



**Anmol Anand**  
*Counsel*

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

T: + 91 120 417 9999

F: + 91 120 417 9900

[anmol.anand@azbpartners.com](mailto:anmol.anand@azbpartners.com)

*Anmol Anand is an Advocate-on-Record before the Supreme Court of India (all India Rank 1, batch of 2023). With an overall experience of over 10 years, his primary focus is representing multi-national companies before all judicial and quasi-judicial authorities pan-India on international tax and corporate tax issues. He regularly advises clients on transactional tax issues including mergers and acquisitions and has also contributed various articles in tax columns on latest developments of law. He also advises and assists clients on issues arising under FEMA & PMLA and proceedings in connection therewith before the Enforcement Directorate. Anmol holds a Tax LLM (with focus on international tax) from the Georgetown University Law Centre, Washington D.C. (2015).*

#### **Experience**

- Counsel (Oct 2023 – Present)
- Senior Associate (April 2020 – Sept 2023)
- Associate (Dec 2016 – April 2020)

#### **Key Practice Areas**

- International Tax, Corporate Tax & Transfer Pricing
- Tax Litigation & Advisory
- Foreign Exchange
- Prevention of Money Laundering

#### **Recent Work Highlights**

- Represented Leapfrog Financial Inclusion India (II) Ltd. (Mauritius), Golden State Capital Pte Ltd. (Singapore) and Reverse Age Health Services Pte Ltd. (Singapore) before the Income Tax Appellate Tribunal, in connection with tax assessments pertaining to the issue of denial of Tax Treaty benefit on capital gains derived by them on sale of shares of an Indian company.
- Represented Google India Pvt. Ltd., Google Ireland Limited and Google LLC, USA before the Income Tax Appellate Tribunal / Karnataka High Court, in connection with tax assessments on various international tax issues, including characterisation and taxability of payment for online advertisement space / reimbursement of expat salaries and determination of permanent establishment.
- Assisted and represented OPPO Mobiles India Pvt. Ltd. in connection with investigation proceedings before the Enforcement Directorate.
- Represented PepsiCo India Holdings Pvt. Ltd. before the Income Tax Appellate Tribunal / Delhi High Court and Supreme Court of India in various matters, such as transfer pricing dispute on adjustment made on account of advertisement, marketing and promotional expenses, challenge to the constitutional validity of the third proviso to section 254(2A) of the Income-tax Act, 1961, etc.

- Represented Pernod Ricard India Pvt. Ltd. before the Income Tax Appellate Tribunal / Delhi High Court and Supreme Court of India on various matters, such as validity of reassessment proceedings / search proceedings as well as other corporate tax / international tax / transfer pricing matters.
- Represented Boston Scientific group before the Income Tax Appellate Tribunal / Delhi High Court, in connection with tax assessment basis issues such as disallowance of payments made to medical practitioners by pharmaceutical and allied healthcare / medical device industry.

#### **Memberships**

- Bar Council of Delhi (2014)

#### **Professional Qualifications**

- Rank 1, Batch of 2023, Advocate-on-Record, Supreme Court of India
  - LLM in Tax, Georgetown University Law Centre, 2015
  - BSL LLB, ILS Law College Pune, 2014
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