

amicus

An e-newsletter from
Lakshmikumaran & Sridharan, India

December 2019 / Issue-99

Contents

Article

Exploring the requirement of sufficiency
of disclosure in patent specification... ..2

Ratio Decidendi.....7

News Nuggets9



December
2019



Article

Exploring the requirement of sufficiency of disclosure in patent specification

By **Anurag Pandey** and **Thiagarajan Srinivasan**

Introduction

A patent is a monopoly granted to an applicant *in return* for his invention being made public so that at the end of the patent term, the invention may benefit the people at large. The disclosure in a patent specification can also be used during the term of the patent for further development of the technology. It is one of the functions of the patent system to encourage new inventions and the development of new technologies. Therefore, sufficient disclosure of an invention in a patent specification is an important aspect while drafting the patent specification as insufficiency can lead to rejection. This article attempts to provide few insights into the sufficiency of disclosure in a patent specification.

Background

Section 10 of the Patents Act, 1970 (hereinafter “Act”) read with Rule 13 of the Patents Rules, 2003 (hereinafter “Rules”) describe the various requirements that a patent specification should fulfill. In particular, Sub-Section 4 of Section 10 of the Act recites (in part):

“Every complete specification shall-

(a) fully and particularly describe the invention and its operation or use and the method by which it is to be performed;

(b) disclose the best method of performing the invention which is known to the applicant and for which he is entitled to claim protection; and

(c) end with a claim or claims defining the scope of the invention for which protection is claimed;

(d) be accompanied by an abstract to provide technical information on the invention..”

In addition, the Guidelines for Examination of Patent Applications in the field of pharmaceuticals (hereinafter “Guidelines”) issued by the Indian Patent Office (IPO) at page 38, paragraph 11.5 states that:

“Sufficient disclosure of the invention in the patent specification is the consideration for which a patent is granted. While assessing the sufficiency of disclosure, it must be ensured that the best method for performing the invention known to the applicant is described so that the whole subject-matter that is claimed in the claims, and not only a part of it, must be capable of being carried out by a skilled person in the relevant art without the burden of an undue amount of experimentation or application of inventive ingenuity”

So, it implies that a complete specification must be sufficient to enable the whole width of the claimed invention to be carried out and also provide the best method of performing the invention.

The obligation to sufficiently disclose the invention in a patent specification is described in other jurisdictions as well, for example:

(a) Article 83 of the European Patent Convention recites:

“The European patent application must disclose the invention in a manner sufficiently clear and complete for it to be carried out by a person skilled in the art.”

(b) In US, the requirement of sufficiency of disclosure is described in 35 USC 112, which recites:

“The specification shall contain a written description of the invention and of the manner and process of making and using it, in such full clear and concise and exact terms as to enable any person skilled in the art to which it pertains, or with which it is most nearly connected, to make and use the same, and shall set forth the best mode contemplated by the inventor of carrying out his invention....”

(c) The Australian Patent Law under Section 40(2)(a) describes:

“A complete specification must describe the invention fully including the best method known to the applicant”.

Thus, the sufficiency of disclosure is a universal requirement in the patent system. The way of drafting a patent specification may have slight variations depending upon the jurisdictions, but the requirement of sufficiency of disclosure is common to all.

The importance of the sufficiency of disclosure can be seen from the following:

- (a) A pre-grant opposition can be filed by any person before the grant of the patent application that the disclosure is insufficient (*Refer* clause (g) of sub-Section (1) of Section 25 of the Act);
- (b) A post-grant opposition on this ground can be filed by any person interested after the grant of the patent application (*Refer* clause (g) of sub-Section (2) of Section 25 of the Act); and
- (c) A petition for revocation of a granted

patent can be filed on this ground by any person interested (*Refer* clause (h) of Section 64 of the Act).

Apart from above, the Controller at the Patent office can also refuse the grant of patent application if the invention is not sufficiently disclosed in the complete specification.

These aspects very clearly highlight the importance of sufficiently disclosing the invention in a patent specification.

