

**IN THE HIGH COURT AT CALCUTTA**  
**ORIGINAL SIDE**  
(Intellectual Property Rights Division)

**IPDTMA/14/2024**  
DUNLOP INTERNATIONAL LIMITED  
VS  
GLORIOUS INVESTMENT LIMITED AND ANR.

**IPDTMA/15/2024**  
DUNLOP INTERNATIONAL LIMITED  
VS  
GLORIOUS INVESTMENT LIMITED AND ANR.

**IPDTMA/16/2024**  
DUNLOP INTERNATIONAL LIMITED  
VS  
GLORIOUS INVESTMENT LIMITED AND ANR.

**IPDTMA/17/2024**  
DUNLOP INTERNATIONAL LIMITED  
VS  
GLORIOUS INVESTMENT LIMITED AND ANR.

**IPDTMA/18/2024**  
DUNLOP SLAZENGER GROUP LTD.  
VS  
GLORIOUS INVESTMENT LIMITED AND ANR.

**IPDTMA/19/2024**  
DUNLOP SLAZENGER GROUP LTD.  
VS  
GLORIOUS INVESTMENT LIMITED AND ANR.

**IPDTMA/20/2024**  
DUNLOP SLAZENGER GROUP LTD.  
VS  
GLORIOUS INVESTMENT LIMITED AND ANR.

**IPDTMA/21/2024**  
DUNLOP SLAZENGER GROUP LTD.  
VS  
GLORIOUS INVESTMENT LIMITED AND ANR.

BEFORE:  
The Hon'ble JUSTICE RAVI KRISHAN KAPUR

For the appellant :Mr. Debnath Ghosh, Senior Advocate  
Mr. Sushovit Dutt Majumder, Advocate  
Ms. Pubali Sinha Chowdhury, Advocate  
Mr. Biswaroop Mukherjee, Advocate  
Ms. Mini Agarwal, Advocate

For the respondent no.1 :Mr. Jaydeep Kar, Senior Advocate  
Mr. Siddhartha Datta, Advocate  
Ms. Trisha Mukherjee, Advocate  
Mr. Siddharth Dey, Advocate  
Mr. Chetan Kabra, Advocate

Judgment on :11 June 2025

**Ravi Krishan Kapur J.:**

1. By consent of the parties and in view of the common questions of law and fact involved, all these appeals were taken up for hearing analogously.
2. IPDTMA No.14 of 2024 has been filed against an order dated 12 July, 2024 passed by the respondent no.2 in Opposition proceeding no.77650 in relation to Trademark Application no.1644611 pertaining to an application for registration of the word mark "Dunlop" in class 38 in respect of 'Telecommunications' claiming to be the proprietor of the said mark on a "proposed to be used" basis. All the other appeals are directed against a similar order dated 4 July 2024 seeking registration of the word mark "Dunlop" in different classes also on a "proposed to be used" basis.
3. By the impugned orders, the Deputy Registrar of Trademarks has allowed the mark 'Dunlop' to be registered in the name of the respondent no.1, Glorious Investment. Ltd. in eight different categories of products *inter-alia* finding that though the rival marks were identical, the goods were completely different. As a result, the oppositions filed by the appellant were rejected.

4. The brief facts culminating in the filing of these appeals are as follows:

(a) Dunlop India Limited had applied for registration of the mark “Dunlop” in respect of products in different categories. The full particulars of such applications appear from a chart which is set out below:

