



# Sanjay Sanghvi

**Partner**

Mumbai

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## Practice/s:

Direct Tax

Domestic & International Tax

Tax Disputes resolution

Transfer Pricing

Tax representation/tax  
investigation counselling

## Education:

LL.B., K.C. Law College,  
Mumbai (2009)

Chartered Accountant,  
Institute of Chartered  
Accountants of India (1995)

## Professional Affiliation/s:

The Bar council of  
Maharashtra & Goa

Bombay Chartered  
Accountants' Society

The Chamber of Tax  
Consultants

Sanjay Sanghvi is Senior Partner in the Direct Tax Practice of the Firm based out of Mumbai office. With over 29 years of professional experience, Sanjay advises clients on domestic and international taxation matters across various sectors of the economy and in M&A transactions. He advises clients on large tax litigations and high-end tax representation before the Tax Authorities, Transfer Pricing Authorities, Tax Tribunal, and High Courts/Supreme Court on issues pertaining to domestic taxation, transfer pricing and international taxation matters (Permanent Establishment, Tax Treaty Issues, Exchange of information, withholding tax, etc).

Clients value Sanjay for his sound and comprehensive legal tax counselling and the ability to handle tax matters before tax authorities and Courts in India in a time bound manner. Sanjay's 'balanced approach' in interpretation and application of tax laws in a given situation, is greatly appreciated by clients as it helps them in taking timely and appropriate business decisions.

Sanjay has authored numerous tax articles in various Indian and international tax journals of repute like 'International Tax Review', Bloomberg, IBFD Asia Pacific Tax Bulletin, Business India, the chamber of Tax Consultants, Taxsutra etc. Sanjay is also regularly quoted in leading business newspapers on important tax rulings and other tax policy related developments in India. His timely and impactful comments and insights on significant tax matters and Government tax policies are quoted by leading business journals in India including prestigious 'Business India'.

Sanjay was also consulted by the Government of India to provide suggestions on 'Vivad Se Vishwas' a onetime tax disputes settlement scheme launched by the Government of India in 2020.

## Representative Matters

In his areas of expertise, Sanjay has represented and advised clients which

## Recognitions & Accomplishments:

Sanjay has been recognised and acknowledged for his experience and expertise by:

- *The International Tax Review - World Tax - 2024, 2023, 2022, 2021, 2020, 2017, 2016 and 2015 as a 'Highly Regarded Tax Controversy Leader' in Asia Pacific;*
- *Ranked lawyer for 'Tax' by Chambers Asia-Pacific Guide 2024, 2023, 2019, 2018, 2017, 2016, and 2015;*
- *Ranked as 'Leading Individual' for Tax by the Legal 500 Asia-Pacific Guide 2024, 2023, and 2022;*
- *Recognized by ITR- World Transfer Pricing 2022 and 2023;*
- *Legal Era Leading Lawyers 2022 and 2023 ranked Sanjay as Leading Lawyer Champion for Tax;*
- *RSG Consulting Ltd 2017 Client Recommendations for his tax expertise and excellent client service;*
- *Euromoney's Tax Expert Guide 2020 and 2021 as a 'Leading Tax Practitioner' in Asia Pacific;*
- *Legal 500 for his outstanding level of service in Direct Tax matters, regulatory instructions, and tax litigation;*
- *Recognized as 'Litigation Star' by Benchmark Litigation Asia-Pacific 2023.*

include::

- A large Japanese Corporate group on a high value tax dispute in India;
- Investment arm of a reputed private equity fund having businesses across the world in relation to a high stake tax dispute in India;
- E\*TRADE Mauritius before Authority for Advance Rulings in the landmark case concerning applicability of India-Mauritius tax treaty on capital gains taxation issues;
- Fortune 500 Group on a large Transfer Pricing related dispute;
- A multi-national fast food chain on an important matter concerning transfer pricing dispute;
- A global apparel brand on tax structuring, negotiation assistance for a tax efficient M&A transaction;
- Mahindra-British Telecom Investment Co (Mauritius) Ltd -before Authority for Advance Rulings on taxability of capital gains on divestment of equity in an Indian listed Company, under India-Mauritius Tax Treaty including advising and representing before Bombay High Court on a subsequent 'Writ Petition' proceedings taken out by the tax authorities seeking to challenge advance ruling;
- Various Clients (corporates, HNIs, etc) on cross border foreign assets matters including advising/assistance on multi jurisdictional proceedings;
- A large corporate group before Authority for Advance Rulings for a high value cross border transaction in the context of Double Tax Avoidance Agreement;
- A large MNC group based in USA for acquiring controlling interest in an Indian entity engaged in credit rating related services;
- A leading Indian pharmaceutical company and a private sector bank before the Bombay High Court on a large tax litigation; and
- Tax Due Diligence Review (DDR) for merger of two large private sector banks in India.

## Academics

- Assisted (Late) Mr Dinesh Vyas, Senior Tax counsel, Supreme Court of India in revising the renowned commentary of Income-tax law by legal luminary late Mr Nani Palkhivala, Ninth Edition; and

## Publications and Presentations:

Sanjay has authored numerous articles in various Indian and international legal journals. Some of his contributions include:

- Navigating 'Stay of Demand' Challenge & Intricacies of 'Depositing Tax' Pending Appeal published by Taxsutra in July 2024;

- India's new Mauritius tax treaty: Considerations and concerns for investors published by International Tax Review in May 2024;
- Key tax considerations for foreign investors in India published by International Tax Review in April 2024;
- **Lifting the corporate veil on tax planning** published by International Tax Review in 2023;
- **Analysing 'work from home scenario' from Tax & PE/POEM perspective** published in journal of The Chamber of Tax Consultants-July 2021 Edition;
- Faceless regime under Income-tax law: Some issues and the way forward published in the Bombay Chartered Accountant Journal-July 2021 Edition;
- MLI-Intensifying the need for 'substance' in cross-border taxation published by Taxnotes International in July 2020;
- Has the falling rupee sweetened 'Vivad Se Vishwas' Scheme for MNCs? published by Taxsutra in April 2020;
- "India | Paper on 'Managing Tax Disputes' – Some Legal and Practical Strategies"
- "Undertake Diligence: Income tax issues in buying a business in India" published by Business India in January 2018;
- "Is GAAR sour?" published by Business India in March 2018.