Perspective:

A patent specification is considered to be a techno-legal document having a detailed technical description of an invention that helps to understand the invention better. It also has legal consequences when it comes to the prosecution/litigation of a patent application. Therefore, a well-drafted patent specification that fully and particularly describes the invention will help the Applicant in the long run as well as it will benefit the public at large who are involved in the same field as to which the invention relates.

Patent applications have been known to be refused on the grounds of insufficiency of disclosure. In a recent order dated November 30, 2019, in a pre-grant opposition matter for the Indian Patent Application No. 3602/MUM/2014 (hereinafter “impugned application”), the Deputy Controller of Patents and Designs at the Indian Patents Office refused to grant the Application under Section 15 of the Act, where one of the reasons was insufficiency of disclosure. It can be considered as a classic case to understand how the flaws in the drafting of a patent specification can bring insufficiency of disclosure which can ultimately result in the refusal of an application. In this case, the pre-grant opposition was filed by Akums Drug and Pharmaceuticals Ltd (hereinafter “Opponent”) under sub-Section (1) of Section 25 of the Act on various grounds, one of which was that the impugned Application does not sufficiently and clearly describe the invention

or the best method by which it is to be performed. The invention related to a stable topical pharmaceutical composition comprising Gabapentin in an amount of 4% to 12% having a particle size ranging from 30 microns to 150 microns. It was also claimed that the composition avoids degradation of the active ingredient under dissolution conditions or higher temperatures. The “higher temperature” was defined in the specification as a temperature above 40°C. It was pointed out by the Opponent that no stability study data has been provided in the complete specification for temperature above 40°C, and hence there was insufficiency. The Opponent also mentioned that the complete specification failed to disclose the best method of performing the invention. Questions were also raised by the Opponent on the data provided in the complete specification, which demonstrated the stability of the claimed composition at different temperatures and Relative Humidity when stored for an extended period. It was observed that the Gabapentin concentration in the composition increased in storage and in many instances, it had increased beyond 100%, which was impossible. The Opponent also highlighted that all the examples in the specification were related to only 10% by weight of Gabapentin. There was no example in the complete specification which showed the stability of the claimed composition at 4% by weight and 12% by weight of the Gabapentin, which could support the range covered in claim 1 of the impugned application. The Opponent further emphasized that no information was provided in the complete specification as to how the specific particle size of 30 microns to 150 microns was achieved and why this particle size was critical for the claimed invention. The Opponent relied on one decision of the Intellectual Property Appellate Board (IPAB) in the matter of *La Renon Healthcare v. Kibow Biotech (ORA/28/PT/2011/MUM)*, wherein it was stated that there must be express support for a claimed process and that there must be

examples which support the alleged invention, and which can justify such claims to any advantage. In addition, the Opponent also relied on another decision of the IPAB in the matter of *Ajantha Pharma v. Allergan (ORA/21/2011/PT/KOL)* where it was held that data and particularly comparative data was essential at the time of filing the application to support any advantage and claims of an invention.

It was argued by the Applicant that the complete specification sufficiently and clearly described the invention and enabled a person with average skill in the art to practice the claimed invention. The Applicant had also submitted additional examples (post-filing data) to further describe the claimed invention. The Applicant referred to the relevant portions of the complete specification to counter the assertions of the Opponent with respect to insufficiency of disclosure.

The Controller in his order pointed out that claim 1 of the impugned application comprises micronized Gabapentin in an amount 4% to 12% by weight. However, all the working examples provided in the specification disclose only 10% by weight of Gabapentin. The Controller was of the view that where a range is claimed, the Applicant must provide an example to cover low, medium and high ranges so that the claimed range can be justified. The Controller recited:

“Even to draw a line it requires at least two points, the inventors of the present application drawn lines with single dot and the lines are in multiple direction. In the present application, the stability of the composition is mainly discussed and depended. In that scenario it is very much essential to show the stability of the composition in different range in order to justify the optimum range claimed.”

It is important to note here that the complete specification did provide a general disclosure of the ranges as 4% to 12%, preferably 8% to 12 %, *more preferably 10%* by weight of the total composition. However, the Controller stated that a general disclosure alone will not suffice to support the entire claimed range of 4% to 12%. The Controller recited:

“Unless it was justified with random support that the entire claimed range of 4 to 12% gabapentin is stable, the range cannot be accepted and lead to insufficiency in the disclosure.”

