



(T)CMA(TM) No.193 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.08.2025

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CORAM:

THE HONOURABLE MR. JUSTICE SENTHILKUMAR RAMAMOORTHY

(T)CMA(TM) No.193 of 2023
(SR.No.74/2018/TM/CHN)

Kangaro Industries (Regd)
B-XXX-6754, Focal Point,
Ludhiana 141010,
Punjab.

... Appellant

Vs.

1. V-Guard Industries
42/962, Vennala High School Road,
Vennala, Kochi 682028, Kerala.
2. The Registrar of Trade Marks,
Trade Marks Registry, IPR Building,
Industrial Estate, SIDCO RMT Godown Road,
Near Eagle Flask Factory, GST Road,
Guindy, Chennai-600 032.

... Respondents

Prayer: This Transfer Civil Miscellaneous Appeal (Trademarks) under Section 91 of the Trade Marks Act, 1999, praying that (i) the order dated 8th May 2018 passed by the Ld. Assistant Registrar of Trade Marks refusing the request on Form TM-M dated 21-09-2017 be set aside; ii) the impugned order dated 8-5-2018 passed by the Ld. Assistant Registrar of Trade Marks treating the opposition as abandoned be set aside; and (iii) the opposition proceedings MAS-874593 to Application No.3254001 in Class 16 be directed to be restored to its original number and the



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Registrar be directed to decide the case on merits after taking into consideration the evidence already filed on record by the parties.

For Appellant :M/s. Rajesh Ramanathan
S.Diwakar

For Respondents :M/s. M.S.Bharath for R1
Mr.Rajesh Vivekanandan, DSG for R2

JUDGMENT

This appeal rises an interesting question as to whether an application under Section 131 of the Trade Marks Act, 1999 (the TM Act) may be filed for extension of the time limit of two months specified in Rule 45(1) of the Trade Mark Rules, 2017 (the TM Rules). Questions ancillary thereto, such as the implications of the deemed abandonment of an opposition under Rule 45(2) of the TM Rules also arise for consideration.

The factual matrix

2. On 09.05.2016, the first respondent filed an application for registration of a label mark consisting of a pictorial representation of 'KANGARO' as an essential feature. On the ground that the appellant had adopted the mark 'KANGARO' in 1959, the appellant filed notice of opposition on 06.01.2017 after noticing the advertisement relating to the

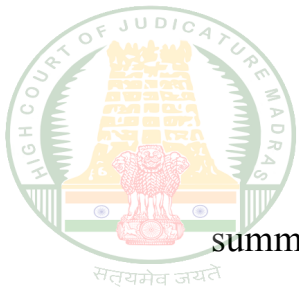


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first respondent's mark in Trade Mark Journal No.1767. In response to the notice of opposition, the first respondent filed the counter statement on 19.05.2017 and such counter statement was received by the appellant on 05.08.2017. On 23.09.2017, the appellant filed a request in Form TM-M seeking an extension of one month for filing evidence in support of the opposition. Evidence in support of the opposition was filed by the appellant on 18.10.2017. Upon receipt thereof, on 21.12.2017, the first respondent filed evidence in support of the application under Rule 46 of the TM Rules. On 19.01.2018, the appellant filed a request in Form TM-M for one month extension to file evidence in reply. Evidence in reply was filed on 03.02.2018 by the appellant. On 01.03.2018, the Registrar of Trade Marks issued a notice dated 01.03.2018 for a hearing on the delay in filing evidence in support of the opposition. Pursuant to the hearing on the said issue, the impugned order dated 08.05.2018 was issued not only refusing the request for an extension of one month by filing Form TM-M on 23.09.2017, but also concluding that the opposition was deemed to be abandoned in terms of Rule 45(2).

Contentions of counsel

3. The contentions of learned counsel for the appellant may be



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summarized as under:

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(i) When the opposition was lodged on 06.01.2017, the Trade Marks Rules, 2002 (the 2002 Rules) were in force. Rule 50 thereof enabled the opponent to seek an extension of the two month period prescribed for filing evidence in support of the opposition. The application for extension was filed within the two month period prescribed in Rule 45(1) of the TM Rules. No response was received rejecting the request for extension of time at any point prior to the issuance of the impugned order. Meanwhile, the first respondent filed evidence in support of the application under Rule 46 and the appellant filed evidence in reply under Rule 47.

(ii) Section 21(2) of the TM Act prescribes a time limit for filing a counter statement in response to the notice of opposition. It also prescribes that the applicant shall be deemed to have abandoned his application, if such applicant fails to file the counter statement within the prescribed period. In effect, Section 21(2) prescribes both the time limit and the consequence of non-compliance. By contrast, sub-section (4) thereof, which deals with filing evidence in support of opposition, does not expressly prescribe the time limit. It also does not prescribe the consequence of failure to file the opposition.



