

# INDIA BUSINESS BULLETIN

## General Updates

### **Comprehensive Economic and Trade Agreement (“CETA”) signed between India and United Kingdom (“UK”)**

The CETA will strengthen economic ties and boost bilateral trade between two nations. This agreement amongst others eliminates and reduces tariffs on export and import of products between the countries; lowest trade barriers and also provides exemption for Indian workers from social security contributions in UK.

### **Proposed Amendment to Television Rating Guidelines, 2014**

The Ministry of Information and Broadcasting has proposed amendments to the “Policy Guidelines for Television Rating Agencies, 2014” and seeks to remove restrictive provisions to enable multiple entities, rather than only the Broadcast Audience Research Council, to operate as television audience measurement agency. The proposed changes also contemplate the removal of crossholding restrictions and emphasize on the importance of robust data privacy frameworks. The objective is to address technological advancements, changes in viewing patterns, and the need for improved accuracy and transparency in audience ratings. The Ministry has sought comments from stakeholders to facilitate a broader, more competitive, and technologically advanced system for television ratings in India.

### **Bills of Lading Bill, 2025 (“2025 Bill”) passed by Parliament of India**

The 2025 Bill will replace the Indian Bills of Lading Act, 1856. This Bill aims to simplify, modernize the legal framework for shipping documents and to align India's maritime laws with global standards.

### **Implementation of Quality Control Order (“QCO”) on cotton bales postponed**

The Bureau of Indian Standards (“BIS”) has deferred the implementation of Cotton Bales (Quality Control) Order, 2023 till 27 August 2026.

### **Implementation date for QCO on steel products extended**

The Ministry of Steel has extended the implementation date of QCO on steel for a month, related to mandatory BIS certification for all incoming finished steel products. In case a bill of lading date is on or before 15 July 2025 such steel products shall be exempted from following this certification requirement.

### **Directive issued to E-commerce platforms across India for Reinforcement of Stringent Food safety norms**



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Food Safety and Standard Authority of India (FSSAI) has issued the directive and retreated that all warehouses/stores associated with e-commerce platform are to be duly registered or licensed by FSSAI and should follow all rules stipulated in Food Safety and Standards Act. Additionally, the following directions have been issued:

- ◆ Prominent display of FSSAI license/Registration number on every invoice/receipt/cash memo issued to a consumer.
- ◆ Provide details of Food Safety Connect App (app maintained by FSSAI, where consumers can raise their concerns regarding Food safety violation) on all consumer-facing documents.
- ◆ Share data pertaining to their warehouses, storage facilities, food handlers and other relevant information with the authorities to ensure transparency and compliance.
- ◆ All food handlers, including e-commerce personnel, must undergo compulsory FSSAI - Food Safety Training & Certification (FoSTaC) training in hygiene protocols.

### **The Chartered Accountants (Limit on Number of Tax Audits) Guidelines, 2025 (“2025 Guidelines”) notified**

With the aim to enhance audit quality, the Institute of Chartered Accountants of India has issued the 2025 Guidelines which will come into force from 1 April 2026. As per 2025 Guidelines, only 60 (sixty) tax audits in a year will be allowed for a partner of an accounting firm. It will be applicable in both scenarios i.e. audits done individually or through a firm.

## **Corporate Law Updates**

### **Amendments to substitute e-forms on the portal of Ministry of Corporate Affairs (“MCA”)**

The MCA has issued notifications to substitute e-forms as mentioned hereunder:

- ◆ The Companies (Listing of equity shares in permissible jurisdictions) Amendment Rules, 2025 is effective from 3 July 2025 to amend the second schedule of the Companies (Listing of equity shares in permissible jurisdictions) Rules. As per the said amendment, form LEAP – 1 is substituted with new form LEAP – 1.
- ◆ The Companies (Corporate Social Responsibility Policy) Amendment Rules, 2025 is effective from 14 July 2025 to amend Rule 4 (2) of the Companies (Corporate Social Responsibility Policy) Rules, 2014. As per the said amendment, e-form No. CSR-1 is substituted with new e-form No. CSR-1.
- ◆ The Companies (Restriction on number of layers) Amendment Rules, 2025 is effective from 14 July 2025 to amend the Annexure of the Companies (Restriction on number of layers) Rules, 2017. As per the said amendment, Form CRL-1 is substituted with new form CRL-1.



