O/0149/26

TRADE MARKS ACT 1994

IN THE MATTER OF APPLICATION NUMBER 4071844
BY VISHWANATH GANTI

TO REGISTER THE FOLLOWING TRADE MARK:

DexAI

IN CLASSES 9, 35 AND 42

AND

AN OPPOSITION THERETO UNDER NUMBER 450231
BY SAMSUNG ELECTRONICS CO., LTD

Background and pleadings

1. Vishwanath Ganti ("the applicant") applied to register the trade mark shown on the cover of this decision in the UK on 4 July 2024. It was accepted and published in the Trade Marks Journal on 2 August 2024 and registration is sought for the following goods/services:

> Class 9 - Data processing programs; Data processing software; Software; Accounting software; Downloadable computer software; Downloadable mobile applications; Computer software platforms, recorded or downloadable; all of the above relating to accounting and finance.
>
> Class 35 - Business management and administration; Data processing services [office functions]; Collection of data; Computer data processing; Database management services; Provision of business information via global computer networks; Advisory services relating to data processing; Compilation and systemization of information into computer databases; all of the above relating to accounting and finance.
>
> Class 42 - Computer programming; Software development; Consulting services in the field of software as a service [SaaS]; Software as a service [SaaS]; Providing temporary use of online non-downloadable software; Providing temporary use of non-downloadable software applications accessible via a web site; all of the above relating to accounting and finance.[1]

2. On 16 October 2024, Samsung Electronics Co., Ltd. ("the opponent") opposed the trade mark on the basis of Section 5(2)(b) of the Trade Marks Act 1994 ("the Act"). The opponent relies on the following trade marks:

> DEX
>
> UKTM no. 801511782
>
> Filing date: 7 November 2019; Registration date: 16 June 2020
>
> Relying on all of its goods and services as follows:

[1] A TM21B was filed on 4 November 2024, amending the specification as above.

Class 9 - Downloadable software; computer application software; computer operating system software; computer operating software; computer software for synchronizing data between hand-held or portable computers and host computers; computer software for communicating with users of hand-held computers; data synchronization programs; computer software for use in computer access control; computer software for communicating purposes between microcomputers; computer software for wireless network communications; software with the ability to show the screen of a mobile phone to a computer monitor; computer hardware and computer peripheral devices; mirroring device for mobile phones to show the screen of a mobile phone on a computer monitor; computer application software for mobile phones to display the screen of a mobile phone on a computer monitor; adapter for mobile phones to show the screen of a mobile phone on the computer monitor.

Class 42 - Development of computer software for data processing; computer software development; development of operating system software; data conversion of computer program data or information (not physical conversion); design and development of programs for computers; conversion of data or documents from physical to electronic media.

(“the first earlier mark”)

SAMSUNG DEX

UKTM no. 915937584

Filing date: 18 October 2016; Registration date: 24 May 2017

Relying on all of its goods as follows:

Class 9 - Application software, namely, for projecting the screen of mobile device to displays via computer peripheral devices and wireless networks; computer peripheral devices; computer software for wireless network communications; computer software, namely, for controlling user interface mode adaption; computer software for use in computer access control.

(“the second earlier mark”)

3. Under section 5(2)(b) of the Act, the opponent claims that there is a likelihood of confusion on the basis that the marks are similar, and the goods/services are either identical or highly similar leading to a likelihood of confusion, including a likelihood of association, and that the contested mark should be refused registration.

4. The applicant filed a counterstatement denying the claims made and requesting that the opponent provides proof of use of its earlier trade marks relied upon.

Representation

5. The opponent is represented by Withers & Rogers LLP. The applicant is represented by Trama Legal s.r.o. Only the opponent filed evidence. No hearing was requested and only the opponent filed written submissions in lieu of the same. This decision is taken following a careful perusal of the papers.

Relevance of EU LAW

6. The provisions of the Act relied upon in these proceedings are assimilated law, as they are derived from EU law. Although the UK has left the EU, section 6(3)(a) of the European Union (Withdrawal) Act 2018 (as amended by Schedule 2 of the Retained EU Law (Revocation and Reform) Act 2023) requires tribunals applying assimilated law to follow assimilated EU case law. That is why this decision refers to decisions of the EU courts which predate the UK's withdrawal from the EU.

Evidence and Submissions

7. The opponent's evidence consists of the witness statement of Mr Min Oh, dated 21 February 2025, which is accompanied by nine exhibits. Mr Oh is the Principal Engineer of IP Planning Group of the opponent and he provides evidence of use of the earlier marks as relied upon. I have read Mr Oh's evidence in its entirety.

8. The opponent filed written submissions in lieu dated 29 July 2025.

9. I have given due consideration to all of the documents filed by both parties but will only refer to the evidence/submissions as appropriate to the extent that it is necessary in my decision.