The Controller in his order pointed out that the specification is silent about the importance of the range claimed, how it is derived and what will be the effect of stability if the weight percentage of Gabapentin is below 4 or above 12. The Controller highlighted that there is no support in the working examples for the particle size of Gabapentin. Also, it is not clear from the examples of the size of particles that were used in the experiments. The Controller also acknowledged the Opponent’s assertion that the impugned Application failed to provide any stability data to establish the stability of the claimed composition at temperatures above 40°C. The Controller stated that it was the duty of the Applicant to show by way of working examples and experimental data in the specification how the claimed composition avoids degradation of Gabapentin at higher temperatures (above 40°C) when it is explicitly claimed in claim 1 of the impugned application. The Controller relied on the Guidelines for the examination of Patent Applications in the field of pharmaceuticals on page 39, paragraph 11, which recite:

“.... The description in the specification should contain at least one example or more than one example, covering the full breadth of the invention as claimed, which enable(s)

the person skilled in the art to carry out the invention”;

to conclude that the complete specification of the impugned application did not sufficiently and clearly disclose the invention and the best method by which it is to be performed. The Controller finally refused the Application.

In another famous Indian case, a petition for revocation of Patent No. 184038, which was granted to Hindustan Unilever Limited (hereinafter “Patentee”), was filed by Tata Global Beverages Limited (hereinafter “Petitioner”) where one of the grounds was the insufficiency of disclosure. The title of the invention recited “A method of making a tea composition” and the invention related to a process of oxidation of the cold-water-soluble part of the tea infusion which is substantially free of cold water-insoluble. The Petitioner alleged that only one working example was given in the complete specification, which was not sufficient to enable a person skilled in the art to work the invention. The Petitioner also submitted an expert Affidavit to establish that the experiment disclosed in the complete specification of the said patent provides only one set of data at one dissolved oxygen concentration and at three different temperatures. Hence, it did not comply with the requirement of sufficiency of disclosure. The Petitioner relied upon the case of *Biogen Inc. v. Medeva PLC [1997] R.P.C.*, to assert that since only one example is provided in the patent specification, therefore the breadth of the claims exceeded the technical contribution to art made by the invention. The Patentee argued that it was not required to provide examples over the entire range claimed in a patent, rather, the specification statutorily discloses the best working example known to the Applicant and for which the Applicant is entitled to claim protection. In addition, the patentee relied upon a case law of the *Boards of Appeal of the European Patent*

Office in case no. T0671/05. The relevant paragraphs of said case law are set out below:

“Moreover, it has to be stressed that the claims represent a generalisation of the examples and that it is not a prerequisite for fulfilling the requirements of sufficiency of disclosure to provide an illustrative example for every possible specific combination encompassed by the claims. The claims represent generalisations of the examples and have to be read in a broad, technically meaningful way, but the functional terms should not be read in open contradiction with the whole content of the description”

The IPAB in this case finally concluded that the sufficiency requirement is met if at least one way of working the invention is clearly described enabling a skilled person to carry out the invention. It was stated by the IPAB that for the purposes of Section 10(4), it is not necessary for a patent specification to enable the skilled artisan to carry out all conceivable ways of operating the invention. If the best method known to the applicant is disclosed in the specification, it satisfies the requirement of sufficiency of disclosure.

Thus, even if only one best method of working the invention is disclosed in the specification, the requirement of sufficiency of disclosure is met.

In addition to the above, there are other case laws also that needs to be touched upon for understanding the requirement of sufficiency of disclosure. For example, In *F.H & B. Corporation v. Unichem Laboratories* reported in AIR 1969 Bombay 255 it was stated that *“It is further stated in the same Volume of Halsbury (p. 66 para 138) that insufficiency of description has two branches, (1) the complete specification must describe “an embodiment” of the invention claimed in each of the claims and that the description must be sufficient to enable those in*

the industry concerned to carry it into effect “without their making further inventions”; and (2) that the description must be fair i.e. it must not be unnecessarily difficult to follow.” (Page 266).

