O/0700/26

TRADE MARKS ACT 1994

IN THE MATTER OF
TRADE MARK APPLICATION NO. 4218642
IN THE NAME OF INTERNATIONAL ASSOCIATION OF MANAGEMENT ACCOUNTANTS
TO REGISTER AS A TRADE MARK

IN CLASSES 35, 41 & 42

AND

THE LATE FILING OF FORM TM8 AND COUNTERSTATEMENT
FILED IN DEFENCE OF THAT APPLICATION
IN OPPOSITION PROCEEDINGS
UNDER NUMBER OP458761
BY INSTITUTE OF CERTIFIED MANAGEMENT ACCOUNTANTS

BACKGROUND

1. On 13 June 2025, International Association of Management Accountants ("the applicant") applied to register trade mark number UK4218642, for the mark shown on the cover page of this decision, in the United Kingdom. The application was accepted and published for opposition purposes on 12 September 2025, in respect of services in classes 35, 41 and 42.

2. On 11 December 2025, Venner Shipley LLP filed Form TM7 ("Notice of opposition and statement of grounds") on behalf of Institute of Certified Management Accountants ("the opponent"). The opposition is based upon sections 5(2)(b), 5(3), and 5(4)(a) of the Trade Marks Act 1994 ("the Act"), and is directed against all of the services in the application. The opponent relies upon its UK trade mark registration number 904296571, for the trade mark "CMA", which has a filing date of 18 February 2005 and for which the registration procedure was completed on 20 October 2008.

3. On 22 December 2025, the Tribunal served the Form TM7 by email and by post upon the applicant. The deadline for the applicant to file its Form TM8 ("Notice of defence and counterstatement") was 23 February 2026, communicated by the Tribunal in the serving letter. The Tribunal's letter contained the following:

> "This letter is to inform you that your trade mark application has been opposed. Please find enclosed a copy of the notice of opposition - Form TM7.
>
> **Your options**
>
> **1. Defend your application**
> Complete and send to us Form TM8 and counter-statement.
>
> This must be filed (i.e. received by us) within **two months** from the date of this letter; that is on or before **23 February 2026.**
>
> When completing the counter-statement you must admit (agree) or deny (disagree) each of the grounds of opposition.
>
> **It is important to understand that if the deadline date is missed then, in almost all circumstances, the application will be treated as abandoned** in accordance with Rule 18(2) of the trade mark Rules 2008: "*where the applicant*

fails to file a Form TM8 and counter-statement within the relevant period, the application for registration, insofar as it relates to the goods and services in respect of which the opposition is directed, shall, unless the registrar otherwise directs, be treated as abandoned."
(**original emphasis**)

4. The applicant, who is not professionally represented, did not file a Form TM8 by the deadline, and so, on 13 March 2026, the Tribunal wrote to the applicant again (sent by email). In the letter, the Tribunal stated that:

> "Our letter dated 22 December 2025 invited you to file a Form TM8 and counter-statement on or before 23 February 2026.
>
> As no Form TM8 and counter-statement has been filed within the time period set, Rule 18(2) of the Trade Mark Rules 2008 (as amended) applies. Rule 18(2) states:
>
> "Where the applicant fails to file a Form TM8 or counter-statement within the relevant period, the application for registration, insofar as it relates to the goods and services in respect of which the opposition is directed, shall, unless the registrar otherwise directs, be treated as abandoned."
>
> It is our preliminary view that the application should be treated as abandoned because no defence was filed by the deadline referred to above.
>
> If you disagree with the preliminary view, you **must** file the Form TM8 and counter-statement **and** a witness statement setting out the reasons for the failure to meet the deadline on, or before, **27 March 2026**.
>
> If no response is received by this date, the application will be treated as abandoned (i.e. it will be withdrawn)".