My Approach

10. I will proceed with my assessment of this matter in respect of the first earlier mark as, despite proof of use being requested for the second earlier mark, I consider this to be the mark that is closer in terms of similarity to the applicant's and also offers the wider scope of protection. I will return to consider the second earlier mark later, should it become necessary to do so. For the purposes of this comparison, I will refer to the first earlier mark as "the opponent's mark".

DECISION

Section 5(2)(b)

11. Section 5(2)(b) of the Act is as follows:

> "5(2) A trade mark shall not be registered if because-
>
> (b) it is similar to an earlier trade mark and is to be registered for goods or services identical with or similar to those for which the earlier trade mark is protected, there exists a likelihood of confusion on the part of the public, which includes the likelihood of association with the earlier trade mark".

18. Section 5A of the Act states as follows:

> "Where grounds for refusal of an application for registration of a trade mark exist in respect of only some of the goods or services in respect of which the trade mark is applied for, the application is to be refused in relation to those goods and services only."

Relevant law

12. The following standard summary of the principles applicable to the assessment of the likelihood of confusion was approved by the Supreme Court in *Iconix Luxembourg Holdings SARL v Dream Paris Europe Inc & Anor*, [2025] UKSC 25:

> (a) the likelihood of confusion must be appreciated globally, taking account of all relevant factors;

(b) the matter must be judged through the eyes of the average consumer of the goods or services in question, who is deemed to be reasonably well informed and reasonably circumspect and observant, but who rarely has the chance to make direct comparisons between marks and must instead rely upon the imperfect picture of them he has kept in his mind, and whose attention varies according to the category of goods or services in question;

(c) the average consumer normally perceives a mark as a whole and does not proceed to analyse its various details;

(d) the visual, aural and conceptual similarities of the marks must normally be assessed by reference to the overall impressions created by the marks bearing in mind their distinctive and dominant components, but it is only when all other components of a complex mark are negligible that it is permissible to make the comparison solely on the basis of the dominant elements;

(e) nevertheless, the overall impression conveyed to the public by a composite trade mark may, in certain circumstances, be dominated by one or more of its components;

(f) and beyond the usual case, where the overall impression created by a mark depends heavily on the dominant features of the mark, it is quite possible that in a particular case an element corresponding to an earlier trade mark may retain an independent distinctive role in a composite mark, without necessarily constituting a dominant element of that mark;

(g) a lesser degree of similarity between the goods or services may be offset by a greater degree of similarity between the marks, and vice versa;

(h) there is a greater likelihood of confusion where the earlier mark has a highly distinctive character, either per se or because of the use that has been made of it;

(i) mere association, in the strict sense that the later mark brings the earlier mark to mind, is not sufficient;

(j) the reputation of a mark does not give grounds for presuming a likelihood of confusion simply because of a likelihood of association in the strict sense; and

(k) if the association between the marks creates a risk that the public might believe that the respective goods or services come from the same or economically linked undertakings, there is a likelihood of confusion.

Comparison of goods and services

13. The competing goods/services are shown in paragraph 1 and paragraph 2, above.

14. When making the comparison, all relevant factors relating to the goods/services in the specifications should be taken into account, as per *Canon*, where the CJEU stated at paragraph 23 of its judgement:

> "In assessing the similarity of the goods or services concerned, as the French and United Kingdom Governments and the Commission have pointed out, all the relevant factors relating to those goods or services themselves should be taken into account. Those factors include, inter alia, their nature, their intended purpose and their method of use and whether they are in competition with each other or are complementary."

15. The relevant factors identified by Jacob J. (as he then was) in the *Treat* case, [1996] R.P.C. 281, for assessing similarity were:

(a) The respective uses of the respective goods or services;

(b) The respective users of the respective goods or services;

(c) The physical nature of the goods or acts of service;

(d) The respective trade channels through which the goods or services reach the market;

(e) In the case of self-serve consumer items, where in practice they are respectively found or likely to be, found in supermarkets and in particular whether they are, or are likely to be, found on the same or different shelves;

(f) The extent to which the respective goods or services are competitive. This inquiry may take into account how those in trade classify goods, for instance whether market research companies, who of course act for industry, put the goods or services in the same or different sectors.

16. In *Gérard Meric v Office for Harmonisation in the Internal Market,* Case T- 133/05, the General Court ("GC") stated that:

"29. In addition, the goods can be considered as identical when the goods designated by the earlier mark are included in a more general category, designated by trade mark application (Case T-388/00 *Institut fur Lernsysteme v OHIM- Educational Services (ELS)* [2002] ECR II-4301, paragraph 53) or where the goods designated by the trade mark application are included in a more general category designated by the earlier mark."