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(iii) Section 131 of the TM Act enables the filing of an application for extension of time whenever the time for doing any act is not expressly provided in the TM Act. Upon receipt of such application, the Registrar may accept or reject the same after examining whether sufficient cause is shown. Since the time for lodging evidence in support of opposition is not expressly prescribed or provided in sub-section (4) of Section 21, Section 131 is applicable.

(iv) The procedure relating to the filing of an application for extension under Section 131 is prescribed in Rule 109 of the TM Rules. Rule 109 enables such application to be filed, other than in four situations. The said situations are:

- (a) Time being expressly provided in the TM Act;
- (b) Time prescribed by Rule 85;
- (c) Time prescribed by sub rule 3 of Rule 86; and
- (d) Time for the extension of which provision is made in the Rules.

(v) The application filed by the appellant does not fall within any of the above four situations. In addition to the four exclusions in sub-rule (1) of Rule 109, sub-rule (2) thereof also makes the consideration of such application subject to the maximum time limit, if any, prescribed in respect thereof in the TM Rules. Rule 45(1) does not prescribe a



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maximum time limit.

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4. In support of these contentions, learned counsel referred to and relied upon the following judgments:

(i) *Hastimal Jain v. Registrar of Trade Marks*, (2000) 52 DRJ 196

(FB)

(ii) *Sahil Kohli v. Registrar of Trade Mark and Ors*, 2019 (77)

PTC 352 (IPAB)

(iii) *Needle Industries (India) Ltd v. Needle Industries Newey*

(India) Holdings Ltd., AIR 1981 SC 1298.

(iv) *Her Majesty The Queen v. John William Wallace Clement*,

[1981] 2 SCR 468

(v) *Walton v. Bank of Nova Scotia*, [1964] 1 OR 673

5. In response to these contentions, learned counsel for the first respondent submitted as follows:

(i) Rule 50 of the 2002 Rules, which corresponds to Rule 45 of the TM Rules, enabled the grant of extension of the time limit prescribed therein by a further period not exceeding one month in the aggregate. When the 2002 Rules were replaced by the TM Rules, it was consciously



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decided to exclude the discretion of the Registrar to provide a further extension of one month in the aggregate. Section 131 of the TM Act is not applicable to cases wherein time is expressly provided either in the statute or rules framed thereunder.

(ii) Sub-section (4) of Section 21 uses the expression “within the prescribed time”. The expression “prescribed” is defined in Section 2(1)(s) of the TM Act, in relevant part, as “prescribed by rules made under this Act”. Therefore, the parliamentary intention was to exclude the filing of applications before the Registrar for extension of time in all cases wherein the time for doing any act is expressly prescribed either in the statute or rules.

(iii) Several rules in the TM Rules, such as Rules 12(2), 26(6), 48, 94, 95(3), 100(1) and 128(2) confer the power on the Registrar to fix the time limit for doing specific acts without expressly specifying the time limit in the Rules. If the party concerned is unable to carry out such acts within the time specified by the Registrar under the said rules, the party may apply under Section 131 for extension of time. Therefore, even if Section 131 were to be construed as being inapplicable to all cases where the time is expressly prescribed either in the statute or rules, the provision would not be rendered otiose.



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(iv) The use of the word “within” in multiple provisions of the TM

Act, including subsections (2) and (4) of Section 21 underscores that the time limit is intended to be mandatory and that no extension is permissible in relation thereto, whether by resort to Section 131 or otherwise. The said word also finds place in Rule 45 and the subsequent Rules relating to opposition proceedings.

(v) The Registrar of Trade Marks is dealing with an ever increasing number of oppositions, as is evident from the annual reports for financial years 2017-18 to 2021-22. If the time limit prescribed in relation to opposition proceedings were to be extended by resort to Section 131, the consequences would be drastic.

(vi) The first respondent has initiated several opposition proceedings by relying upon the registration obtained pursuant to the impugned order. Interference at this juncture would cause serious prejudice to the first respondent.

6. In support of these contentions, learned counsel referred to and relied upon the following judgments:

(i) *SAP SE v. Swiss Auto Products and another*, 2024 SCC OnLine Del 1750.



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(ii) *M/s. Victor Guedes Industria v. The Deputy Registrar of Trade*

WEB COPY *Marks and Another, 2023:MHC:1193.*

(iii) *Sun Pharma Industries Ltd. v. Dabur India Ltd. & Another*

2024:DHC:946.

Discussion, analysis and conclusion:

7. The first question that falls for consideration is whether the appeal is maintainable. Learned counsel for the first respondent contended that the appeal is not maintainable in view of sub-section (2) of Section 131 which prescribes that no appeal shall lie from any order of the Registrar under Section 131. Section 131 is set out below:

“131. Extension of time.—(1) If the Registrar is satisfied, on application made to him in the prescribed manner and accompanied by the prescribed fee, that there is sufficient cause for extending the time for doing any act (not being a time expressly provided in this Act), whether the time so specified has expired or not, he may, subject to such conditions as he may think fit to impose, extend the time and inform the parties accordingly.

