

# Info Capsule

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## ❖ Latest @ ICSI

### Feedback on Company Forms in MCA21-V3 Portal

As you are aware, the Ministry of Corporate Affairs w.e.f. August 31, 2022 migrated filing of 9 Company Forms from MCA 21 V2 to V3 Portal.

The Ministry of Corporate Affairs w.e.f. January 23, 2023, has launched second set of Company Forms covering 56 forms on MCA21-V3 Portal for filing purposes. The list of all 56 Company Forms is available on MCA website.

The Institute of Company Secretaries of India, in its attempt to further facilitate the stakeholders and ensure smooth transition and implementation, is sharing your feedback to the Ministry of Corporate Affairs (MCA) on regular basis. Such feedback is constantly and closely monitored by MCA at all levels for timely resolution.

We request you to share your inputs/issues/suggestions on filing of Company Forms in MCA V3 at the link given below:

<https://forms.gle/m5NGoCbt4TibuD196>

We thank you for your continued support and hope for association in the future as well.

## ❖ Indirect Tax

### Goods & Services Tax

#### • Union Finance Minister launches 12 GST Seva Kendras in Vapi, Gujarat (November 07, 2023)

Union Minister for Finance and Corporate Affairs Smt. Nirmala Sitharaman on November 07 (Tuesday) launched 12 Goods and Services Tax (GST) Seva Kendras at Gyandham School, Vapi, in Gujarat. The Union Finance Minister also gave away prizes to 6 customers with a cheque award of Rs 10 lakh to who participated in Mera Bill Mera Adhikaar scheme. The winners had uploaded their valid GST bills on the app after making a purchase. The Finance Minister said that such incentives will encourage more and more people to take bills and upload bills on the portal for participate in the scheme.

*For details:*

<https://www.pib.gov.in/PressReleasePage.aspx?PRID=1975497>

#### • E-way bills hit record 10 cr on festive demand, compliance (November 08, 2023)

Robust festive demand and a rise in compliance boosted e-way bill generation to a record high of more than 10 crore in October, showed data from the Goods and Service Tax (GST) network portal. Both intra and inter-state bill generation recorded growth during the month. On an annualised basis, e-way bill generation in October was 19.4% more than September. The pace of increase was also faster than September 2022 when e-way bill generation rose 7% amid Diwali and other festivals during the month. India's GST revenue rose 13.4% in October to ₹1.72 lakh crore in the sharp pace of increase since December last year. October also was the second highest month of GST collections this fiscal, after April's ₹1.87 lakh crore.

*For details:*

<https://economictimes.indiatimes.com/news/india/e-way-bills-hit-record-10-cr-on-festive-demand->

## ❖ *Ministry of Communications*

### **Implementation of Digital Consent Acquisition (DCA) under TCCCPR-2018 (November 07, 2023)**

Various entities such as banks, other financial institutions, insurance companies, trading companies, business entities, real estate companies, etc. send commercial messages to telecom subscribers thorough SMS or voice calls. These entities are referred to as Principal Entities (Pes) or Senders in Telecom Commercial Communications Customer Preference Regulations, 2018 (TCCCPR-2018).

TRAI in its endeavour to curb the menace of spams through Unsolicited Commercial Communications (UCC) has taken various measures in recent past. In this pursuit, TRAI issued Direction dated 02.06.2023 under TCCCPR-2018 to all the Access Providers to develop and deploy the Digital Consent Acquisition (DCA) facility for creating a unified platform and process to register customers' consent digitally across all Access Service Providers and Principal Entities.

*For details:*

<https://pib.gov.in/PressReleasePage.aspx?PRID=1975372>

## ❖ *Business and Economics News*

### **IREDA Launches CSR Portal to Improve Transparency in CSR Initiatives (November 07, 2023)**

Indian Renewable Energy Development Agency (IREDA), a Mini Ratna (Category – I) Government of India enterprise under the administrative control of Ministry of New and Renewable Energy, has launched a Corporate Social Responsibility (CSR) portal for enhancing transparency in its CSR initiatives. The portal will facilitate transparency in receipt and disposal of CSR requests from various organizations and institutions.

*For details:*

<https://pib.gov.in/PressReleasePage.aspx?PRID=1975453>

## ❖ *Market Watch*

### **Stock Market Indices as on 08.11.2023**

S & P BSE Sensex	64,975.61 (+33.21)
Nifty 50	19,443.50 (+36.80)

### **Foreign Exchange Rates as on 08.11.2023** *(<https://m.rbi.org.in/scripts/ReferenceRateArchive.aspx>)*

INR / 1 USD	INR / 1 EUR	INR / 1 GBP	INR / 1 JPY
83.26	88.97	102.22	.5526

## ❖ Pronouncement

July 3, 2023	Jayson Industries and Anr. (Plaintiffs) vs. Crown Craft (India) Pvt. Ltd. (Defendant)	High Court of Delhi CS(COMM) 580/2022, I.A. 13422/2022, I.A. 13425/2022
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### ***If the features, when applied to an article, appeal to the eye, and the eye alone, then the features constitute a “design” under the Design Act, 2000***

Hon’ble Delhi High Court inter alia observed that in order to understand the scope of the concept of a “design” under the Designs Act and the extent to which it is entitled to protection, one has to refer to the relevant provisions of the Designs Act in conjunction with the judgment of the Supreme Court in *Bharat Glass Tubes Ltd. v. Gopal Glassworks Ltd.* 2008 (10) SCC 2008 (10) SCC 657, which is the only authoritative pronouncement from the Supreme Court on the point.

What the Designs Act protects is, however, an idea which is to be applied to an article, and not a mere *idea in vacuo*. An idea, which is not intended for temporal manifestation, by application of industrial process, cannot, therefore, be protected under the Designs Act. That much is clear even from Section 2(d), which envisages every “design”, under the Designs Act, being applied to an article. To quote from Narayanan, as approved in *Bharat Glass Tubes Ltd. v. Gopal Glassworks Ltd.* 2008 (10) SCC 2008 (10) SCC 657, “the whole purpose of a design is that it shall not stand on its own as an artistic work but shall be copied by embodiment in a commercially produced artefact.” What the finished article would look like, is primordial to the issue. Thus, when considering whether the features of shape, configuration, etc., when applied to an article, constitute a “design” within the meaning of Section 2(d) of the Designs Act, one has to visualize, in the mind’s eye, the finished article, after the features have been applied to it. If the features, when applied to an article, appeal to the eye, and the eye alone, then the features constitute a “design”. Thus, a “design” constitutes of features of shape, configuration, etc., applied, or meant to be applied, to an article of manufacture by industrial process which, when so applied, appeal when judged solely by the eye, and must not be purely functional in nature. This is the somewhat nuanced concept of a “design”, under the Designs Act.

**Prepared by Directorate of Academics**

**For any suggestions, please write to [academics@icsi.edu](mailto:academics@icsi.edu).**

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