# **Intellectual property and e-commerce in India** Prepare for opportunity

A practical guide from the Economist Intelligence Unit





## **IPR overview**

The loosening of administrative restrictions on licensing and related remittances in 1991 led to an increase in the number of international licensing agreements in India. Many foreign companies involved in India use a combination of exporting, licensing and direct investment.

According to the International Intellectual Property Alliance, India's intellectual-property laws are strong, but the country still suffers high piracy rates and poor enforcement. Corruption, a lack of both resources and training for law-enforcement officials, and an overburdened court system contribute to the poor enforcement. Importing of pirated materials from neighbouring countries, such as Pakistan and Malaysia, continues unchecked. The alliance recommends, among other things, that India adopt an optical-disc law; increase the number of unprompted raids; establish a national antipiracy task-force; enact judicial reforms to unburden the courts, including the setting up of specialised intellectual-property courts or judges; and improve existing state-level police groups to ensure that they act against violators.

The Reserve Bank of India (the central bank), through its regional offices, grants automatic approval to all industries for foreign-technology agreements.

## Protection of intellectual property

Indian legislation covers patents, industrial designs, trademarks, geographical indicators and copyrights. Although courts are willing to penalise infringers, it remains difficult to obtain legal enforcement of property rights. Prosecutors may win injunctions and the payment of damages, and also the delivery or destruction of all infringing articles in the defendant's possession. Licensees may sue alleged infringers.

International pressure continues to urge India to improve its legislation and enforcement of intellectual-property rights.

### Patents.

India joined the World Trade Organisation in January 1995 but had until January 2005 to adopt a product-patent regime. In return, it had a three-phase obligation under the WTO's agreement on Trade-Related Aspects of Intellectual Property (TRIPs).

In the first phase, the Patents (Amendment) Act 1999 amended the Patent Act 1970, in line with Articles 70.8 and 70.9 of the treaty to accept patent applications, as from January 1st 1995. It provided for the authorities then to examine patents in 2005. Under the amended act, the government granted exclusive marketing rights to an applicant for five years in lieu of a patent until the amended patent law came into force. The patent term starts on the date the application was filed irrespective of where it was filed. The amended act incorporates special language, in Article 157A, to protect national security. It empowers the central government to withhold any information relating to any patentable invention or application it considers prejudicial. The article is consistent with the WTO agreement (Article 73 on security exceptions).



In the second phase, the Indian government was obliged to increase the term of a patent to 20 years from the date of filing of the application. The laws on infringement had to be amended to shift the burden of proof away from the defendant, and the section on compulsory licences had to be altered. To meet these obligations, Parliament passed the Patents (Second Amendment) Act 2002, which came into force in May 2003.

In the third phase, the Indian government was obliged to pass laws on biodiversity and plant life, define a sui generis system and introduce product patents. Accordingly, Parliament passed the third amendment of the Patents Act 1970, through the Patents (Amendment) Act 2005, in March 2005. The amendment replaced a December 2004 ordinance to the same effect that applied from January 1st 2005, to meet WTO obligations. The new amendment provides for granting product patents in all fields of technology, including chemicals, food, drugs and agrochemicals, though not plants. The transitional exclusive marketing rights facility under the 1999 amendment was thus deleted. The amended law has more-strictly defined both "inventive steps" and "new inventions". It does not allow patents on a new use of an already-discovered drug, or on the "mere discovery of a new form of a known substance, which does not result in the enhancement of the known efficacy of that substance". The government also issued the Patents (Amendments) Rules 2006, implemented May 2006. These amended the earlier Patent Rules 2003, mainly by specifying the time limits for various stages of the process for the application and grant of patents.

Many multinational companies were reluctant to bring proprietary or patented technology to India unless they fully owned the Indian operation. They wanted to maintain complete control over all aspects of the technology, even if the patent was public. To accommodate them, the Foreign Investment Promotion Board (FIPB) decided in 1999 to allow foreign companies using proprietary technology to retain their equity and not divest it in favour of Indian entities. This reversed an earlier stand by the Ministry of Commerce and Industry, under which such 100%-foreign-owned companies had to divest 26% of their equity to Indian partners or the public within 3–5 years. The first case that was cleared under the new norms was for E.I. du Pont (US) in August 1999, which the FIPB had earlier rejected.