5. On 27 March 2026, the Tribunal received an email from Arslan Mahmood, as below:

From: ceo@iama.org.uk <ceo@iama.org.uk>
Sent: 27 March 2026 13:15
To: Forms <Forms@ipo.gov.uk>
Subject: Trade Mark Correspondence from the Intellectual Property Office (IPO) Opposition No: OP000458761 Trade Mark No: UK00004218642

You don't often get email from ceo@iama.org.uk. Learn why this is important

Dear IPO Team,
I hope my email finds you well.
Kindly find attached TM08 form and my response.
With Thanks & Regards,
Arslan Mahmood

6. The 'response' mentioned in the email was in the form of the Witness Statement of Dilawar Hussain Bhatti, being the CEO of the opponent. The pertinent information contained within the witness statement is reproduced below:

1. I confirm that the Applicant intends to defend the opposition and wishes the application to proceed.
2. The failure to file the Form TM8 and counterstatement within the original deadline arose due to an administrative oversight during a period of internal transition and correspondence handling delays.
3. The correspondence dated 22 December 2025 was not actioned within the required timeframe as a result of this oversight.
4. Upon becoming aware of the position following receipt of the Intellectual Property Office's letter dated 13 March 2026, the Applicant acted promptly to prepare and file the TM8 and this counterstatement.
5. The failure to meet the deadline was not intentional, and the Applicant respectfully requests that the Registrar exercises discretion to allow the defence to proceed.
6. The Applicant confirms that there is a genuine intention to contest the opposition.

Statement of Truth

believe that the facts stated in this witness statement are true.

7. On 21 April 2026, the Tribunal responded as follows:

> "I refer to the late TM8 and witness statement filed on 27th March 2026.
>
> The official letter dated 22 December 2025, which was sent to you by email and via Royal Mail's "Signed for" service stated that the deadline to file a

completed form TM8 was on 23 February 2026. Both letters contained the following paragraph:

Rule 18(2) of the Trade Marks Rules 2008 states that "where an applicant fails to file a Form TM8 within the relevant period, the application for registration, insofar as it relates to the goods and services in respect of which the opposition is directed, shall, unless the registrar otherwise directs, be treated as abandoned."

The Registrar can only utilise its very limited discretion in such cases where there exists either 'compelling reasons' or 'extenuating circumstances' to do so. The reasons presented confirm neither.

It is therefore the Registry's preliminary view that, as the notice of defence and counterstatement would be filed outside of the statutory deadline, it cannot be permitted into the proceedings.

…

If you disagree with the preliminary view you must provide full written reasons and request a hearing on, or before, **5 May 2026**. If no response is received within the time allowed, the preliminary view will automatically become final immediately after that date and the trademark will be struck out.

Before requesting a hearing to challenge a preliminary view, you should bear in mind the following points:

- the deadline for filing a counter-statement on Form TM8 is not a flexible time limit (see Trade Mark Rule 77(6) and Schedule 1 to those rules); the legal constraints on the exercise of discretion by the Registrar in these circumstances;

- that in the event that the hearing officer upholds the preliminary view, there may be costs implications arising from the hearing against the party who requested the hearing.

The above information is not intended to dissuade you from requesting a hearing, but merely to inform you of the potential consequences should you be unsuccessful in overturning the preliminary view."

8. On 30 April 2026, the Tribunal received an email from Dilawar H Bhatti in response to the Tribunal's letter of 21 April. The email contained the following:

We respectfully submit that we have properly filed our Form TM8 and witness statement on 27 March 2026. We believed that the response was timely filed. If the documents were indeed received after the deadline, it appears to have been a result of an unexpected technical or transmission problem, which was beyond our control.

Given the above, we kindly ask the Registry to exercise its discretion to permit the filing of the Form TM8 and, specifically, to include the witness statement. We are of the view that the evidence put forward is relevant to the case and that it is in the interests of justice that the matter be decided on its merits rather than for procedural reasons.

We also note that we have had trouble accessing the link you have provided in your letter. We would appreciate if you could please forward the documents or provide another link.

In view of the circumstances outlined above, we respectfully request that the preliminary view be re-considered in light of the circumstances of the submission and the significance of the evidence provided.

