



Shardul Amarchand Mangaldas

A DECADE YOUNG, A CENTURY STRONG



# Aayush Nagpal

Partner

Tax

Aayush is a Partner in the tax practice of the Firm.

Aayush has over 14 years of professional experience in assisting clients in relation to compliance, litigation and advisory on a range of transfer pricing issues across industries including consumer durable, IT / ITeS, semiconductor, automobile, aerospace, logistics, investment banking, engineering services sector, etc.

Aayush is actively involved in discussing and negotiating Advance Pricing Agreements and Mutual Agreement Procedures on a host of issues such as functional characterization, target price / margin for Indian subsidiary's operations, intra-group cost allocations, royalty and marketing intangibles. Aayush has been regularly representing clients before High Courts and Income Tax Appellate Tribunals. He also represents transfer pricing audits and litigation before various tax authorities based out of Delhi, Mumbai, Bangalore and Hyderabad.

Aayush has also been advising clients on various profit linked incentives offered by Government of India and incentives offered by State Governments for development of various industries. Aayush assists the clients in understanding the application of schemes and liaises with various governmental authorities on behalf of them.

Aayush is a graduate in Commerce, Bachelor of Law and has also completed masters in International Business. He is admitted with the Bar Council of India, Delhi High Court Bar Association and Income Tax Appellate Tribunal Bar.

## Location

- Delhi

## Education

- B.Com (Honors), LL.B
- PGDGB - SRCC

## Practices

- Tax

## Professional Membership

- Bar Council of India
- Delhi High Court Bar