Sl.No.	CaseNo.	App.No,	Class	Trademark	Goods	Opp. No.
I.	IPDTMA/14/2024	1644611	38	Dunlop	Telecommunications	776501
2.	IPDTMA/15/2024	1644613	40	Dunlop	Treatment Of Materials	741763
3.	IPDTMA/16/2024	1644614	41	Dunlop	Education; Providing Of Training; Entertainment Sporting And Cultural Activities	748968
4.	IPDTMA/17/2024	1644615	42	Dunlop	Providing Of Food And Drink; Temporary Accommodation Medical Hygienic And Beauty Care; Veterinary And Agricultural Services, Legru Services, Scientific And Industrial Research; Computer Programming	988419
5.	IPDTMA/18/2024	1644597	16	Dunlop	Paper, Cardboard And Goods Made From These Materials, Not Included In Other Classes; Printed Matter; Book-Binding Material; Photographs; Stationery; Adhesives For Stationery Or Household Purposes; Artists, Materials; Paint Brushes; Typewriters And Office Requisites (Except Furniture); Instructional And Teaching Material (Except Apparatus); Plastic Materials For Packaging (Not Included In Other Classes); Playing Cards; Printers Type; Printing Blocks	748969
6.	IPDTMA/19/2024	1644602	26	Dunlop	Lace And Embroidery, Ribbons And Braid; Buttons Hooks And Eyes, Pins And Needles; Artificial Flowers	748971
1.	IPDTMA/20/2024	1644606	32	Dunlop	Beers, Mineral And Aerated Waters, And Other Non-Alcoholic Drinks, Fruit Drinks And Fruit Juices; Syrups And Other Preparations For Making Beverages	748964
8.	IPDTMA/21/2024	1644607	33	Dunlop	Alcoholic Beverages (Except Beers)	748965

5. Pursuant to the above filings, the appellant objected to the registration of the mark by filing their respective oppositions. Thereafter, Dunlop India Ltd. filed a counter statement seeking dismissal of the opposition and also submitted their evidence in support of the application.

6. During the pendency of the above applications, the name of Dunlop India Ltd. was changed to Ruia Sons Pvt. Ltd. Thereafter, Ruia Sons Pvt. Ltd., changed its

name to Vrisha Services Pvt. Ltd. and finally from Vrisha Services Pvt. Ltd. to Glorious Investment Limited. All such changes were recorded on the basis of alleged Deeds of Assignments and Addendums in respect of the unregistered mark of Dunlop India Ltd, while the same were pending consideration. By an order dated 11 April 2016, the Registrar allowed the amendments whereby Glorious Investment Ltd. became the applicant in all the pending applications for registration of the mark "Dunlop".

7. It is contended on behalf of the appellant that the impugned orders passed in each of the above proceeding is perverse, erroneous and bad in law and are liable to be set aside. The impugned orders contain no reason at all. It is contended that there has been gross fraud by Dunlop India Ltd. in executing the purported Deeds of Assignments dated 10 September 2008 alongwith with Addendums dated 15 September 2008 as well as the purported Deeds of Assignments dated 17 December 2015. No notice was given to the appellant prior to taking on record any of the purported Deeds of Assignments or the Addendums. This was also in violation of principles of natural justice. The appellant also did not get any chance to deal with the documents disclosed subsequently by the respondent no. 1 pertaining to the respective assignments. The purported assignments have been made during the period when the company i.e. Dunlop India Ltd. was in liquidation and amount to fraudulent preferences and are *void ab initio* in view of the embargo under the Companies Act, 1956. In any event, Ruia Sons Pvt. Ltd. and Glorious Investment Ltd. had filed applications for taking on record the purported assignments in an incorrect Form under the Act and Rules framed thereunder.

