



Sumit Mangal
Partner

Plot No. A7 & A8, Sector 4, Noida 201 301
National Capital Region, India

T: + 91 120 417 9999

F: + 91 120 417 9900

Email ID: sumit.mangal@azbpartners.com

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

Sumit has about 15 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.

Experience

- Partner (2009 – Present)

Key Practice Areas

- **Direct tax disputes**
Handled high-stake tax disputes, formulated litigation strategy and represented clients before Supreme Court, High Courts, Tribunal and quasi-judicial authorities on domestic tax, international tax and transfer pricing issues. Worked on international arbitration under investment treaty for tax claims.
- **Direct tax advisory**
Advised clients on corporate tax, transfer pricing, cross-border transactions for inbound and outbound investments, indirect transfers, spin-offs, share sales, asset sales, business transfers, group restructuring, structuring of revenue and capital flows, establishment of private equity funds, start-ups, estate planning, etc. Advised Indian and multinational clients on matters involving interpretation of tax treaties.
- **Tax investigations**
Handled investigation proceedings undertaken by the tax authorities (search and seizure) and advised clients through various stages of investigation and litigation.
- **Proceedings under Black Money Law, Benami Law and before the Enforcement Directorate.**

Recent Work Highlights

- Travelport – Represented the client before Supreme Court of India on issues relating to permanent establishment and attribution of profits.
- Moët 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.

Memberships

- Bar Council of India (2017)

Professional Qualifications

- Bachelor of Law [2016]
 - Chartered Accountancy, Institute of Chartered Accountants of India, [2009]
-