S.B. JAIN AND ASSOCIATES

ADVOCATES & LEGAL CONSULTANTS

50 YEARS ANNIVERSARY

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# THE BARRISTER

*by S.B. Jain and Associates*

*The latest legal updates, news and views*

# THE BARRISTER

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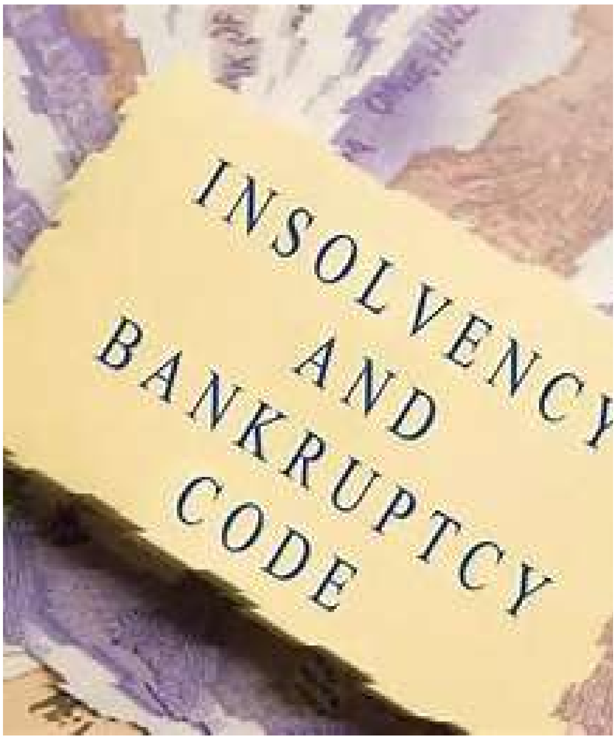


## IBBI Proposes Measures to Enhance Transparency in CIRP

On August 6, 2025, the Insolvency and Bankruptcy Board of India (IBBI) released a discussion paper titled "Measures to Enhance Integrity of the Corporate Insolvency Resolution Process (CIRP)". The paper proposes significant reforms focusing on greater accountability of the Committee of Creditors (CoC) in ensuring compliance with Section 29A eligibility criteria for resolution applicants.

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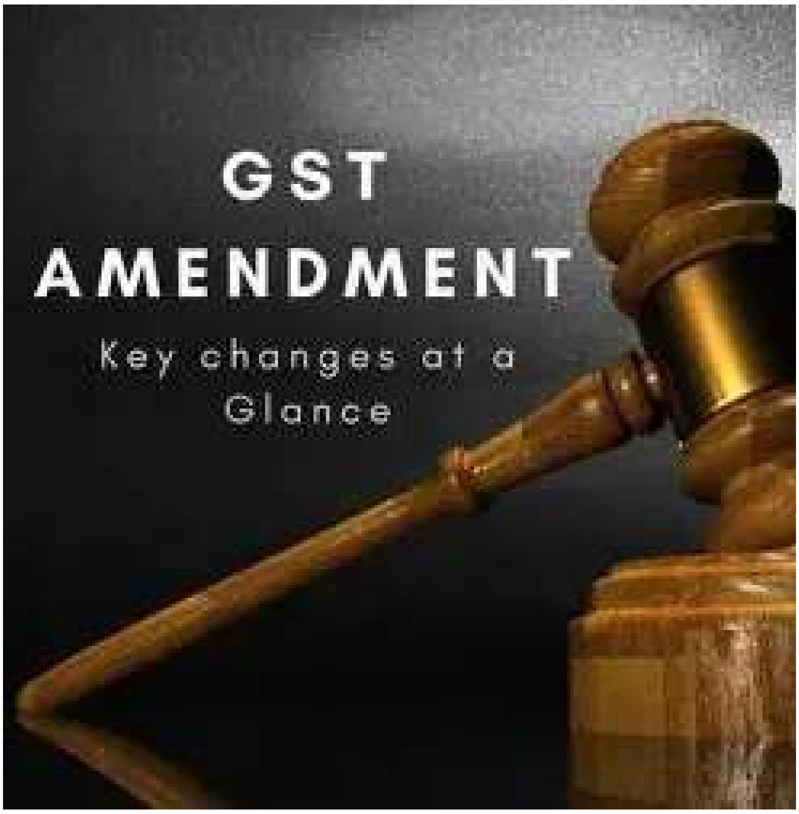


