



**AND IN THE MATTER OF:-**

**Microsoft Corporation,**

One Microsoft Way, Redmond,  
Washington 98052-8300,  
United States of America

.....Complainant

**Versus**

**Sajid Khan, Impression Systems**

Nasik, Maharashtra – 422011  
+91-9011031113  
mail@impressionsystems.com

.....Respondent

**AWARD**

**02.03.2026**

1. The present arbitration proceedings are initiated under and in accordance with the INDRP, and the INDRP Rules of Procedure which are adopted by the National Internet Exchange of India (NIXI) which governs the dispute in connection with .IN domain name.
2. The Complainant has filed the subject complaint against the Respondent, *inter alia*, seeking transfer of domain name <exceltotally.in> from the Respondent to the Complainant.
3. The Registrant/Respondent has registered <exceltotally.in> (hereinafter 'disputed domain name') with the domain name Registrar duly accredited with the NIXI i.e. Endurance Digital Domain Technology Private Limited since 07.11.2010.

**Procedural history**

4. I was appointed as an Arbitrator by the NIXI in the present matter vide their email dated 22.01.2026 which email containing the complaint and all relevant documents was marked to the Respondent (<mail@impressionsystems.com>) as well. The said email of the Respondent is reflected as such in the WHOIS record of

the disputed domain name. The Arbitrator issued a notice dated 23.01.2026 under Rule 5(c) of INDRP Rules of Procedure whereby the Respondent was directed to file its reply to the Complaint till 23.02.2026. The parties were directed to file their respective written submissions by 26.02.2026. The said notice issued by the present Arbitrator was marked via email dated 23.01.2026 to the Complainant and to the Respondent, which email did not bounce back. The Respondent was duly served with the complaint and documents vide email dated 22.01.2026 by NIXI. Thereafter, the notice 23.01.2026 of the Arbitrator was also duly served on the Respondent vide Arbitrator's email of same date.

5. The Complainant, vide notice dated 23.01.2026 was directed to serve again on the Respondent the subject complaint and all accompanying documents, including the said Notice of the Arbitrator, so that the Respondent is provided with ample opportunity to file his reply.
6. The Complainant, through its learned counsel vide email dated 27.01.2026 has sent the aforesaid documents to the Respondent at his aforesaid email id i.e. <mail@impressionsystems.com>. The said email dated 27.01.2026 was marked to the Arbitrator as well.
7. In view of foregoing, it is apparent that Respondent was served with domain complaint along with all other documents firstly by NIXI vide their email dated 22.01.2026, secondly by the Complainant vide their email dated 27.01.2026. The Notice dated 23.01.2026, via email of same date by the Arbitrator was also served on the Respondent.

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8. All possible attempts were made to serve the Respondent. Therefore, I can safely hold that Respondent was duly served with domain complaint along with documents thereto and is aware of present proceedings. This Tribunal has not received any reply to the complaint from the Respondent. The Respondent has avoided participation in present proceedings.
9. Rule 5(d) of the INDRP Rules of Procedure states that the date of commencement of the arbitration proceeding shall be the date on which the arbitrator issues notice to the Respondent. Therefore, the date of commencement of arbitration in the present case is 22.01.2026. Rule 5(e) of the INDRP Rules of Procedure states that an Arbitrator shall pass an award within a period of 60 days from the date of commencement of the arbitration proceeding and in exceptional circumstances, the timeline may be extended by a maximum period of 30 days by the Arbitrator subject to a reasonable justification in writing. The present award is passed within the timelines prescribed under the INDRP Rules of Procedure.

**Issues for consideration**

10. Paragraph 4 of the INDRP provides the grounds on which a complaint can be filed by the aggrieved Complainant who considers that a registered domain name conflicts with his/her legitimate rights or interests on the following grounds:

(a) the Registrant's domain name is identical and/or confusingly similar to a Name, Trademark or Service Mark etc. in which the Complainant has rights; and

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(b) the Registrant has no rights or legitimate interests in respect of the domain name; and

(c) the Registrant's domain name has been registered or is being used either in bad faith or for illegal/unlawful purpose.

### **Contention of the Parties**

11. The Complainant in its complaint, *inter alia*, states the following:-

- a. The Complainant is incorporated under the laws of the State of Washington. The Complainant is a global leader in the development, manufacture, licensing, support, and sale of computer software, hardware, consumer electronics, and personal computers as well as associated goods and services. The Complainant is the world's largest manufacturer of software (measured by revenue) and is one of the world's most valuable companies.
- b. The Complainant was founded on April 4, 1975 and through time, it has become a global market leader in respect of wide product offerings including: operating systems and software products (WINDOWS), productivity software (MICROSOFT 365, OFFICE, EXCEL, WORD, POWERPOINT, OUTLOOK, etc.), cloud computing (AZURE), business applications (DYNAMICS 365 and POWER PLATFORM), security solutions (MICROSOFT DEFENDER, MICROSOFT SENTINEL, MICROSOFT PURVIEW, etc.), search engine products and services (BING), browsers (INTERNET EXPLORER and MICROSOFT EDGE), computer games and gaming

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consoles (XBOX, MINECRAFT, and HALO), computer devices (SURFACE), communications software and services (SKYPE and MICROSOFT TEAMS), and a business-focused and professional networking platform (LINKEDIN). The products and services of the Complainant are available to and used by millions of people worldwide.