8. It is also contended that in passing the impugned orders, the respondent no.2 has proceeded with undue haste and concluded the hearing in a manner which is in violation of the principles of natural justice. In rejecting the prayer for adjournment of the appellant, the Registrar lost sight of the fact that the proceedings had been pending since long and had also been initiated under Trademark Rules 2002, when no time limit on the number of adjournments were contemplated under the Rules. There was no proper nor adequate opportunity of hearing which had been afforded by the respondent authorities. In support, the appellant relies on *Kranti Associates vs. Masood Ahmed Khan (2010) 9 SCC 496*, *UCO Bank vs. Spanco 2014 SCC Online Bom 1232*, *IDBI Bank vs. Official Liquidator (2020) 15 SCC 517*, *Golam Lalchand v. Nandu Lal Shaw 2024 SCC Online SC 2456*, *Kewal Krishan v. Rajesh Kumar & Ors. (2022) 18 SCC 489*, *Kia Wang vs. Reg. of Trade Marks 2023 SCC OnLine Del 5844* and *BPI Sports LLC vs. Saurabh Gulati (2023) 3 HCC (Del) 164*.
9. On behalf of the respondent no.1 it is contended that, there are no grounds to interfere with any of the impugned orders. The entire opposition of the appellant was unsubstantiated and meritless. At the appellate stage, the introduction of new facts is impermissible. There is also no merit in the contention that the impugned orders are *ex parte*. The Registrar was fully justified in refusing the prayer for adjournment. The appellant had sought for three prior adjournments. The matter was heard on merits in the presence of Advocates of both the parties and the same is reflected in the impugned orders.
10. It is further contended that a bare perusal of the impugned orders would demonstrate that there are sufficient and adequate reasons. There is also no

merit in the contention that “Dunlop” is not a well-known mark. The allegation of the assignment deeds being registered in the wrong form is also without basis. The contention that the assignments were fraudulent or unlawful are raised for the first time at the Appellate stage. In support of such contentions, reliance is placed on the decisions in *Armasuisse vs. Trade Mark Registry* 2023 SCC OnLine Del 4 and *Cinni Foundation vs. Raj Kumar Sah & Sons, Delhi High Court, ILR (2010) I Delhi 754, Kamdhenu Ispat Ltd. vs. Kamdhenu Pickles and Spices Delhi High Court CS(OS) 2301 of 2008, Lite Bite Travel Foods Private Limited vs. Registrar of Trademarks* 2023 SCC OnLine Del 296, *Kamdhenu Ispat Ltd. vs. Kamdhenu Pickles and Spices Ind Pvt. Ltd.* 2010 SCC OnLine Del 3699 and *Central Bank of India vs. Tarseema Compress Wood Manufacturing Company* 1996 SCC OnLine Bom 565.

11. On behalf of the respondent no.2 Controller, there were multiple representations in the different matters. Mr. Swatarup Banerjee, Advocate appearing on behalf of the respondent no.2 Controller in *IPDPTMA/17/2024 (Dunlop International Ltd. vs. Glorious Investments Ltd. & Anr.)* had submitted that the impugned order was unsustainable and chose not to defend the same. On the other hand, in the remaining appeals the respondent no.2 Controller strenuously contended that the impugned orders warranted no interference at all. There was no infirmity in the procedure nor contravention of the Rules nor the Act. Hearing notices were issued at all stages to the respective parties. The prayer for adjournment made on the third occasion i.e. on 20 March 2024 was justifiably rejected. The argument raised by the appellant during the course of hearing with regard to assignments and Dunlop India Ltd. undergoing liquidation proceedings were not even agitated or brought to the attention to

the Controller. All such points are impermissible and even the question of fraud cannot be gone into by this Court. The impugned orders are adequately reasoned and warrant no interference at all. There is no scope of the public being deceived or confused. In view of the above and keeping in mind the limited jurisdiction of the Controller under the Act, all these appeals are liable to be dismissed.

12. At the outset, the manner in which the proceedings have been conducted by the respondent no.2 go to the root of the question of the principles of fairness and natural justice. Lord Chief Justice Hewart once remarked "*Justice must not only be done, but manifestly and undoubtedly be seen to be done*" [*Rex vs. Sussex Justices Ex Parte McCarthy (1924) 1 KB 256*]. All the above proceedings had been filed as far back as in 2012. The pleadings were completed on 14 February, 2012. The applications were kept pending for more than a decade. In this context, Rule 50 of the Trademark Rules, 2017 provides as follows:

**"50. Hearing and decision.** (1) *The Registrar, after the closure of the evidence shall give notice to the parties of the first date of hearing. The date of hearing shall be for a date at least one month after the date of the first notice.*

