

FREQUENTLY ASKED QUESTIONS (FAQs) ON FORM 27

1) What is Form-27?

Answer: Form-27 is a statutory requirement under Section 146(2) of the Patents Act, 1970 (as amended) and Rule 131(1) of the Patents Rules, 2003 (as amended) for submission of a statement regarding the working of the patented invention on a commercial scale in India.

2) Who needs to file Form-27?

Answer: Every patentee and every licensee in India shall file Form-27, a statement of working of the patented invention on a commercial scale in India:

- In case of multiple patents, one Form 27 may be filed in respect of multiple patents, provided all of them are related patents and are granted to the same patentee(s).
- Patentee/licensee may authorize a registered patent agent or attorney to file Form 27 on their behalf.

3) What is the deadline to file Form-27?

Answer: Form-27 shall be filed once in respect of every period of three financial years, beginning from the financial year right after the patent is granted and within six months following the end of each three-year period.

4) Is there any possibility of extending the deadline to file Form-27?

Answer: Yes. The deadline to file Form-27 may be extended up to three months upon a request made in Form 4 in the prescribed manner under Rule 131(2) of the Patents Rules and further for a period of up to six months upon a request made in Form-4 in the prescribed manner under Rule 138 of the Patents Rules.

5) Is filing of Form-27 mandatory? What are the penalties for non-compliance?

Answer: Yes. The filing of Form 27 is mandatory. Non-filing of Form-27 may lead to imposition of a penalty under section 122 of the Patents Act, 1970 [as amended through the Jan Vishwas (Amendment of Provisions) Act, 2023].

6) Can Form-27 be filed for multiple patents?

Answer: Yes. A single Form-27 can be filed for submitting details regarding the multiple patents, provided that all are related patents and are granted to the same patentee(s).

7) What are different possible scenarios and their associated timelines for filing Form-27?

Answer: Form-27 must be filed once in respect of every period of three financial years, beginning from the financial year right after the patent is granted and within six months following the end of each three-year period.

As the Patents (Amendment) Rules, 2024 come into effect from 15th March, 2024; the period of three years would be applicable prospectively. If a patentee/licensee did not submit Form 27 details for the financial year 2022-2023 or earlier within the prescribed time limit under the previous rules, they cannot file Form 27 for these missed years by clubbing the lapsed period with the time available for financial year 2023-2024 as a three-year block under the new rules.

For clarity, following illustrations are provided:

Scenarios	Illustration
In respect of patents granted before 2022-23	<ul style="list-style-type: none"> • As per the earlier rules, Form-27 for these patents in respect of the period FY 2023-24 would have been due from 1st April, 2024 (assuming that Form-27 for FY 2022-23 has been filed in time). • As per the Patents (Amendment) Rules, 2024, window period for filing of Form-27 in respect of a period of three financial years, i.e. FY 2023-24 to FY 2025-26, without extension of deadline will be 1st April, 2026 to 30th September, 2026. • Deadline for filing Form-27 can be extended up to 31st December, 2026 by filing Form 4 under rule 131(2). • Deadline for filing of Form-27 can be further extended up to 30th June, 2027 under rule 138. • Where Patentee/Licensee has failed to avail an extension of three months under rule 131(2), deadline for filing Form-27 can be extended up to 31st March, 2027 under rule 138. • If patentee has failed to provide Form-27 details for the period of FY 2022-23 or earlier within the time limit prescribed under the earlier rules, Form 27 cannot be filed under the new rules for the lapsed FYs (FY 2021-22, FY 2022-23) by clubbing the lapsed period with the time period available for FY 2023-24 as a block of 3 years.
In respect of patents granted in 2022-23	<p>In all these cases, irrespective of the date of grant of a patent, a period of three-years starts from FY 2023-24.</p> <ul style="list-style-type: none"> • Window period for filing Form-27 without extension of deadline will be 1st April, 2026 to 30th September, 2026. • Deadline for filing Form-27 can be extended up to 31st December, 2026 by filing Form 4 under rule 131(2). • Deadline for filing Form-27 can be further extended up to 30th June, 2027 under rule 138. • Where Patentee/Licensee has failed to avail an extension of three months under rule 131(2), deadline for filing Form-27 can be extended up to 31st March, 2027 under rule 138.

