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**BEFORE THE SOLE ARBITRATOR
MR. PRAVEEN KUMAR JAIN, ADVOCATE
INDRP CASE NO. 2147**

In the Arbitration between:

Wipfli Advisory LLC
And
Rehan Khan

...Complainant

... Respondent

ARBITRAL AWARD DATED 26-07-2026

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BEFORE THE SOLE ARBITRATOR
MR. PRAVEEN KUMAR JAIN, ADVOCATE
INDRP CASE NO. 2147

In the Arbitration between:

Wipfli Advisory LLC

10000 W. Innovation Drive, Ste 250
Milwaukee, WI United States 53226

Represented by:

CHADHA & CHADHA

F-46 Himalaya House

23 K.G. Road

Delhi – 110001, India

Email: sharabh@iprattorneys.com

...Complainant

And

Rehan Khan

H. No.- 267, Sher Singh Ghore Wali Gali

Chattarpur, South Delhi- 110074

Email: rehankhan8752@outlook.com

...Respondent

ARBITRAL AWARD DATED 26-07-2026



A. INTRODUCTION:

1. The above-titled Complaint dated 25-06-2026 has been filed by the Complainant, Wipfli Advisory LLC, for adjudication of the domain name dispute in accordance with the *.IN Domain Name Dispute Resolution Policy* (hereinafter referred to as "the Policy") and the INDRP Rules of Procedure (hereinafter referred to as "the INDRP Rules"), as adopted by the .IN Registry – *National Internet Exchange of India* (hereinafter referred to as "the Registry"). The disputed domain name <wipfli.co.in> is registered with the Registrar, namely GoDaddy.com, LLC, as per the WHOIS records provided by the Registry. The disputed domain name was created on 16-04-2026 and is set to expire on 16-04-2027. The disputed domain name is registered in the name of Rehan Khan, the Respondent herein.

B. PROCEDURAL HISTORY:

I. Appointment of the Sole Arbitrator:

1. *Vide* its email dated 17-06-2026, the Registry sought the consent of the undersigned for appointment as the Sole Arbitrator to adjudicate the above-captioned domain name dispute between the parties.
2. *Vide* email dated 24-06-2026, the undersigned duly furnished to the Registry a signed Statement of Acceptance and Declaration of Impartiality and Independence in the format prescribed by the Registry under the INDRP Rules of



Procedure, thereby conveying acceptance to act as the Sole Arbitrator in the present proceedings.

3. Thereafter, *vide* email dated 24-06-2026, the Registry informed all concerned parties that the undersigned had been appointed as the Sole Arbitrator to adjudicate the dispute pertaining to the domain name <wipfli.co.in>, and accordingly, the matter was assigned INDRP Case No. 2147. The date of handover of the case to the undersigned is 24-06-2026.

II. Notice to the Parties and Order dated 27-06-2026:

4. *Vide* Order dated 27-06-2026, a Notice was issued under Rule 5(c) of the INDRP Rules of Procedure, whereby:
 - (i) the Complainant was directed to serve a complete set of the Complaint dated 25-06-2026, along with all annexures/ documents, upon the Respondent in soft copy *via* email and in hard copy through Registered/ Speed Post or International Courier Service at the address reflected in the WHOIS records, and to furnish proof of such service before the Tribunal within seven (7) days;
 - (ii) the Complainant was further directed to file a duly notarised or apostilled copy of its Certificate of Incorporation;



- (iii) a duly notarised or apostilled copy of the Resolution of the Board of Directors authorising the authorised signatory of the Complainant, who has executed the Power of Attorney in favour of Mr. Sharabh Shrivastava, Chadha & Chadha, Advocates, to act on behalf of the Complainant within seven (7) days; and
- (iv) the Respondent was directed to file a detailed, para-wise written Response, along with supporting documents, if any, within Ten (10) days from the date of receipt of the Complaint by way of email or Registered/ Speed Post or International Courier Service, whichever was earlier, failing which the matter would be liable to be proceeded with *ex parte* in accordance with the INDRP Rules of Procedure.
5. In terms of the aforesaid Notice, a Declaration of Independence, Impartiality and Availability under Section 12 read with the Sixth Schedule to the Arbitration and Conciliation Act, 1996, dated 27-06-2026, was also enclosed and communicated to the parties.