(2) *A party to a proceeding may make a request for adjournment of the hearing with reasonable cause in Form TM-M accompanied by the prescribed fee, at least three days before the date of hearing and the Registrar, if he thinks fit to do so, and upon such terms as he may direct, may adjourn the hearing and intimate the parties accordingly;*

*Provided that no party shall be given more than two adjournments and each adjournment shall not be for more than thirty days.*

(3) *If the applicant is not present at the adjourned date of hearing and at the time mentioned in the notice, the application may be treated as abandoned.*

(4) *If the opponent is not present at the adjourned date of hearing and at the time mentioned in the notice, the opposition may be dismissed for want of prosecution and the application may proceed to registration subject to section 19.*

(5) *The Registrar shall consider written arguments if submitted by a party to the proceedings.*

*(6) The decision of the Registrar shall be communicated to the parties in writing the address given for service.”*

13. On a plain reading of the above Rule, it appears that a party is entitled to file a requisite form and pray for an adjournment on two occasions. The object, context, subject matter, general inconvenience and the consequences of interpreting Rule 50 negative a mandatory interpretation. A procedural law is not ordinarily to be construed as mandatory. Any interpretation which eludes or frustrates the recipient of justice is not to be followed. The records reveal that, on an earlier occasion, the appellant had informally prayed for an adjournment on the ground of illness and sickness of counsel. This was the second adjournment. Hence, the prayer on 20 March 2024 was the third adjournment. However, these proceedings had been initiated under the Trademark Rules, 2002 when there was no limit on the number of adjournments which the Registrar could grant. On a reading of the 2002 Rules, the Registrar had the power to allow extension of time and adjournment under Rules 56 and 105 of the Trademark Rules, 2002 read with Section 131 of the Trademark Act, 1999. Ordinarily, no litigant has a vested right in matters of procedure. It is also well settled that the rules of procedure are the handmaid of justice and are for advancement of the cause of justice and not to prevent the parties from getting a fair adjudication of their rights on *merits*. [*State of Punjab vs. Shamlal AIR 1976 SC 1177, Kantilal vs. Registrar (1981) ILPR 93 @ 102, Flower Tobacco vs. Mohd Sachin (1981) PTC 9 and Sk. Salim Haji Abdul Khayumsab v. Kumar, (2006) 1 SCC 46*].

14. It is true that the order sheet reflects the name of the appellant. However, the presence of the Advocate on behalf of the appellant was only to seek an

adjournment. All the applications were being seriously contested. The matter has been pending since 2012. The orders of the Registry would reflect that the matter had on numerous occasions been mechanically adjourned by previous Hearing Officers. The appellant was not in a position to fairly proceed with the matter. Despite Rule 50(4), the Controller chose not to dismiss the opposition for want of prosecution but creates an impression of a hearing on merits by both sides and therein lies the *mischief*. In refusing the prayer for adjournment and proceeding to dispose of the above applications, the principles of natural justice have also been violated and this goes to the root of the impugned orders. The recording in the impugned orders that *both* parties were heard is an unfair and misleading reflection of what actually transpired at the hearing on 20 March, 2024 and vitiates the entire hearing process and in effect, the impugned orders. In the facade of proceduralism, there has been an arbitrary and unjustified exercise of discretion. In such circumstances, the right to a fair hearing which is a cardinal requirement of the Rule of Law has also been contravened.

15. The impugned orders are also liable to be set aside on the ground that the same are unreasoned. In *Uniworth Resorts Limited vs. Ashok Mittal & Anr.* Reported at 2007 SCC OnLine Cal 532, a Coordinate Bench of this Court had held as follows:

*“7. The necessity for a judicial order or a quasi-judicial order recording reasons and the extent of adequacy of reasons have been stressed upon by the petitioners by referring to the judgment reported at 1990(4) SCC 594 (S.N.Mukherjee v. Union of India). Paragraphs 32 and 36 of the report have been placed to suggest that the requirement for furnishing reasons is a facet of the principle of natural justice. To boot, section 10E of the companies Act under which the Company Law Board assumes jurisdiction, is referred to. Sub-section (5) of the*