The IPAB in another case of *FDC Ltd., v. Sanjeev Khandelwal & Anr.* (IPAB Order No. 30 of 2014 dated 21st March 2014) held as follows:

“115. As per sec 10(4), every complete specification shall fully and particularly describe the invention and disclose the best method of performing the invention which is known to the applicant. However, it is not mandatory that the claims should be representative of the best method”

The IPAB has indicated that the sufficiency of disclosure requirement is met if at least one way of working the invention is clearly indicated enabling the skilled person to carry out the invention.

In *Press Metal Corporation Limited v. Noshir Sorabji Pochkhanawalla* (1982 PTC 259 (Bom)), it was held that:

“It is the duty of a patentee to state clearly and distinctly the nature and limits of what he claims. If the language used by the patentee is obscure and ambiguous, no patent can be granted, and it is immaterial whether the obscurity in the language is due to design or carelessness or want of skill. It is undoubtedly true that the language used in describing an invention would depend upon the class of person versed in the art and who intend to act upon the specifications. In the present case, the invention is described in an obscure and ambiguous language, and on this ground, the patent is liable to be refused”

It is also pertinent to note that the Guidelines issued by the IPO on page 39, paragraph 11.8, makes it very clear that:

“The relevant date for complying with the requirement for sufficiency is the date of

complete specification. In other words, a complete specification should provide enough information to allow a person skilled in the art to carry out substantially all that which falls within the ambit of what is claimed. Specific and substantial use of the invention along with any test conducted and results obtained for such an effect shall be disclosed at that time of filing.”

Conclusion:

It can be concluded from the above discussions that there is no rule of thumb regarding the number of working examples that need to be provided in a patent specification to meet the requirement of sufficiency of disclosure. As we have seen from the detailed analysis of the order of the Controller in the context of Application number 3602/MUM/2014, the Application failed to meet the requirement of sufficiency of disclosure even after providing 6 working examples in the specification, and

additional examples by way of post-filing data. On the other hand, for the Indian Patent No. 184038, the IPAB acknowledged that the patent specification meets the requirement of sufficiency of disclosure, in spite of the fact that the specification disclosed only one working example, but that was the best method of working the invention known to the Applicant at the time of filing and covered the full breadth of the invention. While one example which is the best method of working the invention known to the applicant is sufficient to meet the requirement of section 10(4)(b), the fact remains that where a range is claimed it is imperative to have examples covering the entire range. Such examples would be of great help not only during prosecution but also defend during litigation.

[The authors are Associate and Joint Partner, respectively, in the IPR Life Sciences practice in Lakshmikumaran & Sridharan, New Delhi]



Ratio decidendi

Patents - Section 48(a) prevents manufacturing of patented drugs even for export

The Delhi High Court has held that *prima facie* even if the word ‘export’ is absent in Section 48(a) of the Patent Act 1970, the act of manufacturing a product (which is patented by the plaintiff) by the defendant, itself amounts to infringement. Rejecting the argument that manufacture for the purposes of export is not covered by the provision, the Court was *prima facie* of the view that the protection enjoyed as a result of grant of a patent cannot be reduced to

cover only domestic manufacture and sale. Submission that the application of Section 48(a) to manufacture for exports would render the statute extraterritorial in application, was also rejected.

It was also observed that the licenses under the Drugs and Cosmetics Act, 1940 are not linked to patent protection and both statutes operate independently of each other. Reliance in this regard was placed on the judgment in the case of *Bayer Corporation v. Uoi*. The Court noted that the purpose of license was to permit

manufacturing but observed that defendant did not cite any material to establish that Drugs Controller also conducts an enquiry as to whether the product is protected by a rival patent.