In respect of patents granted in or after 2023-24	<p>Case 1: For patents granted in FY 2023-24, counting of a period of three-years starts from FY 2024-25.</p> <ul style="list-style-type: none"> • Window period for filing Form-27 without extension of deadline will be 1st April, 2027 to 30th September, 2027. • Deadline for filing Form-27 can be extended up to 31st December, 2027 by filing Form 4 under rule 131(2). • Deadline for filing Form-27 can be further extended up to 30th June, 2028 under rule 138. • Where Patentee/Licensee has failed to avail an extension of three months under rule 131(2), deadline for filing Form-27 can be extended up to 31st March, 2028 under rule 138. <p>Case 2: For patents granted in FY 2024-25, counting of three-year period starts from FY 2025-26.</p> <ul style="list-style-type: none"> • Window period for filing Form-27 without extension of deadline will be 1st April, 2028 to 30th September, 2028. • Deadline for filing Form-27 can be extended up to 31st December, 2028 by filing Form 4 under rule 131(2). • Deadline for filing Form-27 can be further extended up to 30th June, 2029 under rule 138. • Where Patentee/Licensee has failed to avail an extension of three months under rule 131(2), deadline for filing Form-27 can be extended up to 31st March, 2029 under rule 138.
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8) What will be the scenario in the case of patents going to be expired in the FYs 2023-24 and 2024-25?

Answer:

Scenarios	Illustration
Patents expired in FY 2023-24	<p>Patentee/Licensee can file Form-27 only for the remaining period, i.e. for FY 2023-24.</p> <p>Form-27 to be submitted for FY 2023-24:</p> <ul style="list-style-type: none"> • Window period for filing Form-27 without extension of deadline will be 1st April, 2024 to 30th September, 2024. • Deadline for filing Form-27 can be extended up to 31st December, 2024 by filing Form 4 under rule 131(2). • Deadline for filing Form-27 can be further extended up to 30th June, 2025 under rule 138. • Where Patentee/Licensee has failed to avail an extension of three months under rule 131(2), deadline for filing Form-27 can be extended up to 31st March, 2025 under rule 138.
Patents expiring in the FY 2024-25	<p>Patentee/Licensee can file Form-27 only for the remaining period, i.e. FY 2023-24 and 2024-25.</p> <p>Form-27 to be submitted for FY 2023-24 to 2024-25:</p>

	<ul style="list-style-type: none">• Window period for filing of Form-27 without extension of deadline will be 1st April, 2025 to 30th September, 2025.• Deadline for filing Form-27 can be extended up to 31st December, 2025 by filing Form 4 under rule 131(2).• Deadline for filing Form-27 can be further extended up to 30th June, 2026 under rule 138.• Where Patentee/Licensee has failed to avail an extension of three months under rule 131(2), deadline for filing Form-27 can be extended up to 31st March, 2026 under rule 138.
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9) Can multiple stakeholders (like patentees, exclusive or non-exclusive licensees) file Form-27 separately for same patent or a group of patents?

Answer: Yes. Patentees and exclusive or non-exclusive licensees can file Form-27 separately for the same patent or a group of patents.

10) What are the possibilities available for filing Form-27 where deadline to file it has expired before the commencement of the Patents (Amendment) Rules, 2024?

Answer: No. It is not possible to file Form 27 where the due date for filing was over before the commencement of the Patents (Amendment) Rules, 2024.

11) Whether delay in filing of Form-27 can be condoned by filing a petition under rule 137?

Answer: No. Provision under rule 137(2) bars the Patentee/Licensee from seeking the condonation of delay in filing of Form-27.

12) As per Rule 131(2), Form-27 shall be furnished once in respect of every period of three financial years. Whether Form 27 needs to be filed separately for each financial year in the block of three financial years?

Answer: No. Single Form 27 can be filed in respect of every period of three financial years.