9. On 7 June 2026, the Tribunal responded accordingly:

> "For clarity, on 22 December 2025, a copy of the notice of opposition was sent to you by email and by signed-for post. The notice was accompanied by a letter setting a deadline of 23 February 2026 for filing a Form TM8.
>
> This deadline was not met, and a further letter was sent to you on 13 March 2026 to inform you of this. On 27 March 2026, you filed a Form TM8 along with a witness statement. This means the Form TM8 was filed after the deadline of 23 February 2026, which cannot be extended unless there are compelling reasons or extenuating circumstances.
>
> Having considered the reasons given in the witness statement, the Tribunal's view is that they do not demonstrate that such circumstances exist. As a result, a preliminary view was issued confirming that the late-filed Form TM8 cannot be admitted into the proceedings.
>
> In light of the above, you are given the final opportunity to request a hearing if you disagree with the preliminary view. Please file your request on or before **15 June 2026.**
>
> If no response is received within the time allowed, the preliminary view will automatically become final immediately after that date and the trademark will be struck out."

10. On 9 June 2026, the Tribunal received an email from Dilawar H Bhatti requesting a hearing, which contained the following:

Following receipt of the notice of opposition, we contacted the opponent, IMA, in an effort to resolve the matter amicably. In their correspondence, they indicated that they would provide a response after the New Year. As a result, we waited for their response in good faith before taking further action. Unfortunately, despite our attempts to communicate, we did not receive any further reply from IMA.

Because we were awaiting their promised response, our attention was focused on those discussions, which contributed to the delay in responding to the IPO. Copies of the relevant email correspondence with IMA are attached for your consideration.

When we subsequently received the further notice from the IPO, we acted immediately and submitted our response and Form TM8. To the best of our knowledge, the documents were sent on the deadline date. If they were received later by the IPO, this may have been due to unforeseen circumstances or technical issues beyond our control.

We respectfully submit that there was never any intention to ignore the proceedings or gain any procedural advantage. We have been actively pursuing registration of this trademark for over a year and have invested significant time, effort, and resources into the application. We remain committed to defending the application and participating fully in the proceedings.

Given the circumstances, and in the interests of fairness and justice, we kindly request that the Tribunal exercise its discretion to admit the late-filed Form TM8 or, at the very least, allow us the opportunity to explain the circumstances further at a hearing. We respectfully ask that our trademark application is not struck out without consideration of the substantive issues in dispute.

11. A hearing was scheduled for 22 July 2026, the details of which were sent by the Tribunal to both parties in an official letter dated 2 July 2026. The applicant confirmed attendance, and Venner Shipley LLP, on behalf of the opponent, filed written submissions in lieu of attendance, by email, on 20 July 2026.

THE HEARING ISSUE

12. As already mentioned, the hearing was due to take place before me, via Microsoft TEAMS telephone conference, on 22 July 2026, with only Dilawar Hussain Bhatti on behalf of the applicant, in attendance.

13. At the appointed time of the hearing, I waited for Mr Bhatti to attend. After 20 minutes it became apparent that he was not going to join the telephone conference call. The Tribunal therefore contacted Mr Bhatti by email asking that he provide a reason why he was unable to attend.

14. Mr Bhatti responded by email 40 minutes later to say that according to his schedule, the meeting was between 3 p.m and 4 p.m, UK time, saying that “I think

there is some confusion with you regarding meeting time" (SIC). Having checked both the original appointment and the amended appointment (to reflect the attendee) again, it had clearly been set in both instances to begin at 11:00:

TribunalHearings

Subject:	Joint Procedural Hearing - 458761 - CMA-UK (Figurative)
Location:	Microsoft Teams Meeting
Start:	Wed 22/07/2026 11:00
End:	Wed 22/07/2026 12:00
Show Time As:	Tentative
Recurrence:	(none)
Meeting Status:	Not yet responded
Organizer:	TribunalHearings
Required Attendees:	Suzanne Hitchings
Optional Attendees:	[redacted]

Joint Procedural Hearing

TM No: UK00004218642
Trademark: CMA-UK (Figurative)
Hearing Officer: Suzanne Hitchings

Applicant: International Association o Management Accountants
Agent: PRIVATE
Attendees: TBC

Opponent: Institute o Certified Management Accountants
Agent: Venner Shipley LLP
Attendees: TBC

Please note, the Hearing will be conducted via telephone.