(2) Nothing in sub-section (1) shall be deemed to require the Registrar to hear the parties



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*before disposing of an application for extension of time, and **no appeal shall lie from any order of the Registrar under this section.***

(emphasis added)

8. It is common ground between the parties that the application for extension of time was first responded to and decided only in the impugned order. The impugned order is as under:

“A hearing was fixed on 23.8.2018 to show-cause as to why the opposition should be taken of the record. Mrs. Brinda Mohan, Adv. present for opponent and submitted that the counter statement was received by them on 5.8.2017 and time to file evidence expires on 5.10.2017. The opponent filed TM-M to seek time till 5.11.2017 and filed evidence on 31.10.2017, therefore, the evidence filed is within time and requested to taken the same on record.

On verification of the records, it is found that the counter statement was served to opponents vide letter No.TOP/1656 dt. 31.7.2017, dispatched vide Speed Post No.ET055002126IN dt.2.8.2017, stated to have been received by the opponent on 5.8.2017. The



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opponents have filed TM-M dt.23.3.2017 seeking extension to file evidence in support of opposition upto 5.11.2017, however, they have filed evidence on 31.10.2017. The new Trade Marks Rules, 2017 does not provide extension of time to file evidence in support of opposition. Applying principles adopted by

- 1) Hon'ble Delhi H.C. In 2007 (35) PTC 388 (Del.) - Sunrider Corporation USA Vs. Hindustan Lever Limited and another;*
- 2) Hon'ble IPAB (decided on 18.5.2012) in OA/8/2006/TM/Del. - M/s Mahalakshmi Products Muzaffarnagar Vs. Surinder Engineering Works, Punjab;*
- 3) Hon'ble IPAB (decide on 18.5.2016) in O.A./80&81/2009TM/AMD M/s.H.I. Tamboli & Co., Vs. Union Products Pvt. Ltd.*

In the light of the above, it is hereby ordered that the TM-M filed by opponent is refused and the evidence in support of the opposition is not taken on record and therefore, the opposition is deemed to have been abandoned under Rule 45(2) of the Trade Marks Rules, 2017. The application shall proceed further as per Rules."

9. As is noticeable from the above extract, the impugned order



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records that the application for extension of time of the opponent is refused and that, therefore, the opposition is deemed to be abandoned under Rule 45(2) of the TM Rules. By this appeal, the said order is assailed. Section 91 of the TM Act enables the person aggrieved to file an appeal against any order or decision of the Registrar under the TM Act or the Rules made thereunder. As a consequence of rejecting the application for extension, the Registrar proceeded to conclude that the opposition is deemed to be abandoned. In effect, it is a composite order both under Section 131 and Section 21 read with Rule 45. Hence, I conclude that the appeal is maintainable under Section 91 of the TM Act.

10. The next question that arises for consideration is whether an application under Section 131 is maintainable to seek an extension of the time limit prescribed in Rule 45(1) of the TM Act. For purposes of deciding this issue, it is necessary to first examine both Section 21 and Rule 45. Section 21 of the TM Act is as under:

*“21. Opposition to registration.- [(1) Any person may, **within four months** from the date of the advertisement or re-advertisement of an application for registration, give notice in writing in the prescribed manner and on payment of such fee as may be prescribed, to the*



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Registrar, of opposition to the registration.]

*(2) The Registrar shall serve a copy of the notice on the applicant for registration and, **within two months** from the receipt by the applicant of such copy of the notice of opposition, the applicant shall send to the Registrar in the prescribed manner a counter statement of the grounds on which he relies for his application, and if he does not do so he shall be deemed to have abandoned his application.*

(3) If the applicant sends such counter-statement, the Registrar shall serve a copy thereof on the person giving notice of opposition.

*(4) Any evidence upon which the opponent and the applicant may rely shall be submitted **in the prescribed manner and within the prescribed time** to the Registrar, and the Registrar shall give an opportunity to them to be heard, if they so desire.”*

(emphasis added)

The text of Section 21 reveals that time limits are expressly prescribed in the statute for filing the notice of opposition and counter statement, respectively, in sub-sections (1) and (2) thereof. In fact, sub-section (2) also provides for the consequence of non-compliance with the requirement of filing a counter statement within two months by incorporating the legal fiction of deemed abandonment. As regards the filing of evidence, sub-section (4) uses the expressions “in the prescribed



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manner” and “within the prescribed time”, but neither manner nor time is specified in the statute. With regard to consequence, there is neither express prescription by statute nor even a reference to prescription by the rules or by any other means.

