

**TRADE MARKS ACT 1994**

**IN THE MATTER OF APPLICATION No. 83501 BY MR. NASRATUL AMEEN  
FOR REVOCATION OF TRADE MARK No. 2052091  
STANDING IN THE NAME OF TAXASSIST DIRECT LIMITED**

**AND IN THE MATTER OF CONSOLIDATED REQUESTS Nos. 83425 AND 83426  
BY MR. NASRATUL AMEEN  
FOR INVALIDATION OF REGISTRATIONS Nos. 2052091 AND 2307153  
STANDING IN THE NAME OF TAXASSIST DIRECT LIMITED**

**AND IN THE MATTER OF CONSOLIDATED REQUEST No. 82194  
BY TAXASSIST DIRECT LIMITED  
FOR INVALIDATION OF REGISTRATION No. 2297176  
STANDING IN THE NAME OF MR. NASRATUL AMEEN**

**AND IN THE MATTER OF AN APPEAL TO THE APPOINTED PERSON  
BY TAXASSIST DIRECT LIMITED  
AGAINST THE DECISION OF MR. G.W. SALTHOUSE  
IN CONSOLIDATED REQUEST No. 82194  
DATED 5 AUGUST 2011**

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**DECISION**

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**Introduction**

1. The timeline for these proceedings, which were consolidated by the Trade Marks Registry, is as follows:
  - (a) Application number 82194 filed on 14 June 2005 by Taxassist Direct Limited for a declaration of invalidity of Registration number 2297176 standing in the name of Mr. Nasratul Ameen. The application for invalidity was based on earlier Registration number 2052091 standing in the name of Taxassist Direct Limited.
  - (b) Application number 83425 filed on 11 March 2009 by Mr. Nasratul Ameen for a declaration of invalidity of Registration number 2052091 standing in the name of Taxassist Direct Limited. The application for invalidity was based on alleged prior unregistered rights belonging to Mr. Ameen<sup>1</sup>.

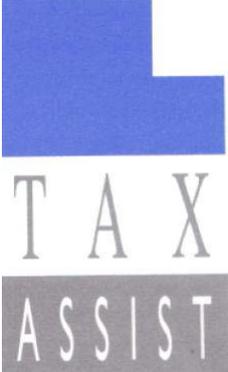
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<sup>1</sup> An earlier application for invalidation of 2052091 was filed by Mr. Ameen on 5 October 2006 but was withdrawn by Mr. Ameen who then refilled the application under number 83425.

- (c) Application number 83426 filed on 11 March 2009 by Mr. Nasratul Ameen for a declaration of invalidity of Registration number 2307153 standing in the name of Taxassist Direct Limited. The application for invalidity was based on earlier registration number 2297176 standing in the name of Mr. Ameen<sup>2</sup>.
- (d) Application number 83501 filed on 17 June 2009 by Mr. Nasratul Ameen for revocation of Registration number 2052091 standing in the name of Taxassist Direct Limited. The alleged periods of non-use were: 13 June 2000 – 12 June 2005, and/or 8 March 2004 – 7 March 2009.

2. The results of the proceedings were in brief (BL O/271/11, dated 5 August 2011):

- (a) *Unsuccessful.* Taxassist Direct Limited failed to prove use of Registration number 2052091 within the five-year period ending with the date of the application in accordance with Section 47(2) of the Trade Marks Act 1994.
- (b) *Unsuccessful.* Mr. Nasratul Ameen failed to establish an earlier goodwill for the purposes of Sections 47(2)(b)/5(4)(a) of the Act.
- (c) *Unsuccessful.* There was no likelihood of confusion for the purposes of Sections 47(2)(a)/5(2)(b) of the Act between the respective marks:

Registration number 2307153 (Taxassist Direct Limited)	Registration number 2297176 (Mr. Nasratul Ameen)
	

Further the grounds under Sections 47(2)(a)/5(3) and 47(2)(b)/5(4)(a) were not made out.

- (d) *Partially successful.* There was convincing evidence of use of Registration number 2052091 for the purposes of Section 46(1)(b) in the first period, 13 June 2000 – 12 June 2005. However, there was an admission on the part of Taxassist Direct Limited of non-use of Registration number 2052091 for the second period, 8 March 2004 – 7 March 2009. Use of Taxassist Direct Limited's Registration number 2307153 did not qualify as use of Registration number 2052091 under Section 46(2) of the Act. Registration number 2052091 was revoked as from 17 June 2009.

<sup>2</sup> An earlier application for invalidation of 2307153 was filed by Mr. Amen on 5 October 2006 but was withdrawn by Mr. Ameen who then refilled the application under number 83426.