*section 10E incorporates the principle of natural justice and, in any event, such principles would have applied even if there was no specific mention thereof.*

*12. Judicial orders of such nature need to meet the twin tests of “why” and “what”. It is the “why” that sustains the “what”. Reasons are the safeguard against the ipsi dixit of the deciding-making process. They discuss how the juridical mind has been applied to the matter in issue and convey the nexus between the matters that have been considered and the conclusion based thereon. The justification and the reasonableness of a conclusion depend on the reasons given support thereof. The order impugned has no element of “why” for the “what” therein to stand on.”*

16. A bare reading of the impugned orders would show that after an attempt to paraphrase the law i.e. section 11 of the Trademarks Act, 1999 and refer to some of the authorities, the Deputy Registrar has concluded as follows:

*“The Applicants are already registered proprietors under various marks containing the words and or mark “DUNLOP” and their registrations dates back to as long as 1942 and by virtue of such long use, although under different Classes. I do not find any reason so as to reject the impugned mark under class 38.*

*Therefore, upon consideration of the documents and evidences available of record, and after hearing the argument of both the parties, I have come to the conclusion that the Mark being “DUNLOP”, as supplied by the Applicant is liable to be registered.*

*Hence, I conclude by saying that the objections raised by the Opponents does not hold goods and as such there shall be no bar to registration of the impugned mark.*

*In view of the above facts and circumstances, Opposition under No. 776501 is dismissed and Application No. 1644611 in class 38 shall proceed to registration as per law.”*

17. There is no “why” for the “what” to stand on in any of the impugned orders. The reference to “upon all consideration of the documents and evidences, I have come to the conclusion that the mark being “DUNLOP” as applied for by the applicant is liable to be registered” is bereft of any reasoning and reflects non-application of mind. One can only leave it to imagination as to “which document was considered” and “what evidence” weighed with the Deputy Registrar in

passing the impugned orders. Reason is the life of law. There is simply nothing in the impugned orders to substantiate the conclusion. A pretence of reasons or 'rubber-stamp' reasons is not to be equated with a valid decision making process. The Note of Submissions filed by the respondent no.2 in these proceedings also do not add or supplement the impugned orders. This is another facet of violation of the principles of natural justice which makes the impugned orders unsustainable. [*Kranti Associates vs. Masood Ahmed Khan (2010) 9 SCC 469@ Para 12 and 47*].

18. Moreover, the respondent no.1 had applied for registration of the impugned mark with the user claim as "proposed to be used" as on the date of the applications i.e. 22 June 2008 when the mark "Dunlop" was devoid of any distinctive character in respect of the particular class of goods and services applied for by it. Significantly, the mark "DUNLOP is an invented word, coined out of the name of Sir John Boyd Dunlop, who invented the "Dunlop" brand of pneumatic tyres in or around 1888. The appellant traces its origin to the said Sir John Boyd Dunlop whereas the predecessor of the respondent no.1 was merely a subsidiary company of the appellant. The mark "Dunlop is not a well-known trade mark within the meaning of Sec. 2(1)(zg) of the Act, nor is the mark on the list of well-known marks presently maintained under Rule 124 of the Trade Mark Rules, 2017. The finding in the impugned orders that "Dunlop" is a well-known trademark is unreasoned and unsubstantiated. In arriving at any such conclusion, the respondent no.2 was statutorily obliged to determine whether "Dunlop" is a well-known mark in accordance with section 11(6) to 11(9) of the Act. In fact, these provisions mandate the factors to be taken into account in determining whether a mark has attained the status of a well-

known mark or not. [*Daimler Benz Aktiengesellschaft vs. Hybo Hindustan AIR 1994 Del 239* and *Tata Sons Ltd. vs. Manoj Dodia 2011 (40) PTC 244 (Del)*]. Merely because the mark "Dunlop" had been registered *qua* any other class, does not mean that "Dunlop" would automatically have to be registered in favour of the respondent no. 1 (who was merely a permissive user of the "Dunlop" mark under the appellant) in classes 16, 26, 32, 33, 38, 40, 41 and 42. Thus, the test applied by the respondent no. 2, while allowing the applications for registration is erroneous and misplaced. In addition, the well-settled principles followed in deciding "*distinctiveness*" of a mark have also been ignored and not dealt with in the impugned orders.

