity, argued that there is no consideration flowing from the service recipient to the provider, and the services fall under the exemption listed in Notification No. 25/2012-ST. The Tribunal agreed, stating service tax demand cannot be sustained where consideration is absent. However, the Tribunal upheld service tax demands, along with interest and penalties, on receipts in two other categories where the appellant did not contest the demands. As a result, the Tribunal partly allowed the appeal, exempting the examination fees but confirming tax liabilities on other contested receipts. This ruling clarifies the tax treatment of government examination fees vis-à-vis service tax laws.


Shelly Singh

FSSAI Proposes Ban on PFAS and BPA in Food Packaging*

The Food Safety and Standards Authority of India (FSSAI) has released a draft notification proposing amendments to the Food Safety and Standards (Packaging) Regulations, 2018, aiming to enhance consumer safety by banning certain harmful chemicals in food contact materials. The draft, titled Food Safety and Standards (Packaging) Amendment Regulations, 2025, introduces two key prohibitions under regulation 3. Firstly, the use of Poly- and Perfluoroalkyl Substances (PFAS), known as "forever chemicals" for their persistence in the environment and human body, is proposed to be completely banned in manufacturing food packaging. PFAS are typically used to impart water and grease resistance to packaging materials. Secondly, the draft prohibits Bisphenol A (BPA) and its derivatives in food contact materials made from polycarbonate and epoxy resins due to health concerns over BPA leaching into food and beverages. The draft regulations have been published for public consultation, inviting objections and suggestions within sixty days from the date the Gazette notification is released. Stakeholders can submit their feedback in writing or via email to the Chief Executive Officer of FSSAI. These proposed changes underscore FSSAI's commitment to ensuring safer food packaging and minimizing chemical exposure to consumers.


Shelly Singh

Indirect Tax

Shelly Singh

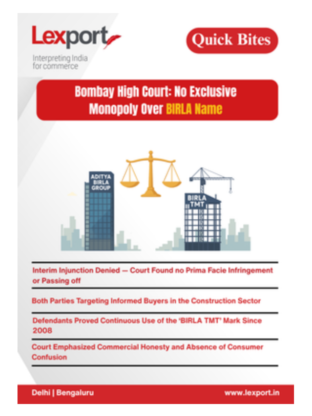
IRCTC's Food Plaza Deals Not 'Renting of Property', No Service Tax Applicable
Case Title: M/s.Indian Railway Catering & Tourism Corporation Ltd v Commissioner of Service Tax, Delhi

In a significant relief for the Indian Railway Catering and Tourism Corporation Ltd. (IRCTC), the Customs, Excise & Service Tax Appellate Tribunal (CESTAT), New Delhi, ruled that its arrangements with private vendors for operating Food Plazas at railway stations do not qualify as "renting of immovable property" and are not liable for service tax.

A two-member bench, comprising Judicial Member Binu Tamta and Technical Member P V Subba Rao, held that the agreements were business arrangements based on revenue-sharing, not lease transactions. The Tribunal emphasized that the core purpose of the agreements was to operate and manage food services, with the use of space being incidental.

The case stemmed from a ₹2.83 crore tax demand by the Service Tax Department, which alleged that IRCTC had leased space to private entities without paying service tax. However, the Tribunal noted the absence of fixed rent a key criterion for taxation under this category and highlighted that payments were a percentage of sales turnover.
It also ruled that no service provider–recipient relationship existed, and rejected the extended limitation period invoked by the Department. Concluding that the demand lacked legal merit, the Tribunal quashed the order entirely.

Intellectual Property Rights



Hon'ble Bombay High Court Denies Interim Injunction to Aditya Birla Group in "BIRLA" Trademark Dispute

Aditya Birla Group filed a suit claiming exclusive rights over the "BIRLA" mark, alleging that the defendants, infringed and passed off by using identical marks such as "BIRLA TMT" for steel and construction materials. The Hon'ble Bombay High Court held that both parties' products targeted informed buyers in the construction industry who were unlikely to be misled. The Hon'ble Court observed that the plaintiffs failed to establish exclusive entitlement to the "BIRLA" name, while the defendants showed continuous use and registration since 2008. Citing commercial honesty and absence of misrepresentation, Hon'ble Court ruled that no prima facie case for infringement or passing off was made. Accordingly, the interim injunction was denied. [Grasim Industries Limited And Anr vs Saboo Tor Private Limited And Ors. (COMMERCIAL IP SUIT NO. 422 OF 2022)]

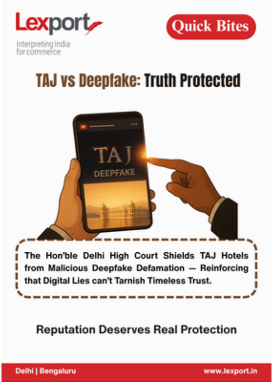
Ananya Singh

Delhi High Court Restrains Counterfeiter from Using 'HERO' Mark, Orders Seizure of Infringing Goods from Delhi Unit

The Delhi High Court granted an ex parte ad-interim injunction in favour of Hero Investcorp Pvt. Ltd. and Hero MotoCorp Ltd., restraining a Shahdara-based entity from manufacturing and selling counterfeit motorcycle parts bearing the trademarks 'HERO' and 'HERO GENUINE PARTS'. Justice Tejas Karia observed that the defendant had entirely replicated Hero's marks, logos, and trade dress, creating a clear likelihood of confusion and deception among consumers. The Court noted that the defendant was engaged in large-scale counterfeiting operations, selling inferior quality goods without issuing invoices to evade detection. Finding a prima facie case of infringement and passing off, the Court held that the defendant's actions diluted Hero's goodwill and reputation built over decades. The Court appointed a Local Commissioner to conduct a raid at the defendant's Shahdara premises, seize infringing stock and packaging materials, and record relevant business documents. [Hero Investcorp Pvt. Ltd. & Anr. v. Ashok Kumar (John Doe), CS(COMM) 979/2025]