India acceded to the Patent Co-operation Treaty (PCT) in 1998 and extends reciprocal property arrangements to all countries party to the convention. Hence, an application for a patent in India may be filed in any of the international receiving offices of the PCT. Under the treaty, by the time an international application reaches the Indian patent office, it has been searched by the international patent office, which provides its Indian counterpart with the necessary search reports. The government also checks patent data on industrial innovations worldwide before clearing domestic requests for product or process patents. The convention also makes India eligible for the Trademark Law Treaty and the Madrid Agreement on Trademarks.

India has been embroiled in several important international patent cases over local plant varieties. It won a major battle in May 2000 when the European Patent Office (EPO) revoked a patent granted for a fungicide derived from the seed of the neem tree. Indian experts testified that no inventive steps were involved in deriving the fungicide since it had always been in use in India. Likewise, in September 2002 the Jute Manufacturers Development Council successfully contested a patent the EPO had granted on hessian, a fabric made from jute fibres.



But India lost a similar case when the US Patent and Trademark Office upheld a patent in August 2001 by Ricetec, a company in Texas, on a superior strain of basmati rice. Although this patent does not prevent India from using the name basmati, it gave greater urgency to local demands for protection for indigenous substances and also to protect various terms, such as basmati, as geographical indicators. In an important step, the government brought the Geographical Indications of Goods (Registration and Protection) Act into force from September 15th 2003.

India is a signatory to the Washington Treaty of 1989, which the World Intellectual Property Organisation (WIPO) administers. The main obligations of this international agreement concern original layout designs of integrated circuits. Parliament enacted legislation protecting designs in September 2000. The New Designs Act of 2000 also created a more detailed classification of industrial designs and models.

Trademarks can be registered under the Trademarks Act 1999, which came into force in September 2003 and replaced the Trade and Merchandise Marks Act 1958. The new act broadened the definition of trademark and simplifies procedures. It provides for exclusive registration of service marks, based on international classification of services, and it includes a provision for registering collective marks. It prohibits registration of certain marks that are mere reproductions or imitations of a "well-known" mark and provides for a single registration application in more than one class of goods and services.

The act increased the registration period to ten years (from seven) and provided a six-month grace period for paying renewal fees. It allows the assignment of trademarks to another entity. Non-use for a five-year period is one of the grounds for cancelling registration. Unregistered trademarks can be protected by "passing-off" actions.

The act makes trademark infringement a non-bailable offence and stiffened punishment for infringement to a maximum of three years. It also vests final authority in the registrar for disposing of applications to register certification trademarks and harmonises penal provisions with those of the Copyright Law.

Many major multinational companies, like Nike, Reebok and Sony, face blatant infringements of their trademarks by India's cottage industries. Such trademark owners can remedy abuses through civil and criminal actions. Trademark protection continues to evolve in India. The doctrine of dilution (wherein even if a business has suffered no losses or damage to its reputation, its image is diluted) has been invoked to protect a trademark. Previously, a company had to prove losses to business or reputation to obtain a court injunction.

Copyright is protected on published and unpublished literary, dramatic, musical, artistic and film works under the Copyright Act 1957. Subsequent amendments extended copyright protection to computer software, commercial art posters, drawings, designs, monograms, and the sale and hire of computer programs, films and sound recordings. They also improved protection of literary and artistic work and established better enforcement. Audio or audio-visual recording of a live performance and its public broadcast now require the consent of the performer(s).

The Cable Television Networks (Regulation) Act 1995 (amended in 2007), which requires all cable operators to register and conform to broadcast codes and censorship regulations, helps to protect film copyrights.



The Copyright (Amendment) Act 1999 conforms to the Bern convention on copyrights and related rights. For example, it increases the term for protection for copyrights and rights of performers and producers of phonograms to 50 years. The unauthorised sale or hire of books, videos, films and cassette recordings are violations of copyright law. Copyright infringements, including knowingly using pirated computer software, are punishable by imprisonment for terms of seven days to six years, and by fines of up to Rs200,000.

Piracy of business software, music and other recordings, books, and entertainment software is rampant. The International Intellectual Property Alliance (IIPA) estimates the value of losses in 2009 from piracy of business software at US\$1.01bn and for music at US\$17.7m. India remains on the priority watch list of the United States Trade Representative (USTR), following a February 2011 recommendation to that effect by the IIPA to the USTR. Property owners have been increasingly active in enforcing their rights, and the police have offered their co-operation; however, long court delays and light fines are poor deterrents. The IIPA estimated piracy levels during 2009 at 60% for music and other recordings, and at 65% for business software. Comparable figures for entertainment software, motion pictures and books were not available. The annual piracy report by the Business Software Alliance and International Data Corp estimates that software piracy in India accounted for 64% of all software in use in the country in 2010 (down from 65% a year earlier). The report estimates that losses from software piracy in India fell to US\$2.73bn in 2010 (down from US\$4.6bn in 2009).