Ad-interim injunction was granted against the defendant observing that the manufacture of the product containing *Sitagliptin* or its salts, occurred in India and the same was protected by the patent granted to the plaintiff. Further, relying on judgement in *Banyan Tree (P) Ltd v. A. Murali Krishna Reddy*, the Court also held that the present case lies within the jurisdiction of the Delhi High Court. It observed that the product was exported from Delhi and listed on interactive website in Delhi, which constitutes offer for sale within the jurisdiction of the Court. [*Merck Sharp & Dohme Corp. v. Sanjeev Gupta* – Judgement dated 18-11-2019 in CS(COMM) 823/2018, Delhi High Court]

Copyrights - Unique perception of Marathas in a positive light, by itself, is not a copyrightable element

Observing that copyright is available on expression of an idea and not on the idea itself, the Bombay High Court has held that the unique perception of Marathas in a positive light, by itself, cannot be termed as a copyrightable element. The case involved infringement of alleged copyright in the literary work “Panipat” by the producers, directors and others of a film by the same name. The plaintiff had submitted that his expression of the contribution of Marathas in the battle of Panipat consisted of portrayal of Marathas in a positive light, i.e., as brave warriors and that this expression was original and unique and was not found in other historical or literary works. It was alleged that it was this expression which has been copied in the film. The Court however held that what is referred to in the plaint was not really an expression of an idea but the idea itself and so far as an idea goes, no one can claim copyright in it.

The Court also declined the request to allow the petitioner to see the film at a private screening to compare it with his literary work, or to itself (Court) compare the CD of the play written by the plaintiff with the film at a pre-release screening. It was held that for a plaintiff to make out such a case, there must be some *prima facie* material before the Court which suggests a strong possibility that a serious case of breach of copyright may exist, and that in the present case, there was hardly any case of similarity of expression or other distinctive copyrightable elements in the two rival works of art.

Declining any *ad-interim* relief, the Court also rejected the plea of breach of copyright on the basis of few scenes as pointed out by the plaintiff. The Court was of the view that there is hardly any copyrightable element in a war scene with a voiceover. It was also observed that merely from its depiction of Parvatibai with a sword, it cannot be said that the character and her dialogues or overall expression of her character in the film is a copy of the plaintiff’s literary work. [*Vishwas Patil v. Vision World Films LLP* – Order dated 3-12-2019 in Commercial I.P. Suit (L) No.1247 of 2019, Bombay High Court]

Copyrights – Liability to remove violating content when URLs not provided to intermediary

In a case involving alleged misappropriation in the intellectual property of the plaintiff, primarily the copyright in Plaintiff’s cinematographic films, audio visual songs and sound recordings, the Court of Additional District Judge, Gurugram has granted a decree against the defendant website (You Tube) for hosting the movies. The Court rejected the contention of the defendants that the said contents/movies/songs of the plaintiff’s movies cannot be removed unless the defendant is provided the URL (Uniform Resource Locator). The Court observed that the defendants were fully aware about the title of the plaintiff (hence

the URLs could be located) but neither they tried to locate nor removed the contents of the movies of the plaintiff.

Similarly, the contention that the defendants have no role to play in the creation/upload/modification or otherwise of such contents uploaded by third party, where the defendants merely provide a platform for communication and sharing of information without charge, was also rejected by the Court relying on the decision in the case of *Christian Louboutin SAS v. Nakul Bajaj*.

The Court also observed that after receipt of copy of the plaint the defendants were fully aware of the contents of the plaintiff's case and the same should be treated as notice for removing the contents/songs/movies of the plaintiff from their website. Provisions of Section 52(i)(b) and (c) of Copyright Act which were inserted from 21-6-2012 were held not applicable to the present case which was filed in 2011. [*Shree Krishna International v. Google India Pvt. Ltd.* – Judgement dated 27-9-2019 in 135A of 13-9-2011, Additional District Judge, Gurugram]

No copyright in sequences of events resulting from choice of setting

The United States District Court in the Southern District of New York has held that the concept of changing clothing and dance moves to match the genre or decade employed in both plaintiff's pitch and the defendant's commercial, respectively, is itself not protectible as it follows naturally from their themes, which were different. The Court also noted that although both plaintiff's pitch and the defendant's commercial featured changes in fashion and vibe connected to the room, these changes arose from different stimuli - for plaintiff it was the musical genre and for defendant it was the decade.

