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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **CS(COMM) 192/2026**

**SINGH AND SINGH LAW FIRM LLP & ANR. ....Plaintiffs**

Through: Mr. Tanmaya Mehta, Mr. Kapil Midha and Mr. Runjhun Garg, Advocates with Mr. Karmanya Singh Sareen and Mr. Krishnagopal Abhay, ARs of the Plaintiffs.

versus

**SINGH AND SINGH CHARTERED ACCOUNTANTS & ORS.**

.....Defendants

Through:

**CORAM:**

**HON'BLE MS. JUSTICE JYOTI SINGH**

**ORDER**

% **26.02.2026**

**I.As. 5345/2026, 5346/2026 (Exemption)**

1. Allowed, subject to all just exceptions.
2. Applications stand disposed of.

**I.A. 5347/2026 (u/S 151 CPC)**

3. This application is filed on behalf of the Plaintiffs seeking exemption from filing documents in separate volumes.
4. For the reasons stated in the application, the same is allowed permitting the Plaintiffs to file documents in separate volumes.
5. Application stands disposed of.

**I.A. 5348/2026 (u/S 151 CPC)**

6. This application is filed on behalf of the Plaintiffs seeking exemption



from filing the synopsis and list of dates within the prescribed limit.

7. For the reasons stated in the application, the same is allowed taking the synopsis and list of dates on record.

8. Application stands disposed of.

**I.A. 5349/2026 (for pre-institution mediation)**

9. This application is filed on behalf of the Plaintiffs under Section 12-A of the Commercial Courts Act, 2015 seeking exemption from Pre-Institution Mediation.

10. Having regard to the facts of the present case wherein urgent relief is prayed for and in light of the judgment of Supreme Court in ***Yamini Manohar v. T.K.D. Keerthi, (2024) 5 SCC 815***, as also Division Bench of this Court in ***Chandra Kishore Chaurasia v. RA Perfumery Works Private Ltd., 2022 SCC OnLine Del 3529***, exemption is granted to the Plaintiffs from Pre-Institution Mediation.

11. Application is allowed and disposed of.

**I.A. 5344/2026 (u/O XI Rule 1 (4) of Commercial Courts Act, 2015 r/w Section 151 CPC)**

12. This application is filed on behalf of the Plaintiffs seeking to place on record additional documents within 30 days.

13. Plaintiffs, if they wish to file additional documents at a later stage, shall do so strictly in accordance with provisions of the Commercial Courts Act, 2015.

14. Application is allowed and disposed of.

**CS(COMM) 192/2026**

15. Let plaint be registered as a suit.

16. Upon filing of process fee, issue summons to the Defendants through



all permissible modes, returnable before the learned Joint Registrar on 23.03.2026.

17. Summons shall state that the written statements shall be filed by the Defendants within 30 days from the receipt of summons along with affidavit of admission/denial of the documents filed by the Plaintiffs.

18. It will be open to the Plaintiffs to file replications within 30 days from the date of receipt of written statements along with affidavit of admission/denial of documents filed by the Defendants.

19. If any of the parties wish to seek inspection of any documents, the same be sought and given the timeline prescribed in Delhi High Court (Original Side) Rules, 2018.

20. Learned Joint Registrar will carry out admission/denial of documents and marking of exhibits.

**I.A. 5343/2026 (u/O XXXIX Rules 1 and 2 r/w Section 151 CPC)**

21. This application is filed on behalf of the Plaintiffs under Order XXXIX Rules 1 and 2 read with Section 151 of CPC for grant of *ex parte* ad interim injunction.

22. Issue notice to the Defendants through all permissible modes, returnable before Court on 29.04.2026.

23. Case of the Plaintiffs, as set out in the plaint is that Plaintiff No. 1 is a registered Limited Liability Partnership and Plaintiff No. 2 is the registered owner of the mark 'Singh & Singh' in India. The name 'Singh & Singh' was coined way back in 1997 by its founders and the mark has been continuously, extensively and uninterruptedly used since then. From 1997 to now, the Firm has grown into one of India's largest and established firms, especially, in the areas of Constitutional Law; Taxation, Company and



Commercial matters, Intellectual Property Rights disputes, Media and Telecommunications issues, Broadcasting, Arbitration, Competition Law, Drugs Regulatory Laws, Education related Laws, Drug Regulatory Laws, Internet and Cyber law disputes, Domain name disputes, Trade Secrecy laws and other legal areas such as financial tax advisory etc.