# Intellectual-property law

### Conventions.

India is a signatory to the Paris Convention for the Protection of Industrial Property and the Patent Co-operation Treaty, and it extends reciprocal property arrangements to all countries party to the convention. The convention makes India eligible for the Trademark Law Treaty and the Madrid Agreement on Trademarks. India also participates in the Bern Convention on Copyrights, the Washington Treaty on Layout of Integrated Circuits, the Budapest Treaty on Deposit of Micro-organisms and the Lisbon Treaty on Geographical Indicators.

### Basic laws.

The Patents Act 1970 as amended by Patents (Amendment) Act 1999, Patents (Second Amendment) Act 2002, and Patents (Amendment) Act 2005; New Designs Act 2000; Trademarks Act 1999; and Copyright Act of 1957 (this was last amended 1999).

## Patents

### Types and duration.

Types: ordinary patents, priority patents and patents of addition. Duration of ordinary patents is 20 years from date of filing complete specifications or priority. Duration of patents of addition is the unexpired term of main patent. Patents can be extended.



### Novelty.

No prior public use or publication.

### Unpatentable.

Process and product patents are now granted in most fields; the Patents (Amendment) Act 2005 allowed product patents in all areas of technology including chemicals, food, drugs and agrochemicals (but not plants), which were previously unpatentable. Non-inventions, inventions related to atomic energy, those contrary to public order, or those causing serious prejudice to humans, animals, health or the environment are not patentable. Mere discovery of a scientific principle, formulation of an abstract theory, or discovery of any living thing or non-living substance are unpatentable. Literary, dramatic, musical or artistic works and any other aesthetic creation, including cinematographic work and television productions, are unpatentable.

### Fees.

Filing fees for patents for companies are Rs4,000 for the first 30 pages, and Rs400 per page for every page exceeding 30 pages. The fee for request for examination is Rs10,000, and Rs6,000 for various services such as applications for getting or terminating a compulsory licence and applications for revocation or restoration of a patent.

### Compulsory licensing.

Patents must be worked within three years of sealing (nominal working might include advertisement and direct letters to potential licensees). Compulsory licences can be granted if the patent is not sufficiently worked or if it is abused; compulsory licences can always be requested for patented food, drugs, medicine, insecticides, germicides and fungicides. Two years after granting of a compulsory licence, patent may be revoked on the grounds that the reasonable requirements of the public have not been met or that the patented product is not available at a reasonable price.

## Industrial designs and models

Designs are registrable for ten years and renewable for a five-year period. Application fee, Rs1,000; extension is Rs2,000.

## Trademarks

### **Duration.**

Seven years, renewable indefinitely for periods of seven years. Under its obligations to the Agreement on Trade-Related Aspects of Intellectual-Property Rights (TRIPs), the government passed the New Trademarks Act 1999. A major feature is the inclusion of service marks.

### Legal effects.

First user alone is entitled to registration, which confers exclusive right to use the mark.

### Registrability.

Marks must be distinctive and not deceptive or contrary to law.



### Fees.

Application, Rs2,500; opposition, Rs2,500; renewal, Rs5,000.

## Copyrights

### Types and duration.

The duration of copyrights for published works is the life of the author plus 60 years (60 years from date of publication for records, photographs or collective works; 60 years from date of first public showing for films). There is no limit on the duration of copyrights for unpublished works.

Registrability. Copyright registration is optional. But registration is useful to protect and enforce legal rights. There is no charge for registration.

### Legal effect.

Protection is extended to all works published in any Bern Convention country.



# **Registering property**

Patent and design applications, with complete specifications, may be filed in English at the Patent Office in Kolkata or at its branches in New Delhi, Mumbai and Chennai. There is also an office of the Patent Information System at Nagpur, which serves as a patents database. This office has been modernised with the help of the World Intellectual Property Organisation and financial assistance from the United Nations Development Programme. British-style claims are preferred.