17. I bear in mind that it is permissible to group goods/services together for the purposes of the assessment[2].

18. The applicant makes the following submissions:

"It is submitted that the earlier trademarks owned by the Opponent relate to the specific software used to enable the consumers to use their mobile device display on a larger device it means that using this technology, the consumers may benefit from for example working on a desktop computer while viewing the screen of their mobile phone on a larger device such as a TV.

On the other hand, the Applicant is providing completely different goods and services and as such is targeting a different audience, The applicant is focussed

[2] *Separode Trade Mark* O/399/10

on data classification and data posting used in accounting and finance applications with the use of Artificial Intelligence.

Not only is the use of the marks different in practice, it can be seen that the list of goods and services is distinct in this case as well. We would like to respectfully submit that the Applicant's list of goods and services has been amended, the result of what can be seen below. It is clearly underlined that all goods and services of the Applicant relate to accounting and finance".

Class 9

19. In respect of the goods in class 9, the opponent submits as follows:

"All software related goods relied upon under Earlier Mark 1 and Earlier Mark 2 in Class 9 are identical (per *Meric*) to the software related goods applied for in Class 9 by the applicant".

Software;

20. The opponent's specification includes the term *computer application software* in class 9. I note that the applicant's specification includes the limitation "all of the above relating to accounting and finance". However, I consider that the applicant's term is wide and could encompass the opponent's above terms, regardless of the applicant's limitation, and therefore they are identical on the principles outlined in *Meric*. If I am wrong about that, I find the goods are at least highly similar. The goods may be utilised for the same, or a similar purpose, and will be accessed by the same users. The nature of the goods is highly similar, and I find it likely that trade channels will overlap. The goods may play competitive roles, and it would not be unreasonable for the consumer to consider that the goods are important or indispensable to one another and therefore expect the goods to be offered by the same undertaking.

Accounting software; Downloadable mobile applications;

21. The opponent's specification includes the term *downloadable software* in class 9. The opponent's term is wider than the applicant's above terms and is therefore identical on the principles outlined in *Meric*.

Downloadable computer software;

22. The opponent's specification includes the term *downloadable software* in class 9. This is self-evidently identical to the applicant's above terms.

Data processing programs; Data processing software;

23. The opponent's specification includes the term *computer application software* in class 9, which I find to be a wide term which would encompass the applicant's above terms and is therefore identical on the principles outlined in *Meric*.

Computer software platforms, recorded or downloadable;

24. The opponent's specification includes the term *downloadable software* in class 9. I find these terms to be identical on the principles outlined in *Meric*. If I am wrong about that, I find the goods are at least highly similar. The goods may be utilised for the same, or at least a similar purpose, and will be accessed by the same users. The nature of the goods is highly similar, and I find it likely that trade channels will overlap. The goods may play competitive roles, and it would not be unreasonable for the consumer to consider that the goods are important or indispensable to one another and therefore expect the goods to be offered by the same undertaking.

Class 35

25. In respect of the services in class 35, the opponent submits as follows:

> "As to the Applicant's services in Class 35, these are similar to the data-processing related goods and services relied upon in Classes 9 and 42 of the Earlier Marks. Moreover, the Applicant's Services in Class 35 would not be able to operate or function without the likes of the relied upon "computer software" goods and services protected by the earlier marks".

Business management and administration;

26. In the absence of specific submissions, I would consider the applicant's term to include overseeing various activities within an organisation including operations, finance and human resources. The opponent's specification does not include a term/s

which are identical, nor any other terms which I would consider to be similar to the above. I note the opponent's submissions regarding the applicant's services being supported by software, however, whilst this is true for many things, I consider that this in itself is too high level to result in similarity on its own. I cannot find similarity between the applicant's above term and any of the terms within the opponent's specification, and I therefore find these to be dissimilar.

Data processing services [office functions]; Computer data processing;

27. In the absence of specific submissions, I consider that data processing will be used within an organisation which relies on data to make informed decisions, and will involve collection, preparation, analysis, presentation and utilisation of the data which has been collected. The opponent's specification includes the term *computer application software* in class 9. The opponent submits that "the Applicant's services in Class 35 would not be able to operate or function without the likes of the relied upon "computer software" goods and services protected by the Earlier Marks". I agree with this submission as it is highly likely that a form of software will be used to assist with the applicant's services. The goods/services will differ in nature, uses and trade channels. However, there may be an overlap in purpose and user. The goods/services are not competitive, nor are they complementary. I find these respective goods/services to have a low to medium degree of similarity.