TribunalHearings

Subject:	Joint Procedural Hearing - 458761 - CMA-UK (Figurative)
Location:	Microsoft Teams Meeting
Start:	Wed 22/07/2026 11:00
End:	Wed 22/07/2026 12:00
Recurrence:	(none)
Meeting Status:	Meeting organizer
Organizer:	TribunalHearings
Required Attendees:	Suzanne Hitchings; ceo@iama.org.uk
Optional Attendees:	[redacted]
Categories:	Have updated organisers

Joint Procedural Hearing

TM No: UK00004218642
Trademark: CMA-UK (Figurative)
Hearing Officer: Suzanne Hitchings

Applicant: International Association o Management Accountants
Agent: PRIVATE
Attendees: Dilawar Bhatti

(The redaction of the optional attendees' names and the yellow highlighting for emphasis were made by me).

Further, having accepted the appointment, Mr Bhatti sent the Tribunal the following email on 8 July 2026:

TribunalHearings

From: Dilawar H Bhatti <ceo@iama.org.uk>
Sent: 08 July 2026 13:45
To: TribunalHearings
Subject: Hearing Notice – Confirmation of Attendance : Our Reference: OP000458761

Categories: Jo

You don't often get email from ceo@iama.org.uk. Learn why this is important

Dear Hearings Clerk,

Thank you for your email and for providing the details of the hearing.

I confirm that we have received the notice and will attend the telephone hearing scheduled for **Wednesday, 22 July at 11:00.**

The representative attending will be:

Name: Dilawar Bhatti
Organisation: IAMA UK
Email: ceo@iama.org.uk

We also acknowledge the directions regarding the submission of skeleton arguments and any writ submissions, and will ensure compliance with the applicable deadlines where required.

Please let us know if you require any further information.

Kind regards,

(The yellow highlighting was made by me for emphasis).

15. It was not possible for me to reschedule the hearing to 3.00 p.m that same day. As the applicant had already been given the opportunity to be heard and had missed the appointment through no fault of the Tribunal, and as Mr Bhatti had previously acknowledged that the hearing was indeed due to start at 11.00 a.m, I directed that I would make my decision from the witness statement and written submissions instead.

DECISION

16. The filing of a Form TM8 and counterstatement in opposition proceedings is governed by rule 18 of the Trade Marks Rules 2008 ("the Rules"). The relevant parts read as follows:

> "18. (1) The applicant shall, within the relevant period, file a Form TM8, which shall include a counter-statement.

(2) Where the applicant fails to file a TM8 or counter-statement within the relevant period, the application for registration, insofar as it relates to the goods and services in respect of which the opposition is directed, shall, **unless the registrar otherwise directs**, be treated as abandoned."

17. The combined effect of rules 77(1), 77(5) and Schedule 1 of the Rules mean that the time limit in rule 18, which sets the period in which the defence must be filed, is non-extensible other than in the circumstances identified in rule 77(5) which states:

"A time limit listed in Schedule 1 (whether it has already expired or not) may be extended under paragraph (1) if, and only if—

(a) the irregularity or prospective irregularity is attributable, wholly or in part, to a default, omission or other error by the registrar, the Office or the International Bureau; and

(b) it appears to the registrar that the irregularity should be rectified."

18. There is no suggestion that there has been any irregularity on the part of the Tribunal. Consequently, the only basis on which the applicant may be allowed to defend the opposition proceedings is if I exercise in its favour the discretion afforded to me by the use of the words "unless the registrar otherwise directs" in Rule 18(2).