It takes 2–9 years from the date of filing to obtain a patent. Under the Patent (Amendment) Act 2005 and the Patents (Amendments) Rules 2006, which was implemented in May 2006, any questions regarding the application must be answered within six months (extendable to nine months) from the date of the first examination report. Applications are published in the official gazette, and a request for examination can be made within 48 months of the date of publication. Opposition must be made within



six months of the date of publication. Under the new patent law, the government has done away with the need then to make a separate formal request for sealing of the patent, which used to take another 6–9 months. (The government hopes that this, coupled with modernisations and increased efficiencies within the patent offices, will eventually reduce the time to grant patents to 5–50 months.) If opposed, sealing is done after final disposal (if the decision is favourable). The Patent (Amendment) Act 2005 allows for opposition within one year of the granting of the patent. It also allows appeal to an appellate board within three months; previously, appeals went to the High Court.

According to the latest figures from the government, 34,287 patent applications were filed in 2009/10 (April 1st–March 31st), down from 36,812 in the previous fiscal year. There were 6,092 design applications in 2009/10, compared with 6,557 the year before.

Trademarks may be registered with the Registrar of Trademarks in Mumbai, or at branch offices in Delhi, Ahmedabad, Kolkata and Chennai. A trademark attorney must make the application on behalf of the owner. A separate application is necessary for each class of goods. Acceptance is published in the Trademarks Journal. If no objection is filed within three months, the trademark is considered registered.

The head office of the Registrar of Trademarks also maintains the register of trademarks and postregistration matters—like registrations of users of trademarks, records of assignments, cancellations of registration and other matters. The United Nations Development Programme has helped modernise and computerise the registers. There were 141,943 applications for trademarks filed during 2009/10, compared with 130,172 in the previous year.

Copyrights may be registered at the Copyright Office in New Delhi. Registration is not mandatory to receive protection, since copyright extends to material that exists in any tangible form. But registration is advisable, since it can be helpful in establishing ownership and priority in infringement suits.

# **Negotiating a licence**

Foreign companies usually seek to license technology, designs or trademarks as an alternative to making a direct investment in India or exporting products to the country.

Several organisations can help identify potential local partners: the India Investment Centre, the Confederation of Indian Industries, and the Federation of Indian Chambers of Commerce and Industry

## Administrative restrictions

The Reserve Bank of India (the central bank) gives automatic approval to foreign-technology agreements. In May 2010 the government removed a previous condition that automatic approval was available only where lump-sum payments of technical know-how fees did not exceed US\$2m and royalties were not more than 5% on domestic sales and 8% on exports. Such payments also used to have a time limit of ten years from the agreement date, or seven years from commencement of production. But the government had removed this time limit in June 2003 for all such agreements (as



it did in September 2000 for payments by wholly owned subsidiaries to offshore parent companies). Applicants must file their agreements with the appropriate regional offices of the central bank. The process poses no difficulty and can take less than a week.

The authorities began allowing royalty payment on trademarks and brand names for the first time in September 2000. In May 2010 the government removed the condition that automatic approval in these cases was available only up to 1% on domestic sales and up to 2% on export sales on the use of such marks of a foreign collaborator without technology transfer. Consequently, prior government approval is no longer needed for either of these categories. The government has permitted the use of foreign trademarks and brand names on goods for sale within India since 1992.

Royalty payments are generally calculated on the basis of the product's factory sales price, less excise duties and landed costs (customs duties, freight charges) of imported components and locally sourced parts. Royalty payments are also net of taxes. Royalties are generally paid in stages: one-third when the agreement is signed; one-third when the documents are transferred; and one-third either when production commences or 48 months after the signing, whichever is earlier. Contracts to prevent disclosure of proprietary information are common practice for foreign investors entering joint ventures or technology-transfer agreements.

No special controls apply to agreements between a foreign parent and a local subsidiary. Until January 2005 a foreign investor with an equity joint venture or a technical tie-up with an Indian partner had to obtain a "no objection" certificate from its Indian partner if it wished to establish a new venture, such as a wholly owned subsidiary, in the same or an allied field. But the government said in January 2005 that this certificate would no longer be needed and prior government approval would be required only if the foreign investor has an existing venture in the same field. Approval is not needed where the existing joint-venture investment by either of the two parties is less than 3%, or where the existing joint venture is defunct or financially unsound.

## Forms of e-commerce

Travel and ticketing, electronic gadgets, clothes, music and books are the dominant categories in retail e-commerce in India. Certain online services are becoming increasingly popular: matrimonial matchmaking, job searching, auctions, share trading and banking.