24. It is stated that the name 'Singh & Singh', which is the name of the law firm since 1997 and the corresponding trademark 'Singh & Singh', was registered as a trademark in 2005 as 'Singh & Singh Advocates'. Another mark SINGH & SINGH was applied for trademark registration in 2009 and the trademarks were subsequently assigned to its current proprietor i.e., Plaintiff No. 2 w.e.f. April, 2014. In 2011, one of Plaintiff No. 1's founders along with four other Advocates registered a limited liability partnership by the name Singh & Singh Law Firm LLP. Plaintiff No. 1 is a permissive user of these names/marks since inception and has continuously used the same for consultation, advice and rendering legal services. Trademark registrations in the name of Plaintiff No. 2, which are valid and subsisting are as follows:-

| S. no | Mark                                                                                | Date of Application | Applica tion No. | Services                                         |
|-------|-------------------------------------------------------------------------------------|---------------------|------------------|--------------------------------------------------|
| 1.    |  | 22 December 2005    | 1408313          | All kinds of legal services                      |
| 2.    |  | 09 September 2009   | 1860364          | All kinds of legal services included in class 42 |

25. It is stated that Plaintiff No. 2 has also filed applications for registrations of the marks internationally, taking advantage of its global reputation as follows:-



| Internationally Registered Singh & Singh Trade Marks of the Plaintiffs |                    |                                                                                                 |              |           |
|------------------------------------------------------------------------|--------------------|-------------------------------------------------------------------------------------------------|--------------|-----------|
| S.no.                                                                  | TM Application no. | Mark                                                                                            | Jurisdiction | Class(es) |
| 1.                                                                     | 2169197            | Singh & Singh (Word Mark)                                                                       | CA           | 9, 45     |
| 2.                                                                     | 2169196            | SINGH & SINGH                                                                                   | CA           | 9, 45     |
| 3.                                                                     | 2461254            |  SINGH & SINGH | AU           | 45        |
| 4.                                                                     | 97340973           | SINGH & SINGH                                                                                   | US           | 16        |
| 5.                                                                     | 97340966           | Singh & Singh (Word Mark)                                                                       | US           | 16        |
| 6.                                                                     | 97976146           | Singh & Singh (Word Mark)                                                                       | US           | 35        |
| 7.                                                                     | 97976147           | Singh & Singh (Word Mark)                                                                       | US           | 36        |
| 8.                                                                     | 97976148           | Singh & Singh (Word Mark)                                                                       | US           | 45        |
| 9.                                                                     | 97976184           | SINGH & SINGH                                                                                   | US           | 35        |
| 10.                                                                    | 97976185           | SINGH & SINGH                                                                                   | US           | 36        |
| 11.                                                                    | 97976186           | SINGH & SINGH                                                                                   | US           | 45        |
| 12.                                                                    | UK0000378139<br>5  | Singh & Singh (Word Mark)                                                                       | UK           | 36, 45    |
| 13.                                                                    | UK0000378141<br>7  | SINGH & SINGH                                                                                   | UK           | 36, 45    |
| 14.                                                                    | 18692846           | Singh & Singh (Word Mark)                                                                       | EU           | 36, 45    |
| 15.                                                                    | 18692847           | SINGH & SINGH                                                                                   | EU           | 36, 45    |
| 16.                                                                    | 1261570            | SINGH & SINGH                                                                                   | NZ           | 45        |
| 17.                                                                    | 1261571            | Singh & Singh (Word Mark)                                                                       | NZ           | 45        |
| 18.                                                                    | 77870983           | Singh & Singh (Word Mark)                                                                       | CN           | 45        |
| 19.                                                                    | 77863188           | SINGH & SINGH                                                                                   | CN           | 45        |
| 20.                                                                    | 2024/10318         | SINGH & SINGH (Special Form)                                                                    | SA           | 45        |



