



Dinesh Agrawal

Executive Director

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Practices:

Indirect Tax

Education:

C.A., Institute of Chartered Accountants of India (1988)
Cost and Works Accountant, Institute of Cost & Works Accountants of India (1988)
B.Com. (Hons.), Kolkata University (1987)

Professional Affiliations:

Fellow member of the Institute of Chartered Accountants of India

Associate member of the Institute of Cost & Works Accountants of India

Dinesh Agrawal joined the Firm in the year 2006 and co-heads the Indirect Tax practice in Mumbai. Before joining the Firm, he has worked in the Customs and Central Excise department of the Government of India for 16 years. He has rich experience of 28 years in indirect tax laws and procedure and cross functional competencies arising from his educational qualifications and professional experience gained in the Government service and practice.

In practice for more than 11 years, Dinesh specialises in customs, GST foreign trade policy and the regulatory regime surrounding imports/ exports such as Legal Metrology, Drugs and Cosmetics, Food Safety Standards, SCOMET, Special Economic Zones and the like.

Dinesh is also active member of the Indirect tax committee of various trade bodies. Dinesh has authored several articles on a variety of legal topics in which are published in several print/digital media like CA Journal, Excise Law Times, Taxindiaonline.com, Income Tax Review etc. He is often invited as a speaker / panellist at a number of professional seminars organised by ASSOCHAM and ICAI.

Representative Matters:

GST transition

- **EIH Limited;**
- **Greenlight Planet India Private Limited;**
- **House of Anita Dongre Limited;**
- **Mahindra Susten Private Limited;**

Anti-Profiteering

- **Hardcastle Restaurants Private Limited** in their proceedings before the National Anti-Profiteering Authority and the High Court of Bombay;
- **Anti-Profiteering study for a leading vendor** supplying services to one of the largest Public Sector Undertakings in India; and
- **Anti-Profiteering study for a works contract service provider** rendering services to a Defense Public Sector Undertaking in India



Transactional Advisory

- **A leading multi-national electronic commerce entity**, in relation to GST and related Indirect Tax Advisory including diligence for on various transactions and investments;
- **Ascendas India**, in relation to SEZ diligence and advisory for multiple transactions;
- **Hindustan Zinc Limited** on drafting and finalizing the Erection, Procurement and Construction (EPC) contract for a shaft sinking project;
- **Toyo Engineering** on drafting and finalizing an EPC contract for setting up oil blending plant;
- **Hospira Inc. USA** on acquisition of 100% export oriented pharmaceutical manufacturing unit, and **Akorn USA** on acquisition of pharmaceutical manufacturing unit with export obligations under EPCG Scheme
- **Blackstone, USA** on acquisition of garment manufacturing unit
- **Franklin Templeton, USA** on acquisition of STPI unit
- **Lavgan Port**, on transaction restructuring for import of Syncrolift system for Lavgan port;
- **Spenser**, on restructuring of transaction for import of readymade garments;
- **Inox Leisure Limited**, on acquisition of an entertainment/cinema exhibition company
- **Krosaki Harima Corporation, Japan** on acquisition of refractory manufacturing unit of TRF, a TATA group of company.
- **KSK Energy, SKS Power Generation and Indian Steel Corporation, Navayuga and chemical plants of Universal Chemicals**, on structuring, drafting and finalizing the EPC contracts for their thermal power plants;
- **Khazanah Nasional Berhad**, in relation to acquisition of Prataap Snacks

Indirect tax advisory and litigation

- **The Tata Power Company Limited**, in relation to service tax demand on electricity transmission and GST related advisory;
- **Graphite India Limited**, in relation to imposition of redemption fine under customs law;
- **Bridgestone India Private Limited**, in relation to customs valuation on imports from related persons;
- **Bridgestone India Private Limited**, in relation to hand-holding services and appearances before judicial authorities under customs law;



- **Leading diamond manufacturer and exporter**, in relation to free trade agreements under customs law;
- **Mahindra & Mahindra**, in relation to advisory services under GST law and customs valuation;
- **Aramex India Private Limited**, in relation to cancellation of courier licenses under customs law;
- **Asahi Kasei India Private Limited**, in relation to intermediary under GST law;
- **Greenlight Planet India Private Limited**, in relation to customs classification and GST audits;
- **Leading Solar EPC contractor in India**, in relation to contentious disputes under GST law;
- **Leading global security software service provider**, in relation to customs classification
- **Leading Japanese electrical equipment manufacturer**, in relation to customs valuation disputes;
- **Mahindra & Mahindra**, in relation to entitlement and exemptions under sales tax law;
- **Hardcastle Restaurants Private Limited**, in relation to disputes under Central Excise;
- **Lupin Limited**, in relation to export incentives under customs law and the Foreign Trade Policy;
- **Defense Land System India Ltd.** on classification and valuation under central excise;
- **UM Cables**, in relation to classification of telecommunication grade optical fiber cables and exemptions under customs law;