The main forms of e-commerce in India involve Internet service providers, portals, community sites, retail sites and e-business providers. The number of providers is expanding, as are consumers and e-commerce volumes.

## **Growth of e-commerce**

The e-commerce industry is growing rapidly despite hurdles such as low levels of personal-computer (PC) and Internet use, and inadequate telecommunications infrastructure. By end-March 2011 there were 19.6m Internet subscribers in India according to the Internet Service Providers Association of



India. In addition, by end-August 2011 there were 865.71m mobile-phone users, many of whom can access the Internet through their phones, according to the Telecom Regulatory Authority of India.

Internet service providers continue to reduce connection charges. The spread of broadband Internet services through cable modems is expanding use and further reducing costs.

Poor security is an obstacle to e-commerce. Regular theft of user names and passwords erodes confidence in the security standards of sites, limiting the number of people willing to use the Internet to conduct business transactions. Another obstacle is the relatively low level of credit-card use. Although credit cards are the common currency for buying on the Internet in many countries, there were only 17.58m credit-cards in circulation in India at end-August 2011, in a population that exceeds 1bn.



# **E-government trends**

India has ranked 119th out of 184 in the e-Government Development Index, according to the UN Global E-Government Survey 2010, a comparative report issued every two years that has evaluated the e-Government level of the UN member states since 2002. That was a fall from its rank of 113th in 2008. The e-Government Development index rates how far governments have actually advanced in using online and mobile technology in executing government functions. India ranked 55th in the online service index, compared with 54th in 2008; this index measures the government's online presence. However, among national portals in the South Asian region, India has the highest ranking portal with the highest online services score. It has the most e-services and tools for citizen engagement in the region. India fell in ranking in the e-Participation Index to 58th from 49th in 2008; this index measures online services that open up channels for online participation in public affairs. Despite that comparatively poor performance, however, India has made substantial progress in improving its e-government infrastructure and implementation.

The National e-Governance Plan (NeGP), which the government approved on May 16th 2006, is



being implemented at the central, state and local government levels. The NeGP aims to integrate egovernance initiatives across the country and has 27 Mission Mode Projects (MMPs); these are projects with clearly defined objectives and scopes that have measurable outcomes and service-levels, and welldefined milestones and schedules for implementation. Nine MMPs relate to the central government, 11 relate to state governments and seven integrated MMPs span multiple ministries and departments. Central projects include those in the fields of banking, central excise and customs, income tax, insurance, passports and pensions; at the state level key projects involve agricultural information, land records and road transport records. A number of citizen and business services are online now, including services for the incorporation of companies and for downloading forms, e-filing of returns, online tax payments and electronic refunds for income taxes, customs and excise. The NeGP also includes eight programme support components to create core infrastructure, policies and standards and the necessary legal framework for adopting e-governance.

The India Portal Project is a Mission Mode Project under the NeGP to provide single-window access to government information and services at all levels, including the central, state and local governments for citizens, businesses and overseas Indians. Its website (http://india.gov.in) provides 1,500 online services; 6,430 forms that can be downloaded; the text and details about 2,043 laws, 1,292 rules and 1,300 government schemes; and 7,000 other documents.

The site is accessible to users including the visually disabled, and has received International Organisation for Standardisation (ISO) certification (an international quality certification). To encourage transparency and citizens' participation in the process of governance, the portal has developed a web interface called the NGO Partnership system, which monitors the funds granted to non-governmental organisations (NGOs) under various welfare schemes.

The National Broadband Plan, submitted by the Telecom Regulatory Authority of India to the Department of Telecommunications in late 2010, recommends that the government invest around Rs600bn (US\$13bn) in a national open-access core fibre network reaching all villages of more than 500 people. The plan's target is to connect around 160m of India's 275m households to broadband services by end-2014.

