

# Mihir Deshmukh

Partner Tax



Mihir is a Partner handling Indirect Tax practice of the Firm.

He has more than 19 years of experience in Indirect Taxation. He specializes in litigation and advisory support services related to Goods and Services Tax (GST), Customs, Excise, Value Added Tax (VAT) laws and Foreign Trade regulations. Mihir's dual specialization in both litigation and advisory services allows him to deliver holistic support to clients, guiding them through the complexities of strategic tax planning and dispute resolution.

Mihir has extensive experience advising a wide range of international and Indian clients across industries including manufacturing, energy and natural resources, pharmaceuticals, media and technology, financial services, IT-enabled services, fast-moving consumer goods (FMCG), aerospace and infrastructure on intricate indirect tax issues.

Mihir is actively involved in formulating litigation strategies and represents clients, arguing before various fora across India, including Supreme Court, High Courts, Tribunals, the Authority for Advance Rulings (AAR) and multiple Appellate and Adjudicating Authorities. Prior to joining Shardul Amarchand Mangaldas & Co., he was associated with Big4 consulting firm specialising in indirect tax and allied laws.

# Select Experience Statement

- Represented General Motors on matters concerning the excise valuation of vehicles sold to affiliated entities.
- Represented HAL in matter on taxability of intellectual property not registered in India.
- Represented Sicon in a non-compete arrangement pursuant to slump sale of business not liable to service tax.
- Represented ALD Automotives in proceedings related to tax demands on vehicle leasing activities.
- Represented Western Union Finance Services in determining that money transfer services qualified as export of services.
- Represented BG Exploration in analyzing the applicability of service tax to unincorporated joint ventures, with a focus on the petroleum industry.
- Represented Ascensia Diabetes on the classification issues concerning glucometers.

# Location

Mumbai

#### Education

 B.A. LLB., Government Law College, Mumbai

## **Practices**

Tax

### Professional Membership

- Bar Council of Maharashtra & Goa
- CESTAT Bar, Mumbai





- Represented AGS Customer Services on taxability of Manpower Recruitment and Supply Agency Services.
- Represented Credit Agricole CIB Services on issue involving Principle of Natural Justice.
- Advised Axis Bank on the tax treatment of POS (Point of Sale) machines.
- Assisted and handled matters of L'Oréal and Sanofi India pertaining to customs valuation.
- Advised Vodafone on the taxability of corporate guarantees provided by a parent company to its Indian subsidiary.
- Assisted Abbott India with customs valuation and classification issues for one of their pharmaceutical products.