Database management services; Collection of data; Compilation and systemization of information into computer databases

28. The applicant's aforementioned terms all relate to the provision of services in respect of different types of data management and processing. In the absence of detailed submissions, I anticipate that these services involve the collection, analysing, storing, cleaning, transforming and organising data. The opponent's mark includes *conversion of data or documents from physical to electronic media* in class 42, which I understand is a software service which allows documents to be converted. The services will plainly have a different purpose and uses, however, there may be an overlap in end user as it is foreseeable that someone who needs to compile data may also need to convert that data. I also consider that there may be complementarity as a consumer would consider that one would be indispensable or important for the use

of the other and therefore may assume that an economic undertaking which provides data conversion services may also provide database services. As a result, trade channels may also overlap. I do not consider that there will be competition between the services. Therefore, I find a medium degree of similarity.

Provision of business information via global computer networks;

29. In the absence of specific submissions, I would consider that the applicant's term involves provision of business information, for which they use a global computer network. To my mind, it would not be typical for a software development business to also supply business information, and I am particularly conscious that I have no evidence before me to support such a finding. The opponent's specification does not include a term/s which are identical, nor any other terms which I would consider to be similar to the above. I cannot find similarity between the applicant's above terms and any of the terms within the opponent's specification, and I therefore find these to be dissimilar.

Advisory services relating to data processing;

30. In the absence of specific submissions, I consider the applicant's term to involve the giving of advice in respect of insights and strategies in relation to data and advising on risk management and legal obligations to ensure compliance with regulations. The opponent's specification includes the term *development of computer software for data processing.* The nature and use of the services will plainly differ, however, there may be some overlap with companies who are seeking services for the development of software and seeking advisory services to ensure compliance. As such, users may overlap. I do not consider trade channels will overlap. I do not find competition, nor do I find complementarity. Overall, I consider the services to be similar to a low degree. I am unable to identify any other term in the opponent's specification which puts the opponent in any stronger position.

Class 42

31. In respect of the services in class 42, the opponent submits:

> "As to the Applicant's Services in Class 42, the computer programming services are identical (per *Meric*) to the "design and development of programs for computers" relied upon under Earlier Mark 1.
>
> Moreover, "computer software development" relied upon under Earlier Mark 1 will be considered similar to the software-related services applied for in Class 42 of the Applicant's services"

Software development;

32. The opponent's specification includes *computer software development* in class 42. I note that the applicant's specification includes the limitation "all of the above relating to accounting and finance". I consider that the opponent's term is wide and would encompass the applicant's above terms, regardless of their limitation, and therefore they are identical on the principles outlined in *Meric*.

Computer programming;

33. The opponent submits:

> "As to the Applicant's services in Class 42, the computer programming services are identical (per *Meric*) to the "design and development of programs for computers" relied upon under Earlier Mark 1".

I agree with the opponent's submission and consider that computer programming would be encompassed within the development of programs for computers. I therefore find the terms to be identical on the principles outlined in *Meric*.

Software as a service [SaaS];

34. In the absence of submissions, I understand *Software as a service [SaaS]* in general terms to be software that is rented or licensed, rather than purchased outright. Accordingly, rather than buying software and paying for periodic upgrades, the SaaS services tend to be subscription based, meaning that any updates/upgrades are delivered automatically during the subscription period. The earlier mark includes the term *computer application software* in class 9. The nature and method of use may

have some differences given that the class 9 goods are physical software goods, and these are services. There may be an overlap in trade channels, and the goods/services may also be competitive; however, I do not find any obvious complementarity between them. I find at least a medium degree of similarity between the parties' goods/services.

Consulting services in the field of software as a service [SaaS];

35. Generally speaking, consultancy refers to a professional service provided by specialists in the field who are able to provide advice and recommendations. The opponent's class 42 specification includes *computer software development*. The nature and purpose of the services will plainly differ. There may be an overlap in users. In the event that the applicant's term includes advice/recommendations regarding the development of that SaaS, there is the potential for trade channels to overlap. I do not find competition. Also, I do not believe that the contested services are complementary to the opponent's services, to the extent that consumers would believe the responsibility for the goods and services lies with the same undertakings. I find the services similar to a low degree.

Providing temporary use of online non-downloadable software; Providing temporary use of non-downloadable software applications accessible via a web site;

36. The opponent's specification includes the term *computer application software* in class 9. The applicant's above terms relate to the temporary provision of software. The uses of the respective goods/services will differ, however there may be an overlap in user, as it is foreseeable that a consumer who requires computer application software may also wish to rent the same. As such, there will be an overlap in trade channels. There will not be competition. I do consider that the goods/services may be complementary, in that one is indispensable to the other and would be considered to be provided by the same undertaking. I find a medium degree of similarity between the goods/services.