- c. MICROSOFT 365, a.k.a. MICROSOFT OFFICE or OFFICE, is a family of client software, server software, and services developed by the Complainant. Under the Office Suite, the Complainant's offerings include but are not limited to MICROSOFT EXCEL, MICROSOFT WORD, MICROSOFT POWERPOINT, MICROSOFT OUTLOOK, MICROSOFT DEFENDER, ONEDRIVE, MICROSOFT EDITOR and CLIPCHAMP.
- d. EXCEL is a leading spreadsheet software program developed by the Complainant that helps in analysing, understanding and visualizing data with ease. Even today, EXCEL forms an integral part of the MICROSOFT OFFICE suite of software. Microsoft EXCEL's spreadsheets allow for data to be collated in rows and columns that can be changed mathematically using both basic and complex arithmetic operations.
- e. The EXCEL mark was first adopted and used as a trade mark by the Complainant in the year 1985. The first version of EXCEL was released for the Macintosh microcomputer in the year 1985 and the first Windows version was released in 1987 and by the year 1988, products under the EXCEL mark had started to outsell competitors and helped the Complainant achieve the position of a leading PC software developer. Over

the years, the Complainant has consistently updated the EXCEL software to incorporate new features and improve performance. Today, EXCEL is widely recognized as one of the most useful products that the Complainant offers due to its versatility and broad applicability across various tasks and industries.

- f. Over the span of two decades, this green and white colour scheme has been extensively and continuously used worldwide, leading consumers to associate it, even subconsciously, exclusively with the Complainant and its EXCEL offerings. Due to longstanding and extensive use of EXCEL for almost four decades, and worldwide popularity of the software, it has acquired secondary meaning and serves as a source identifier for the EXCEL offerings. In fact, the EXCEL mark fulfils the criteria required for a 'well-known mark' under the Indian Trademark Law, which means that it deserves to be protected across all classes, for all the goods and services.
- g. The trade mark EXCEL of the Complainant got registered under the various jurisdictions including Canada, USA, Brazil, etc.
- h. The Complainant has filed two applications for the EXCEL mark bearing application nos. 1314776 in Class 9 and 2242398 in Class 42, dating back to 2004 and 2011, respectively. The said applications are pending because of frivolous oppositions filed by two third parties, but they are likely to proceed to registration in due course as the opponents have failed to submit their evidence in the respective proceedings.

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- i. EXCEL is one of the most useful consumer products that the Complainant offers. Software bearing the EXCEL mark is almost four decades old and has been powering digital media planning as well as accountancy since it was first released. The offerings under the EXCEL mark represent the highest standards of quality and performance offered by the Complainant.
  - j. The Complainant has advertised and promoted the goods and services bearing EXCEL mark.
  - k. The EXCEL mark has become well-established and reputed to its extensive and continuous use over the years. It is a well-known trade mark. The EXCEL mark is so exclusively identified and associated with the Complainant that use of any identical or deceptively similar mark for any product or service (whether similar or dissimilar) is bound to cause confusion and/or deception amongst the public in relation to the source of origin of such goods and services.
  - l. The disputed domain name was registered on 07.11.2010 i.e. more than two decades after the Complainant's adoption of its EXCEL mark.
  - m. There have been correspondences between the parties, however, the Respondent did not transfer the disputed domain name in favour of the Complainant.
12. The Respondent did not file any reply to the complaint, despite ample opportunity granted, as mentioned above.

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**Respondent's disputed domain name confusingly similar to Complainant's trade mark**

13. The trade mark and tradename of the Complainant are prior to the registration of the disputed domain name. The EXCEL mark is used in respect of a spreadsheet software program developed by the Complainant and was first adopted and used as a trade mark in the year 1985.
14. The Complainant is successful in showing the prior use of its registered trademark EXCEL which is much prior to the registration/creation of the disputed domain name.
15. It is well established law that the specific top-level domain such as '.com', '.net', '.in' etc does not affect the domain name for the purpose of determining whether it is identical or confusingly similar (*Relevant decision:- Rollerblade, Inc. v. Chris McCrady*<sup>1</sup>). Therefore, TLD '.in' is to be disregarded while comparing the disputed domain name with the trademark of the Complainant. When the trade mark EXCEL of the Complainant and the disputed domain name (<exceltotally.in>) are considered, there is no doubt that the disputed domain name is confusingly similar to the registered trade mark of the Complainant.
16. The registered trade mark of the Complainant is prior in use. The applications for the registration for trade mark EXCEL were filed much prior to the registration of the disputed domain name. The Respondent cannot be said to be unaware about the trade mark EXCEL of the Complainant.