## Delhi Passes GST Amendment Bill to Boost Ease of Doing Business

The Delhi Assembly has passed the Delhi GST (Amendment) Bill 2025, aligning it with recent Central GST reforms to simplify tax administration, boost compliance, and provide relief to taxpayers. Key changes include extended ITC claim timelines, reduced pre-deposit for appeals (10% to 7%), establishment of the GST Appellate Tribunal, and an amnesty scheme for interest and penalties.

The amendments also introduce machine-tracking and unique identifiers for high-risk sectors like gutkha manufacturing, strengthen enforcement, and streamline appeals. CM Gupta said the reforms promote transparency, business confidence, and consistent nationwide tax regulation.

## Government Sets Up Panel to Ease Export Barriers Amid Global Trade Tensions

The Centre has formed a high-level committee to review customs duties, GST, export incentives, and clearance procedures to boost India's exports in a challenging global market. The panel will suggest ways to simplify documentation, port clearances, and logistics, while studying global best practices. The move comes as India faces a 50% U.S. tariff on certain goods, with the government drafting a three-pronged strategy—tailor-made support under the upcoming Export Promotion Mission, diversion of goods to alternative markets, and boosting domestic demand for low-export items. A ₹20,000 crore long-term plan is also in the works to enhance export credit access and counter non-tariff barriers.

# TAXATION

## GST Revamp 2025: What May Get Cheaper or Costlier

The Government is preparing for a major overhaul of the Goods and Services Tax (GST) regime, with the revised structure expected to be rolled out by Diwali 2025. The revamp, announced by Prime Minister Modi on August 15, aims to simplify the tax system by moving from the current four slabs (5%, 12%, 18% and 28%) to two primary slabs of 5% and 18%, along with a special 40% rate for luxury and sin goods such as tobacco, pan masala and online gaming. Under the new structure, many consumer durables like ACs, TVs, fridges, washing machines, and cement may shift from the 28% slab to 18%, while smaller FMCG items like ₹10 sachets could move to the 5% bracket, making them more affordable. At the same time, sectors such as textiles, fertilisers, renewable energy, agriculture, handicrafts, health and insurance are expected to benefit from the rationalisation. The reforms also focus on correcting inverted duty structures, simplifying compliance with tech-driven registration, pre-filled returns, and automated refunds. However, the GST rates for automobiles, petrol, diesel, and natural gas remain uncertain. The GST Council is set to meet twice in September to finalise the changes ahead of the festive rollout.

## GST Reforms 2025: Three-Pillar Framework

On 15 August 2025, the Finance Ministry unveiled its roadmap for the next generation of GST reforms, focusing on three pillars: structural reforms, rate rationalisation, and ease of living.

The proposal includes correcting inverted duty structures, moving to a simpler two-slab GST system (5% and 18%) with special rates for select goods, phasing out the compensation cess, and introducing measures like pre-filled returns and faster refunds to ease compliance for businesses.

The GST Council will review these recommendations in its upcoming meeting, with a likely rollout around Diwali 2025.

# LEGAL ISSUE


## SC on Stray Dogs: Order Reserved

The matter came to a head when a two-judge bench of the Supreme Court, taking a suo motu (on its own motion) stance, issued a directive on August 11, 2025. Citing a rise in stray dog attacks and a growing public health concern, particularly related to rabies, the court ordered civic bodies in Delhi, Noida, Gurugram, and Ghaziabad to remove all stray dogs to shelters within a strict six-to-eight-week timeframe. The directive was clear: these animals should not be released back onto the streets. The court's primary objective was to ensure public safety, an aspect of the fundamental right to life enshrined under Article 21 of the Indian Constitution.