37. As some degree of similarity between goods and services is necessary to engage the test for likelihood of confusion, my findings above mean that the opposition aimed

against those services that I have found to be dissimilar will fail[3]. Therefore, the opposition under section 5(2)(b) fails for the following services:

Class 35 Business management and administration; Provision of business information via global computer networks;

Average consumer and the purchasing act

38. The average consumer is deemed to be reasonably well informed and reasonably observant and circumspect. For the purpose of assessing the likelihood of confusion, it must be borne in mind that the average consumer's level of attention is likely to vary according to the category of goods or services in question: *Lloyd Schuhfabrik Meyer,* Case C-342/97.

32. In *Iconix Luxembourg Holdings SARL v Dream Paris Europe Inc & Anor*, [2025] UKSC 25, the Supreme Court approved the comments of Arnold LJ in *Lidl Great Britain Ltd & Anor v Tesco Stores Ltd & Anor (Rev1)* [2024] EWCA Civ 262, where he pointed out that:

> (a) Consumers who are ill-informed or careless, or consumers with specialised knowledge or who are excessively careful are excluded from consideration;
>
> (b) The average consumer provides a standard which enables the courts to strike a balance between the competing interests involved, such as trade mark owners, their competitors and consumers;
>
> (c) The average consumer is neither a single hypothetical person nor a mathematical average; assessment from the perspective of the average consumer does not involve a statistical test. There is no single meaning rule and if, having regard to the perceptions and expectations of the average consumer, the court considers that a significant proportion of the relevant public is likely to be confused, a finding of infringement may properly be made;
>
> (d) Assessment from the perspective of the average consumer is intended to facilitate adjudication of trade mark disputes by providing an objective criterion,

[3] *eSure Insurance v Direct Line Insurance*, [2008] ETMR 77 CA

by promoting consistency of assessment and by and enabling courts and tribunals to determine such issues so far as possible without the need for evidence;

(e) The average consumer's level of attention varies according to the category of goods or services in question; and

(f) the average consumer rarely has the opportunity to make direct comparisons between trade marks (or between trade marks and signs) and must instead rely upon the imperfect picture of the trade mark they have kept in their mind.

39. The opponent submits:

"The goods and services in question are available at a variety of prices and can be used by both the general public and professionals. Given the different users, the level of attention paid by each will vary depending on who the purchaser is and what the goods and services are used for specifically. In view of this, the level of attention paid when purchasing the goods and services will range from medium to high".

40. The applicant submits:

"The public, in the current case, possesses a higher level of attention than on average since the goods and services relate to a specific software which is not used on a regular basis by the average consumer".

41. The average consumer for the goods and services will be both members of the general public and business users. The costs of the various goods and services at issue is likely to vary fairly significantly, as will the frequency of the associated purchase. Various factors will be taken into account such as reputation of the provider, cost of the goods/services on offer, ease of access/use and suitability for particular requirements. Even for goods or services that might be used more frequently and be of lower (or no) cost, such as some types of software, the average consumer is likely to consider factors such as financial security and functionality. Consequently, I

consider that a reasonably high degree of attention will be paid during the purchasing process (although not the highest degree).

42. The goods are likely to be advertised primarily via visual means either via a website, for example, or catalogues/advertisements. The services, equally, are likely to be selected in visual measures predominantly, either via a traditional retail outlet or an online resource. Consequently, I consider that the purchasing process will be predominantly visual. However, I do not discount an aural component to the purchase given that word-of-mouth recommendations may also play a part.

Comparison of marks

43. It is clear from *Sabel BV v. Puma AG* (particularly paragraph 23) that the average consumer normally perceives a mark as a whole and does not proceed to analyse its various details. The same case also explains that the visual, aural and conceptual similarities of the marks must be assessed by reference to the overall impressions created by the marks, bearing in mind their distinctive and dominant components. The Court of Justice of the European Union stated at paragraph 34 of its judgment in Case C-591/12P, *Bimbo SA v OHIM*, that:

> ".....it is necessary to ascertain, in each individual case, the overall impression made on the target public by the sign for which registration is sought, by means of, inter alia, an analysis of the components of a sign and of their relative weight in the perception of the target public, and then, in the light of that overall impression and all factors relevant to the circumstances of the case, to assess the likelihood of confusion."

44. It would be wrong, therefore, to dissect the trade marks artificially, although it is necessary to take into account the distinctive and dominant components of the marks and to give due weight to any other features which are not negligible and therefore contribute to the overall impressions created by the marks.