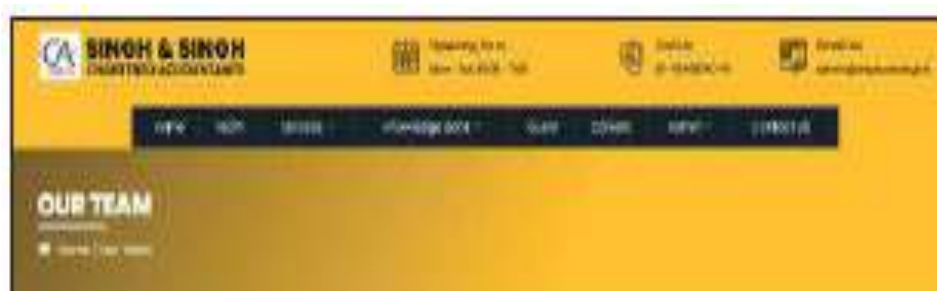
26. It is stated that Plaintiff No. 1 is currently operating with four senior partners and five partners, each of whom is an expert in his/her respective practice areas and includes a team of 50+ lawyers, chartered accountants, patent agents and engineers. The firm 'Singh & Singh' has acquired enormous acclaim and fame in India as also abroad and firm's clientele hails from different parts of the world such as USA, Canada, Japan, China, Australia, Brazil, Singapore, Germany, Hong Kong, South Africa, Spain, UK, amongst others. Plaintiff No. 1 has over the years grown to become a popular firm in fields of Intellectual Property Litigation, Information Technology, TMT and Taxation as also Technology, Media and Telecommunication Laws. Firm has been ranked in TIER 1 and TIER 2 firm, especially, in the 'contentious' areas of practice for trademarks, copyright and patents by various international and national publications, such as Managing IP, Asia IP, WTR 1000, Legal Era, Lex Witness, Global IP, Benchmark Litigation Asia Pacific, WIPR Leaders, Media Law International, Business World, Iam 1000, Chambers, Corporate International and Legal 500.

27. It is stated that Plaintiff No. 1 has been awarded and recognised on several occasions by known publications across the world. Awards such as Indian Firm of the Year–Trademark Contentious by Managing IP, have been conferred on the firm. Firm's reputation is also established from the fact that it has earned number of accolades and the non-exhaustive list of awards is furnished in paragraphs 16 and 17 of the plaint. Large number of articles, write-ups, opinions and case law analysis have been published by the firm in several international and national magazines *inter alia* relating to recent developments in fields of law