III. Order dated 18-07-2026:

6. Upon perusal of the record and taking note of the communications placed on file, it was observed *vide* Order dated 18-07-2026 that, *vide* email dated 03-07-2026, the Complainant had duly served the soft copy of the Complaint



along with complete annexures upon the Respondent at the email address reflected in the WHOIS records. Proof of such service was placed on record. It was further noted that the hard copy of the Complaint dispatched to the Respondent through Blue Dart (Waybill No. 17593791224) and India Speed Post (Tracking No. ED296504802IN) at the address reflected in the WHOIS records could not be delivered, the courier having returned with the remark "No Such Consignee at the Given Address" and the postal article having been returned with the remark "Insufficient Address".

7. It was further observed in the Order dated 18-07-2026 that the Complainant had, *vide* email dated 14-07-2026, filed a duly notarised Declaration along with the Certificate of Formation and Certificate of Status of the Complainant Company, as well as a duly notarised Declaration on the Company letterhead executed by the Chief Executive Officer (CEO) of the Complainant Company evidencing the authority of the signatory who executed the Power of Attorney. The Complainant had also filed a duly notarised General Power of Attorney dated 11-06-2026 executed on behalf of the Complainant. These documents were taken on record.
8. In terms of Rule 2(c) and Rule 2(d) of the INDRP Rules of Procedure, and in the absence of any request or intimation from the Respondent seeking correction or modification of the address recorded in the WHOIS records, service of the



Complaint and its annexures upon the Respondent was deemed to have been duly effected by email on 03-07-2026. Since the Respondent failed to appear and/or file any Response within Ten (10) days thereafter, the Respondent's right to file the Response was closed by Order dated 18-07-2026, and the matter was directed to proceed on the basis of the pleadings and documents available on record.

9. It was further observed in the Order dated 18-07-2026 that no occasion arose for filing or considering any Statement of Admission/ Denial of Documents, inasmuch as the Respondent had neither filed any Response nor produced any documents in support of its case. It was also observed that neither party had filed any statement of costs within the stipulated period. Further, neither party requested an oral hearing. Having regard to the nature of the dispute, the pleadings and the materials available on record, this Tribunal formed the opinion that an oral hearing was not necessary for the just and expeditious adjudication of the present dispute. Accordingly, the arbitral proceedings stood concluded and the matter was reserved for the passing of the Award on the basis of the pleadings and documents available on record.

C. THE COMPLAINANT'S CASE:

I. Introduction of the Complainant:

1. The Complainant, Wipfli Advisory LLC, is a Limited Liability Company duly organised and existing under the



laws of the United States of America, having its principal office at 10000 W. Innovation Drive, Suite 250, Milwaukee, Wisconsin 53226, United States of America. The Complainant is a leading provider of professional services, including business accounting, auditing, tax advisory, acquisition and merger consulting, risk advisory, digital transformation, cybersecurity, and information technology consulting services. The Complainant traces its origins to the year 1930.

2. The Complainant has placed on record documentary evidence of its statutory trademark rights, international reputation, and ownership of domain names incorporating the mark WIPFLI. It is the proprietor of numerous trademark registrations for the mark WIPFLI in several jurisdictions, including United States Registration No. 5,565,477 and International Registration (Madrid Protocol) No. 1,883,648. The Complainant has also applied for registration of the trademark WIPFLI in India under Application No. 7335955 in Classes 35 and 42. These rights substantially predate the registration of the disputed domain name <wipfli.co.in> on 16-04-2026.
3. It is further stated that the trademark WIPFLI has acquired considerable goodwill, reputation, and distinctiveness by reason of its long-standing, continuous, and extensive use worldwide. The Complainant is the proprietor of the domain



name <wipfli.com>, which was registered on 18-04-1997, and has continuously used the said domain name in connection with its professional services. The Complainant asserts that the disputed domain name is identical or confusingly similar to its well-known trademark and domain name and has relied upon various decisions rendered under the UDRP in support of its case.