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- ♦ The Companies (Incorporation) Amendment Rules, 2025 is effective from 14 July 2025 to amend the Companies (Incorporation) Rules, 2014. As per the said amendment, Form INC-22 A is substituted with new form INC-22 A.

### **Major Amendment in regulations 36 and 38 of Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016**

On 4 July 2025, Insolvency and Bankruptcy Board of India (“IBBI”) issued the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) (Fifth Amendment) Regulations, 2025. It is effective from 4 July 2025 to amend the regulations 36 and 38 of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016 (CIRP Rules). As per the said amendment, Information Memorandum shall be submitted to each member of the Committee at every subsequent update in the data and information of a corporate debtor and it shall include details of all identified avoidance transactions, if any. This amendment aims at enhancing transparency in the resolution process. The amendments in regulation 38 prevents ‘Stealth’ assignment of transactions.

### **Withdrawal of Form IP-1 for assignments under Insolvency and Bankruptcy Code, 2016**

IBBI issued a circular on 14 July 2025 to withdraw the requirement for submission of Form IP-1 in relation to all processes such as Interim Resolution Professional (IRP), Resolution Professional (RP), Liquidator, Bankruptcy Trustee, etc under the Insolvency and Bankruptcy Code, 2016 with immediate effect.

## **Labour Law Updates**

### **Factories (Gujarat Amendment) Ordinance, 2025 (“Ordinance”) issued**

The Government of Gujarat has notified the Ordinance and key highlights of the same include increasing overtime hours from 75 to 125 in a quarter; written consent for overtime hours from worker; criteria for entitlement of twice the ordinary rate of wages depending on number of working days and hours; conditions for opening of factory between 7 P.M to 6 A.M (such as applicability of POSH Act; appropriate working conditions; mechanism for addressing sexual harassment complaints; proper light and CCTV camera; rest rooms; transportation facilities; declaration from women worker; etc). These amendments are with the aim to create more economic activities and employment opportunities in the state of Gujarat.

### **Night shift for women employee allowed in Himachal Pradesh**

The Government of Himachal Pradesh permits women workers engaged in Shops and Commercial Establishment to work in night shift. Some relevant conditions to be followed by employer include mater-



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nity benefits as per the Maternity Benefit Act, 1961; Adequate transportation facilities; proper lighting in the workplace; maintenance of First-Aid Box; provide safe, secure and healthy working condition; and compliances with POSH Act.

### **Amendment in labour laws of Delhi approved**

The Government of Delhi has approved the amendment to its labour laws. Key considerations of amendment include allowing women to work in night shift; permitting shops and establishment to work 24/7; providing proper security and basic amenities; compliances with POSH Act; written consent to women employee amongst others.

### **Employees' Deposit-Linked Insurance (Amendment) Scheme 2025 ("2025 Scheme") notified**

The Ministry of Labour and Employment has notified the 2025 Scheme to amend the Employees' Deposit-Linked Insurance Scheme, 1976. Salient features of the 2025 Scheme include:

- ◆ On death of a covered employee, a minimum assurance benefit of Rs 50,000 (US\$ 650 approximately) will be payable and this amount is assured coverage even if the average provident fund balance of an employee is less than Rs 50,000 (earlier only the average balance was paid to the nominee if it was less than Rs 50,000)
- ◆ Employees dying within six months of their last contribution will be considered for assurance benefit as per the Scheme if they are on the rolls of employer.
- ◆ Further, the break in service up to 60 (sixty) days will be ignored to calculate 12 (twelve) months of continuous service to determine the quantum of benefits based on employment.