45. The respective trade marks are shown below:

Earlier trade mark	Contested trade mark

DEX	DexAI

46. The opponent submits:

> "Visual & Aural
>
> 13. As previously submitted in the Opponent's Statement of Grounds of Opposition, at paragraphs 4-5, the Earlier Marks are visually identical and highly similar.
>
> 14. Earlier Mark 1 is wholly contained within the Applicant's Mark. Moreover, 'AI' will be considered non-distinctive for the opposed goods and services as it will be clearly understood as, and is known to be the shorthand for, "Artificial Intelligence". Considering this, the marks that are being considered are DEX versus DEX, which are visually and aurally identical.
>
> 15. Furthermore, it is well-established that the initial element of a mark is the most memorable part and, therefore, it is the identical element of Earlier Mark 1 and the Applicant's Mark that will be recalled".

47. The applicant submits:

> "Visual Comparison
>
> Although all of the marks are word marks, they differ visually following the distinction in their length. It is simply because one of the Opponent's Mark, namely "SAMSUNG DEX" is significantly longer than the Applicant's Mark "Dex AI", whereas the other mark of the Opponent "DEX" is shorter than the Applicant's Mark.
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> Phonetic Comparison

In terms of the phonetic comparison, similarly as in the visual comparison, the marks owned by the Opponent are either longer or shorter than the Applicant's Mark This will influence the way that they are pronounced, the intonation, and the number of syllables, The only coincidence between the marks is in three letters".

Overall impression

48. I note that both marks are word only marks and are presented in a plain typeface. The earlier mark consists of the word 'DEX'. There are no other elements contributing to the mark and so the overall impression lies in the entirety of the word.

49. The contested mark comprises of 'DexAI'. In my view, the 'Dex' element plays the greater role in the overall impression of the contested mark, as 'AI' is non-distinctive or, at the very least, highly allusive for the goods/services on offer. This is because it is likely to be understood as referring to goods/services which use artificial intelligence in some way.

Visual comparison

50. A word trade mark protects the notional use of the word itself irrespective of font capitalisation or otherwise and therefore the difference in casing will have little impact on the assessment.

51. The competing marks are similar to the extent that they both share the word DEX, which makes up all of the earlier mark and the first 3 letters of the contested mark. The differences in the marks come from the contested mark, wherein the word DEX is followed by the letters AI. Visually, the 'AI' element of the contested mark has less impact, with the first part of the mark being the dominant feature. As a general rule the beginning of a mark tends to have more impact[4], and this element of the marks will be the consumer's focus when considering the marks. Weighing up the differences as against the similarities, I consider there to be between a medium and high degree of visual similarity between the marks.

[4] *El Corte Inglés, SA v OHIM* Cases T-183/02 and T-184/02

Aural comparison

52. The earlier mark and the first 3 letters of the contested mark are identical and will be pronounced in the same way, DEKS. The letters 'AI' at the end of the contested mark will likely be given their ordinary English pronunciations and will also act as a point of aural difference. I believe that consumers are likely to pronounce 'AI' letter by letter and as such the mark will be pronounced as 'DEKS A-I'. 'AI' is a common abbreviation for 'artificial intelligence', and I am of the view that the majority of consumers will know this and will pronounce the contested mark in this way. Certainly, this will be the way that the mark is viewed by a significant proportion of average consumers. I do not discount that some consumers may be unaware of this abbreviation and therefore they may pronounce 'AI' as 'ay' or 'eye', but I believe this will only be a small proportion of relevant consumers, with the greater proportion being aware of the abbreviation. I find the respective marks to be aurally similar to between a medium and high degree.

Conceptual comparison

53. For a conceptual message to be relevant it must be capable of immediate grasp by the average consumer. This is highlighted in numerous judgments of the GC and the CJEU[5].

54. The opponent submits:

> "Conceptually, given the identity of the DEX parts within the respective marks, they are conceptually identical and conceptually similar".

And further:

> "'AI' within the Applicant's Mark, as discussed above, will be interpreted and understood by the consumer to stand for "artificial intelligence" and is therefore

[5] *Ruiz Picasso v OHIM* [2006] e.c.r.-I-643; [2006] E.T.M.R 29

non-distinctive and would simply be considered to be a form of brand extension of the Earlier Marks".

55. The applicant submits:

> "The marks "SAMSUNG DEX" and "DEX" refer to the name "DEX" which signifies desktop experience and the meaning of the words used in the Opponent's Marks relate to the use of the mark in practice. As it has been indicated above, the Opponent is providing a service enabling their consumers to extend the display on their mobile device to a larger device. This meaning is completely different from the one used in the Applicant's Mark. As it has been mentioned, the word "DEX" relates to data extraction, as "D" symbolises data, whereas "EX" refers to extraction. It can be clearly seen that the concepts are different".

56. I note that the opponent has not made any specific submissions regarding the meaning of DEX, save to say that it is conceptually identical in both marks. Despite the applicant's submissions, I do not consider that the meaning of DEX, as they have set out, will be immediately graspable by the average consumer, even if they are business consumers, as they have suggested that the word will mean different things in each mark. This does not suggest to me that DEX has a known meaning within the technology industry, nor do I have any evidence before me to support such a finding. I therefore find DEX to have no meaning.