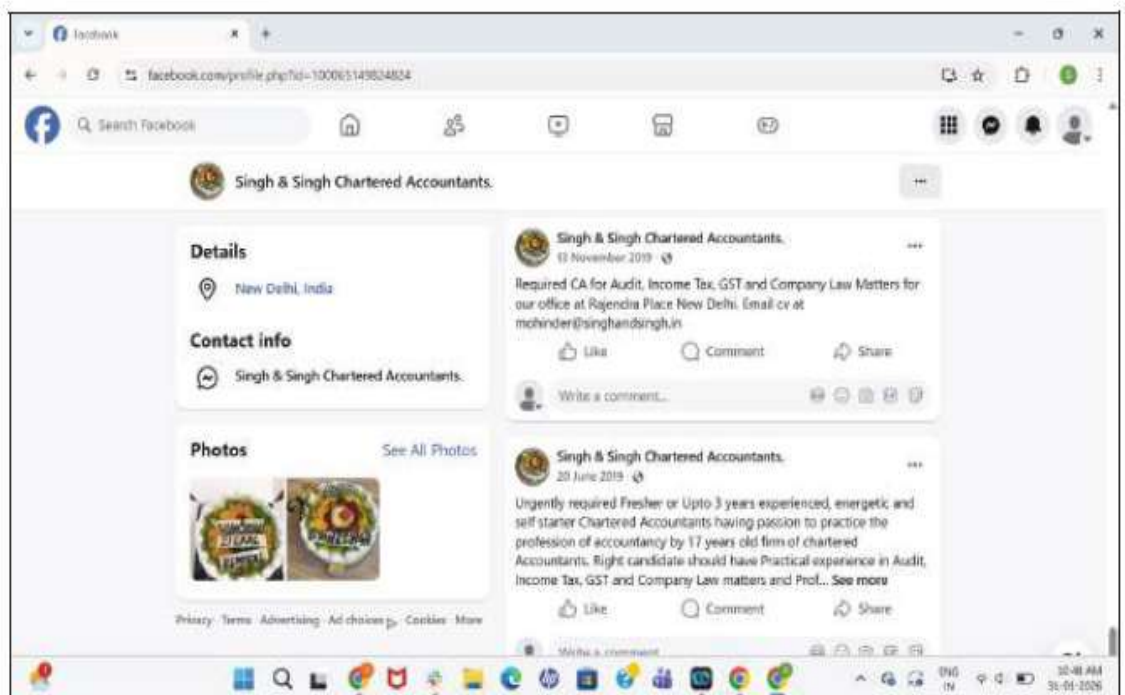
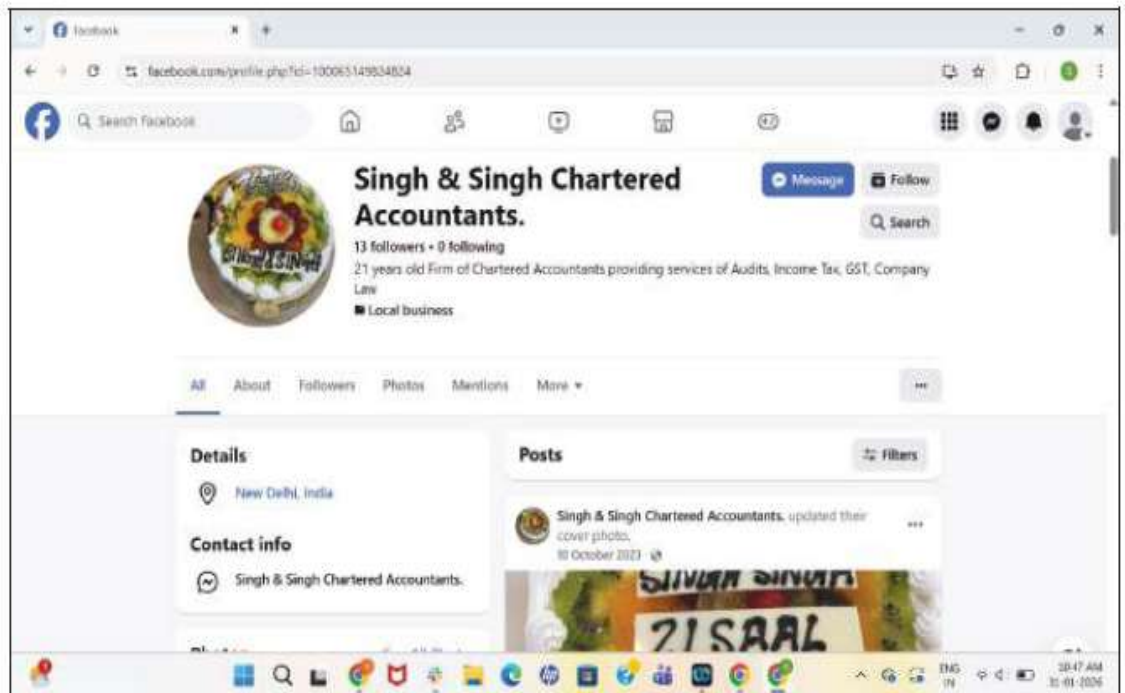


across the globe. The firm can boast of conducting some of the landmark cases in the field of intellectual property as enumerated in paragraph 21 of the plaint.

28. It is stated that Defendant No. 1 claims to be a Chartered Accountancy Firm located at Rajouri Garden, Delhi, operating a website under the names 'Singh & Singh' and 'Singh & Singh Chartered Accountants' and seems to be rendering services relating to GST, insolvency, corporate finance, company law, tax advisory etc. Defendant No. 2 claims to be the founder and/or managing partner of Defendant No. 1. Defendants No. 3 and 4 are partners in Defendant No. 1 firm. Plaintiffs came across Defendants' use of Plaintiffs' mark/name 'Singh & Singh', while preparing a brochure for its clients in relation to a query relating to taxation services. Screenshot of the website (for the sake of anonymity, pictures of the individuals have been removed), where Defendants are representing themselves, is as follows:-



29. It is stated that Defendant No.1's domain name 'singhandsingh.in' and Plaintiffs' domain name 'singhandsingh.com' are identical. Plaintiffs also came across a Facebook page under the name 'Singh & Singh Chartered Accountants', which has only 13 followers. Screenshot of the page is as follows:-



30. It is stated that as per posts on the Facebook page, Defendants claim user since 2002, which is false since they have no online presence till 2014.



