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## INSIDE THIS ISSUE

1. FOSCOS
2. PATENT RULES SIMPLIFIED
3. EXTENSION
4. Ex-Gratia Scheme
5. IS MOUNTAIN LOST ITS DEW ?



Legum Aegis

“LegumAegis प्रज्ञ”

An initiative by Legum Aegis,  
Law Consultants to share  
recent legal updates to  
its stakeholders

## NEW FOOD SAFETY COMPLIANCE PLATFORM- FOSCOS

FSSAI is launching a new upgraded food safety compliance online platform called Food Safety Compliance System (FoSCoS). It has already been operational in 9 States/UTs viz. Tamil Nadu, Delhi, Gujarat, Odisha, Chandigarh, Goa, Manipur, Puducherry and Ladakh since 1st June 2020. FSSAI is now ready to extend FoSCoS to entire country from 1st November 2020.

It will replace the existing FLRS (Food Licensing and Registration System). FoSCoS is conceptualized to provide one point stop for all engagement of a Food Business Operator (FBO) with the department for any regulatory compliance transaction. FoSCoS essentially has flows like FLRS, so that users have convenience in migrating to FoSCoS. The paradigm change is the shift of methodology of licensing for manufacturers which now shall be based on standardised product list. This will help in quicker grant of licences and eliminate any errors

[https://www.fssai.gov.in/upload/press\\_release/2020/10/5f8fbb5d1791aPress\\_Release\\_Launch\\_FoSCoS\\_21\\_10\\_2020.pdf](https://www.fssai.gov.in/upload/press_release/2020/10/5f8fbb5d1791aPress_Release_Launch_FoSCoS_21_10_2020.pdf)

## PATENT RULES SIMPLIFIED

The Patent (Amendment) Rules 2020, have come into force from 20 October 2020 with major changes outlined below.

First thing first, is that now a statement of commercial working of patented invention will have to be filed by every patentee and every licensee for every financial year i.e. 1 April to 31 March within 6 months from the start of the next financial year i.e. by 30 September of the year next to the financial year for which statement is being filed.

Form 27, i.e. statement regarding commercial working of a patented invention has also been amended whereby one Form can be submitted for multiple patents, provided all of them are related patents along with the following information:

- In case the patented invention has been worked, approximate revenue / value (instead of quantum and value) accrued in India to the patentee through manufacturing and/or importing along with a brief write-up on the same will have to be provided.
- In case the patented invention has not been worked, reasons for not working the patented invention and steps being taken for working of the patented invention will have to be provided.
- The requirements of submitting information regarding licensees and sub-licensees granted in a year; and information regarding extent of working (partly, adequately, fullest) of the patented invention has also been done away with in the amended form.

While patentees can jointly file the statement of commercial working, each licensee will have to file the statement of commercial working individually.

Further, the rules in relation to filing of priority document and English translation (if applicable) for Indian national phase patent applications has been amended to include certain PCT regulations. However, the timeline for submission of the priority document and English translation remains the same.

[http://www.ipindia.nic.in/writereaddata/Portal/Images/pdf/patents\\_amendment\\_rules\\_2020.pdf](http://www.ipindia.nic.in/writereaddata/Portal/Images/pdf/patents_amendment_rules_2020.pdf)



## EXTENSION OF DUE DATES FOR ANNUAL RETURN AND RECONCILIATION STATEMENT FOR 2018-19

On the recommendations of the GST Council, it has been decided to extend the due date for filing Annual Return (FORM GSTR-9/GSTR-9A) and Reconciliation Statement (FORM GSTR-9C) for Financial Year 2018-19 from 31st October 2020 to 31st December, 2020.

It may be noted that filing of Annual Return (FORM GSTR-9/ GSTR-9A) for 2018-19 is optional for taxpayers who had aggregate turnover below Rs. 2 crore. The filing of reconciliation Statement in FORM 9C for 2018-19 is also optional for the taxpayers having aggregate turnover upto Rs. 5 crore.

GSTR-9 is an annual return to be filed yearly by taxpayers registered under the goods and services tax (GST). It consists of details regarding the outward and inward supplies made or received under various tax heads. GSTR-9C is a statement of reconciliation between GSTR-9 and the audited annual financial statement. Furnishing of the annual return is mandatory only for taxpayers with an aggregate annual turnover above ₹2 crore, while reconciliation statement is to be furnished only by the registered persons having an aggregate turnover above ₹5 crore.

<https://www.pib.gov.in/PressReleasePage.aspx?PRID=1667289>

## Ex-Gratia Grant Scheme

On direction of Supreme Court, the Department of Financial Services of Finance Ministry has approved operational guidelines for a scheme for grant of Ex-Gratia payment of the difference between compound interest and simple interest for six months (01.03.2020 to 31.08.2020) of loans up to Rs 2 crore, under the RBI moratorium scheme in view of the COVID-19 pandemic.

The rate of interest would be as prevailing on 29.02.2020, i.e. in case the rate of interest has changed thereafter, it shall not be reckoned for the purposes of this computation.

The payable Ex-Gratia amount shall have to be credited to the account of the borrower by the respective lending institutions as ex-gratia payment under the scheme.

Ex-Gratia shall be credited on or before 05.11.2020 by the lending institution and in turn lodge a claim for reimbursement from Central Govt latest by 15.12.2020 to designated officer(s) / cell at the State Bank of India (SBI). Claim should be pre-audited by the Statutory Auditor of the lending institutions and a certificate in this regard shall be attached to the claim.

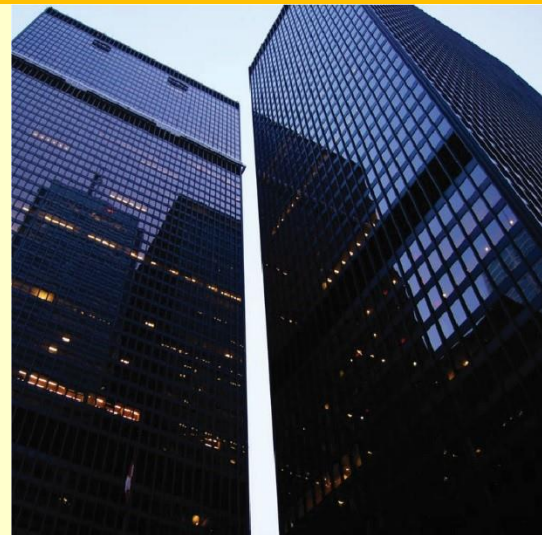
<https://financialservices.gov.in/sites/default/files/Scheme%20Letter.pdf>

## IS MOUNTAIN LOST ITS DEW?

Indian Firm MagFast Beverages wins against PepsiCo to use of trademark "Mountain Dew" after a 15 year legal battle.

Hyderabad court has dismissed the suit filed by Pepsico. The Additional Chief Judge of the City Civil Court of Hyderabad has recently ruled that the Hyderabad-based Magfast Beverages enjoys prior user rights over an identical trademark for their packaged drinking water ('PDW') business.

**Disclaimer:** The content of this series is intended to provide a general guide to the subject matter. Specialist advice should be sought about your specific circumstances. Marks represented here just for educational and knowledge sharing purposes.



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