Plaintiff's proposed thematic device, of changing wardrobe and dance moves to reflect the genre, was hence held as not protected under the US copyrights provisions. Reliance in this regard was placed on an earlier decision which had held that "a copyright does not protect an idea, but only the expression of an idea", and that "sequences of events that necessarily result from the choice of a setting or situation, do not enjoy copyright protection". Further, the Court also explained other differences between the pitch and the actual commercial. [*Betty, Inc. v. Pepsico, Inc.* – Opinion and Order dated 12-11-2019, US District Court in the Southern District of New York]



News Nuggets

Streamlining processing of trademark applications – Delhi High Court directs Trade Mark Registry to file better affidavit

In continuation of its earlier order passed on 31st of October, directing the Registrar of

Trademarks to place an affidavit on record detailing current procedure for processing trademark applications, the manner of uploading of documents for trademark registry and details regarding post-registration formalities [*refer IPR Amicus for*

November 2019], the Delhi High Court, on 5th of December, has directed the Trade Mark Registry to file a better affidavit. Commenting on the flow chart submitted to the Court, showing the current procedure adopted by the Trademark Registry, the Court observed that there is enormous confusion in the manner in which trademark applications are dealt with inasmuch as the transmission to the Mumbai office becomes quite cumbersome as invariably in most trademark applications, objections are raised by the Examiner. The Court in the case *Asianet Star Communications Pvt. Ltd. v. Registrar of Trademarks* noted that the manner in which the processing is done, once the application is received in respect of the various forms that are filed by the Applicant was also not explained. The Court was of the view that one application should be preferably handled by one officer/desk instead of different departments handling different forms in relation to the same application.

Marks “LLOYD” and “PULSE” are well-known trademarks


The Delhi High Court has declared the trademark, logos and device relating to the mark “LLOYD” as well-known trademarks. It observed that the mark was in use for more than 60 years and has a trans-border reputation. The Court in the case *Havells India Limited v. Rajeev Chawla* also noted that the sales figures and the promotional figures showed the high quality of goods and services under the trademark and that the trademark is a commonly known trademark with the consumers which include and are not limited to the household consumers in number of its electrical goods.

In another case involving alleged infringement of mark “PULSE” by the defendant using the mark “PLUSS” in respect of candies, the Delhi High Court has granted a decree of declaration of its trademark “PULSE” as a well-known trademark. The Court in *Dharampal Satyapal Sons Private Limited v. Akshay Singhal* noted that plaintiff’s trademark (PULSE) has wide acceptability pursuant to the result of promotion of the trademark, the popularity of the trademark and trade-dress extends not only in India but in other countries as well, and that the plaintiff’s product, trademark and trade-dress which were launched in 2014 have a wide use across India and are continuing to be used.

Delhi High Court decisions in the cases of *Rolex Sa v. Alex Jewellery Pvt. Ltd.* and *Tata Sons Ltd. v. Manoj Dodia*, were relied upon in both the above-mentioned cases.

Trademarks – Likelihood of confusion where marks conceptually identical and visually similar

In a case where the signs coincided in the depiction of a whale, the Board of Appeal of EU IPO has declined to interfere in the decision upholding the opposition to the registration of the mark on grounds of likelihood of confusion, even though there were certain dissimilarities. The marks were held to be visually similar and conceptually identical. Comparing the two marks,

Contested mark	Earlier EUTM
	

the Board of Appeal noted that visually, both marks showed the mere silhouette of a simplified version of a whale represented in profile and facing to the left, both images were characterised by a large head, one open white eye and a slightly open mouth, both placed in the lower left part of the head, and a tail with a Y-shaped end facing upwards. The Fourth Board of Appeal in the case *Twothirds SL v. P2M Société par actions simplifiée à associé unique*, though noted that the whale in the earlier mark had a more ellipsoidal shape, a rounded tail and a smiling mouth as opposed to the more rectangular shape of the head, the elongated and slightly tilted tail and the straight mouth of the whale represented in the contested sign, but it held that all these constitute minor elements of secondary importance which the average customer is not likely to identify or remember.

