



## Sumit Mangal

Partner

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*Sumit Mangal, Partner in the Noida Office is part of the Direct Tax team.*

*Sumit has about 17 years of experience in representing clients before income tax authorities, Tribunals and Courts and advising clients on complex tax issues. He has expertise in all areas of direct taxation and has handled major tax litigation. He specializes in cross-border tax, transfer pricing matters, and has handled cases on foreign exchange control issues. He also specializes in advising clients on matters related to income tax investigations (pursuant to survey, search and seizure operations by the tax authorities). He has extensively advised large multinationals and corporates on direct tax issues and has helped them with formulating the litigation strategy. Sumit has also worked on international commentaries on model tax conventions and has handled litigation on international tax issues. Sumit has advised clients from diverse fields like telecom, media, private equity, auto components, non-profit organizations, information technology, infrastructure, aviation, defence, pharmaceutical, construction and mining equipment, diesel and gas engines, diesel-electric locomotives, rail technologies, rolling stock, oil and gas, hospitality, real estate, education, renewable energy, carbon credits, wines and spirits, food and beverages (QSR) etc.*

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### Experience

- Partner, AZB & Partners (2023 – Present)

### Key Practice Areas/Sectors

- Tax
- Aviation
- Defence
- Energy
- FinTech & Digital
- Pharmaceuticals, Healthcare & Life Sciences
- Technology, Media & Telecommunications

### Recent Work Highlights

- Travelport – Represented the client before Supreme Court of India on issues relating to permanent establishment and attribution of profits
- Moet Hennessy (part of LVMH Group) – Represented the client before Delhi Tribunal, Delhi High Court and Supreme Court on transfer pricing issues and corporate tax issues
- Caterpillar Group – Represented the client before Madras High Court, Delhi High Court and Supreme Court on various tax issues
- Mylan Laboratories – Represented the client before Telangana High Court on various tax issues
- Yum Restaurants – Represented the client before Enforcement Directorate, Appellate Tribunal for FEMA and Delhi High Court on issues under Foreign Exchange Management Act
- Vena Energy Group - Represented the client before Karnataka High Court on tax jurisdictional issues

### Directorships, Memberships & Affiliations

- Bar Council of India (2017)

### Professional Qualifications

- Bachelor of Law (2016)
  - Chartered Accountancy, Institute of Chartered Accountants of India (2009)
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