57. The use of 'AI' in the contested mark is a common abbreviation for 'artificial intelligence', and as stated above, I am of the view that the majority of consumers will know this. Whilst 'AI' will act as a conceptual point of difference between the marks, as this is allusive/non-distinctive for the goods/services on offer, DEX is the dominant element of the mark. I have found that DEX has no meaning, and so the conceptual position in that regard is neutral. The letters AI are a point of conceptual difference, but not a distinctive one

Distinctive character of the earlier trade mark

58. In *Lloyd Schuhfabrik Meyer* the CJEU stated that:

> “22. In determining the distinctive character of a mark and, accordingly, in assessing whether it is highly distinctive, the national court must make an overall assessment of the greater or lesser capacity of the mark to identify the goods or services for which it has been registered as coming from a particular undertaking, and thus to distinguish those goods or services from those of other undertakings (see, to that effect, judgment of 4 May 1999 in Joined Cases C-108/97 and C-109/97 *WindsurfingChiemsee v Huber and Attenberger* [1999] ECR I-0000, paragraph 49).
>
> 23. In making that assessment, account should be taken, in particular, of the inherent characteristics of the mark, including the fact that it does or does not contain an element descriptive of the goods or services for which it has been registered; the market share held by the mark; how intensive, geographically widespread and long-standing use of the mark has been; the amount invested by the undertaking in promoting the mark; the proportion of the relevant section of the public which, because of the mark, identifies the goods or services as originating from a particular undertaking; and statements from chambers of commerce and industry or other trade and professional associations (see *Windsurfing Chiemsee,* paragraph 51).”

59. Registered trade marks possess varying degrees of inherent distinctive character, ranging from the very low, because they are suggestive or allusive of a characteristic of the goods/services, to those with high inherent distinctive character, such as invented words which have no allusive qualities. The distinctiveness of a mark can be enhanced by virtue of the use that has been made of it. However, the opponent has not filed any evidence of use in relation to its mark. Consequently, I have only the inherent position to consider in this case.

60. The opponent’s word only mark consists of the word DEX. I am of the opinion that this would be considered an invented word which does not allude to or describe the goods/services provided. Therefore, I find that the earlier mark is inherently distinctive to a high degree.

GLOBAL ASSESSMENT – Conclusions on Likelihood of Confusion

61. Confusion can be direct or indirect. Direct confusion involves the average consumer mistaking one mark for the other, while indirect confusion is where the average consumer realises the marks are not the same but puts the similarity that exists between the marks and the goods/services down to the responsible undertakings being the same or related.

62. There is no scientific formula to apply in determining whether there is a likelihood of confusion; rather, it is a global assessment where a number of factors need to be borne in mind. The first is the interdependency principle, i.e. a lesser degree of similarity between the respective trade marks may be offset by a greater degree of similarity between the respective goods and services and vice versa. As I mentioned above, it is necessary for me to keep in mind the distinctive character of the opponent's trade mark, the average consumer for the goods/services and the nature of the purchasing process. In doing so, I must be alive to the fact that the average consumer rarely has the opportunity to make direct comparisons between trade marks and must instead rely upon the imperfect picture of them that he has retained in his mind.

63. I have found as follows:

- That the goods/services at issue range from being identical to similar to a low degree (except where I have found them to be dissimilar);
- I have identified that the average consumer will primarily be members of the general public and business users. They will select the goods/services primarily by visual means, although I do not discount an aural component;
- I have concluded that a reasonably high degree of attention (although not the highest degree) will be paid during the purchasing of goods/services;
- The contested mark is visually similar to the earlier mark to between a medium and high degree;
- The contested mark is aurally similar to the earlier mark to between a medium and high degree;

- I have found that DEX has no meaning, and so the conceptual position in that regard is neutral. The letters AI are a point of conceptual difference, but not a distinctive one;

- I have found the earlier mark overall to be inherently distinctive to a high degree.

64. I begin by considering a likelihood of direct confusion. The applicant's mark is DexAI in comparison with the opponent's mark, DEX. In this instance, I find DEX to be the dominant element of the applicant's mark, and as stated above, as the use of 'AI' is allusive/non-distinctive for the goods/services on offer, it is likely to be overlooked. Taking the above into account and given that the average consumer will not compare the marks side by side, the similarities between the marks are such that the average consumer will mistakenly recall one for the other. Consequently, I consider there to be a likelihood of direct confusion for all goods/services in the application, for which I have found similarity, even where goods/services are similar to only a low degree, as I consider that the similarity of the marks will offset the distance between the goods/services, given the highly distinctive nature of the earlier mark.

