



Brijesh Kothary

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Practice:

Indirect Tax

Education:

LL.B., Karnataka State Law
University (2017)

C.A., Institute of Chartered
Accountants of India (2012)

Professional Affiliation:

Karnataka State Bar Council

The Institute of Chartered
Accountants of India

Brijesh Kothary is a Partner in the Indirect Tax practice group. Prior to joining the Firm, Brijesh was a partner at Lakshmikumaran and Sridharan Attorneys (Bengaluru).

Brijesh has over 12 years of experience in Indirect Tax and Customs Law. Prior to the advent of Goods and Services Tax, he has worked extensively in diverse areas of indirect taxation and allied laws including Central Excise, Service Tax and VAT. He advises clients in core areas of optimising tax exposures and structuring efficient business models.

Brijesh has advised many multinational companies, large domestic companies including major public sector undertakings by devising an efficient tax structure and finding practical solutions for peculiar issues faced by them. He has also handled several long-term retainer clients, providing advice on their day-to-day business transactions.

Representative Matters

In his area of expertise, Brijesh has advised and represented several prominent clients on matters related to:

- Implementation of GST across industries such as Textiles, Metals, Automotive, Aerospace, etc;
- GST, Customs and other allied laws for fortune 500 clients;
- Large assignments for review of classification of goods and FTA benefits for various large importers;
- Supporting MNC clients and listed companies undergoing investigation by enforcement authorities;
- Building Standard Operating Procedures for operationalization of GST for various PSUs;
- Compliance review and health checks under indirect tax and allied laws;

- Tax planning and transaction structuring for long term Government and PSU contracts;
- Making GST representations and advance ruling applications for large clients;
- Audit queries and pre consultation notices; and
- GST training for clients in defence and industrial automation sectors.

Publications and Presentations:

Brijesh has authored the following contributions:

- **“Overlap in Customs and IGST Notification on the Same Subject-Matter”** published by SCC Times (March 2024);
- **“Power under Section 168A – Rightly used or majorly misused?”** published by Taxmann (February 2024);
- **“Dual proceedings and trapped Taxpayers - Applicability of Section 6(2)(b) of the GST Act”** published by Bar and Bench (October 2023);
- **“Can the Directors of Companies be held liable for recovery of taxes?”** published by Financial Express (October 2023);
- **“Interest Obligation – Compensatory or Penal?”** published by Tax India Online (October 2023);
- **“Your savoury snacks may get costlier”** published by The New India Express (August 2023);
- **“Hallmarking of Gold Jewellery: A tale of two districts”** published by The Financial Express (July 2023);
- **“GST on Holding of Securities – Open Issues!”** published by Taxmann (July 2023);
- **“Laboratory Chemicals - CTH 9802, Wide Enough to Violate Import Policy?”** published by SCC Times (May 2023);
- **“Intermediary services continue to be talk of the town!”** published by Taxmann (May 2023)
- **“Eligibility of Input tax credit on Expenses involving employee recoveries”** published by Bar and Bench (February 2023);
- **“Gross gaming revenue or total stake amount: What will be the GST Council verdict?”** published by Money Control (December 2022);
- **“GST on by-products of milling industry”** published by Tax India Online (September 2022); and

- “IGCRS, 2022: Wide reaching impact on various industries” published by Taxmann (August 2022).