II. The Disputed Domain Name and the Respondent's Use Thereof:

4. The disputed domain name <wipfli.co.in> was registered on 16-04-2026 by the Respondent, Rehan Khan, with the Registrar GoDaddy.com, LLC. The WHOIS records reflect the Respondent's address as C/o Riyaz Khan, H. No. 267, Sher Singh Ghore Wali Gali, Chattarpur, South Delhi - 110074, India, with the contact email address rehankhan8752@outlook.com. It is stated by the Complainant that despite effecting service of the Complaint at the address reflected in the WHOIS records, the hard copies dispatched through Blue Dart and India Speed Post could not be delivered and were returned with the remarks "No Such Consignee at the Given Address" and "Insufficient Address", respectively.
5. The disputed domain name was used by the Respondent to host a website prominently displaying the WIPFLI trademark and logo of the Complainant, while purporting to offer



professional accounting, audit, tax, consulting and related services identical to those of the Complainant. According to the Complainant, the website was designed to impersonate the Complainant and falsely convey an association, sponsorship or affiliation with it. The website did not contain any disclaimer disclosing the absence of any relationship with the Complainant. It is further stated that following the issuance of a notice by the Complainant, the content hosted on the disputed domain name was removed, and at the time of filing of the Complaint the disputed domain name was not hosting any active content (passive holding).

III. Grounds asserted in the Complaint:

6. The Complainant has asserted that the three cumulative conditions under Clause 4 of the INDRP Policy are satisfied, namely: (a) the disputed domain name is identical and/or confusingly similar to the Complainant's trademark **WIPFLI**; (b) the Respondent has no rights or legitimate interests in respect of the disputed domain name; and (c) the disputed domain name has been registered and is being used in bad faith. Accordingly, the Complainant has prayed that the disputed domain name <**wipfli.co.in**> be transferred to the Complainant in accordance with Clause 11 of the INDRP Policy.



D. THE RESPONDENT'S RESPONSE:

1. Despite due service of the Notice dated 27-06-2026 and the Order dated 18-07-2026, as recorded in the proceedings, the Respondent has not addressed any communication, whether by email or otherwise, to the Registry or to this Tribunal. The Respondent has not filed any formal Response, para-wise written statement, or any other material disputing the averments contained in the Complaint dated 25-06-2026, as directed by this Tribunal.
2. The Tribunal notes that the Respondent has chosen not to participate in the present proceedings in any manner whatsoever, despite having been afforded adequate opportunity to do so. In accordance with Rule 17 of the INDRP Rules of Procedure read with Section 25(b) of the Arbitration and Conciliation Act, 1996, this Tribunal is, therefore, proceeding to adjudicate the present dispute and render its Award on the basis of the pleadings, documents and other material available on record.

E. REASONING AND FINDINGS OF THE TRIBUNAL:

I. Applicable Law and Rules of Procedure:

1. This Arbitral Tribunal is mindful of the legal position that, in accordance with Section 19(1) of the Arbitration and Conciliation Act, 1996 (hereinafter referred to as "the Act"), it is not bound by the provisions of the Code of Civil Procedure, 1908, or the Indian Evidence Act, 1872 (now replaced by the Bharatiya Sakshya Adhiniyam, 2023,



hereinafter referred to as "the BSA"). Further, Section 19(3) of the Act provides that, failing any agreement between the parties, the arbitral tribunal may conduct the proceedings in such manner as it considers appropriate. Section 19(4) of the Act vests the arbitral tribunal with the power to determine the admissibility, relevance, materiality and weight of any evidence. Rule 13(d) of the INDRP Rules similarly empowers the Arbitrator to determine the admissibility, relevance, materiality and weight of evidence. It has, however, been consistently held by courts of law that, while arbitral tribunals are not bound by the strict rules of evidence, they must adhere to the basic principles of natural justice.

