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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

% Judgment delivered on: 28/02/2026

+ **CS(COMM) 256/2018**

**HINDUSTAN LEVER LTD. AND ANR.** .....Plaintiffs

Versus

**RAKESH GOYAL AND ORS.** .....Defendants

**Advocates who appeared in this case**

For the Plaintiffs : Mr. Saif Khan & Mr. Shobhit Agrawal,  
Advocates for P-1.  
Mr. Abhijit Mittal, Mr. Anukalp Jain, Ms.  
Shaivya Singh & Mr. Nishtha Nanda,  
Advocates for P-2.

For the Defendants : None.

**CORAM:**  
**HON'BLE MR. JUSTICE TEJAS KARIA**

**JUDGMENT**

**TEJAS KARIA, J**

1. The present Suit has been filed seeking a permanent injunction against the Defendants from engaging in the sale, manufacture, distribution, and advertising of counterfeit fast moving consumer goods (“FMCG”), such as shampoos and creams, causing infringement of Trade Marks and Copyright, Passing off, tarnishing the reputation, damages, seeking delivery up etc.



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2. The Plaintiffs had conducted independent and joint raids at the premises of the Defendants on 17.10.2002, 29.01.2003 and 10.05.20023 for selling counterfeit goods (“**Counterfeit Goods**”) under the following Marks of the Plaintiffs (“**Plaintiffs’ Marks**”):

<b>Plaintiffs’ Marks</b>	<b>Goods Category</b>
Fair & Lovely Sunsilk Clinic Plus	Skin care and shampoos
Pond’s/Pond’s Dreamflower Lakme Elle 18 Vaseline Rexona Aviance Denim	Cosmetics and toiletries
Lifebuoy Lux Rexona Liril Hamam Breeze Le Sancy Dove Pears	Soap
Surf Rin Wheel OK 501 Bar 501 Star Sunlight Bar/Powder	Fabric Wash
Vim Close Up Pepsodent	Household and oral care items
Brooke Bond Lipton	Beverages
Kissan	Tomato products and fruit products
Kissan Birds Eye	Frozen vegetables



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Green Valley	
Kissan Annapurna Indus Valley	Staple foods
Kwality Wall's	Frozen desserts and ice cream
Flora	Cooking oils
Tide Ariel	Fabric Care
Whisper	Feminine care
Head & Shoulders Pantene Pro V Rejoice	Hair care
Vicks Action 500 Vicks Cough Drops Vicks Vaporub Vicks Inhaler Vicks Formula 44	Health care
Camay	Toiletries
Pampers	Baby Care
Pringles	Potato chips and other snack foods

3. Despite being subjected to criminal raids against the Defendants they had refused to stop the infringing activities and, therefore, the Plaintiffs were forced to file the present Suit.

### **PROCEDURAL HISTORY**

4. *Vide* Order dated 11.05.2005, an *ex-parte ad-interim* injunction was granted in I.A. No. 3781/2005 against the Defendants and anyone acting under the authority of the Defendants from manufacturing, selling, distributing, advertising, offering for sale, products having the Trade Mark(s) or any other Mark deceptively similar to the Plaintiffs' Marks.

5. *Vide* Order dated 09.11.2005, Defendant No. 4 was directed to be proceeded *ex-parte*. On 16.01.2006, this Court framed the following issues:



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1. Whether the plaintiff are the proprietors of the trade marks in issue in the suit, if so, to what effect? OPP
2. Whether the plaintiffs hold the copyright involved in the suit, if so, to what effect? OPP
3. Whether the defendants have infringed the trade marks of the plaintiffs, if so, to what effect? OPP
4. Whether the defendants have infringed the copyright of the plaintiffs, if so, to what effect? OPP
5. Whether the defendants have passed off their goods as that of plaintiffs, if so, to what effect? OPP
6. Whether the plaintiffs are entitled for damages, if so, how much and from which of the defendants? OPP
7. Whether the plaint has been signed, verified and instituted by a duly authorised person on behalf of the plaintiffs? OPP
8. Whether the suit of the plaintiffs has been properly valued for the purpose of course fee and jurisdiction and requisite court fee has been paid by the plaintiff? OPP
9. Whether the plaintiffs are entitled for interest, if so, on what amount, at what rate and for what period? OPP
10. Whether the suit of the plaintiffs is bad for mis-joinder of parties, if so, to what effect? OPD
11. Whether the suit of the plaintiffs is liable to be stayed in view of the pendency of criminal cases, if so, to what effect? OPD
12. Whether the plaintiffs are distributing pirated goods to small time retailers for evading tax? OPD
13. Relief.



