

Tax controversy management

Protracted litigation is one of the major concerns of taxpayers in India. Data sharing among different government authorities and agencies has also led to increased availability of multi-faceted data with the tax authorities and consequential questioning of taxpayers.

Against this backdrop, it is necessary to move beyond conventional litigation techniques and embrace proactive alternative dispute resolution methods to effectively manage litigation. The success of alternate dispute resolution depends on its strategic usage by taxpayers.

In this document, we have outlined the effective deployment of various dispute resolution options available to taxpayers. Further, we have defined our approach for efficiently handling tax disputes.

We hope that you find this information useful and would be glad to assist you in effectively managing tax controversies.



Our services

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Direct tax litigation assistance

- Diagnostic review of litigation history and assistance in evaluating litigation risk exposure.
- Assistance in evaluating sustainability of tax positions and available remedial actions.
- Review of notices/orders and providing assistance in strategising the approach to be adopted in proceedings before various authorities and implementation of the said approach, including providing assistance in making appropriate submissions to the authorities.
- Representation before the assessing officer/Commissioner (Appeals), Dispute Resolution Panel and the Income Tax Appellate Tribunal.
- Briefing and providing relevant support to the external counsel in respect of representation before the ITAT/High Courts/Supreme Court.
- Assistance on the post-resolution processes, such as obtaining order-giving effect, stay on tax demands and processing tax refunds.
- Assistance in evaluating the available dispute resolution mechanisms and determining the appropriate strategy, to mitigate existing disputes/potential risk areas, such as the Board for Advance Ruling (BAR), mutual agreement procedure (MAP) and the writ option.
- Providing tax advocacy solutions on matters impacting a specific taxpayer or class thereof, including representing industry before tax authorities, including the Central Board of Direct Taxes (CBDT).

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Indirect tax litigation assistance

- Support during investigation and audit proceedings initiated by the authorities.
- Assistance in drafting replies to the notices and other communications received from the adjudicating/assessing authorities.
- Assistance in preparation and filing of appeals against orders passed by the appellate authorities (First appellate level as well as appellate tribunals).
- Assistance in representing the matter before the adjudicating/assessing and appellate authorities.
- Assisting in formulating the litigation strategy from the tax technical standpoint for client counsel and client consideration.
- Assistance in providing tax related technical points from the taxation perspective for consideration in writ petitions and special leave petitions prepared by the client engaged counsel.
- Filing advance ruling applications with the authorities in order to seek clarification on ambiguous matters and filing appeals against the ruling pronounced by advance ruling authorities (if required).
- Representing the domestic industry before authorities to impose anti-dumping and safeguard duty on imports from a particular country.
- Representing the importers before the customs authorities in anti-dumping related investigation matters.
- Representing the importers and exporters in relation to various other matters of customs (involving valuation, classification, etc.).

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Transfer pricing litigation assistance

- Review of notices/orders and planning strategy for the assessment.
- Assistance in drafting technical submissions, including having related discussions/providing relevant suggestions for effective representations.
- Representation before the transfer pricing officer(s) (TPO(s)) during the course of audit.
- Assistance in formulating the strategies, positions, legal arguments, etc., to be taken before the fact-finding authorities.
- Representation before the Tax Commissioner (Appeals, Dispute Resolution Panel and ITAT)
- Tax briefings and support to the external counsel in respect of representation before the ITAT/High Courts/Supreme Court.
- Diagnostic review of litigation history and assistance in litigation risk analysis.
- Assistance in evaluating the sustainability of tax positions and assistance in remedial actions.
- Assistance in determining the appropriate strategy with regard to disputes considering various dispute resolution mechanisms available, such as advance pricing agreements (APAs), mutual agreement procedures (MAPs), and safe harbour (SH) rules.





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GTBharat@in.gt.com

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