

Taxation

AZB & Partners has a specialized tax group that comprises of senior professionals with significant tax experience including a few with additional accounting qualifications. The Firm renders a full spectrum of advisory and litigation services, across multiple industry segments. The Firms' expertise extends to all tax laws, direct and indirect, specifically, income-tax, customs duty, foreign trade policy and goods and services tax ("GST").

Our work includes:

- Advice on International tax and transfer pricing
- Advice on mergers and acquisitions, demergers, divestments and corporate / business structuring
- Structuring for establishing a business presence in India
- Advice on tax incentives including special economic zones, availing tax holidays and other Government incentives
- Advice on GST, Customs duty and foreign trade policy
- Tax litigation before tax authorities, tax tribunals and courts



Twenty First Century Fox on the tax aspects of its US\$ 71.3 billion acquisition by Walt Disney.



The Max Group on (i) the merger of its healthcare business into Radiant Life Care; and (ii) Anajit Singh's exit from Vodafone India.



Bharti Airtel on several major consolidations in the Indian telecom sector, including, its (i) merger with Telenor; (ii) acquisition of Tata's consumer mobile wireless business; and (iii) US\$ 14.6 billion merger with Indus Towers.



GlaxoSmithKline in relation to its (i) GBP 3 billion divestment of 'Horlicks' and other consumer healthcare nutrition brands to Unilever; and (ii) merger with Hindustan Unilever for US\$ 3.1 billion.



Google before the Income Tax Appellate Tribunal and High Court, as well as before the Authority for Advance Rulings.



Visa on the tax aspects of its US\$ 300 million strategic investment in IndiaIdeas.com.



Amazon in relation to the tax aspects of its various acquisitions in India.



LG Electronics before various judicial forums relating to the taxability of transactions undertaken by the Korean parent company with its Indian subsidiary and PE issues.



Hindustan Zinc in relation to its (i) on-going transfer pricing and corporate tax litigation before various fora; and (ii) regular business operations.



National Basketball Association on its international tax, transfer pricing, permanent establishment ("PE") and goods and services matters.



PepsiCo India Holdings before various judicial forums in relation to transfer pricing and corporate tax issues.



Honeywell International on the direct tax, indirect tax and foreign trade policy aspects relating to the segregation of its global homes and turbo businesses.



Nokia and Networks OY on multiple assessment years relating to PE issues.



Honda Cars India before the ITAT, High Court and Supreme Court in relation to various corporate tax and international tax issues.



Tiger Global on the tax aspects of it US\$ 80 million investment in Dream 11, including GST issues.



Global chemical manufacturer on SCOMET, trade, anti-dumping and customs issues.