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6. It was further directed that Issues 8 and 11 were to be considered as preliminary issues in the present Suit. *Vide* Order dated 26.04.2006, the Plaintiffs gave up their claim for rendition of accounts and, accordingly, Issue No. 8 was decided in favour of the Plaintiffs, and it was held that the Suit had been properly valued and the requisite court fees had been paid by the Plaintiffs. Further, it was held that there is no provision in law which directs that a civil suit shall be stayed when criminal proceedings are pending between the same parties and therefore the present Suit was not liable to be stayed on this ground and therefore Issue No. 11 was also decided in favour of the Plaintiffs.

7. *Vide* Order dated 09.09.2014, the *ex-parte ad-interim* injunction granted *vide* Order dated 11.05.2005 in I.A. No. 3781 / 2005 was confirmed till the disposal of the Suit.

8. During the pendency of the Suit, Defendant No. 2 passed away and Defendant Nos. 1 and 3 were impleaded as legal heirs of Defendant No. 2 *vide* Order dated 10.05.2022. The learned Counsel for Defendant Nos. 1 and 3 sought discharge from the matter on 02.03.2022, however despite the prayer for discharge not being granted, the learned Counsel for Defendant Nos. 1 and 3 stopped appearing before the Court and despite Court Notice, Defendant Nos. 1 and 3 failed to enter appearance and were directed to be proceeded *ex-parte* *vide* Orders dated 19.10.2022 and 02.02.2023 respectively.

9. On 11.08.2023, the evidence on behalf of the Plaintiffs was closed and the matter was placed for arguments. On 29.04.2025, the learned Counsel for the Plaintiffs were directed to file a joint convenience compilation along with a fresh written synopsis not exceeding five pages,



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giving a chronological list of dates and events and relevant documents and the case laws that they wished to rely upon. Arguments were completed on behalf of the Plaintiffs and the Judgment was reserved on 14.11.2025.

**SUBMISSIONS ON BEHALF OF THE PLAINTIFFS:**

10. The learned Counsel for the Plaintiffs made the following submissions:

10.1 Plaintiff No. 1 has conducted business in India for many decades through manufacture, processing, sale or distribution of a wide range of consumer or other products and has acquired a market leader status through organic growth, diversification, mergers and acquisitions. Plaintiff No. 1 is a market leader in the FMCG market, which includes soaps, detergents and home care products, personal products, shampoo, skin care products, colour cosmetics, deodorants and fragrances.

10.2 Plaintiff No. 1's diverse product range is manufactured in approximately 100 factories with operations involving 2000 suppliers and associates. The products are sold in one million retail outlets, directly covering India's entire urban population and about 50,000 villages. Its distribution network is recognized as one of its key strengths, which helps it reach its products across the length and breadth of the country. Plaintiff No. 1 is also India's biggest exporter and has been recognized as the best and most reputed consumer household products company worldwide.

10.3 Plaintiff No. 2 is a subsidiary of Procter & Gamble Company of USA which owns 65 per cent stake in the Indian company.



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Procter & Gamble Company, USA which was incorporated in the year 1890 has been engaged in business as manufacturers and merchants of perfumery, cosmetics, toilet preparations and goods, essential oils, antiperspirants, and dentifrices. Plaintiff No. 2 is synonymous with high quality and reliable consumer products of the categories described above and ranks among the Fortune 500 Companies of the world. Plaintiff No. 2 has operations in 56 countries worldwide in the fields of laundry and cleaning products, personal care products and food and beverage products, and gives employment to 96,500 people in the process. Plaintiff No. 2's core business categories are feminine hygiene and health care products even as it continues to earn a third of its turnover through manufacturing of cosmetics and toiletries as well as laundry and soaps products.