Anushka Tripathi

Intellectual Property Rights



Hon'ble Delhi High Court Grants Ex-Parte Injunction to TAJ Hotels Against Deepfake Video on Instagram

The Indian Hotels Company Limited (IHCL), part of the TATA Group and proprietor of the well-known TAJ trademarks, obtained an ex-parte ad-interim injunction against an unidentified creator of a deepfake video falsely claiming that TAJ Lake Palace, Udaipur, had poisoned guests in 2018. Despite IHCL's takedown requests, Meta Platforms (Defendant No. 2) failed to remove the defamatory video. The Hon'ble Delhi High Court held that the TAJ mark is a well-known trademark and found the video to be false and damaging to IHCL's reputation. Finding a prima facie case, the Hon'ble Court restrained the anonymous defendant from circulating the video or similar content and directed Meta to remove the video within 36 hours and disclose the uploader's details. [The Indian Hotels Company Limited vs John Doe And Anr (CS(COMM) 1110/2025)]

Ananya Singh

Hon'ble Delhi High Court Records Amicable Settlement Between Mars and Cadbury Over "CELEBRATIONS" Trademark

After nearly 25 years of litigation between confectionery giants Mars Incorporated and Cadbury (India) Ltd. over the trademark "CELEBRATIONS," the Hon'ble Delhi High Court recorded a mutual settlement, bringing an end to multiple suits, oppositions, and rectification proceedings. As part of the settlement, both parties voluntarily agreed to distribute confectionery assortments worth ₹5 lakhs each to government school children across Delhi before Diwali, under the supervision of the Directorate of Education and the Delhi State Legal Services Authority (DSLSA). The Hon'ble Court directed compliance with FSSAI norms and allowed substitution with healthier alternatives where required by school policy. Lauding the parties' public-spirited gesture, the Hon'ble Court observed that the act symbolizes goodwill, community, and the true spirit of "CELEBRATIONS," marking a harmonious conclusion to a long-standing rivalry. [MARS INCORPORATED v. CADBURY (INDIA) LTD & ORS (CS(COMM) 409/2018)]

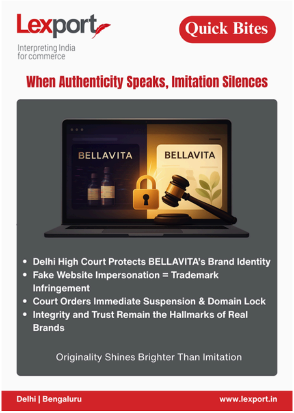
Ananya Singh

Intellectual Property Rights

Hon’ble Madras High Court Upholds Mandatory Timeline for Filing Evidence in Trademark Oppositions

Rolls-Royce filed a writ petition challenging the Trade Marks Registry’s refusal to accept delayed evidence in an opposition proceeding. The Hon’ble Court dismissed the petition, holding that the timelines prescribed under Rule 50 of the 2002 Rules and Rule 45 of the 2017 Rules are mandatory. The Hon’ble Court reiterated that evidence must be filed within two months of receiving the counter-statement, with only one additional month permitted as extension. Failure to comply results in deemed abandonment of the opposition. The Hon'ble Court emphasized that the Registrar has no discretion to extend time beyond three months, reinforcing the need for strict adherence to procedural timelines to prevent indefinite delays in trademark registration. [Rolls-Royce Plc vs Union Of India (W.P. No.25070 of 2018)]

Ananya Singh



Delhi High Court Restrains Counterfeiters from Using ‘BELLAVITA’ Mark, Orders Takedown of Infringing Website

The Delhi High Court granted an ex parte ad-interim injunction in favour of the Plaintiff, restraining defendants from using its ‘BELLAVITA’ mark and trade dress. Justice Manmeet Pritam Singh Arora found that the defendants had created a deceptive website impersonating Idam’s official site to sell fake products. The Court held this amounted to trademark infringement and passing off, causing harm to the Plaintiff's goodwill. Defendants were directed to lock and suspend the infringing website and cease all use of the BELLAVITA mark. [Idam Natural Wellness Pvt. Ltd. v. M/s Bella & Ors., CS(COMM) 1103/2025]

Anushka Tripathi

Intellectual Property Rights

Delhi High Court Orders Removal of Infringing ANI Videos from Dynamite News' YouTube Channel

The Delhi High Court directed Dynamite News Network Pvt. Ltd. to take down videos infringing the copyright of ANI Media Pvt. Ltd. Justice Tejas Karia noted that after failed mediation, ANI reported new infringing URLs to Google LLC, leading to the blocking of the Defendant's YouTube channel. The Court directed ANI to share the list of infringing URLs with the Defendant within two days and ordered Google to unblock the channel once the Defendant receives the list, provided it removes the flagged videos within 24 hours. Failure to comply would result in the channel being blocked again. [ANI Media Pvt. Ltd. v. Dynamite News Network Pvt. Ltd. & Anr., CS(COMM) 251/2025]

Anushka Tripathi

About Us

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

The core competencies of our firm's practice *inter alia* are Trade Laws (Customs, GST & Foreign Trade Policy), Corporate and Commercial Laws and Intellectual Property Rights.

The firm also provides Transaction, Regulatory and Compliance Services. Our detailed profile can be seen at our website www.lexport.in.

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