11. As pointed out by learned counsel for the first respondent, the expression “prescribed” is defined in section 2(1)(s) as under:

“2. Definitions and interpretation

(1) In this Act, unless the context otherwise requires,-

[(s) “prescribed” means,-

(i) in relation to proceedings before a High Court, prescribed by rules made by the High Court; and

(ii) in other cases, prescribed by rules made under this Act;]”

Therefore, except in relation to proceedings before the High Court, the word “prescribed”, whenever used in the statute, means prescribed by rules made under the TM Act. Section 157 of the TM Act confers rule making power on the Central Government. Sub-section (1) confers power on the Central Government to make rules to carry out the provisions of the Act. Under sub-section (2), without prejudice to the



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generality of sub-section (1), specific rule making powers are enumerated. Clause (vii) of sub-section (2) is germane for the adjudication of this dispute and is set out below:

“[(vii) the manner of giving a notice of opposition and the fee payable for such notice under sub-section (1) and sending counter-statement under sub-section (2) and submission of evidence and the time therefor under sub-section (4) of section 21;]”

By virtue of clause (vii), express power has been vested on the Central Government to frame rules relating to the manner of giving a notice of opposition, sending a counter statement under sub-section (2), and for submission of evidence and the time therefor under sub-section (4) of Section 21.

12. Both the 2002 Rules and the TM Rules, which replaced the 2002 Rules, were framed pursuant to the rule making power under Section 157 of the TM Act. Rule 45 of the TM Rules, as is evident from the text, is traceable to clause (vii) of Section 157(2). Rule 45 is set out below:

“45. Evidence in support of opposition.

(1) Within two months from service of a copy of



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the counter statement, the opponent shall either leave with the Registrar, such evidence by way of affidavit as he may desire to adduce in support of his opposition or shall intimate to the Registrar and to the applicant in writing that he does not desire to adduce evidence in support of his opposition but intends to rely on the facts stated in the notice of opposition. He shall deliver to the applicant copies of any evidence including exhibits, if any, that he leaves with the Registrar under this sub-rule and intimate the Registrar in writing of such delivery.

(2) If an opponent takes no action under sub-rule (1) within the time mentioned therein, he shall be deemed to have abandoned his opposition." (emphasis added)

13. Rule 50 was the provision corresponding to Rule 45 of the TM

Rules in the 2002 Rules. Rule 50 was as under:

"50. Evidence in support of opposition.- (1) Within two months from services on him of a copy of the counter statement or within such further period not exceeding one month in the aggregate thereafter as the Registrar may on request allow, the opponent shall either leave with the Registrar, such evidence by way of



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affidavit as he may desire to adduce in support of his opposition or shall intimate to the Registrar and to the applicant in writing that he does not desire to adduce evidence in support of his opposition but intends to rely on the facts stated in the notice of opposition. He shall deliver to the applicant copies of any evidence that he leaves with the Registrar under this sub-rule and intimate the Registrar in writing of such delivery.

(2) If an opponent takes no action under sub-rule (1) within the time mentioned therein, he shall be deemed to have abandoned his opposition.

*(3) An application for the extension of the period of one month mentioned in sub-rule (1) shall be made in Form **TM-56** accompanied by the prescribed fee before the expiry of the period of two months mentioned therein.”*
(emphasis added)

On comparison of Rule 45(1) with the corresponding Rule 50(1) of the 2002 Rules, it is noticeable that Rule 50 conferred power on the Registrar to grant an extension of the two month period for filing evidence in support of opposition by a further period not exceeding one month in the



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aggregate. Such provision is not made in Rule 45(1).

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14. The procedure in relation to an application for extension of time under Section 131 is prescribed by Rule 109 of the TM Rules, which is as under:

“109. Extension of time.

(1) An application for extension of time under section 131 (not being a time expressly provided in the Act or prescribed by rule 85 or by sub-rule (3) of rule 86 or a time for the extension of which provision is made in the rules) shall be made in Form TM-M.

(2) Upon an application made under sub-rule (1) the Registrar, if satisfied that the circumstances are such as to justify the extension of the time applied for, may, subject to the provisions of the rules where a maximum time limit is prescribed and subject to such conditions as he may think fit to impose, extend the time not exceeding one month and communicate the parties accordingly and the extension may be granted though the time for doing the act or taking the proceeding for which it is applied for has already expired.”
(emphasis added)



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WEB COPY 15. Rule 109, thus, enables the filing of an application for extension of time under Section 131, except in the following four circumstances:

- (i) The time being expressly provided in the TM Act;
- (ii) Time being prescribed by Rule 85;
- (iii) Time being prescribed by sub rule (3) of Rule 86; and
- (iv) Time for the extension of which provision is made in the Rules.