- 10.4 The products of the Plaintiffs are sold in various forms of packaging including bottles, sachets, tubes, etc. in different pack sizes. Each of the Plaintiff's products bears distinctive features of labeling including logos, graphics, colour combinations, stylized scripts and overall arrangement of features, each of which constitutes an original artistic work ("**Plaintiffs' Artistic Works**") within the meaning of section 2(c) of the Copyright Act, 1957. The Plaintiffs are the exclusive owner of copyright in the packaging the artwork of which is designed on commission by its advertising agency for valuable monetary consideration.
- 10.5 The Plaintiffs being the first to adopt and use the Plaintiffs' Marks and / or having applied or secured registration thereof are



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the respective owners thereof under statute or common law, as the case may be, and are entitled to use the Plaintiffs' Marks to the exclusion of all others in respect of all goods for which the Plaintiffs' Marks are used by the Plaintiffs and even those goods for which these are currently not used by the Plaintiffs. No other person is entitled to use the Plaintiffs' Marks or any marks deceptively similar thereto in India without the license, permission or authorization of the Plaintiffs.

- 10.6 The Plaintiffs have used the Plaintiffs' Marks on an extensive scale. The Plaintiffs have also widely advertised the Plaintiffs' Marks for their goods and built up the reputation and goodwill of the Plaintiffs' Marks on account of their marketing efforts and investment. Due to the Plaintiffs' strategic promotional efforts, the Plaintiffs' Marks rank amongst the top brands in India in their segment. The Defendants have been motivated by the success of the Plaintiffs' products to make easy profits by counterfeiting. Defendant Nos. 2, 3 and 4 are immediate family members of Defendant No. 1, Rakesh Goyal, and are actively engaged with and or assisting Defendant No. 1 in counterfeiting activities involving manufacture, filling, packaging and selling fake shampoos, detergents, cosmetics, etc. under well-known brands.
- 10.7 The Plaintiffs had jointly and independently conducted criminal raids with the assistance of the police at the premises of the Defendants on several dates. Police raids conducted on 17.10.2002, at the premises of the Defendants, led to seizure of large quantities of counterfeit Fair & Lovely cream, Sunsilk and



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Clinic Plus shampoo, Lakme, Elle 18 and Ponds Dreamflower products. Police raids conducted on 29.01.2003, at the premises of the Defendants, led to seizure of Lakme, Fair & Lovely and Elle 18 products of Plaintiff No. 1 and Ariel detergent and Head & Shoulders shampoo of Plaintiff No. 2. Police raids conducted 10.05.2003, at the premises of the Defendants, again led to seizure of large quantities of counterfeit Fair & Lovely cream, Sunsilk and Clinic Plus shampoo, Lakme, Elle 18 and Ponds Dreamflower products and additionally third-party products were also recovered.

- 10.8 The product packaging in which the counterfeit goods were recovered from the Defendants is a complete reproduction of the artwork in the Plaintiffs' Artistic Works and is distinguished only by the poor quality of its printing and sealing. In some instances, the Defendants have put to use discarded bottles / containers of the Plaintiffs. Thus, the Defendants are blatantly violating the Plaintiffs' Copyright in the Plaintiffs' Artistic Works.
- 10.9 The Defendants are clearly infringing the Plaintiffs' Marks and the Plaintiffs' Artistic Works in respect of the various products that were seized during the police raids and are indulging in large scale counterfeiting activities which rob not only the Plaintiffs of the marketing efforts and legitimate profits but deprive the government exchequer of sales tax and duties. The Defendants are cheating the consumers out of safety and good quality by selling spurious products in the garb of the Plaintiffs' Marks and the Plaintiffs' Artistic Works and causing incalculable health loss



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on account of their dubious quality. The Defendants have refused to give up their unlawful activities despite police raids. Police actions have therefore been an insufficient deterrent for the Defendants who are hardened counterfeiters / economic offenders.

10.10 The Defendants have raised no credible defence in their favour, and the Plaintiffs have proved the case in their favour. The Defendants in their written statement have blatantly denied its engagement in the sale of the Counterfeit Goods bearing the Plaintiffs' Marks, even after the seizure of the Counterfeit Goods proving the Defendants' *mala fide*.

10.11 The Plaintiffs have proved the issues in their favour. The Defendants have not led any evidence to disprove any of the issues and to prove the issues with onus on them.

10.12 Pertinently, a case for punitive damages for infringement of Trade Marks can be made out even against a Defendant who stays away from court proceedings as has been held in *Time Incorporated v. Lokesh Srivastava and Anr.*, 2005 (30) PTC 3 (Del) and *Disney Enterprises Inc & Anr. vs Dhiraj & Anr.*, CS OS 1025/2012, wherein it was held that the Courts dealing with infringement of Trade Mark and Copyright shall grant not only compensatory damages but also punitive damages in order to discourage the infringers.