2. The Tribunal notes that it has not insisted upon strict compliance with the requirements of Section 63 of the Bharatiya Sakshya Adhiniyam, 2023 (the equivalent of Section 65B of the erstwhile Indian Evidence Act, 1872) for the electronic records filed as evidence by the Complainant, having regard to the summary nature of the present proceedings and the comprehensive documentary material placed on record.
3. Rule 18 of the INDRP Rules provides that an Arbitrator shall decide a Complaint on the basis of the pleadings submitted and in accordance with the Arbitration and Conciliation Act, 1996 (as amended), the INDRP Rules, the .IN Domain Name Dispute Resolution Policy and any applicable law.



4. Rule 17 of the INDRP Rules provides that where a party fails to comply with the provisions of the INDRP Rules and/ or the directions of the Arbitrator, the matter may be proceeded with *ex parte*, and the Award so rendered shall be binding in accordance with law.
5. Section 25(b) of the Act provides, *inter alia*, that where the respondent fails to communicate its statement of defence in accordance with Section 23(1), the arbitral tribunal shall continue the proceedings without treating such failure as an admission of the allegations made by the claimant and may treat the respondent's right to file the statement of defence as having been forfeited. Further, Section 25(c) of the Act provides that where a party fails to appear at an oral hearing or fails to produce documentary evidence, the arbitral tribunal may continue the proceedings and make the arbitral award on the basis of the evidence available before it.
6. The Tribunal notes that, notwithstanding due service of the Notice dated 27-06-2026 and the subsequent Order dated 18-07-2026, as recorded in the proceedings, the Respondent has neither filed any communication nor placed any material on record controverting the averments contained in the Complaint dated 25-06-2026. The record further reflects that service of the Complaint and its annexures was duly effected upon the Respondent by email on 03-07-2026, and the Respondent failed to file any Response within the prescribed



period. In these circumstances, and in accordance with Rule 17 of the INDRP Rules read with Sections 25(b) and 25(c) of the Arbitration and Conciliation Act, 1996, this Tribunal proceeds to determine the Complaint on the basis of the pleadings, documents and other material available on record. The Respondent's failure to participate in the proceedings does not, by itself, amount to an admission of the allegations contained in the Complaint; however, the absence of any rebuttal is a relevant circumstance while evaluating the uncontroverted evidence placed on record.

II. Complainant's Entitlement to Transfer – Assessment under Clause 4 of the Policy:

7. Clause 4 of the .IN Domain Name Dispute Resolution Policy provides that any person who considers that a registered domain name conflicts with his/ her legitimate rights or interests may file a Complaint on the following premises: (a) the Registrant's domain name is identical and/ or confusingly similar to a name, trademark or service mark in which the Complainant has rights; (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 in bad faith. It is well settled that all the aforesaid three conditions are cumulative in nature, and the Complainant is required to establish each of them before any relief under the Policy can be granted.



8. Clause 7 of the Policy further enumerates, without limitation, the circumstances that shall constitute evidence of the registration and use of a domain name in bad faith for the purposes of Clause 4(c). These include, *inter alia*: (i) registration of the domain name primarily for the purpose of selling, renting or otherwise transferring the registration to the Complainant or to a competitor of the Complainant for valuable consideration in excess of the Registrant's documented out-of-pocket costs directly related to the domain name; (ii) registration of the domain name in order to prevent the owner of the trademark or service mark from reflecting the mark in a corresponding domain name, provided there is a pattern of such conduct; and (iii) intentional use of the domain name to attract Internet users to the Registrant's website or other online location, for commercial gain, by creating a likelihood of confusion with the Complainant's name, trademark or service mark as to the source, sponsorship, affiliation or endorsement of the Registrant's website or of any product or service offered thereon.