19. In approaching the exercise of discretion in these circumstances, I take into account the decisions of the Appointed Person in *Kickz AG v Wicked Vision Limited* (BL O-035-11) and *Mark James Holland v Mercury Wealth Management Limited* (BL O-050-12) i.e. I have to be satisfied that there are extenuating circumstances which justify the exercise of the discretion in the applicant's favour.

20. In *Music Choice Ltd's Trade Mark* [2005] RPC 18, the Court indicated that a consideration of the following factors (shown below in bold and underlined) is likely to be of assistance in reaching a conclusion as to whether or not discretion should be exercised in favour of a party in default. That is the approach I intend to adopt,

referring to the parties' submissions to the extent that I consider it necessary to do so.

The circumstances relating to the missing of the deadline including reasons why it was missed and the extent to which it was missed:

21. As noted above, the stipulated deadline for the filing of the applicant's Form TM8 and counterstatement was 23 February 2026. The Form TM8 and counterstatement, as well as the signed witness statement, was received on 27 March 2026. Therefore, the deadline was missed by 32 days. I further note that the name of the applicant on the Form TM8 was not the same as that on record for the application and therefore it would have been deemed unacceptable, even had it been filed on time. The applicant's written explanation on the witness statement as to why the deadline was missed was said to be due to an administrative oversight due to a period of internal transition and correspondence handling delays. The applicant subsequently submitted that the delay was also due to it waiting for a response from the opponent in relation to its request to resolve the matter amicably.

The nature of the opponent's allegations in its statement of grounds:

22. The opposition is brought under sections 5(2)(b), 5(3), and 5(4)(a) of the Act. There is nothing to suggest that the opposition is without merit.

The consequences of treating the applicant as defending or not defending the opposition;

23. If the applicant is permitted to defend the opposition, the proceedings will continue with the parties given an opportunity to file evidence and the matters will be determined on their merits. However, if the applicant is not allowed to defend its application, it will be treated as abandoned and the applicant's mark will lose its filing date of 13 June 2025. Nevertheless, it will remain open to the applicant to re-file its application, which may, in turn, be opposed again by the opponent.

Any prejudice caused to the opponent by the delay;

24. The opponent submitted in its written submissions in lieu of attendance at the hearing that it had been put "to considerable expense" in considering the late-filed TM8, counterstatement and witness statement, as well as in its preparation of said written submissions. I take into consideration the inevitable costs and additional time associated with delays of this type.

Any other relevant considerations such as the existence of related proceedings between the parties;

25. There do not appear to be any other relevant considerations.

CONCLUSIONS

26. In the witness statement dated 26 March 2026, the reasons given by Mr Bhatti for the failure to file the Form TM8 by the given deadline was "due to an oversight during a period of internal transition and correspondence handling delays".

27. The opponent submitted in its written submissions of 20 July 2026 that the applicant filed the Form TM8 and counterstatement over one month after the original deadline, and although the applicant was given a full opportunity to explain the missed deadline, it had provided "a vague and unsupported explanation which does not adequately explain why the original deadline was missed". The opponent submits that there is no proper basis upon which the Registrar should depart from its preliminary view, and it requests that the late-filed Form TM8 and counterstatement are not admitted and that the application is treated as abandoned pursuant to Rule 18(2) of the Rules.

28. I note that in its email sent on 9 June 2026, the applicant states that, following receipt of the notice of opposition, it contacted the opponent in an effort to resolve the matter amicably. It submits that the opponent had indicated that it would provide a response after the New Year and therefore, because it was awaiting the opponent's response, the applicant's attention was focused on those discussions. It claims that