Geographical Indications - Protection of name 'Aceto Balsamico di Modena' not extends to use of terms like 'aceto' and 'balsamico'

The Court of Justice of the European Union has on 4th of December held that protection of the name 'Aceto Balsamico di Modena' does not extend to the use of the individual non-geographical terms of that name. The Court in its judgement in the case *Consorzio Tutela Aceto Balsamico di Modena v. Balema GmbH* was of the view that the registration of the GI at issue and the protection deriving from it covers the full name 'Aceto Balsamico di Modena' as a whole, as it is that name that has an undeniable reputation in the national and international market. It was held that the non-geographical terms of the GI, that is 'aceto' and 'balsamico', and their use in combination and in translation cannot benefit from that protection.

NEW DELHI

5 Link Road, Jangpura Extension,
Opp. Jangpura Metro Station,
New Delhi 110014
Phone : +91-11-4129 9811

B-6/10, Safdarjung Enclave
New Delhi -110 029
Phone : +91-11-4129 9900
E-mail : lsdel@lakshmisri.com

MUMBAI

2nd floor, B&C Wing,
Cnergy IT Park, Appa Saheb Marathe Marg,
(Near Century Bazar)Prabhadevi,
Mumbai - 400025
Phone : +91-22-24392500
E-mail : lsbom@lakshmisri.com

CHENNAI

2, Wallace Garden, 2nd Street
Chennai - 600 006
Phone : +91-44-2833 4700
E-mail : lsmds@lakshmisri.com

BENGALURU

4th floor, World Trade Center
Brigade Gateway Campus
26/1, Dr. Rajkumar Road,
Malleswaram West, Bangalore-560 055.
Ph: +91(80) 49331800
Fax:+91(80) 49331899
E-mail : lsblr@lakshmisri.com

HYDERABAD

'Hastigiri', 5-9-163, Chapel Road
Opp. Methodist Church,
Nampally
Hyderabad - 500 001
Phone : +91-40-2323 4924
E-mail : lshyd@lakshmisri.com

AHMEDABAD

B-334, SAKAR-VII,
Nehru Bridge Corner, Ashram Road,
Ahmedabad - 380 009
Phone : +91-79-4001 4500
E-mail : lsahd@lakshmisri.com

PUNE

607-609, Nucleus, 1 Church Road,
Camp, Pune-411 001.
Phone : +91-20-6680 1900
E-mail : ls pune@lakshmisri.com

KOLKATA

2nd Floor, Kanak Building
41, Chowringhee Road,
Kolkatta-700071
Phone : +91-33-4005 5570
E-mail : lskolkata@lakshmisri.com

CHANDIGARH

1st Floor, SCO No. 59,
Sector 26,
Chandigarh -160026
Phone : +91-172-4921700
E-mail : lschd@lakshmisri.com

GURGAON

OS2 & OS3, 5th floor,
Corporate Office Tower,
Ambience Island,
Sector 25-A,
Gurgaon-122001
phone: +91-0124 - 477 1300
Email: lsgurgaon@lakshmisri.com

ALLAHABAD

3/1A/3, (opposite Auto Sales),
Colvin Road, (Lohia Marg),
Allahabad -211001 (U.R)
phone . +91-0532 - 2421037, 2420359
Email:lsallahabad@lakshmisri.com

KOCHI

First floor, PDR Bhavan,
Palliyil Lane, Foreshore Road,
Ernakulam Kochi-682016
Tel: +91 (0484) 4869018; 4867852
E-mail: lskochi@lakshmisri.com

Disclaimer: *IPR Amicus* is meant for informational purpose only and does not purport to be advice or opinion, legal or otherwise, whatsoever. The information provided is not intended to create an attorney-client relationship and not for advertising or soliciting. Lakshmikumaran & Sridharan does not intend to advertise its services or solicit work through this newsletter. Lakshmikumaran & Sridharan or its associates are not responsible for any error or omission in this newsletter or for any action taken based on its contents. The views expressed in the article(s) in this newsletter are personal views of the author(s). Unsolicited mails or information sent to Lakshmikumaran & Sridharan will not be treated as confidential and do not create attorney-client relationship with Lakshmikumaran & Sridharan. This issue covers news and developments till 13th December, 2019. To unsubscribe, e-mail Knowledge Management Team at newsletter.ipr@lakshmisri.com

www.lakshmisri.com

www.gst.lakshmisri.com

www.addb.lakshmisri.com

www.lakshmisri.cn