### **The appeal**

3. The appeal solely concerns proceedings (a) – application number 82194 for invalidation of Registration number 2297176 standing in the name of Mr. Nasratul Ameen.
4. There has been no cross appeal/Respondent’s notice in relation to proceedings (a) and no appeal/cross appeal in relation to proceedings (b) – (d).
5. Notice of appeal to the Appointed Person under Section 76 of the Act was filed by Taxassist Direct Limited on 1 September 2011.
6. There was only one ground of appeal, which is that the Hearing Officer got the date of the application wrong and so miscomputed the period for proof of use of Registration number 2052091 under Section 47(2).
7. At the hearing before me, Taxassist Direct Limited was represented by its attorney Mr. Bernard Whyatt of Brand Protect Limited. Mr. Nasratul Amen represented himself.

### **Merits of the appeal**

8. It is clear to me and was undisputed by Mr. Nasratul Ameen that the Hearing Officer made a mistake as to the date of application for invalidation number 82194.
9. The Hearing Officer held:

“64. In these proceedings [Taxassist Direct Limited] is relying upon an earlier mark [2052091] which has a registration date of 11 October 1996 and is clearly an earlier mark. However, Section 47(2B) requires that the earlier mark relied upon be used in the five year period leading up to the date of the application for invalidity. In the instant case the date of the application was March 2009 and so the period in which it has to show use of its trade mark is March 2004-March 2009. It is common ground (see paragraph 8(a)) that [Taxassist Direct Limited] has not used its mark 2052091 since 2002. The invalidity action under application number 82194 therefore fails.” (emphasis added)

10. The application for invalidation number 82194 was filed in June 2005 not March 2009. The ground of appeal is therefore made out.

### **Issues**

#### *Proof of use*

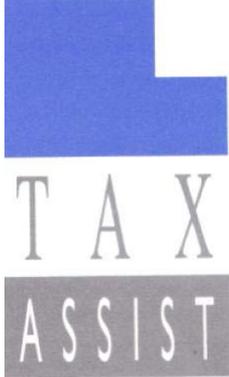
11. The application for invalidation (Form 26(I) and statement of case) was filed on 14 June 2005.

12. The Registry required further information and Taxassist Direct Limited filed amended statements of case on 20 June 2005 and 28 June 2005 respectively.
13. The amendments concerned the relevant subsection of Section 5 relied upon and a statement of use. The Registry pointed out that two of the marks (UK 2307153 and CTM 003007192) were later marks. The second amended statement of grounds continued to mention them but limited the basis of the Section 5(2)(b) ground to Registration number 2052091.
14. In my judgment those were matters of clarification and were not such as to affect the application date of 14 June 2005. The period for proof of use of Registration number 2052091 required by Section 47(2B) therefore ran from 15 June 2005 – 14 June 2005.
15. In application number 83501 for the revocation of Registration number 2052091 (proceedings (d)) the Hearing Officer held that the evidence showed that the mark had been used for the purposes of Section 46(1)(b) within the first period of alleged non-use, namely 13 June 2000 – 12 June 2005. The Hearing Officer said:

“43) There is clear evidence that the mark 2052091 was used prior to 2002, Mr Ameen did not seek to cross examine Mr Sandall who provided the evidence of use and on whose statement’s the whole of [Taxassist Direct Limited’s] case stand. He states that the mark was used, he provides turnover and advertising figures under the mark, he provides the numbers of franchises which were trading under the mark and he provides, albeit limited, instances of use of the mark. I made it clear at the hearing that I considered his evidence of use of mark 2052091 until 2001 inclusive to be convincing and this was not contested by Mr Ameen. This effectively takes care of the first period.”
16. At the hearing before me, Mr. Ameen sought to argue that the Hearing Officer had not made a finding as to *genuine* use. I reject that criticism. Mr. Salthouse is an experienced Hearing Officer who was deciding the revocation case under Section 46(1)(b) of the Act. He would have been well aware of the requirement in Section 46(1)(b) for genuine use or proper reasons for non-use.
17. In any event, as Mr. Ameen appeared to accept, no appeal was lodged against the decision in the revocation action (proceedings (d)), which therefore stands.
18. The upshot for the present appeal is that, applying the correct period (15 June 2000 – 14 June 2005), the proof of use requirements under Section 47(2B) were satisfied in relation to Registration number 2052091, which could therefore be relied upon as an earlier mark in the 82194 invalidity action (proceedings (a)). I should add for the avoidance of any doubt that I regard the two-day difference between the periods 15 June 2000 – 14 June 2005 (relevant to proceedings (a)) and 13 June 2000 – 12 June 2005 (the first period of alleged non-use in proceedings (d)) to be *de minimus*.