this contributed to the delay in responding to the IPO. However, I note that the provided copy of the email from the opponent to the applicant in which it refers to a response in the New Year is dated 22 December 2025, being the same day that the Form TM7 was served upon the applicant. The serving letter sent to the applicant by the Tribunal clearly stated that failure to file a Form TM8 by the deadline would in almost all circumstances result in the application being treated as abandoned. Although the implications of not meeting said deadline in the defence of its application were clearly explained, there is no indication that the applicant chased the opponent for a response in the New Year. Neither has any satisfactory reason been provided as to why the applicant did not file a completed Form TM8 by the deadline of 23 February 2026, pending the opponent's response. In the same email, the applicant submits that "to the best of our knowledge, the documents were sent on the deadline date". I understand this to refer to the deadline for responding to the preliminary view to treat the application as abandoned, rather than to the non-extensible deadline of 23 February 2026 for filing the Form TM8 in the first place.

29. I note that as well as missing the deadline for filing the defence, as also referred to in the opponent's written submissions, the late-filed Form TM8 named a different applicant to that on record for the opposed application. No explanation was given as to how ARSLAN MAHMOOD is related to the applicant **International Association of Management Accountants**. That being said, I note that the email attaching the late-filed Form TM8 and witness statement of Mr Bhatti on 27 April 2026 was sent from the email ceo@iama.org.uk and was signed by Mr Mahmood. Although this shows a connection between Mr Mahmood and the applicant, given the discrepancy in the applicant's name on the form, it is my view that it cannot be accepted that the applicant on record has actually filed a Form TM8 to date.

30. I accept that the applicant is not professionally represented, and that in the witness statement, Mr Bhatti says that the failure to meet the deadline was not intentional. I acknowledge that the defence of a trade mark opposition may be somewhat confusing to those unfamiliar with the process. However, the filing of Form TM8 is a relatively simple task, and the Tribunal receives many defences from litigants in person who successfully defend opposition to their trade mark applications in a timely manner without professional representation.

31. In reaching my decision, I recognise that if the discretion is not exercised in the applicant's favour, the application will be treated as abandoned and the applicant will lose the filing date for its mark. I also recognise that the applicant may elect to re-file the application which may again be opposed by the opponent, resulting in further opposition proceedings in the future, with further cost implications. However, as the loss of priority and the possibility of further proceedings on much the same basis are often the consequences of a failure to comply with the non-extendable deadline to file Form TM8, these factors are not particularly compelling.

32. I agree with the opponent that the explanation for the delay provided by the applicant is suitably vague and does not constitute compelling reasons; neither can it be considered to demonstrate extenuating circumstances sufficient to justify me exercising my discretion in the applicant's favour. I am reminded that in dismissing the appeal in *Kickz AG*, Geoffrey Hobbs Q.C.(as he then was), sitting as Appointed Person, found that the applicant "had been the author of his own misfortune"[1]. I find that to also be true of the applicant in the case before me.

33. Having considered the applicant's reasons for its failure to file a Form TM8 by the deadline given, I find no single reason or combination of reasons sufficient to constitute extenuating circumstances or compelling reasons to enable me to exercise my limited discretion to admit the late-filed Form TM8 and counterstatement into these proceedings.

OUTCOME

34. The preliminary view is upheld and the late-filed Form TM8 and counterstatement are not to be admitted into the proceedings. Subject to any successful appeal, the application is treated as abandoned in respect of all the services applied for.

[1] At [15].

COSTS

35. Given that the outcome of this decision has terminated the proceedings, the opponent is entitled to a contribution towards its costs, based on the scale published in the Tribunal Practice Notice ("TPN") 1/2023. Although the appointed hearing did not take place, as the opponent had previously indicated that it would not be attending the hearing, but instead submitted written submissions in lieu, I make an award of costs for the preparation of those written submissions. Applying the TPN as a guide, I assess costs as follows:

Official fee:	£200
Preparing the statement of case:	£300
Preparing written submissions in lieu of attendance at the hearing:	£400
Total:	**£900**

36. I therefore order International Association of Management Accountants to pay Certified Management Accountants the sum of £900. This 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 4th day of August 2026

Suzanne Hitchings
For the Registrar,
the Comptroller-General