19. A serious aspect of the matter which also required consideration is the admitted fact that Dunlop India Ltd., the respondent no.1 had (in CP/233/2008 filed on 30 June 2008) been directed to be wound up. Diverse proceedings had been filed from time to time in the winding up proceedings i.e. CP/233/2008, CP/13/2009 and CP/513/2011. The proceedings culminating in the final order of winding up are also relected in the decisions in *Madura Coats Ltd. vs. Dunlop India Ltd. vs. 2012 SCC OnLine Cal 13214*, *ICICI Bank Ltd. vs. Dunlop India Ltd. & Ors. 2013 SCC OnLine Cal 8195* and *Dunlop India Limited vs. E.V. Mathai and Sons 2013 SCC OnLine Cal 1591*. A combined reading of the above decisions would reflect that the company when in the hands of one Pawan Kumar Ruia in view of the gross acts of fraud and siphoning had ultimately been directed to be wound up and the Official Liquidator was directed to take over the assets and properties of the company (in liquidation). The relevance of the winding up orders insofar as these proceedings are concerned is the attempt of the erstwhile management to

transfer and deal with or assign the marks of the company (in liquidation) in order to fraudulently and illegally circumvent the winding up proceedings. It is well-settled that "*Fraud unravels all.*" Fraud can be raised at any stage of the proceedings and even in collateral proceedings. Any incidence of fraud sets everything at large. [*State of A.P. and Anr. vs T. Suryachandra Rao (2005) 6 SCC 149 @ paras 8 to 12, 14 to 16*].

20. The contention of the appellant that the entire exercise of executing the purported assignments and the alleged addendums and all steps taken consequential thereto were fraudulently designed and executed with ill-intent at least deserved to be brought to the attention of the respondent no.2. The allegation that all the purported assignments were fraudulent and back dated and executed with the *malafide* intention of defrauding and circumventing the law were serious in nature and this aspect ought to have been considered. These facts were in the public domain. The fact of similar Advocates appearing both on behalf of the assignor and the assignee in the proceeding before the Registry and a representative of Dunlop India Ltd. (even post assignment) adducing evidence on behalf of the respondent no.1 also goes to the root of the *bonafides* of the entire transaction of assignments.

21. It is to be remembered that an underlying objective in all intellectual property matters is one of *public interest*. The right to have a trade mark registered is a valuable commercial right. The rights and privileges of registration operate *in rem*, and the purity of the Register of Marks must be preserved. The serious allegations of fraud, *ante* dating of documents, fraudulent preferences and bad faith at least ought to have been brought to the attention of the respondent no.2. On an interpretation of section 11(10)(ii) of the Act, the respondent

authorities may or may not have exercised jurisdiction on examination of the above facts. Regardless of the merits or demerits, these were all material, relevant and germane facts in considering the genuineness and veracity of assignments and the consequential addendums. [*UCO Bank vs. Spanco Ltd. 2014 SCC OnLine Bom 1232 Paras 11 to 14 and 17, Kia Wand v. Reg. of Trade Marks: 2023 SCC OnLine Del 5844 paras. 17, 20 to 24 and BPI Sports LLC v. Saurabh Gulati (2023) 3HCC (Del) 164 paras 46, 47, 49 to 50 to 58*].