Sub-rule (2) thereof contains an additional qualification, namely, that such application would be subject to the provisions of the rules where a maximum time limit is prescribed. In other words, if the rules were to prescribe a maximum time limit, an extension under Rule 109 cannot exceed the maximum time period prescribed in the specific rule. Learned counsel for the appellant pointed out that such maximum time limit is prescribed *inter alia* in Rules 52, 85 and 98. Undoubtedly, an extension for a period beyond the maximum period prescribed in those rules cannot be granted by resort to Rule 109.

16. The 2002 Rules set out the procedure for extension of time in Rule 105 thereof. Rule 105 is as under:



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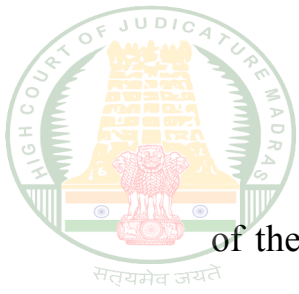


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*“105. Extension of time.-(1) An application for extension of time under section 131 (**not being a time expressly provided in the Act or prescribed by rule 79 or by sub-rule (4) of rule 80 or a time for the extension of which provision is made in the rules**) shall be made in Form TM-56.*

*(2) Upon an application made under sub-rule (1) the Registrar, if satisfied that the circumstances are such as to justify the extension of the time applied for, may, **subject to the provisions of the rules where a maximum time limit is prescribed** and subject to such conditions as he may think fit to impose, extend the time and notify the parties accordingly and the extension may be granted though the time for doing the act or taking the proceeding for which it is applied for has already expired.”* (emphasis added)

17. When Rule 109(1) of the TM Rules is compared and contrasted with Rule 105(1) of the 2002 Rules, it is noticeable that all four categories of exclusions in Rule 109 were also contained in Rule 105, albeit by drawing reference, where appropriate, to the corresponding rules



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of the 2002 Rules. As a corollary, by virtue of Rule 50(1) read with the

last of such exclusions, i.e. “a time for the extension of which provision is made in the rules”, an application for further extension of the maximum period prescribed in Rule 50(1) was not maintainable under Section 131 read with Rule 105 of the 2002 Rules. When such comparison is made between sub-rule (2) of Rule 109 and sub-rule (2) of Rule 105, it is evident that, under the former, the Registrar is empowered to extend time for a period not exceeding one month, whereas, no such time limit is prescribed in sub-rule (2) of Rule 105.

18. Learned counsel for the first respondent, however, contended correctly that an application under Rule 109 would not be maintainable unless the case falls within the scope of Section 131. With regard to the interpretation of Section 131, he contended that it excludes an application for extension of time not only when time is expressly provided in the statute but also whenever time is expressly provided in the Rules. In response, learned counsel for the appellant relied upon judgments relating to the meaning of the word “express” and “expressly provide”.

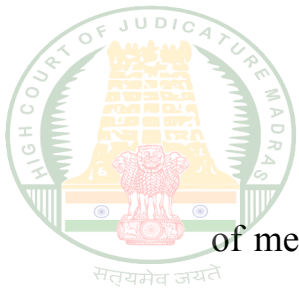


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19. In *Her Majesty The Queen*, which was relied upon by learned

counsel for the appellant, the dictionary meaning of the word “express”, as per the definitions in several standard dictionaries, was referred to. Broadly, all the definitions indicate that the word “express” or “expressly” means something not merely implied but stated. While interpreting a statute, it is important to heed the wise words of Judge Learned Hand in *Cabell v. Markham*, 148 F.2d 737 (2nd Circuit), when he warned against making “a fortress of the dictionary”. Without eschewing the dictionary meaning entirely, it is of greater significance to interpret the text by placing the same in context.

20. As noticed earlier, Section 21 prescribes express time limits in sub-sections (1) and (2) thereof, whereas the expression “within the prescribed time” is used in sub-section (4). The immediate context lends support to a textual construction by illustrating both express and implicit stipulations in sub-sections (1) and (2) (express) and sub-section (4)(implicit). Construing the phrase “not being a time expressly provided in the Act” in Section 131 as being applicable only to acts for which time is expressly provided in the TM Act, therefore, lends meaning to each word in the said phrase. By contrast, if construed as applicable even where time is fixed by the rules, the word “expressly” would be denuded



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of meaning and the word “Act” would have to be interpreted unnaturally as including the 'Act and Rules'. Whether the above interpretation is reinforced on examining Rule 109 is considered next.

21. Rule 109(1) goes beyond Section 131 by excluding applications not only in cases where time is expressly provided in the statute but also in cases relating to Rule 85 and sub-rule (3) of Rule 86 and cases wherein extension is dealt with in the relevant rules. If the object and purpose of Section 131 read with Rule 109 was to exclude applications for extension in cases where time for doing any act is expressly prescribed either in the statute or rules, the first limb of exclusion would have been framed as 'not being a time expressly prescribed in the Act or Rules'. More importantly, in that event, the other limbs dealing with specific rules or excluding cases where provision for extension is made under specific rules would not have been included because they would have been redundant. Therefore, Rule 109 reinforces the interpretation placed on Section 131 in the preceding paragraphs and militates against the interpretation canvassed by learned counsel for the first respondent.