The Supreme Court has reserved its order on pleas against its August 11 directive to confine stray dogs in shelters within 6–8 weeks. Petitioners argued this violates the Animal Birth Control Rules, 2023, while the government cited 37 lakh annual dog-bite cases and rising rabies deaths. Animal rights groups warned the move is unscientific and impractical. A larger Bench will decide.

## National Sports Governance Act, 2025 Passed

On 18 August 2025, Parliament passed the National Sports Governance Act, 2025, replacing the decade-old Sports Code with a binding statutory framework for ethical and transparent sports administration in India. The Act establishes the National Sports Board to regulate and recognize federations and sets up the National Sports Tribunal with powers equivalent to a civil court for disputes relating to selection, elections, and governance. It further enforces term limits and age caps for office bearers, ensures athlete and gender representation in governing bodies, and introduces a Safe Sports Policy to protect athletes, especially women and minors, from abuse. Recognized sports organizations receiving government funds are now deemed public authorities under the RTI Act, ensuring greater transparency, while the use of national names or insignia such as “India” or “National” requires prior government approval. This landmark legislation aims to safeguard athlete welfare, promote fair play, and bring accountability to India’s sporting ecosystem.

## SEBI introduces Joint Annual Inspection Policy for Market Intermediaries

**CIRCULAR NO.: SEBI/HO/MIRSD/MIRSD-POD/P/CIR/2025/113**


On August 7, 2025, SEBI issued a new circular introducing a joint annual inspection framework for stock brokers, depository participants, and clearing members. The move replaces the earlier 2017 framework and aims to reduce compliance burden, prevent duplication, and improve efficiency.

Under the new system, all Market Infrastructure Institutions (MIIs) – stock exchanges, depositories, and clearing corporations – will conduct joint inspections instead of separate ones, supported by an information-sharing mechanism. The policy also rationalizes inspection criteria, mandating reviews for high-risk entities such as those with recurring penalties, high investor complaints, or elevated risk scores. MIIs have been directed to frame a joint SOP by November 1, 2025, designating a Lead MII to coordinate enforcement actions. The circular will take effect from December 1, 2025.

## Lok Sabha Introduces IBC (Amendment) Bill, 2025 to Overhaul Insolvency Regime

On August 12, 2025 the Government introduced the Insolvency and Bankruptcy Code (Amendment) Bill, 2025 in the Lok Sabha, proposing a major revamp of the IBC, 2016. The Bill aims to curb delays, improve creditor rights, strengthen governance, and align India's insolvency regime with global best practices.

Key highlights include mandatory admission of cases on proof of default, group and cross-border insolvency frameworks, stricter timelines, enhanced powers for creditors, and clear rules for moratorium, liquidation, and avoidance transactions. The Bill also introduces reforms for personal guarantors, penalties for frivolous filings, expanded powers of the IBBI, and provisions for tech-enabled insolvency processes.

Finance Minister Nirmala Sitharaman emphasized that these reforms will ensure faster, cost-effective resolutions, minimise value erosion, and improve investor confidence in India's insolvency framework.

## IBBI Proposes Measures to Enhance Transparency in CIRP

On August 6, 2025, the Insolvency and Bankruptcy Board of India (IBBI) released a discussion paper titled "Measures to Enhance Integrity of the Corporate Insolvency Resolution Process (CIRP)". The paper proposes significant reforms focusing on greater accountability of the Committee of Creditors (CoC) in ensuring compliance with Section 29A eligibility criteria for resolution applicants. It suggests mandating the CoC to record its deliberations on eligibility in meeting minutes, thereby enhancing transparency and reducing litigation. Further, the paper proposes amendments requiring disclosure of ultimate beneficial ownership in resolution plans, along with affidavits on eligibility under Section 32A, to address challenges posed by complex ownership structures. In addition, IBBI has recommended the use of a centralized electronic platform for the invitation and submission of resolution plans, aimed at ensuring confidentiality and uniformity. These measures, if implemented, are expected to strengthen the integrity and fairness of the insolvency resolution process.