Given India's large rural population, a key consideration in promoting e-governance is to provide access to technology, to both government arms and to citizens. To that end, the government is implementing a large-scale digitisation of records and setting up a massive countrywide infrastructure reaching even remote villages. It is providing technical and financial assistance for establishing State Wide Area Networks (SWANs) across the country, at a cost of Rs33.34bn; when completed, the SWANs will cover at least 50,000 departmental offices through 1m route kilometres of communication links. The government is also setting up state data centres, intended to consolidate infrastructure, services and application to provide efficient electronic delivery of government-to-government, government-to-citizen and government-to-business services. These data centres are being set up across 35 states and union territories, at a cost of Rs16.23bn. By early September 2011, data centres were operating in 14 states. In addition, the government's Common Services Centres (CSC) Scheme provides support for establishing 100,000 CSCs in 600,000 Indian villages at a cost of Rs57.42bn, borne by central and state governments and the private sector. The CSCs will be the front-end delivery points for government,



private and social-sector services to rural citizens of India. By end-September 2011, 96,733 CSCs were operating in 33 states.

## **Consumer protection**

There is no Indian legislation dealing with consumer protection on the Internet. In May 1998 the prime minister's office set up a National Task-Force on information technology and software. The group submitted an IT Action Plan in 1998 that considered the British Data Protection Act as a model and recommended a number of cyberlaws, including ones on privacy and encryption. But no further progress had been made by October 2011.

# **Contract law and dispute resolution**

The Information Technology Act 2000 amended various laws to recognise digital signatures and evidence in software form. The Controller of Certifying Authorities (CCA) must first licence certifying authorities (CAs), which then issue digital-signature certificates. The CCA also specifies the form and content of such certificates and sets ground rules for relationships between the CAs and subscribers. The act allows the recognition of foreign CAs, with prior approval of the government.

The legislation grants the government the right to access any computer, network, system or database—and any information transmitted through them—if there are reasonable grounds to suspect their use in violating the act. It also provides for the formation of a Cyber Regulations Appellate Tribunal, which was set up in July 2009 to hear appeals from decisions by the CCA or other adjudicating officers.

The government passed the Information Technology (Amendment) Act in October 2008, implemented in late October 2009; at the same time, it also issued several new sets of rules under this act. Among the amendments in the new act were provisions to include devices like mobile phones in the definition of communication devices. A new data-protection section specifies the liabilities of a corporate body that handles sensitive data and introduces the concepts of "reasonable security practices" and of "sensitive personal data". Other sections were added to cover new offences, including sending offensive messages, identity theft and cyber terrorism. Several new sections now give the government broad powers to block websites, intercept, monitor and decrypt data, and prescribe encryption methods.

The CCA began licensing CAs in February 2002. In preparation, during 2001, it set up technology and legal-advisory committees and formed an association for the security of information systems to provide for security certification needs by establishing professional, technical and audit standards and promoting research in appropriate technologies.

The government has insisted that it will use great caution in exercising its right to search personal property, but activists have already accused it of trampling on fundamental civil rights. Decisions of the Cyber Regulations Appellate Tribunal can be appealed to the High Court.



## **Basis of taxation**

Tax authorities have yet to resolve the specific tax issues introduced by e-commerce transactions.

As far as customs duties are concerned, the only significant change required by e-commerce is the taxation of the online transfer of goods. The present tax regime is not equipped to address these issues, however, since it depends on voluntary disclosures by those engaged in e-commerce.

India classifies taxation of e-commerce transactions and the notion of "permanent establishment" under the category of international taxation. To deal with the issue, the Income Tax Department was restructured in 2001, and a separate Directorate-General of International Taxation was created. The government took the first step towards determining taxation for crossborder transactions in June 2003, when it established an eight-member committee headed by the director of the Directorate-General of International Taxation to study and analyse the issue.

Although no firm decisions on taxing e-commerce had been taken by October 2011, the Central Board of Direct Taxes issued a revised circular in September 2004 spelling out the tax treatment of IT-enabled business-process-outsourcing units in India. This is of particular importance given the rising volumes of such "off-shored" businesses, either through subsidiaries of foreign companies or via Indian service providers themselves. The circular stipulated that profits attributable to the permanent establishment in India of a foreign or non-resident entity would be determined on the basis of arm'slength principle, by adopting the existing transfer-pricing provisions in the Income Tax Act (which are in line with OECD guidelines).

# **Key contacts**

Authority for Advance Rulings (part of the Central Board of Direct Taxes), NDMC Building, Fifth Floor, Yashwant Place, Satya Marg, Chanakya Puri, New Delhi 110 021; Tel: (91.11) 2611 7802/2611-7935; Fax: (91.11) 2611 3407/2611 3890; Internet: http://www.aar.gov.in/.