65. In case I am wrong about that, I will now move on to consider indirect confusion. In *L.A. Sugar Limited v By Back Beat Inc*, BL O/375/10, Mr Iain Purvis Q.C., as the Appointed Person, explained that:

> "16. Although direct confusion and indirect confusion both involve mistakes on the part of the consumer, it is important to remember that these mistakes are very different in nature. Direct confusion involves no process of reasoning – it is a simple matter of mistaking one mark for another. Indirect confusion, on the other hand, only arises where the consumer has actually recognized that the later mark is different from the earlier mark. It therefore requires a mental process of some kind on the part of the consumer when he or she sees the later mark, which may be conscious or subconscious but, analysed in formal terms, is something along the following lines: 'The later mark is different from the earlier mark, but also has something in common with it. Taking account of the common element in the context of the later mark as a whole, I conclude that it is another brand of the owner of the earlier mark'.

17. Instances where one may expect the average consumer to reach such a conclusion tend to fall into one or more of three categories:

(a) where the common element is so strikingly distinctive (either inherently or through use) that the average consumer would assume that no-one else but the brand owner would be using it in a trade mark at all. This may apply even where the other elements of the later mark are quite distinctive in their own right ('26 RED TESCO' would no doubt be such a case).

(b) where the later mark simply adds a non-distinctive element to the earlier mark, of the kind which one would expect to find in a sub-brand or brand extension (terms such as 'LITE', 'EXPRESS', 'WORLDWIDE', 'MINI' etc.).

(c) where the earlier mark comprises a number of elements, and a change of one element appears entirely logical and consistent with a brand extension ('FAT FACE' to 'BRAT FACE' for example)."

66. These three categories are not exhaustive; rather, they were intended to be illustrative of the general approach, as has been confirmed by the Court of Appeal[6]. I recognise that a finding of indirect confusion should not be made merely because the competing marks share a common element. The Court of Appeal has also emphasised that, where there is no direct confusion, there must be a "proper basis" for finding indirect confusion.

67. When assessing indirect confusion, I have found that the common element, DEX, conveys an identical conceptual message which has no meaning. DEX is the dominant element of the contested mark and the addition of AI in the contested mark is non-distinctive and is allusive of the goods/services on offer. Therefore, the addition of AI is likely to be interpreted as a sub-brand of DEX, which focuses on AI. As a result of this, I find a likelihood of indirect confusion.

[6] *Liverpool Gin Distillery and others v Sazerac Brands, LLC and others* [2021] EWCA Civ 1207

Final Remarks

68. As the first earlier trade mark leads to the opposition being successful for the goods/services which I have found to be similar, there is no need to consider the remaining earlier trade mark upon which the opposition is based. The second earlier mark could not put the opponent in any stronger position, because the opposition cannot succeed for the remaining goods/services which I have found to be dissimilar.

CONCLUSION

69. The opposition is partially successful. Therefore, subject to appeal, the application will be refused in relation to the following goods/services:

> Class 9 - Data processing programs; Data processing software; Software; Accounting software; Downloadable computer software; Downloadable mobile applications; Computer software platforms, recorded or downloadable; all of the above relating to accounting and finance.
>
> Class 35 - Data processing services [office functions]; Collection of data; Computer data processing; Database management services; Advisory services relating to data processing; Compilation and systemization of information into computer databases; all of the above relating to accounting and finance.
>
> Class 42 - Computer programming; Software development; Consulting services in the field of software as a service [SaaS]; Software as a service [SaaS]; Providing temporary use of online non-downloadable software; Providing temporary use of non-downloadable software applications accessible via a web site; all of the above relating to accounting and finance.

70. In light of my earlier findings, the opposition will fail in respect of the following services for which the application will proceed to registration:

> Class 35 - Business management and administration; Provision of business information via global computer networks;

COSTS

71. The opponent has enjoyed the greater measure of success and is entitled to a contribution towards its costs. Awards of costs in proceedings are based upon the scale as set out in Tribunal Practice Note 1/2023. In the circumstances I award the opponent the sum of £1300.00 as a contribution towards the cost of the proceedings. The sum is calculated as follows:

Filing a notice of opposition and considering the applicant's counterstatement:	£250.00
Preparing evidence	£600.00
Preparing written submissions in lieu	£350.00
Official fee:	£100.00
Total:	**£1300.00**

72. I therefore order Vishwanath Ganti to pay Samsung Electronics Co., Ltd. the sum of £1300.00. The above sum should be paid within twenty-one days of the expiry of the appeal period or, if there is an appeal, within twenty-one days of the conclusion of the appeal proceedings.

Dated this 25th day of February 2026

LA Bailey

For the Registrar