Assuming that the claim is correct, Plaintiffs' user dates back to 01.01.1997 and therefore, it is evident that Defendants were consistently aware of Plaintiffs' mark and their stellar reputation. In fact, Defendants' Facebook page (<https://www.facebook.com/p/Singh-singh-chartered-accountants-100068315047364>) also uses Plaintiffs' mark illegally and passes itself off as a page of or associated with the Plaintiffs.

31. Learned counsel for the Plaintiffs submits that name 'Singh & Singh' was registered in India in 2005 for legal services and the user dates back to 1997. The name 'Singh & Singh' of the Plaintiffs and 'Singh & Singh Chartered Accountants' used by the Defendants are identical/deceptively similar to each other and are used for overlapping services. The use of 'Singh & Singh' in the domain name by Defendants adds to the infringing conduct of the Defendants. The name 'Singh & Singh' has acquired distinctiveness in course of trade and is solely attributable to and associated with Plaintiff No. 1 and no one else. It is obvious that Defendants are using 'Singh & Singh' to ride on the goodwill and reputation of Plaintiff No. 1, which it has garnered over the years, both in India and internationally. Defendants' unauthorized use of the impugned mark will inevitably lead to confusion amongst clients/potential clients. The impugned marks are used by Defendants on their website and other social media platforms and are clearly visible and accessible through interactive webpages.

32. It is urged that Defendants in response to Plaintiffs' legal notice dated 04.02.2026 stated that the suffix 'CHARTERED ACCOUNTANTS' was a professional defining and there was no cause of any confusion, however, they have conveniently dropped the suffix in the domain name singhandsingh.in, thereby effectively cloning Plaintiffs' domain name and



this is nothing but a bad faith adoption with *mala fide* intent of diverting Plaintiffs' clientele. Further, Defendants sought to place reliance on the anti-dissection rule, stating that the expression 'Singh & Singh Chartered Accountants', when seen as a whole has no deceptive similarity. This response is misconceived, to say the least. The rule does not permit any party to appropriate the dominant and source-identifying element of a mark and avoid liability by banking on a descriptive matter. In ***M/s. South India Beverages Pvt. Ltd. v. General Mills Marketing Inc. & Anr., 2014 SCC OnLine Del 1953***, this Court held that action against infringement cannot be avoided merely because the competing mark is not a complete reproduction of the registered mark, if the essential features are adopted.

33. Having heard learned counsel for the Plaintiffs and upon perusal of the documents as well as the rival marks, I am of the view that Plaintiffs have made out a *prima facie* for grant of *ex parte* ad interim injunction against Defendants. Balance of convenience lies in favour of the Plaintiffs and they are likely to suffer irreparable harm in case the interim injunction, as prayed for, is not granted.

34. From a perusal of the documents and the competing marks, I am of the *prima facie* view that the impugned marks 'Singh & Singh' and 'Singh & Singh Chartered Accountants' are identical/deceptively similar to

Plaintiffs' registered marks/names 'Singh & Singh' . Plaintiffs operate their official website under the domain name 'singhandsingh.com' and Defendants have incorporated the dominant portion and trade identifier of the Plaintiffs' trademark in their domain name 'singhandsingh.in', having only altered the Top-Level Domain, which is inconsequential to an average