22. Another issue which was raised on behalf of the appellant that the applications for taking of record the purported assignments executed between Dunlop India Limited to Ruia Sons Private Limited and from Vrishah Service Private Limited to Glorious Investment Limited were filed in an incorrect form. On behalf of the appellant, it was contended that the Act and the Rules framed thereunder make a significant difference between a request by a registered proprietor and transferee to register the transfer as subsequent proprietor of the trademark upon devolution of title and this has to be filed in TM-23/TM-24 which relates to the above facts. Nevertheless, the respondent no. 1 purported to file TM-16 which only related to a request for correction, clerical error or for amendment, which was inapplicable in the facts of this case. The further confusion which was added during the course of submissions by the respondent no.1 that in view of section 45 of the Act and the limited powers circumscribed of the Learned Registrar, the impugned orders warranted no interference. However, in Reply, a radically different stand was taken by the respondent no.1 that section 45 was inapplicable and the correct form had been filed for recording such change of name. The inconsistent and irreconcilable position by the respondent no.1 in their submissions to justify whether the correct Form had

been filed or not to bring on record the deeds of assignment and all consequential documents also requires examination.

23. Section 45 of the Act provides as follows:

*45. Registration of assignments and transmissions.—(1) Where a person becomes entitled by assignment or transmission to a registered trade mark, he shall apply in the prescribed manner to the Registrar to register his title, and the Registrar shall, on receipt of the application, register him as the proprietor of the trade mark in respect of the goods or services in respect of which the assignment or transmission has effect, and shall cause particulars of such assignment or transmission to be entered on the register. (2) The Registrar may require the applicant to furnish evidence or further evidence in proof of title only where there is a reasonable doubt about the veracity of any statement or any document furnished. (3) Where the validity of an assignment or transmission is in dispute between the parties, the Registrar may refuse to register the assignment or transmission until the rights of the parties have been determined by a competent court and in all other cases the Registrar shall dispose of the application within the prescribed period. (4) Until an application under sub-section (1) has been filed, the assignment or transmission shall be ineffective against a person acquiring a conflicting interest in or under the registered trade mark without the knowledge of assignment or transmission.]*

24. On a reading of the section, the Registrar has a limited jurisdiction where the validity or assignment of a mark between the parties has been raised and the parties have to approach an appropriate Civil Court. In view of the above facts and the nature of the dispute raised which go to root of whether the assignments and addendums were valid, genuine, *bonafide* has not even brought to the attention of the respondent no.2 and hence finds no mention in the impugned orders. Additionally, neither the appellant nor any other party including the Official Liquidator adversely affected had any notice of the assignment. This aspect also required examination. The applicability or inapplicability of section 45 of the Act in view of the fact that the marks applied for were unregistered trademarks has neither been dealt with nor adverted to in the impugned orders and this is also a serious infirmity in the impugned orders.

25. A peculiar feature of this litigation is the stand of the statutory authority in these proceedings. In IPDPMA/17/2024, the respondent statutory authority were represented by Mr. Swatarup Banerjee. During the course of hearing, Mr. Banerjee conceded that the impugned order was unsustainable both in law and on merits and there were no grounds which could be urged to sustain the same. On the other hand, the Advocates appearing on behalf of the Controller in the other appeals vehemently attempted to sustain the impugned order both on facts and law. The contradictory position of the Advocates appearing on behalf of the respondent no.2 also warrants the impugned orders being re-examined.

26. For the above reasons, all the impugned orders in each of the appeals i.e. IPDTMA No. 14 of 2024, IPDTMA No. 15 of 2024, IPDTMA No. 16 of 2024, IPDTMA No. 17 of 2024, IPDTMA No. 18 of 2024, IPDTMA No. 19 of 2024, IPDTMA No. 20 of 2024 and IPDTMA No. 21 of 2024 is set aside. Each of the matters is remanded to the respondent authorities with a direction to reconsider the same after granting an opportunity of hearing to all the parties. The above exercise is to be concluded and disposed of within a period of three months from the date of communication of this order. It is made clear that any expression on the merits of the case is tentative and not final. All issues are left open to be decided afresh in accordance with law.

(Ravi Krishan Kapur, J.)