



Onkar Sharma

Partner

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Practices:

Indirect Tax
Alco-Bev laws

Education:

B.A., LL.B. (Hons.), Gujarat
National Law University,
Gandhi Nagar (2011)

Professional Affiliations:

Bar Council of Delhi

Onkar is a Partner in the Indirect Tax practice group. With close to 12 years of experience, he specialises in advisory, investigations, litigations (across all levels), tax optimization and allied aspects apropos indirect taxes (Including GST, customs, pre-GST indirect taxes, State Excise laws affecting alcoholic beverages sector). Onkar is currently handling two of the biggest litigations in the history of indirect taxes in India.

He works with clients across a wide range of sectors spanning new economy sectors like online gaming, crypto/NFTs, metaverse, e-commerce etc. as well as traditional sectors like alcoholic beverages, automobile, oil & gas, metal, renewable energy, etc. On the advisory side, Onkar renders transactional support to the M&A team in form of indirect tax due diligence, review of necessary documentation from an indirect tax perspective and structuring/ restructuring of operating models to make them tax efficient.

He is a trusted advisor to reputed clients like Diageo/ USL, Beam India, AbinBev, Gameskraft Technologies, GSPL, HCC, BPCL, BALCO, Vedanta Ltd, etc.

Onkar regularly speaks at various prestigious conferences and has moderated panels on key indirect tax issues.

Representative Matters

In his areas of expertise, Onkar has represented and advised several prominent clients including:

- Various Indian and MNC clients on many high-profile GST, VAT and state excise litigations and has conceptualized and filed several precedent-setting writ petitions on various tax issues;
- Several banks on obtaining favorable interim orders from Delhi High Court and Andhra Pradesh High Court in a matter involving service

tax/GST issue affecting the whole banking sector of approx. value of INR 60,000 crore (around 7.8. Billion USD);

- **Various multinational companies** on excise, custom, service tax and VAT matters and argued before various adjudicating and appellate forums in India including CESTAT, High Courts and the Supreme Court of India;
- A **gaming company before Karnataka High Court** on an INR 21,000 crore (around USD 2.5 Billion) GST matter affecting the entire online gaming sector in India;
- **The Uttarakhand State Government** on a GST assignment and multiple training sessions and awareness programs for the state officials including commissioners, deputy commissioners, superintendents and other staff members and the industry associations and consumers at Dehradun, Haridwar, Rudryaprayag, Haldwani and Roorkee; and
- **One of the largest conglomerates in the Gulf** region consisting of 28 entities in more than 15 sectors across Kuwait, Bahrain, UAE and India on the VAT impact assessment and implementation which included conducting training sessions all over Kuwait and Lower Gulf in connection to this assignment and drafting of qualitative and financial VAT impact assessment reports for 22 entities – 15 sectors.