## Merchant Shipping Bill, 2025 Passed

On August 18, 2025, the Government notified the Merchant Shipping Act, 2025, replacing the 1958 law. The new Act, spread across 16 parts and 325 clauses, aligns India's maritime regime with global conventions such as SOLAS, MARPOL, STCW, and MLC. It mandates registration of vessels, strengthens maritime administration through a Director-General, ensures wage protection and social security for seafarers, enforces stricter safety and environmental standards, and introduces liability and insurance provisions for maritime accidents.

# CAN COLORS BE TRADEMARKED?

INTRODUCTION

Trademark are governed under Trademarks Act 1999. The legal definition of the mark as provided in Section 2(1)(m) of the Act is critical, which states that a mark comprises a device, brand, heading, label, ticket, name, signature, word, letter, numerical, form of products, packaging, or combinations of colors or any combination thereof. The definition of the term "trade mark" is defined under Section 2(1) (zb) of the Act. The trade mark must be a mark. That is, nothing else than a mark as defined in Section 2(1)(m) of the Act is capable of being designated as a trade mark if additional conditions are met. The Trade Marks Act, 1999's preamble states that the Act's purpose is to protect trademarks and prohibit fraudulent use of trademarks.

## COLOR as a TRADEMARK

Colors hold more power than we often may assign to them. Whether on packaging of food in the supermarket, or the bottom of a shoe, color undeniably contributes greatly to brand awareness and recognition Color as a trademark means preventing similar companies from using the color as part of their logos, background colors or functionally identifiable markings. Here are many examples of brands that have trademarked a single color or a combination of colors. Here are just a few examples - Owens-Corning Pink, UPS Brown, Fiskars Orange, Tiffany Blue, Barbie Pink, T-Mobile Magenta, 3M Canary Yellow, Target Red, john Deere Green and Yellow and Cadbury Purple.

A color trademark is a symbol or logo used by an organization to represent its brand. It's also known as a corporate identity mark. The brand is the color in this case. Trademarks protect the use of color in a specific market sector. Colors have the power to influence how people see a product. A hue might be metaphorically or figuratively connected to things to elicit particular psychological responses. For instance, while green is frequently used for healthy or organic options, blue can be utilized for frozen, chilly food. It's possible to argue that some color combinations or aesthetic qualities work well together. Since green and yellow are closely linked, they seem to work well together. Colors that are vivid and catchy might have certain visual impacts. Some hues instantly catch the eye of the viewer.

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Obtaining a color trademark can be challenging because colors are often considered to be functional or common elements that should be available to all competitors in an industry. However, if a color has acquired distinctiveness and is not essential to the functionality of the product or service, it may be eligible for trademark protection.

## JUDICIAL STANDING

While the Delhi High Court acknowledged that even a single color can be registered as a mark in Colgate Palmolive Company v Anchor Health and Beauty Care Pvt Ltd (2003), the Court in Cipla Limited vs M.K. Pharmaceuticals (2008) made the diametrically opposite assertion that monopoly over colors cannot be claimed. The Court stated the following on the issue of pharmaceutical color marks:

"The medicines are not bought by colors by the customers. There are a thousand types of tablets available with Chemist for different ailments. No one goes to a chemist and asks for red, blue, orange, peach, or white color tablets. All medicines are purchased at the advice of Doctors and they are sold on prescription. Even those tablets readily available without a prescription, are known by their names. The distinctiveness of the medicines is in the name and not in the color and shape”.

## CONCLUSION

It can be observed certain brands are associated primarily with a singular color, helping their customers recognize them at a moment's notice. It is important to understand what these colors can be used for and how you could be seen as a competitor in certain circumstances. Of course, not all color trademark applications have gone through successfully. However, if the color is distinctive and the public recognizes it as being part of a different brand in the same sector, you not only could be doing your brand a disservice but also could be setting yourself up for legal woes if you use it for your competing brand.

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