### **SPREE 2025 (Scheme for Promotion of Registration of Employers and Employees) approved**

The Employees' State Insurance Corporation (ESIC) has approved SPREE 2025 which is a special initiative aimed at expanding social security coverage under the Employees' State Insurance Act, 1948. As per the Scheme, employers can register their units and employees digitally through the ESIC portal, Shram Suvidha and MCA portal; registration will be considered valid from the date declared by the employer; no contribution or benefit will apply for periods prior to registration; no inspection or demand for past records will be made for the pre-registration period. This scheme will be active between 1 July to 31 December 2025

### **Compensation for accident while commuting to place of employment clarified**

The Supreme Court of India has interpreted the phrase "accident arising out of and in the course of his employment" as enunciated in



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relevant provisions of the Employees' Compensation Act, 1923 to include accident occurring to an employee while commuting from his residence to the place of employment or from said place of employment to his residence after performing duty, provided there is a clear nexus between the circumstances, time and place in which the accident occurred and the employment.

## Intellectual Property Updates

### **Draft Patent (Amendment) Rules, 2025 ("2025 Rules") released**

The Ministry of Commerce and Industry has released the 2025 Rules for public comments. Salient highlights of 2025 Rules include insertion of new provisions related to adjudicating officer; filing of complaint through dedicated new Form for contravention of few provisions of the Patents Act, 1970; procedure of holding inquiry; appeal process and timelines from an order of the adjudicating officer along with dedicated new Form; submission of penalties in Consolidated Fund of India, amongst others.

### **Revised Guidelines for Examination of Computer Related Inventions (CRIs), 2025 ("2025 Guidelines") notified**

The Office of the Controller General of Patents, Designs, and Trade Marks ("CGPD TM") has released the 2025 Guidelines. Key highlights include various case laws recently pronounced by Courts across India related to overcoming objection under 3 (k) of the Indian Patents Act, 1970; pointers to be considered for ascertaining "novelty", "inventive step", "industrial applicability", "Sufficiency of Disclosure" in an invention; dedicated chapter for Inventions related to Artificial Intelligence (AI), Machine Learning (ML) and Deep Learning (DL), Blockchain, Quantum Computing; examples of patentable and non-patentable inventions amongst others.

### **Workplan executed between Intellectual Property Offices of India and United Kingdom**

CGPD TM and United Kingdom Intellectual Property Office (UKIPO) formally signed a Workplan for the Calendar Years 2025 – 27 which is based on the existing Memorandum of Understanding between the parties executed in 2016. The area of cooperation as per workplan include Patents; Designs; Trade Marks; Copyrights; Awareness Raising and Outreach; Commercialisation and Tech Transfer; and Enforcement.

### **TikTok denied the status of Well-known Trade Mark by the Bombay High court**

The Bombay High Court upheld the Registrar of Trade Marks order refusing the application filed for inclusion of TikTok in the list of well-known marks given the ban imposed by the government of India on the application. While the court observed that the Registrar order refers to a wrong provision of the Indian Trade Marks Act, the same cannot be ground to set aside the impugned order. The court held that





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the Registrar has power to consider “*any factor it considers relevant*” to determine the mark to be a well-known trademark in India. Given that the TikTok application being banned in India was a serious matter, i.e., to protect the sovereignty and integrity of India, its defense and public order, the same cannot be ignored. Further, considering that the ban is still imposed and has not been set aside by the any competent Court or Authority, the court did not find any error in the order.

♦ “**NUTELLA/**  **” declared well known mark**  
The Delhi High Court has declared the “**NUTELLA/**  **” related to thick creamy hazelnut cocoa spread as well-known mark.**

## Case Laws

### **Entries in Balance Sheets constitutes a valid acknowledgement of debt**

It has been ruled by the Supreme Court of India that entries in the balance sheets constitute a valid acknowledgement of debt under relevant provisions of Insolvency and Bankruptcy Code, 2016. Further, the Court highlighted that entries in balance sheet are to be examined on a case-by-case basis. In the present case, there was no direct mention of the name of appellant or any reference to the pledge of shares in the balance sheet, however, entries in the balance sheet reflected some outstanding amount.

### **Importance of terminology used in a contract for arbitration relevant**

The Supreme Court of India has clarified that for a clause to qualify as an arbitration agreement, it must reflect a clear and binding intention to resolve disputes through arbitration. The use of the word “may” in a dispute resolution clause does not create such an intention, as it only offers arbitration as an option rather than a requirement. The court emphasizes the need for clear, unambiguous language in arbitration clauses and reinforces the principle that a binding agreement to arbitrate requires mutual consent, not merely a possibility of future agreement.

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