22. Sub-rule (2) of Rule 109 contains a further qualification by



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making extensions under Rule 109 subject to rules prescribing a maximum time limit. A legitimate question in relation to this qualification is whether it is necessary in view of the exclusion in sub-rule (1) of applications when the specific rule provides for extension. Some rules in the TM Rules, such as Rule 98 dealing with the filing of a counter statement in a rectification, fix a maximum period “not exceeding one month in the aggregate” without expressly requiring an application for extension. In my view, the qualification in sub-rule (2) is intended to ensure that even in such cases the stipulated maximum time period cannot be breached by resort to an application under Rule 109.

23. Learned counsel for the first respondent also contended that the intent of the Central Government to reduce the time taken in opposition proceedings is reflected in the modification made in Rule 45 and that interpreting Section 131 and Rule 109 to enable the filing of an application for extension would defeat the object and purpose of limiting the time taken for concluding opposition proceedings. This contention cannot be lightly disregarded. Nonetheless, it should be noticed that Rule 105, which is the rule corresponding to Rule 109 of the 2002 Rules, did not specify an outer limit for extension subject to sufficient cause. By



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contrast, sub rule (2) of Rule 109 imposes the outer limit by prescribing that the Registrar may extend the time “not exceeding one month”. In effect, the opponent cannot apply for and obtain an extension of more than one month for filing evidence in support of the opposition by resorting to an application under Section 131 read with Rule 109. Effectively, the opponent would be in the same opposition as he would have been under Rule 50 of the 2002 Rules. Learned counsel for the first respondent also submitted that such an interpretation would mean that an application for extension may also be filed in relation to the time limits prescribed in Rules 46 and 47. He is correct in such submission, albeit all such applications would be subject to the outer limit of extension of one month.

24. The conclusions that follow from the above discussion are that Section 131 of the TM Act may be invoked to seek an extension of time from the Registrar for doing any act for which time is not fixed by Parliament in the statute and is instead fixed by the Central Government in the TM Rules, either expressly or by conferring the power to do so on the Registrar. When read with Rule 109, this right gets curtailed in relation to the doing of any act for which either a maximum time period



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is prescribed in specific rules or where extension of time is governed by the specific rule(s). In all such cases, the specific rule(s) would prevail over the general prescription in Section 131 read with Rule 109.

25. Another significant aspect warrants consideration, namely, the implications of the above interpretation on Rule 45(2), which incorporates the legal fiction of deemed abandonment. Put differently, how can an application for extension of time be made or considered when the opposition is deemed to be abandoned? As is evident from the language of sub-rule (2) of Rule 45, the legal fiction gets triggered if an opponent takes no action under sub-rule (1) within the time mentioned therein. The time mentioned in sub-rule (1) is two months from the service of a copy of the counter statement. In the case at hand, the counter statement was received by the appellant on 05.08.2017. The application for extension was lodged on 23.09.2017, which is within the two month period specified in sub-rule (1) of Rule 45.

26. As noticed earlier, Section 21(4) empowers the framing of rules with regard to the manner and time for filing evidence in support of the opposition by stipulating that it may be done “in the prescribed manner”



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and “within the prescribed time”. With regard to consequences of default,

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Section 21 is silent. Equally clause (vii) of Section 157(2), which confers the power to make rules governing an opposition, also does not extend such power to prescribing consequences for default. Whether such power is implicit in the generic power under sub-section (1) of Section 157 may warrant consideration if a challenge were to be mounted to the validity of Rule 45(2). For present purposes, it is unnecessary to tread further down this path.

27. The object and purpose of the legal fiction is not far to seek. It is conceivable that an opposition may be lodged by an opponent, who fails to take any action thereafter. In order to deal with such situation, the rule incorporates the legal fiction of deemed abandonment. The settled legal position is that a legal fiction should be confined to its object and purpose and that the scope thereof should not be expanded beyond the same. On the facts of this case, not only was evidence lodged in support of the opposition, but also the first respondent filed evidence in support of the application and the appellant responded by filing evidence in support of the reply. In this factual context, it would undoubtedly fly in



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the face of reason to conclude that the appellant abandoned his opposition. Therefore, I conclude that the request for extension of time by the appellant, within the two month period prescribed in Rule 45(1), should be construed as an action under sub-rule (1) thereof. As a corollary, the legal fiction in sub-rule (2) of Section 45 does not get triggered.