• Board for Industrial and Financial Reconstruction (BIFR), Jawahar Vyapar Bhawan, 1 Tolstoy Marg, New Delhi 110 001; Tel: (91.11) 2370 1200; Fax: (91.11) 2370 1211; Internet: http://www.bifr.nic.in.

• Bureau of Indian Standards (BIS), Manak Bhavan, 9 Bahadur Shah Zafar Marg, New Delhi 110 002; Tel: (91.11) 2323 0131/3375; Fax: (91.11) 2323 4062/9399; Internet: http://www.bis.org.in.

• Central Board of Direct Taxes (CBDT), Income Tax Department, Department of Revenue, Ministry of Finance, North Block, New Delhi 110 001; Tel: (91.11) 2309 2648; Fax: (91.11) 2309 2544; Internet: http://incometaxindia.gov.in/ccit/CBDT.asp.

• Central Board of Excise and Customs (CBEC), North Block, New Delhi 110001; Tel: (91.11) 2309 2849; Fax: (91.11) 2309 2890; Internet: http://www.cbec.gov.in.

• Central Pollution Control Board, Ministry of Environment and Forests, Parivesh Bhawan, East Arjun



Nagar, New Delhi 110 032; Tel: (91.11) 2230 7223; Fax: (91.11) 2230 4948; Internet: http://www.cpcb. nic.in.

• Company Law Board, Third Floor, B Block, Parayavaran Bhavan, CGO Complex, New Delhi 110 003; Tel: (91.11) 2436 6123; Fax: (91.11) 2436 1235; Internet: http://www.clb.nic.in.

• Competition Commission of India (CCI), Hindustan Times House, 18–20 Kasturba Gandhi Marg, New Delhi, 110 001; Tel: (91.11) 2370 4651; Fax: (91.11) 2370 4652; Internet: http://www.cci.gov.in.

• Controller-General of Patents, Designs and Trademarks, Bhaudik Sampada Bhavan, near Antop Hill head post office, S.M. Road, Antop Hill, Mumbai, 400 037; Tel: (91.22) 2413 2735; Fax: (91.22) 2412 3322; Internet: http://www.ipindia.nic.in.

• Controller of Certifying Authorities (CCA), Electronics Niketan, 6 CGO Complex, Lodhi Road, New Delhi 110 003; Tel: (91.11) 2436 4757; Fax: (91.11) 2436 9578; Internet: http://www.cca.gov.in.

• Copyright Office, Copyright division, Department of Higher Education, Ministry of Human Resources Development, Fourth Floor, Jeevan Deep Building, Parliament Street, New Delhi 110 001; Tel: (91.11) 2336 2436; Internet: http://www.copyright.gov.in.

• Directorate-General of Foreign Trade (DGFT), Ministry of Commerce and Industry, Udyog Bhavan, H-Wing, Gate 2, Maulana Azad Road, New Delhi 110 011; Tel: (91.11) 2306 1562; Fax: (91.11) 2306 2225; Internet: http://dgft.gov.in.

• Export Credit Guarantee Corp (ECGC), Express Towers, Nariman Pt, Mumbai 400 021; Tel: (91.22) 6659 0500/0510; Fax: (91.22) 6659 0517; Internet: https://www.ecgc.in/Portal/Welcome.aspx.

• Export-Import Bank of India (Exim Bank), Centre One, World Trade Centre, Cuffe Parade, Mumbai 400 005; Tel: (91.22) 2217 2600; Fax: (91.22) 2218 2572; Internet: http://www.eximbankindia.com.

• Foreign Investment Promotion Board (FIPB), Department of Economic Affairs, Ministry of Finance, North Block, New Delhi 110 011; Tel: (91.11) 2309 4031/5123; Fax: (91.11) 2309 3881; Internet: http://www.fipbindia.com.

• Indian Investment Centre (IIC), Office of the Chief Commissioner (Investments and NRIs), Ministry of Finance, Jeevan Vihar Bldg, Sansad Marg, New Delhi 110 001; Tel: (91.11) 2373 3679; Fax: (91.11) 2373 2245; Internet: http://www.iic.nic.in.

• Ministry of Commerce and Industry, Udyog Bhavan, New Delhi 110 001; Tel: (91.11) 2306 2261; Fax: (91.11) 2306 3418; Internet: http://commerce.nic.in.

• Ministry of Finance (MOF), North Block, New Delhi 110 001; Tel: (91.11) 2309 4905; Fax: (91.11) 2309 3422; Internet: http://www.finmin.nic.in.

