Shardul Amarchand Mangaldas



Gouri Puri

Partner
Tax

Gouri Puri is a Partner in the tax practice of Shardul Amarchand Mangaldas. Gouri works closely on international tax planning matters and digital taxation.

She has over twelve years' experience advising prominent multinationals on cross-border tax issues including tax aspects of India focused mergers and acquisitions, structuring of foreign investments, establishment of funds and private capital arrangements, and conducting business operations in the Indian market.

Gouri has represented clients such as Walmart, Ctrip, Meta, Hutchison Telecommunications International Limited, Bata, Kagome, American Express, American Insurance Group, among others.

Gouri is actively involved in various thought leadership initiatives and policy advocacy through her collaboration with industry chambers, business, and legal media. She regularly contributes articles to leading business journals and publications including Mondaq, Indian Business Law Journal, Legal 500, Thomson Reuters, Economic Times, Financial Express, Mint, Financial Times, and Indian Express.

Gouri holds a master's degree in taxation laws from Harvard Law School. Gouri is admitted to the New York State Bar (non-practicing) and Bar Council of India. Prior to Shardul Amarchand Mangaldas, she worked as a tax associate with Lakshmikumaran and Sridharan.

Select Experience Statement

- Advised **Walmart** on its USD 16 billion acquisition of Flipkart's e-commerce business.
- Advised **Électricité de France** (EDF), a pioneer in the French nuclear sector, in respect to the signing of an exclusive agreement with General Electric group (GE) for the takeover of GE Steam Power's nuclear activities connected to the conventional island of nuclear power plants.
- Advised **Singapore Airlines** (SIA) on tax aspects of the merger of the businesses of Air India Limited (Air India) and TATA SIA Airlines Limited (Vistara).
- Advised **Ctrip** on its USD 1.3 billion acquisition of Nasper's stake in Make my Trip.
- Advised **Technology companies** on taxation of their digital goods and services in India.
- Represented **Abu Dhabi National Oil Company** in negotiations and settlement India's first energy agreement in crude oil.

Location

- Delhi

Education

- LL.M (Taxation), Harvard Law School
- BBA LL.B, Symbiosis Law School

Practices

- Tax

Professional Membership

- New York State Bar
- Bar Council of Delhi

Awards Recognitions

- **Thought Leader** for Tax - Advisory by Lexology Index: Tax Report 2026
- **Highly Recommended** for Tax - Controversy by Lexology Index: Tax Report 2026
- **Recommended** for Tax - Experts by Lexology Index: Tax Report 2026
- **Highly Recommended** for Tax by Lexology Index: Client Choice 2026
- **Rising Star** by Legal Era 40 Under 40 Awards 2026

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- Advised **Apollo Group** on sale of its majority stake in Apollo Munich Health Insurance Company to Housing Development Finance Corporation Limited.
- Advising **Prodigy Finance Limited** on its financing and securitization business involving Indian borrowers.
- Advised **Kagome** in the sale of its indirect investment in Tasty Bites to Mars International.
- Advised **Hutchison** in connection with the tax controversy on the indirect sale of Hutchison's telecom business to Vodafone.
- Advised diplomatic missions and international financial institutions such as **US embassy, UK Government, UNICEF, Asian Development Bank**, **New Development Bank, International Finance Corporation** on issues relating to tax privileges and immunities.
- Advised **Dassault** on supply of goods and provision of services to the Ministry of Defense, Indian Government.
- Advised **American Insurance Group** and **Blackstone** on structuring back office operations.
- Advised **Stadler, Reunert, World First, Babilou** and **Airborne Inc**. on structuring investments and joint venture agreements in India.
- Advising **Government of Guernsey** on matters pertaining to exchange of information with India.
- Advised **Verlinvest**, **Rabo** and **Tencore** on setting up of fund structures.
- **Advised Bharat Petroleum Corporation Limited** on Indian tax aspects of acquisition of OQ's stake in Bharat Oman Refinery Limited for an aggregate consideration of approximately USD 318 million.
- **Advised Bill and Melinda Gates Foundation** on Indian tax aspects of the sale of their sake in 1 MG Technologies Private Limited to Tata Digital Limited.
- **Advised ZF Friedrichshafen AG and ZF International UK Limited** on Indian tax aspects of the sale of their stake in Brakes India limited for a deal value of USD 300 million.

Awards Recognitions

- **Leading Partner** for Tax by Legal 500 2026
- **Notable Practitioners** for Tax by asialaw Rankings 2025-26
- **Recognised** for Tax by Chambers and Partners Asia Pacific Rankings 2025-26
- **Recommended** for Corporate Tax - Controversy by Who's Who Legal: Corporate Tax Report 2024
- **Highly Regarded** for General Corporate Tax by ITR World Tax Rankings 2025-26
- Among the **Top 100 Lawyers in the Forbes**, India, Legal Powerlist, 2023
- **India's Future Legal Leader** by India Business Law Journal 2024
- **Global Leader** for Tax - Controversy by Who's Who Legal: Corporate Tax Report 2023
- **Recognised** in Tax by Lexology Client Choice Awards 2024