Sections 47(2)(a)/5(2)(b)

19. The relevant mark comparison for invalidity action number 82194 is between:

Registration number 2297176 (Mr. Nasratul Ameen)	Registration number 2052091 (Taxassist Direct Limited)
	

20. Contrary to any suggestion on the part of Mr. Ameen, the Hearing Officer did not consider the alleged conflict between these two marks for the purposes of Sections 47(2)(a)/5(2)(b) of the Act.
21. Accordingly, subject to the discussion below, in my judgment the correct course of action is to refer application for invalidation number 82194 back to the Registry for a different Hearing Officer to decide whether the conditions of Section 5(2)(b) were made out.
22. As I explained at the hearing that would preserve the parties' rights of appeal on that point (but on that point only).

*The revocation of Registration number 2052091 with effect from 17 June 2009*

23. On 16 March 2012, Mr. Nasratul Ameen sent an email to the Treasury Solicitor pointing out that since the decision in revocation action number 83501 (proceedings (d)) had not been appealed it would become final before the appeal hearing scheduled for 17 April 2012. Registration number 2052091 on which invalidity action number 82194 (proceedings (a)) was based would have been revoked as from 17 June 2009. The appeal therefore served no useful purpose and he requested that the hearing be aborted.

24. I issued a direction through the Treasury Solicitor to the parties (copy to the Registrar) on 22 March 2012 that I would not stand the hearing out but would hear argument on the point raised by Mr. Nasratul Ameen in his email of 16 March 2012 at the hearing.
25. In a second direction issued by me through the Treasury Solicitor on 13 April 2012, I drew the parties' attention *inter alia* to the decisions of the Appointed Person in *NOWWIRELESS*, BL O/338/10 (referring back to *T-MOBILE*, BL O/364/07) and *RAPIER*, BL O/170/07, which canvassed some of the issues.
26. As it transpired, I received very little legal argument on the point from the parties. Mr. Ameen stressed that he could see no commercial advantage in the invalidity action (proceedings (a)) being heard because Registration number 2052091 (on which the invalidity action was based) was gone. Mr. Whyatt assured me that his clients had some commercial motivation in mind but he was not at liberty to disclose it.

*Prospective not retrospective*

27. Section 46(6) of the Act states that:

“Where the registration of a trade mark is revoked to any extent, the rights of the proprietor shall be deemed to have ceased to that extent as from –

  - (a) the date of the application for revocation, or
  - (b) if the registrar or court is satisfied that the grounds for revocation existing at an earlier date, that date.”
28. Section 46(6) contrasts with Section 47(6) which provides in relation to invalidity (as opposed to revocation):

“Where the registration of a trade mark is declared invalid to any extent, the registration shall to that extent be deemed never to have been made ...”
29. It is clear from this that in contrast to invalidation, a mark that is revoked pursuant to Section 46(1) (whether on grounds of non-use or one of the other grounds mentioned in that sub-section) continues to have effect up until the date of revocation.
30. These issues and the case law to date were considered by Ms. Amanda Michaels sitting as the Appointed Person in *NOWWIRELESS*. She refused to stay the appeal before her pending resolution of revocation proceedings in OHIM concerning CTMs on which the opposition was based because *inter alia* even if the marks were revoked this would be from a date after the relevant dates for the opposition (see paras. 23 – 34).
31. Likewise in *RAPIER* the distinction between prospective and retrospective effect (*ex nunc, ex tunc*) led Mr. Geoffrey Hobbs QC sitting as the Appointed Person to conclude that the surrender of a trade mark did not render a pending revocation action moot or academic (see in particular paras. 29 – 35 and the case law therein cited).

32. A more direct authority to the case in hand is *RIVERIA Trade Mark* [2003] RPC 50 (referred to in *T-MOBILE*), a decision of Mr. Allan James for the Registrar. There the registration of a later mark was declared invalid on the basis of an earlier mark, which itself was revoked by a decision of equal date from a time after the filing date of the later mark and the date of the application for invalidation.
33. As here, the earlier mark in *RIVERIA* was extant on the Register both at the date of application for the later registration and at the date of the application for a declaration of invalidity.
34. Section 47(2) of the Act states that:
- “The registration of a trade mark may be declared invalid on the ground –
- (a) that there is an earlier mark in relation to which the conditions set out in section 5(1), (2) or (3) obtain ...”
35. In *Omega SA (Omega AG) (Omega Ltd)’s Application for a Declaration of Invalidity*, BL O/227/05, I opined that use of the present tense in Section 47(2) allowed the tribunal to take into account the situation pertaining both at the date of filing of the later mark and the date of the application for invalidity (paras. 28 – 37). This was subsequently borne out by the introduction of the proof of use provisions in Section 47(2A – E) of the Act through the Trade Marks (Proof of Use, etc) Regulations 2004.
36. In *Omega*, I posed the further question (which I left unanswered since it was not relevant to those proceedings) of what would be the situation if the later mark was revoked for non-use in between the date of the application for invalidation and the date of final decision.
37. I am aware of two decisions of the General Court of the Court of Justice of the EU (“GC”), which might be thought authority for the fact that the operative date is the date of final decision: Case T-288/08, *Cadila Healthcare Ltd v. OHIM*, 15 March 2012, para. 22 citing, Case T-161/07, *Group Lotuss v. OHIM*, 4 November 2008, paras. 49 and 50).
38. However, in my view, such an interpretation of the GC’s decisions cannot stand in the light of the judgment of the Court of Justice (“CJEU”) in Case C-542/07 P, *Imagination Technologies Ltd v. OHIM* [2009] ECR I-4937, which stressed that the date of filing of the application for registration was the only date compatible with the logic of the system of relative grounds for refusal according to which the date of filing of the application determines the priority of one mark over another. The CJEU said:
- “50. In so far as the appellant seeks to challenge the literal interpretation of Article 7(3) of Regulation No 40/94 by submitting that that interpretation does not make it possible for events which might occur after the application for registration has been filed to be taken into consideration, it is sufficient to point out that the appellant’s argument does not state in what respect an amendment to the specification or withdrawal of the application for registration might affect the date to be taken into account in assessing the