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## ANALYSIS AND FINDINGS:

### Issue Nos. (1) and (2)

#### WHETHER THE PLAINTIFFS ARE THE PROPRIETORS OF THE PLAINTIFFS' MARKS AND THE PLAINTIFFS' ARTISTIC WORKS

11. The Plaintiffs are involved in the Trade of FMCG goods under the Plaintiffs' Marks. The details of registration of the Plaintiffs' Marks are as under:

Mark	Regn. No.	Class	Date	Goods
SUNSILK (word)	144805	3	16/8/50	Bleaching preparations and other substances for laundry use; cleaning, polishing, scouring and abrasive preparations; soaps; perfumery, essential oils, cosmetics; toilet preparations for the hair and dentifrices
SUNSILK (stylized)	320384	3	17/11/76	Soaps, laundry preparations; cleaning, polishing, scouring and abrasive preparations; perfumery, essential oils, cosmetics (non-medicated); toilet preparations (nonmedicated) and dentifrices
SUNSILK Beauty Shampoo (label)	379261	3	5/8/81	Bleaching preparations and other substances for laundry use; cleaning, polishing, scouring and abrasive preparations; soaps; perfumery, essential oils, cosmetics; toilet preparations and dentifrices
CLINIC (word)	349206B	3	16/5/79	Shampoos for hair
CLINIC & plus device label	349207B	3	16/5/79	Shampoos for hair
ALLCLEARC LINIC	608815B	3	7/10/93	Shampoos etc.
LAKME logo	253062	3	27/11/68	Soaps, lipsticks and non-medicated toilet preparations of all kinds.
LAKME logo	413217	3	16/11/83	Perfumery, cosmetics and toiletry preparations (non-medicated)



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LAKME Label	225550	3	25/11/64	Non-medicated toilet preparations including shaving lotion.
LAKME Satin Rinse	511524	3	08/06/89	Cosmetics, Perfumery and toilet preparations.
Head & Shoulders	231938	3	26.10.1965	Shampoos
Head & Shoulders	231939	5	26.10.1965	Pharmaceutical preparations in the nature of shampoos
Pantene	126219	3		
Pantene & Device	184838	3	29.04.1958	Non-medicated toilet preparations, hair lotions and cosmetics
Ariel	260804	3	25.11.1969	Washing preparations and other substances for laundry use; cleaning, polishing, scouring and abrasive preparations; soaps and detergents for laundry and household use

12. The Plaintiffs have been involved in the trade of FMCG goods under the Plaintiffs' Marks for over half a century. The Plaintiffs' Marks are arbitrary and coined terms for the purpose of dealing in FMCG goods. Additionally, the Plaintiffs are also the proprietors of the Plaintiffs' Artistic Works comprised in the product packaging of items corresponding to the Plaintiffs' Marks.

13. The Plaintiffs have produced documentary and oral evidence in support of its registration and use of the Plaintiffs' Marks. The Plaintiffs are the prior user and the proprietor of the Plaintiffs' Marks. Accordingly, the Plaintiffs are the proprietors of the Plaintiffs' Marks and the Plaintiff's Artistic Work in the product packaging of items corresponding to the Plaintiffs' Marks. The Plaintiffs have produced all the requisite documents demonstrating their Trade Mark registrations for the Plaintiffs' Marks.

14. The Plaintiffs' Marks are entitled to highest degree of protection, both under the common law right of preventing passing off as well as statutory



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right of restraining infringement based on the registration. Accordingly, it is held that the Plaintiffs are the Proprietor of the Plaintiff's Marks and the Plaintiff's Artistic Work in the product packaging of items corresponding to the Plaintiffs' Marks.

**Issue Nos. (3), (4) and (5)**

**WHETHER THE DEFENDANTS HAVE INFRINGED THE PLAINTIFFS' MARKS AND THE PLAINTIFFS' ARTISTIC WORKS AND PASSED OFF THEIR GOODS AS THOSE OF THE PLAINTIFFS**

15. From the averments made in the Pleat and the evidence on record, the Plaintiffs have been able to prove that the Plaintiffs are the registered proprietors of the Plaintiffs' Marks. Due to their long and extensive use, the Plaintiffs have also been able to demonstrate and prove their goodwill and reputation in respect of the same. The Defendants stopped appearing before the Court, have not led any evidence, have not cross-examined the Plaintiffs' witnesses and have not put forward any arguments to refute the Plaintiffs' claim of infringement and passing of the Plaintiffs' Marks and infringement of Copyright in the Plaintiffs' Artistic Work.