• Patent Office (head office), Intellectual Property Office Building, CP-2 Sector V, Salt Lake City, Kolkata 700 091; Tel: (91.33) 2367 9101; Fax: (91.33) 2367 1988; Internet: http://www.ipindia.nic. in/ipr/patent/patents.htm.

• Registrar of Trademarks, Intellectual Property Bhavan, near Antop Hill head post office, S.M. Rd,



Antop Hill, Mumbai, 400 037; Tel: (91.22) 2412 3313; Fax: (91.22) 2412 3355; Internet: http://www.ipindia.nic.in/tmr\_new/default.htm.

• Reserve Bank of India (RBI), Central Office, PO Box 901, Shahid Bhagat Singh Road, Mumbai 400 023; Tel: (91.22) 2266-1602; Fax: (91.22) 2265-0358; Internet: http://www.rbi.org.in.

• Secretariat for Industrial Assistance (SIA), Department of Industrial Policy and Promotion, Ministry of Commerce and Industry, Udyog Bhavan, New Delhi 110 001; Tel: (91.11) 2306-2983; Fax: (91.11) 2306-1034; Internet: http:// www.dipp.gov.in.

The following chambers of commerce and trade organisations also offer assistance and may provide avenues for meeting with local industrialists:

• Associated Chambers of Commerce and Industry of India (Assocham), 1, Community Centre Zamrudpur, Kailash Colony, New Delhi 110 048; Tel: (91.11) 4655 0555; Fax: (91.11) 4653 6481; Internet: http://www.assocham.org.

• Confederation of Indian Industries (CII), Mantosh Sondhi Centre, 23 Institutional Area, Lodhi Road, New Delhi 110 003; Tel: (91.11) 2462 9994; Fax: (91.11) 2462 6149; Internet: http://www.ciionline. org.

• Federation of Indian Chambers of Commerce and Industry, Federation House, Tansen Marg, New Delhi 110 001; Tel: (91.11) 2373 8760–70; Fax: (91.11) 2332 0714; Internet: http://www.ficci.com.

• Indo-American Chamber of Commerce, 1-C, Vulcan Insurance Building, Veer Nariman Road, Churchgate, Mumbai 400 020; Tel: (91.22) 2282 1413; Fax: (91.22) 2204 6141; Internet: http://www.iaccindia.com.

• Indo-German Chamber of Commerce, Maker Tower E, First Floor, Cuffe Parade, Mumbai 400 005; Tel: (91.22) 6665 2121; Fax: (91.11) 6665 2120; Internet: http://www.indo-german.com.



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# Media Enquiries for the Economist Intelligence Unit

## Europe, Middle East & Africa

### **Grayling PR**

Jennifer Cole Tel: +44 (0)207 592 7933 Sophie Kriefman Tel: +44 (0)20 7592 7924 Ravi Sunnak Tel: +44 (0)207 592 7927 Mobile: +44 (0)7515 974 786 Email: allgraylingukeiu@grayling.com

## Americas

### Grayling New York Ivette Almeida Tel: +(1) 917-302-9946 Ivette.almeida@grayling.com Katarina Wenk-Bodenmiller Tel: +(1) 646-284-9417 Katarina.Wenk-Bodenmiller@grayling.com

## Asia

The Consultancy Tom Engel +852 3114 6337 / +852 9577 7106 tengel@consultancy-pr.com.hk Ian Fok +852 3114 6335 / +852 9348 4484 ifok@consultancy-pr.com.hk Rhonda Taylor +852 3114 6335 rtaylor@consultancy-pr.com.hk

## Australia and New Zealand

Cape Public Relations Telephone: (02) 8218 2190 Sara Crowe M: 0437 161916 sara@capepublicrelations.com Luke Roberts M: 0422 855 930 Luke@capepublicrelations.com

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NEW YORK 750 Third Avenue 5th Floor New York, NY 10017 United States Tel: (1.212) 554 0600 Fax: (1.212) 586 1181/2 E-mail: newyork@eiu.com

HONG KONG 6001, Central Plaza 18 Harbour Road Wanchai Hong Kong Tel: (852) 2585 3888 Fax: (852) 2802 7638 E-mail: hongkong@eiu.com

### GENEVA

Boulevard des Tranchées 16 1206 Geneva Switzerland Tel: (41) 22 566 2470 Fax: (41) 22 346 93 47 E-mail: geneva@eiu.com