III. Whether the disputed domain name is identical and/ or confusingly similar to the Complainant's trademark [Clause 4(a) of the Policy]:

9. The Complainant has placed on record extensive documentary evidence establishing its statutory and common



law rights in the trademark WIPFLI. The material placed on record includes, *inter alia*, trademark registrations in the United States of America, International Registration under the Madrid Protocol, and evidence of the Complainant's pending trademark application in India. The Complainant has also established its long-standing and extensive use of the trademark WIPFLI in connection with professional accounting, audit, tax, consulting and related services, and has demonstrated ownership of the domain name <wipfli.com>, registered on 18-04-1997, which substantially predates the registration of the disputed domain name on 16-04-2026.

10. The disputed domain name <wipfli.co.in> incorporates the Complainant's registered trademark WIPFLI in its entirety as the sole and dominant distinctive element. The mere addition of the country code Top-Level Domain ".co.in" is a technical requirement of registration and is well settled to be irrelevant while determining confusing similarity under the INDRP Policy. The disputed domain name is, therefore, identical and/or confusingly similar to the trademark WIPFLI in which the Complainant has established rights within the meaning of Clause 4(a) of the Policy.

IV. Whether the Respondent has any rights or legitimate interests in the disputed domain name [Clauses 4(b) and 6 of the Policy]:



11. The Complainant has established a *prima facie* case that the Respondent has no rights or legitimate interests in the disputed domain name. The material placed on record demonstrates that the Respondent has never been authorised, licensed or otherwise permitted by the Complainant to use the trademark WIPFLI or to register any domain name incorporating the said mark. Further, there is nothing on record to indicate that the Respondent has ever been commonly known by the name WIPFLI or has acquired any trademark or other proprietary rights in the said expression.
12. The Complaint further discloses that the disputed domain name has been used in connection with a fraudulent recruitment and IT certification scheme, that email addresses associated with the disputed domain name falsely represented themselves as belonging to employees of the Complainant, prominently displayed the Complainant's logo, and that the website associated with the disputed domain name redirected Internet users to the Complainant's official website at www.wipfli.com. Such conduct cannot constitute a *bona fide* offering of goods or services, nor can it amount to legitimate non-commercial or fair use within the meaning of Clause 6 of the Policy.
13. Upon the Complainant establishing a *prima facie* case, the burden shifted to the Respondent to demonstrate any rights or legitimate interests in the disputed domain name. The



Respondent, however, has chosen not to participate in the present proceedings and has placed no material on record to discharge that burden. Accordingly, this Tribunal is satisfied that the Respondent has no rights or legitimate interests in the disputed domain name within the meaning of Clauses 4(b) and 6 of the Policy.

V. Whether the disputed domain name has been registered and is being used in bad faith [Clauses 4(c) and 7 of the Policy]:

14. The material placed on record establishes that the trademark WIPFLI had acquired substantial reputation and goodwill long prior to the registration of the disputed domain name on 16-04-2026. Having regard to the distinctiveness of the trademark and the manner in which it has been incorporated in its entirety in the disputed domain name, this Tribunal finds it inconceivable that the Respondent was unaware of the Complainant and its trademark at the time of registration. The registration of the disputed domain name appears to have been deliberately undertaken with the intention of targeting the Complainant and exploiting its goodwill.
15. The material placed on record further demonstrates that the disputed domain name has been used for a fraudulent recruitment and IT certification scheme, whereby emails were sent impersonating employees of the Complainant, the Complainant's logo was used without authorisation, and the disputed domain name redirected Internet users to the



Complainant's official website. Such conduct is clearly calculated to create a likelihood of confusion as to the source, sponsorship, affiliation or endorsement of the Respondent's activities and squarely falls within Clause 7(c) of the Policy. The said activities are also capable of disrupting the business of the Complainant and damaging its goodwill and reputation, thereby attracting Clause 7(d) of the Policy.