28. If an application for extension of time were to be construed as an action under sub-rule (1) of Rule 45, in the manner concluded in the preceding paragraph, the possibility of abuse by filing a defective application, averting deemed abandonment and taking no further steps cannot be discounted. The TM Act provides a remedy even in such situation by way of Section 132, which is as under:

“132. Abandonment.—Where, in the opinion of the Registrar, an applicant is in default in the prosecution of an application filed under this Act or any Act relating to trade marks in force prior to the commencement of this Act, the Registrar may, by notice require the applicant to remedy the default within a time specified and after giving him, if so, desired, an opportunity of being heard, treat the



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application as abandoned, unless the default is remedied within the time specified in the notice.”

29. Learned counsel for the first respondent had placed considerable reliance on the judgment of the Division Bench of the Delhi High Court in *SAP SE*. The said judgment dealt primarily with the interpretation of Rule 50 of the 2002 Rules. Paragraphs 67 to 70 are as under:

“67. When the 1999 Act came into force, Section 21 while dealing with opposition to registration prescribed that opposition may be raised within four months from the date of advertisement of the application. Section 21(4) of the 1999 Act also provisioned for the submission of evidence in support of opposition as well as any evidence that the applicant may deem fit to submit before the Registrar in the prescribed manner and within the prescribed time. Section 131 of the 1999 Act, while conferring jurisdiction upon the Registrar to extend time for completion of any act or effecting compliance with the statutory provisions enabled that authority to grant an extension irrespective of whether the time



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otherwise stipulated had expired or not. The provision, however, proscribed the Registrar from extending time in respect of acts for which a time limit stood expressly provided for under the Act.

68. The power to frame rules regulating the various steps which the opponent as well as the applicant could take in terms of Section 21 was specifically conferred upon the Union Government in terms of Section 157(2)(vii) of the 1999 Act. The Rules governing evidence in support of opposition and evidence in support of application however were framed in language which is significantly distinct from the parallel provisions as they existed under the 1959 Rules. Both Rules 50 and 51 of the 2002 Rules employed the phrase "or within such further period not exceeding one month in the aggregate thereafter". Both evidence in support of application and evidence in support of opposition was thus ordinarily to be filed within two months of receipt of affidavits in support of opposition or two months from when a copy of the counter statement was received. Of immense significance is the expression "not exceeding one month in the aggregate



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thereafter" which appears in both the aforementioned Rules and which clearly lends credence to the one-month further period being inviolate and constituting a special period of limitation. Thus, both Rules 50 and 51 of the 2002 Rules, mandated that evidence is liable to be submitted within a maximum period of three months. The words "not exceeding" as occurring in those Rules clearly manifests an unequivocal intent to create an extremity beyond which no further time could have been granted. More importantly, the creation of that period of limitation would also fall within the ambit of the phrase "maximum time limit" which was spoken of in Rule 105(2) of the 2002 Rules.

69. Both Rules 50 and 51 thus in unquestionable terms erected a period of limitation and a peremptory prescription with respect to the time within which evidence in support of application or opposition could have been submitted. Those prescriptions were also unalterable and sacrosanct bearing in mind the indubitable fact of Rule 105 of the 2002 Rules not being available to be invoked in cases where either the Act or the Rules created a



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specific time frame or where a maximum time period stood prescribed. It would be pertinent to recall that Rule 105(1) used the expression "(not being a time expressly provided in the Act..... or a time for the extension of which provision is made in the rules)". The power to extend time as vested in the Registrar was thus not available to be exercised in cases where a specific time frame had either been provisioned for in the Act or where the issue of extension was regulated by a provision contained in the Rules itself. Rule 105(2) further hedged the extent of the authority that could be exercised by the Registrar by employing the phrase "subject to the provisions of the Rules where a maximum time limit is prescribed". Thus, the power to extend time as generally vested and conferred in terms of Section 131 and Rule 105 became inapplicable in situations where a special period for compliance was created under the Act and the Rules.

70. In our considered opinion, while undoubtedly the consequences of non-filing namely deemed abandonment as spelt out in Rule 50(2) of the 2002 Rules did not stand reiterated in Rule 51, the position would be no



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different bearing in mind the circumscription of the Section 131 and Rule 105 power as noticed above. Even though Rule 51 of the 2002 Rules did not replicate the deemed abandonment principle, it nonetheless restricted the additional time period for submission of evidence to "not exceeding" one month. Of equal significance was Rule 51(2) which while speaking of an application for extension of time which could be made restricted it to the period of one month prescribed in sub-rule (1). This additionally convinces us to hold that the one-month period was absolute and brook of no further extensions."