distinctive character of a trade mark. That argument must therefore be rejected.

51. Furthermore, as the Court of First Instance correctly held in paragraph 77 of the judgment under appeal, such a literal interpretation of Article 7(3) of Regulation No 40/94 is the only one compatible with the logic of the system of absolute and relative grounds for refusal in regard to the registration of Community trade marks, according to which the date of filing of the application for registration determines the priority of one mark over another.”

39. This reflects the comments of Lord Millett in *On Demand Information plc (in administrative receivership) v. Michael Gerson (Finance) plc* [2002] UKHL 13 (cited in *RAPIER*), uttered in another context but again recognising the potential unfairness in tying a party’s substantive rights to the date of the decision rather than the date on which they arose. Lord Millett said:

“38. It is self-evident that the court cannot make an order granting relief from forfeiture of a lease after the lease has been determined otherwise than by the forfeiture in question. Harman J’s order did not in itself make it impossible for the court to grant relief from forfeiture; this remained possible until the moment the equipment was sold. But the sale brought the leases to an end independently of the antecedent forfeiture against which relief was sought.

39. But the fact that by the time the case was heard the court could no longer give the lessee the particular relief claimed in the writ does not mean that it was bound to dismiss its claim. If (i) the lessee would have been entitled to the relief claimed in the writ immediately before the sale and (ii) the only reason that the court could not grant that relief was that the equipment had since been sold pursuant to an order of the court which was not intended to affect the parties’ rights, then it should give effect to those rights by making whatever order in relation to the proceeds of sale best reflects them. This is not to ignore the fact that the equipment had been sold or to grant relief as if it had not been sold, but to recognise that the sale was not to affect the parties’ substantive rights, and that substantive rights can be given effect in more than one way.”

40. As already stated, in the present case Registration number 2052091 was extant on the Register at the date of the filing of the contested Registration number 2297176 and at the date of the application for a declaration of invalidity.
41. Returning to the timeline for these proceedings (see para. 1 above) the application for a declaration of invalidity was filed 4 years before the effective date of revocation of Registration number 2052091 and 6 years before the Hearing Officer’s decision in these consolidated proceedings.
42. In my judgment, Taxassist Direct Limited is entitled to rely on its substantive rights in Registration number 2052091 up until the time that it was revoked.

## **Conclusion**

43. The invalidation action number 82194 is remitted to the Registry for a different Hearing Officer to decide the ground for invalidation under sections 47(2)(a)/5(2)(b) of the Act.
44. For that purpose, the decision of the Hearing Officer in revocation action 83501 that Registration number 2052091 had been used for the purposes of section 46(1)(b) in the period 13 June 2000 – 12 June 2005 stands, so that the proof of use requirements in section 47(2B) are satisfied.
45. Taxassist Direct Limited requested that if remitted, invalidity action 82194 be expedited by the Registrar in view of the time that had already elapsed. In my view, this is a justified request.
46. To that extent the appeal has succeeded.
47. The costs of this appeal are to be determined by the Hearing Officer along with the costs of invalidity action number 82194.

## **Postscript**

48. Shortly before issuing this judgment, I received through the Treasury Solicitor further submissions from Mr. Nasratul Ameen, dated 23 May 2012. These were said to be in response to an earlier letter from Taxassist Direct Limited's attorney *inter alia* requesting expedition as mentioned at paragraph 45 above. Mr. Ameen's further submissions effectively covered the same ground as his skeleton argument on appeal and his oral submissions at the appeal hearing, which I have dealt with at paragraphs 15 – 18, 20 and 23 – 42 above.

Professor Ruth Annand, 28 May 2012

Mr. Bernard Whyatt of Brand Protect appeared on behalf of Taxassist Direct Limited

Mr. Nasratul Ameen appeared on behalf of himself