Regulatory Advice

- **Pfizer Healthcare India Private Limited** on labelling and packaging standards for drugs;
- **GMMCO Ltd.** on labelling and packaging standards for industrial goods;
- **Ensono Technologies LLP**, in relation to obtaining approvals and hand-holding services under SEZ law;
- **One of the world's leading investors**, in relation to obtaining approvals under SEZ law;
- **Pfizer Healthcare India Private Limited**, in relation to obtaining SEZ approvals
- **One of leading special additives company in the world**, in relation to environmental norms relating to transshipment and disposal;
- **Paula's Choice LLC**, in relation to entry options under Indian law;



- **Various entities**, in relation to import regulatory of telecommunication equipment and dual-use export norms;
- **Toshiba Electronic Devices and Storage Corporation** on labelling requirements for electronic devices;
- **Deoleo India Pvt. Ltd.** on labelling and packaging requirements of food products;
- **Rafferty's Garden** on labelling standards relating to infant and baby foods;
- **Cargill India Pvt. Ltd.** on labelling requirements for pharmaceuticals products and Legal Metrology;
- **TOPPS India Sports & Entertainment Co. Ltd** on labelling requirements under Legal Metrology;
- **Mahindra Shubhlabh Services Limited** on labelling requirements of fresh food products;
- **Smith and Nephew PLC** on labelling and import requirements on medical devices;
- **Circle Media Inc.** on labelling, safety and packaging standards applicable to electronic devices;
- **Various manufacturer-exporters and stakeholders**, in relation to Iran Sanctions;
- **Leading software technology company**, in relation to approvals and requirements under the Foreign Trade Policy and SEZ law

Anti-Dumping/ Trade Regulatory

- **Magotteaux Co Limited, Thailand** on drafting, appearing and providing hand-holding services before the Directorate General of Trade Remedies and the Appellate Tribunal in relation to a sunset review investigation on imports of Grinding Media Balls;
- **SKF Limited, Pushp Group and Micro Group** on drafting, analysis and appearance before the Directorate General of Trade Remedies in relation to anti-dumping investigation on imports of seamless pipes and tubes;
- **FAG Bearings India Limited** on drafting, analysis and appearance before the Directorate General of Trade Remedies in relation to anti-dumping investigation on imports of seamless pipes and tubes;
- **National Engineering Industries Limited** on drafting, analysis and appearance before the Directorate General of Trade Remedies in relation to anti-dumping duties on imports of seamless pipes and tubes;
- **National Engineering Industries Limited** on drafting and appearance before the Directorate General of Trade Remedies and the High Court of Delhi in relation to safeguard duties on imports of seamless pipes and tubes;
- **FAG Bearings Limited** on drafting and analysis for submission to the Directorate General of Trade Remedies



in relation to anti-dumping investigation on imports of wire rods;

- **Writing Instruments Manufacturers Organization** in relation to assistance on sunset review of anti-dumping duty initiated by Egypt on import of pens;

Publications and Recognitions:

Dinesh has authored various articles and papers on various issues relating to Indirect taxation in India. Some of his contributions mentioned below are regularly published on Taxindiaonline.com and Taxmanagementindia.com, Excise Law Times and Service Tax Reporter are:

- **Goods and Service Tax in India** - The Practical Lawyer (2010)PL(CL)28 March28;
- **Service Tax on Consulting Engineer's Service** - View Point Vol. 16 No. 1 (Consulting Engineers Association of India);
- **Input Service - Meaning & Scope** - STR Vol.7 Part 1 J9;
- **Valuation of taxable service and cost incurred by service recipient** -STR Vol.8 Part 2 J65;
- **Relevant date for service tax payment** - STR Vol.7 Part 6 J191;
- **Business Auxiliary Service** - STR Vol.9 Part 2 J35;
- **Service Tax vis-à-vis VAT on IPR** - Chartered Accountant Practice Journal Vol 23 Part(2)July (2) 117;
- **Export of Taxable Service - Paradigm Paralysis** - Chartered Accountant Journal Vol. 59 No 2 August, 2010; and
- **Indirect Tax Issues pertaining to IPR** - Income Tax Review January 2011 Vol XXXVI No. 10.

He is often invited as a speaker / panellist at a number of professional seminars organised by ASSOCHAM and ICAI and others.