16. Having considered the submissions advanced by the learned Counsel for the Plaintiffs, the pleadings, the documents on record, and the conduct of the Defendants, the Plaintiffs have proved that the Defendants have indulged in counterfeiting the Plaintiffs' products. Further, the Defendants are likely to cause confusion during trade of the Plaintiffs' products, such that the consumers may associate the Counterfeit Goods with the Plaintiffs, leading to erosion of consumer trust and dilution of the goodwill and reputation of the Plaintiffs amongst the members of the trade and public.



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17. The Plaintiffs are subsidiaries of renowned multi-national corporations with consistently high sales figures. The Plaintiffs are the registered proprietor of the Plaintiffs' Marks and the owner of the Copyright in the Plaintiffs' Artistic Works and the Plaintiffs' Marks have amassed considerable goodwill and reputation across the world, including in India. The Plaintiffs being the registered proprietor of the Plaintiffs' Marks are entitled to protect the Plaintiffs' Marks from infringement, passing off and counterfeiting.

18. The Defendants are not only riding on the immense and valuable goodwill and reputation enjoyed by the Plaintiffs but are also attempting to show association or nexus with the Plaintiffs, where none exists. There is a strong likelihood that unwary consumers will be duped into buying Counterfeit Goods by believing them to be originating from the Plaintiffs, which is detrimental to not only the reputation and goodwill of the Plaintiffs, but is also detrimental to the consumers as they are being deceived into buying inferior quality products of the Defendants. The Defendants are dealing with identical goods. Even the trade channels as well as the consumers of the Defendants are identical to that of the Plaintiffs.

19. In view of the above, a clear case of infringement of the Plaintiffs' Marks and the Plaintiffs' Artistic Works is made out. The Defendants have taken unfair advantage of the reputation and goodwill of the Plaintiffs and have also deceived the unwary consumers into believing their association with the Plaintiffs by dishonestly adopting the Plaintiffs' Marks and the Plaintiffs' Artistic Works without any plausible explanation. Therefore, the Plaintiffs have established a case of passing off as well.



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20. Accordingly, the Defendants have clearly committed infringement of the Plaintiffs' Marks and the Plaintiff's Artistic Work in the product packaging of items corresponding to the Plaintiffs' Marks. These issues are decided in favour of the Plaintiffs and against the Defendants.

**Issue No. 6**

**WHETHER THE PLAINTIFFS ARE ENTITLED TO RECOVER DAMAGES**

21. The Plaintiffs have been able to establish their ownership of the Plaintiffs' Marks and the Plaintiffs' Artistic Works and the counterfeiting activities of the Defendants. The Plaintiffs have annexed search and seizure memos which clearly demonstrate that huge quantities of counterfeit goods were seized at the premises of the Defendants on multiple occasions.

22. Despite the Defendants having been subjected to multiple criminal raids by the Plaintiffs, the Defendants continued with manufacturing the Counterfeit Goods, which led to the present Suit being filed by the Plaintiffs. The exact data of sales of the Defendants is not available, however, the search and seizure memos of the police raids conducted on the premises of the Defendants at the behest of the Plaintiffs indicates that the Defendants ran a huge counterfeiting operation.

23. In *Strix Ltd. v. Maharaja Appliances Ltd.*, 2023 SCC OnLine Del 7128, this Court held that in a case where evidence is not led, the damages shall be notional and are to be granted on a reasonable and fair basis. It was further held that in such cases, the Court can only make a broad assessment based on the evidence on record.

24. Considering the overall evidence produced by the Plaintiffs, it is established that the Defendants have indulged in the counterfeit activities



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and the Plaintiffs have suffered loss on account of such activities. Accordingly, it is held that the Plaintiffs are entitled to recover damages from the Defendants. As regards the quantification, based on broad assessment of the evidence on record, this Court holds that the Defendant Nos. 1, 3 and 4 shall jointly and severally pay an amount of ₹2,50,000/- (Rupees Two Lakhs and Fifty Thousand Only) to the Plaintiffs towards damages on account of loss suffered by the Plaintiffs due to counterfeiting activities of the Defendants, which is evidenced by the search and seizure memos annexed by the Plaintiffs, because of which the Plaintiffs had to conduct police raids and also file the present Suit. The amount of damages has been arrived at by considering and assessing the facts of the present case and shall be payable from four weeks from the date of this Judgement.