30. For reasons discussed earlier in this judgment, I concur with the interpretation of the relevant statutes and rules in the above four paragraphs. The said judgment proceeded to also discuss the corresponding provisions of the TM Rules. Relevant paragraphs 72 to 75 are as under:

"72. Under the 2017 Rules, evidence in support of opposition is liable to be tendered within two months from the service of a copy of the counter statement. As was the position prevailing under the earlier statutory regimes,



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this Rule too gave an option to the opponent to either submit evidence in support of opposition or to apprise the Registrar that no further evidence was sought to be adduced. Rule 45 also deleted the additional time of one month which could have been sought under the erstwhile 2002 Rules and as per the provisions Contained in Rule 50. The Rule thus puts in place a maximum period of two months and proceeds further to prescribe the consequences of a failure to abide by the time frames contained in Rule 45(1). The Rule thus is clearly intended to introduce a maximum limit of two months within which evidence in support of opposition may be tendered failing which the opponent would be deemed to have abandoned it altogether. Rule 46 of the 2017 Rules is similarly structured since there too, a maximum window of two months stands stipulated within which evidence in support of the application may be submitted with the Registrar. An option similar to the one accorded to the opponent in Rule 45, namely, of apprising the Registrar that no further evidence is sought to be led is conferred on the applicant. The concept of deemed abandonment stands replicated in this Rule also.



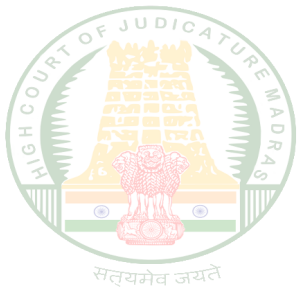
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73. *Proceeding then to the subject of extension of time under the 2017 Rules, the same is regulated by Section 131 read along with Rule 109 of the 2017 Rules. The power to extend time as conferred on the Registrar is subject to the same not being invited to be applied where a time period is expressly provided for in the 1999 Act. Rule 109 incorporates prescriptions which would regulate the power to extend time as embodied in Section 131. The aforementioned Rule fences the power of extension that may be wielded by the Registrar to be available to be invoked only in cases where a time period has either not been expressly provided for in the Act or where a provision for extension of time is not specially engrafted in the Rules. This fetter on the width of the discretionary power conferred on the Registrar is further amplified when one views sub-rule (2) and which speaks of the discretion of the Registrar to extend time being subject to the Rules where a maximum time limit otherwise stands prescribed.*

74. *Since sub-rule (2) of Rules 45 and 46 of the 2017 Rules embody the deemed*



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abandonment principle, it leads us to the inevitable conclusion that the two-month period as prescribed therein is clearly the maximum time limit which the Rules contemplate. Another facet of significance is the absence of the phrase "unless the Registrar otherwise directs", which though existing in Rule 53 of the 1959 Rules, is conspicuously absent in sub-rules (2) of Rules 45 and 46. The abandonment of an application upon the expiry of the maximum period prescribed under the 2017 Rules is thus neither avoidable nor does the Registrar stand placed with the statutory discretion to either avoid such an eventuality coming into effect or reverse a liability which may be incurred.

75. The above discussion leads us to the irresistible conclusion that the understanding of the learned Judge in SAP SE that the 2017 Rules re-introduced the statutory position as it prevailed under the 1958 Act read alongside the 1959 Rules is wholly erroneous and cannot possibly be sustained. As was observed by us hereinbefore, the judgment rendered by the Full Bench in Hastimal Jain principally rested upon the discretion which stood conferred upon the Registrar to avoid a situation of deemed



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abandonment coming into effect. The 2017 Rules thus cannot possibly be accepted or recognized as being pari materia with the statutory scheme which existed under the 1958 Act and the 1959 Rules.”

For reasons discussed earlier, I do not agree with the conclusions in these paragraphs with regard to the interpretation of Section 131 and Rule 45.

31. Learned counsel for the first respondent also contended that registration was granted to the said respondent pursuant to the impugned order and that the first respondent has exercised all rights of a registered proprietor since May 2018. He also relied upon documents evidencing the lodging of opposition proceedings on such basis. The Registrar rejected the application for extension and concluded that the opposition was deemed to be abandoned by way of the impugned order. The first respondent cannot be put to prejudice on that account by cancelling the registration at this juncture. Therefore, while setting aside the order impugned herein, I decline to cancel the registration but hold that the registration shall abide by the outcome of the remanded proceedings. In other words, if the appellant were to succeed upon remand, the Registrar shall rectify the register by expunging the entry relating to the mark



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opposed by the appellant. Otherwise, the registration shall continue to stand.

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32.This appeal is disposed of on the above terms without any order as to costs.

21.08.2025

Index : Yes/No

Internet : Yes/No

Neutral Citation : Yes/No

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SENTHILKUMAR RAMAMOORTHY J.

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To

The Registrar of Trade Marks,
Trade Marks Registry, IPR Building,
Industrial Estate, SIDCO RMT Godown Road,
Near Eagle Flask Factory, GST Road,
Guindy, Chennai-600 032.

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