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<sup>1</sup> WIPO Case No. D2000-0429

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17. Moreover, the disputed domain name includes the whole of the prior used trade mark EXCEL. A domain name which wholly incorporates a Complainant's mark may be sufficient to establish deceptive similarity, despite the addition of other words to such marks. [*Living Media, Limited v. India Services, Case No. D2000-0973*]
18. In view of foregoing, it is apparent that the disputed domain name is confusingly similar to the registered trade mark, the domain name and trade name of the Complainant. Therefore, The Complainant has established its case under paragraph 4 (a) of the INDRP.

**Respondent has no rights or legitimate interests in disputed domain name**

19. The Respondent has used the disputed domain name which is similar to the domain name and registered trade mark of the Complainant. The Respondent is not commonly known by the domain name. Furthermore, the registration of the disputed domain name is created and used without any consent of the Complainant.
20. An email dated 30.10.2025 was sent by the Respondent to the advocate of the Complainant whereby the Respondent stated that :-

*"We would also like to clarify that the broader wording used in the 2023 "EXCEL TO TALLY" trademark application (covering software development, networking, and related services) was submitted by our agent in error. Our actual intent, consistent with our earlier 2012 filing (application no. 2350180), was only to describe our core business (data migration software and services) not to claim any association or overlap with Microsoft's products or trademarks.*

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*We have already withdrawn the "Excel to Tally" trademark application and provided our signed undertaking confirming our position and commitments. The website content has been updated so that the phrase "Excel to Tally" is used only in a descriptive context to explain functionality and is accompanied by clear disclaimers that we are independent and not endorsed by Microsoft.*

*We derive no commercial advantage from any association with Microsoft's brand. Given our legitimate business interests and the descriptive nature of our usage, we do not intend to transfer or cancel the domain. We believe our current position fully addresses any genuine concerns while preserving our business operations."*

21. Despite the undertaking mentioned in the said email of the Respondent, the disputed domain name is similar to the trade mark EXCEL of the Complainant which was used by the Respondent. Furthermore, the said email irrevocably shows that the Respondent is much aware about the prior used trade mark of the Complainant and reputation and goodwill thereof.
22. The domain names do come under the purview of trade mark law. In *Yahoo! Inc. v. Akash Arora & Anr.*, 1999 (19) PTC 201 (Del), the Delhi High Court held that use of a deceptively similar mark in a domain name amounts to passing off, as domain names serve the same function as trademarks. In *Satyam Infoway Ltd. v. Sifynet Solutions Pvt. Ltd.*, (2004) 6 SCC 145 – the Hon'ble Supreme Court confirmed that domain names are business identifiers entitled to the same legal protection as trademarks. *Rediff Communication Ltd. v. Cyberbooth & Anr.*, 1999 (4) Bom CR 278 – Bombay High Court held that domain names are valuable corporate assets

and must be protected against misuse. Therefore, the Respondent cannot be allowed to use the trade mark of the Complainant in its domain name.

23. The disputed domain name is such that it makes an association with the Complainant which can never be termed as legitimate use of the disputed domain name. The disputed domain name uses in its disputed domain name the trade mark EXCEL.
24. The Respondent cannot be said to have any legitimate right or interest in the disputed domain name which is confusingly similar the prior used trade mark of the Complainant.
25. The Respondent is not known by the disputed domain name. The Respondent did not file any reply to the Complaint filed by the Complainant despite multiple opportunities.
26. The Complainant has been using the trade mark EXCEL which was registered in international domains much prior to the registration of the disputed domain name.
27. Therefore, the Respondent/Registrant has no rights or legitimate interests in respect of the disputed domain name. The Complainant has established its case under paragraph 4 (b) of the INDRP.

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28. The registration of the disputed domain name affects the rights of the Complainant vis-à-vis complainant's domain names and its registered trade mark. Therefore, the Complainant's right to exclusively use its domain name and

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its trade marks is affected by the registration of the disputed domain name.

29. The disputed domain name will negatively affect the goodwill and reputation of the Complainant thereby disrupting business of the Complainant. Therefore, the registration of the disputed domain name is in bad faith according to paragraph 7(d) of the INDRP.
30. The Respondent registered the disputed domain name much subsequent to the use and international registrations of the domain name of the Complainant. The said registration of the disputed domain name is in bad faith to confuse internet users as to a possible association between the disputed domain name and the Complainant. The registration of the disputed domain name is in bad faith according to paragraph 7(c) of the INDRP.
31. In view of foregoing, it is apparent that the registration of the disputed domain name is in bad faith to hurt the commercial activity of the Complainant. The Complainant has established its case under paragraph 4 (c) of the INDRP.

### **Decision**

32. In view of the foregoing, it is ordered that the disputed domain name <exceltotally.in> be transferred to the Complainant from the Respondent. Parties are ordered to bear the cost of the present proceedings.



**(VARUN SINGH)**  
Sole Arbitrator

**Advocate-on Record**

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