16. In the absence of any explanation from the Respondent and having regard to the uncontroverted evidence placed on record, this Tribunal is satisfied that the disputed domain name <wipfli.co.in> has been registered and is being used in bad faith within the meaning of Clauses 4(c) and 7 of the INDRP Policy. The Complainant has, therefore, successfully established all the three cumulative conditions prescribed under Clause 4 of the Policy and is consequently entitled to the relief sought.

VI. Relief [Clause 11 of the Policy]:

17. Since the Complainant has successfully established all the three cumulative requirements under Clause 4 of the .IN Domain Name Dispute Resolution Policy, and has specifically prayed for the transfer of the disputed domain name to itself in accordance with Clause 11 of the Policy, this Tribunal is of the considered view that the disputed domain name <wipfli.co.in> is liable to be transferred from the Respondent to the Complainant.



VII. Costs:

18. Section 31A of the Arbitration and Conciliation Act, 1996 vests this Tribunal with the discretion to determine whether costs are payable, the quantum thereof, and the timing of payment. Section 31A(2)(a) provides that the general rule is that the unsuccessful party shall be ordered to pay the costs of the successful party. However, Section 31A(2)(b) permits the Tribunal to make a different order for reasons to be recorded.
19. This Tribunal, having regard to the following circumstances in terms of Section 31A(3) of the Act, considers it appropriate to make no order as to costs:
 - i. The Respondent has not participated in the present proceedings and has filed no Response or other material controverting the averments made in the Complaint.
 - ii. The present dispute has been adjudicated on the basis of the pleadings and documentary material available on record, without any oral hearing or prolonged evidentiary proceedings.
 - iii. The Complainant has not filed any statement of costs or other material quantifying the costs incurred in the present arbitral proceedings.



20. Accordingly, each party shall bear its own costs. No order as to costs.

F. DECISION:

1. Having carefully examined the Complaint dated 25-06-2026, the annexures and documentary material placed on record, the Orders dated 27-06-2026 and 18-07-2026, the WHOIS details of the disputed domain name <wipfli.co.in>, and having considered the .IN Domain Name Dispute Resolution Policy, the INDRP Rules of Procedure, and the applicable provisions of the Arbitration and Conciliation Act, 1996 (as amended), this Tribunal finds that the Complainant has successfully established all three cumulative requirements under Clause 4 of the INDRP Policy, namely:
 - i. The disputed domain name <wipfli.co.in> is identical and/ or confusingly similar to the Complainant's trademark WIPFLI;
 - ii. The Respondent has no rights or legitimate interests in respect of the disputed domain name; and
 - iii. The disputed domain name has been registered and is being used in bad faith by the Respondent.

G. RELIEF:

1. In view of the foregoing findings, reasons and conclusions, this Tribunal hereby allows the Complaint. Accordingly, it is ordered that the disputed domain name <wipfli.co.in> be transferred from



the Respondent, Rehan Khan, to the Complainant, Wipfli Advisory LLC, in accordance with Clause 11 of the .IN Domain Name Dispute Resolution Policy.

2. No order as to costs.

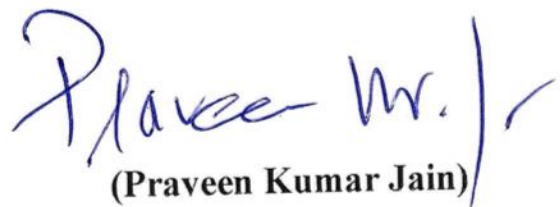
H. DISPOSITION AND DIRECTIONS:

1. In terms of Rule 20 of the INDRP Rules of Procedure, the original signed copy of this Award shall be forwarded to the Registry. The parties may obtain certified copies of the Award from the Registry, if so required.
2. This Award has been executed on stamp paper of ₹100/-. Any deficiency in stamp duty, if applicable, shall be borne and paid by the concerned party in accordance with applicable law.

I. PRONOUNCEMENT:

This Award is signed and pronounced by me at New Delhi, India, on this 26th day of July, 2026.

New Delhi
26-07-2026



(Praveen Kumar Jain)

The Sole Arbitrator