customer/internet user exercising ordinary caution. Defendants' website expressly uses the term '*Pleadings, appeals*', '*Litigation*' and '*Prosecution*' offering consultancy on income tax matters, regulatory compliances, filings etc., which squarely fall within the ambit of legal services and hence *prima facie* the competing services overlap. As brought forth in the plaint, Defendant No. 2 openly advertises services on professional networking platforms, including LinkedIn using very specific keywords such as 'Bankruptcy Law', 'Corporate Law', 'Tax Law', 'Business Law', 'Company Law' and 'Labour Laws', while also using identical name 'Singh & Singh' and this reinforces the impression that Defendants form part of the Plaintiffs and/or are associated with them in some manner. It is settled that to trigger the doctrine of Initial Interest Confusion, it is sufficient if impugned use captures consumer's attention by creating an association at the threshold stage *albeit* later the consumer may realise the distinction. In ***Google LLC v. DRS Logistics (P) Limited and Others, 2023 SCC OnLine Del 4809***, this Court considered the concept of Initial Interest Confusion in the context of infringement by using keywords and domain names and held as follows:-

*"156. The doctrine of "initial interest confusion" has been applied where the courts have found material confusion albeit at an initial stage, resulting from the display of the use of meta tags, keywords and domain names for reflecting results which are identical or similar to registered trade mark. In cases, where the internet users are deceived, to access the websites other than the websites offering goods, services and information as may be associated with the trade mark, the use of the trade mark in internet advertising may be actionable.*

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*162. Under Section 29(2) of the TM Act, a registered trade mark is infringed by a person who not being a registered proprietor or a person permitted to use the same, uses the mark which is identical or similar to the registered trade mark in respect of goods "which is likely to cause confusion on the part of public or which is likely to have an association"*



*with the registered trade mark. Section 29 of the TM Act does not specify the duration for which the confusion lasts. The trigger for application of Section 29(2) of the TM Act is use of a mark, which would result in confusion or indicate any association with the registered trade mark. Thus, even if the confusion is for a short duration and an internet user is able to recover from the same, the trade mark would be infringed. Once the applicability of Section 29(2) of the TM Act is triggered, it would be no defence to state that the interest user was not deceived in entering into the transaction and/or in fact, did ascertain that there was no association of the advertiser or its goods with the trade mark.”*

35. In the case of ***Under Armour Inc. v. Anish Agarwal and Another***, **2025 SCC OnLine Del 3784**, this Court addressed the immense threat of damage to potential clientele of a *bona fide* user by capturing their attention for a moment and held as follows:-

*“94. It is apparent that the aforesaid view does not align with the concept of Initial Interest Confusion Test. The Initial Interest Confusion Test recognizes that confusion in the minds of the customers arises only at the stage prior to consummating the purchase. However, at the time of completing the transaction, there is no doubt in the customer's mind regarding the origin of the goods. The confusion, albeit limited to the initial stage, is sufficient to satisfy the condition of deceptive similarity as contemplated in Section 29 of the TM Act. In some cases - particularly, when the senior trademark is a famous or a well-known mark - it may serve the infringer's purpose merely to capture the customer's attention. The customer may eventually choose the infringer's product based on its qualities and attributes, fully aware that it has no association with the registered trademark.”*

36. It is pertinent to note that several orders have been passed by this Court previously, granting *ex parte* ad interim injunction in favour of the Plaintiffs as also final decrees of permanent injunction protecting the registered marks, details of which are furnished in the plaint and the copies of the orders have been filed along with the plaint.

37. In light of the aforesaid facts and the settled law, till the next date of hearing, Defendants, their promoters, associates, family members, employees and anyone acting for and on their behalf, are restrained from



using the impugned marks ‘Singh & Singh’ and ‘Singh & Singh Chartered Accountants’ and/or any other trademark/trade name/trading style/domain name including domain name <https://www.singhandsingh.in/>, Facebook profile/page, twitter handle, LinkedIn profile/page, advertisements, social media promotions, logo or device etc., which are identical to or deceptively similar to Plaintiffs’ mark ‘Singh & Singh’ or any derivate or variant thereof, amounting to infringement and/or passing off and dilution.

38. Defendants are directed to take down/delete/remove the infringing content containing the impugned marks and/or any mark deceptively similar to Plaintiffs’ mark ‘Singh & Singh’ and/or any variant thereof from their website and all other platforms including social media platforms, within 72 hours of receipt of this order.

39. Plaintiffs shall comply with the provisions of Order XXXIX Rule 3 CPC within a period of two weeks from today.

**JYOTI SINGH, J**

**FEBRUARY 26, 2026/RW**