



Abhishek A Rastogi

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Practice:

Indirect Tax

Education:

LL.B., Law Center II, Delhi
University (2011)

CA, The Institute of Chartered
Accountants of India (2004)

B.Com. (Hons.), Shri Ram College
of Commerce, Delhi University
(2000)

Professional Affiliations:

Bar Council of Maharashtra and
Goa

Bar Council of Customs, Excise
and Service Tax Appellate
Tribunal, Mumbai

Institute of Chartered
Accountants of India

Sectors:

Banking & Financial Services
Real Estate
Media & Entertainment
Petroleum
Pharmaceuticals

Abhishek is a Partner in the Indirect Tax practice group in the Mumbai office. Abhishek specialises in all verticals of Indirect Tax and regularly appears before various high courts arguing for and representing clients writ petition and other disputes.

Representative Matters:

In his areas of expertise, Abhishek has represented and advised the following clients:

- **Narendra Plastics, Shree Renuka Sugar, India Glycols, & Others** before the Delhi High Court on writ petitions to challenge IGST applicability on imports under Advance Authorisation Licenses. Final relief in the form of IGST exemption was granted to the Petitioners;
- **Metal Recycling Association and CFC Global** on challenging the levy of IGST on intermediaries;
- **Devashish Polymers** on challenging CBEC circular levying IGST on the in-bond transfer of imported goods in a Customs Bonded Warehouse;
- **Hafele India, GMMCO, Lupin Limited, Bennett Coleman and others** on a writ petition to challenge the GST transitional provisions and the time limit prescribed therein;
- **Vivaan Infrastructure** on writ petition challenging the differential tax treatment for sub-contractors and contractors providing works contract services to the Government;
- **GnG, PVR Ltd, Adlabs and Inox Leisure Ltd** before different Courts on writ petitions filed with regard to the constitutionality of Entry 62 of List II of the Constitution and principles of promissory estoppel with respect to entertainment tax benefits to amusement parks and multiplex owners;
- **Victory Ventures, Hafele India and Narendra Plastics** on a writ petition to challenge taxability of ocean freight under the reverse charge mechanism under GST and service tax regime;



- **Devashish Polymers** on a writ petition that removes benefit of excise duty exemption on domestic procurement of goods guaranteed to R&D institutions;
- **Weener Empire Plastics Pvt. Ltd.** for challenging denial of transitional credit on capital goods for units enjoying area-based exemption under the erstwhile indirect tax regime;
- **Legalance IP Corp LLP** before the Delhi High Court on a writ petition for the applicability of reverse charge on legal services and voluntary registration;
- **Publishers and Education Institute** before Delhi High Court on a writ petition to challenge provisions of inverted duty structure and reverse charge;
- **Godrej Consumer Products Limited** before Jammu High Court on a writ petition pertaining to the client's matters involving excise valuation and fixation of special rate for refunds under area-based exemption notification, before the Kolkata Tribunal;
- **A petroleum company** on applicability of service tax on GTA services received in J&K and AAR on a proposed Job work transaction;
- **Hafele India** before the AAR on the classification under the GST regime;
- **Vedanta Limited, BALCO, Pasupati Acrolym, Cosmo Films and others** on challenging the imposition of the pre-import condition on Advance Authorisation Licences;
- **Jindal Drugs Private Limited** on challenging the reduction of the quantum of refunds under the budgetary support schemes before Jammu High Court;
- **Kali Digital Eco-System Private Limited** on challenging the constitutional validity of RBI's circular on 'virtual currencies' before the Supreme Court;
- **Hindustan Unilever Limited** before Delhi High Court for challenging order of National Anti-Profitteering Authority regarding passing of reduced GST rate benefits to the ultimate consumer;
- **Goan Hotels and Realty Private Limited** before Bombay High Court, Goa bench, challenging the levy of Service Tax on license fees levied by the Government of Goa for operation of casinos;
- **Watson Pharma Private Limited and Cosmo Films** before Bombay High Court, Goa bench, Ahmedabad High Court and Delhi High Court, for challenging the arbitrary provisions that restrict rebate benefits in case an up-front exemption or benefit of reduced rate is taken on inputs (for merchant exports);
- **PVS Multiplex** before the Allahabad Tribunal on a revenue sharing issue;



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- **Convergys India** before the Delhi Tribunal on a landmark service tax refund matter;
- **HSBC Electronic Data Processing** on various high-stake matters and ensured that strictures were passed against the commissioner in one matter;
- **Conexant Systems, Caliber Point, BCP Advisors, BA Continuum India, GE India Exports, DBOI Global Services, Fidelity Investments Limited, Market Tools and Alliance Global Services** on different service tax issues; and
- **Qatar Airways** and **Emirates Airways** before the Mumbai Tribunal on taxability of Computerised Reservation System services.

Publications and Presentations:

Abhishek has been very active in the publication space and has authored the following books:

- **"GST - A Professional's Guide - 4th Edition"** published by Taxman Publications (August 2017);
- **"Professional's Guide to Service Tax - 8th edition"** published by LexisNexis (March 2017);
- **"Pocket Guide to Service Tax - 6th edition"** published by LexisNexis (March 2017);
- **"Datar's Guide to Central Excise - 7th Edition"** published by LexisNexis (October 2015);
- **"Handbook on Foreign Trade Policy (2015-2020)"** published by LexisNexis (June 2015);
- **"Service Tax Law and Practices"** published by Taxmann Publications (June 2012);
- **"How to save Service Tax"** published by Taxmann Publications (July 2012);
- **"Guide to Goods and Services Tax"** published by Taxmann Publications (March 2010);
- **"Illustrative Guide to Goods and Services Tax"** published by Taxmann Publications (December 2009); and
- **"New Face of Indirect Taxes in India"** published by Taxmann Publications (July 2009).

Recognitions and Accomplishments:

Abhishek has been acknowledged for his experience and expertise by:

- **World Trade Centre** as a regular speaker on various Tax issues; and
- **Legal Era** for 40 under 40 Leadership Award.