



Shardul Amarchand Mangaldas



Rajat Bose

Partner
Tax

Rajat Bose heads the Indirect Tax, Customs and Foreign Trade practice of the Firm.

Prior to joining Shardul Amarchand Mangaldas, he was an Executive Director in a Big 4 consulting firm specializing in indirect tax and customs advisory, litigation and compliance. He has more than 18 years of experience.

At the firm, his focus is on tax planning, advisory and litigation support services in the area of Goods & Services Tax (GST), Customs, Excise, Value Added Tax Laws and Foreign Trade laws.

He has been well recognized in the industry as one of the thought leaders on GST laws and has successfully advised various domestic and multinational client on implementation and transition issues relating to GST. He is also a part of various expert committees of business chambers on GST.

Rajat has assisted various companies in making representation before the central and state governments including Central Board of Excise and Customs on various issues pertaining to interpretation, classification, exemptions, concessions etc. under the GST and other indirect tax laws.

He is also regularly representing clients and arguing before various executive and judicial foras including Tribunals, various High Courts and Supreme Court of India on indirect tax matters.

Mr. Bose has in-depth experience in advising various International and Indian Clients from Oil & Gas, Automotive, Information Technology, Infrastructure, Telecommunication, FMCG and Health Care sectors on complicated indirect taxes issues including regulatory frame work under Foreign Trade Policy and laws governing Special Economic Zones, Export Oriented Undertaking etc.

Select Experience Statement

- Assisted India's largest passenger vehicle manufacturer in designing the E-Way Bill process including, conceptualizing, implementing and handholding the client till go-live date.

Location

- Delhi

Education

- Bachelor of Socio Legal Studies, LLB, ILS Law College, Pune University

Practices

- Tax

Professional Membership

- Bar Council of India





- Assisted India's largest passenger vehicle manufacturer in implementing robotics to assist in reconciliation of Input Tax Credits from airline companies as well as reconciliation between GSTR 2A and GSTR 3B.
- Assisted German luxury car maker in comprehensive Customs and trade procedure and compliance review across 3 locations in India.
- Assisted German luxury car maker in routine GST advisory as well as compliances.
- Assisted Chinese car maker in GST implementation in India and Customs classification of import of various automobile parts and components including for EV in India.
- Assisted Japanese two wheeler company in GST implementation and compliances in India.
- Assisted Swedish car manufacturer towards proceedings initiated by the Department of Revenue Intelligence (DRI).
- Assisted various auto components manufacturers with GST advisory, compliances, obtaining State level incentives, M-SIPS etc.
- Advising Clients on various aspects of GST including impact analysis, transitional challenges, requirement of business structuring for smooth transition to GST, changes required in existing contractual arrangement etc.
- Advising Clients on applicability of indirect taxes including service tax, central excise duty, VAT/sales tax laws on various business transactions including securitization, corporate restructuring procurement and distribution models etc.
- Advising Clients on structuring various business arrangements such as turnkey contracts, EPC contracts, Metro Projects, secondment agreements, franchise agreements, technical know-how agreements etc. with a view to optimize indirect tax incidence.
- Assisting Client in determining correct classification/valuation of the goods/services and rate of indirect taxes applicable in India inter-alia including current import/export policies governing International trade.
- Drafting and filing reply to show cause notices, appeals, writ petitions etc. and representing clients before various judicial fora including Commissioner (Adjudication), Commissioner (Appeals), Customs, Excise & Service Tax Appellate Tribunal, High Court and Supreme Court on various complicated indirect tax issues including GST on ocean freight, Service tax on mining leases, leasing/right to use, franchisee arrangement, export of services, customs and excise classifications, state excise duties etc.
- Providing compliance support to client with respect to day to day compliances such as computation of credits, finalization of returns and refund applications etc. Assisting clients in obtaining approvals, licenses and registrations under SEZ laws, EoU / STPI Schemes, Customs and Foreign Trade Policy etc.
- Conducting indirect tax due diligence and health checks for clients in manufacturing, service or trading sectors with a perspective to analyse the compliance level under indirect taxes and highlighting possible exposure on account of non-compliance with or incorrect interpretation of indirect tax laws.