25. This issue is answered accordingly.

**Issue No. 7**

**WHETHER THE PLAINT HAS BEEN SIGNED, VERIFIED AND INSTITUTED BY A DULY AUTHORISED PERSON ON BEHALF OF THE PLAINTIFFS?**

26. The Complaint and Affidavit are signed and verified by the Regional Legal Manager and Constituted Attorney of the Plaintiff No. 1 as well as by the Director and constituted attorney of Plaintiff No. 2, who are duly competent and authorized in this regard. The Defendants have not put forward any evidence to the contrary that the Complaint has not been signed, verified or instituted by a duly authorised person on behalf of the Plaintiffs. On the other hand, the Plaintiffs have proved that the Complaint and the Affidavit have been signed, verified and instituted by a duly authorised person on behalf of the Plaintiffs.



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27. Accordingly, this Issue is decided in favour of the Plaintiffs and against the Defendants.

**Issue No. 9**

**WHETHER THE PLAINTIFFS ARE ENTITLED FOR INTEREST, IF SO, ON WHAT AMOUNT, AT WHAT RATE AND FOR WHAT PERIOD?**

28. The Plaintiffs have been awarded damages and the Defendants are directed to pay the same within four weeks from the date of this Judgement. If the Defendants fails to make the payment, the amount of damages shall carry interest. The Plaintiffs have not led any evidence with regard to rate of interest to be granted. Accordingly, it is held that the interest shall be at the rate of 9% per annum, which is found to be reasonable. As regards the period, the interest will be payable after expiry of four weeks from the date of this Judgement till the actual realisation and payment of the amount of damages awarded in favour of the Plaintiffs.

29. This issue is decided in favour of the Plaintiffs and against the Defendants.

**Issue Nos. 10 and 12**

**WHETHER THE SUIT OF THE PLAINTIFFS IS BAD FOR MIS-JOINDER OF PARTIES, IF SO, TO WHAT EFFECT AND WHETHER THE PLAINTIFFS ARE DISTRIBUTING PIRATED GOODS TO SMALL TIME RETAILERS FOR EVADING TAX?**

30. The onus of proof for both these issues was on the Defendants. However, the Defendants have not led any evidence in this proceeding and not been able to prove that the Suit of the Plaintiffs is bad for mis-joinder of Parties or that the Plaintiffs are distributing pirated goods.

31. Accordingly, these issues are decided against the Defendants.



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**CONCLUSION:**

32. Accordingly, Issue Nos. (1), (2), (3), (4), (5), (6), (7), (9), (10) and (12) are decided in favour of the Plaintiffs and against the Defendants. The Suit is decreed in terms of Prayer contained in Paragraph No. 36 (i) to (iii) of the Plaint. Defendant Nos. 1, 3 and 4 are jointly and severally directed to pay ₹2,50,000/- (Rupees Two Lakhs and Fifty Thousand Only) to the Plaintiffs towards damages on account of loss suffered by the Plaintiffs due to counterfeiting activities of the Defendants within a period of four weeks, failing which the Defendants shall be liable to pay the interest at 9% per annum from the expiry of four week until actual payment.

33. As regards the relief for costs as pressed by the Plaintiffs, considering the facts and circumstances of this case, the huge amount of Infringing Goods found at the Defendants' premises, the Defendants continuing with the infringing activities despite multiple police raids and non-appearance of the Defendants at the later stages of the Trial, the Plaintiffs are held entitled to actual costs, in terms of the Commercial Courts Act, 2015 and Delhi High Court (Original Side) Rules, 2018 read with Delhi High Court Intellectual Property Rights Division Rules, 2022 recoverable from the Defendants. The Plaintiffs shall file their Bill of Costs in a sealed cover in terms of Rule 5 of Chapter XXIII of the Delhi High Court (Original Side) Rules, 2018, within a period of four weeks. As and when the same is filed, the matter will be listed before the Taxing Officer for the computation of costs.

34. Let the Decree Sheet be drawn up accordingly. The Suit stands disposed of.

**TEJAS KARIA, J**

**FEBRUARY 28, 2026**

*'AK'*