



Sudipta Bhattacharjee

Partner

Max Towers
7th and 8th Floor
Sector 16B, Noida
Uttar Pradesh 201301
India

T: +91 120 479 1000
F: +91 120 474 2000
E: sudipta.bhattacharjee@khaitanco.com

Practice:

Indirect Tax

Education:

B.A., LL.B., (Hons.), West Bengal
National University of Juridical
Sciences, Kolkata (2005)

Professional Affiliations:

Bar Council of Delhi
Associated Chamber of
Commerce (ASSOCHAM), Delhi

Sudipta Bhattacharjee is a Partner in the Indirect Tax practice group in the Delhi NCR office.

With over 15 years of experience, Sudipta specialises in indirect tax advisory including GST, customs, international trade laws, pre-GST indirect taxes, State Excise laws affecting alcoholic beverages industry as well as building / labour cess, tax controversy management and allied aspects of contract documentation/negotiation/disputes.

Sudipta has co-authored a treatise on how GST applies vis-a-vis various types of EPC and construction contracts - this was published by Taxmann Publications and has received rave reviews - it is already on its sixth edition.

Representative Matters:

In his areas of practice, some of the clients Sudipta has advised and represented, include:

Tax Advisory

- **Softbank Energy, Ayana Power, GMR, Vedanta group** of companies (including **Cairn Energy** and **BALCO**), **Siemens Gamesa, Uber, Moonfrog, Alstom Transport, Shapoorji Pallonji, Petronet LNG, Gujarat State Petronet Limited (GSPL)** and its subsidiaries, **Wabag, Bharat Petroleum (BPCL)** and **Indian Oil (IOCL)** on strategic tax advisory in power (including renewable energy), e-commerce, infrastructure, oil, gas and mining sectors;
- **Shapoorji Pallonji, GMR, Softbank Energy, Ayana Power, Hindustan Zinc, Petronet LNG, Tata Steel, Gujarat State Petronet Limited** and **Alstom Transport** drafting, reviewing and negotiating contracts / tender documents with a focus on tax sensitivities as well as evaluation of price bids from a tax perspective;
- **United Spirits Limited/Diageo, Beam Suntory, Bira, Molson Coors, Mahou India, AB inBev** etc. on state excise laws across India, permissible advertising/brand extension norms (across the spectrum encompassing outdoors, in-store, online/social media, television, OTT platforms etc), GST advisory and assistance under GST/state excise laws apropos investigation and representation before adjudicating/licensing authorities, High Courts across the country and the Supreme Court of India;



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- **Uber** and **Schneider** on tax aspects in their widely reported M&A transactions; and
- **Softbank Energy, Uber, Petronet LNG, Gujarat State Petronet Limited** and its subsidiaries etc vis-a-vis indirect tax investigations by specialised agencies.

Tax Disputes and Litigations

- **Uber, Bharat Petroleum, Philips, Alstom Power, Simplex Infrastructures, Hindustan Construction Company, United Spirits Limited/Diageo, AB inBev, Petronet LNG, Gujarat State Petronet Limited, Sanofi, Vedanta Ltd., BALCO, Hindustan Construction Company, SGS Ltd., IDP Education, Engie Solar** etc on litigation strategy, handling several precedent - setting writ petitions on various GST issues and appearances across the spectrum (from assessment and advance ruling level to Supreme Court level) of disputes and litigations;
- **The Indian Banks Association** along with **13 other banks** (including leading PSU, private and foreign banks) in a service tax / GST issue affecting the whole banking sector and defended that interim relief (twice in 2020) and obtained relief in the form of a favourable interim order from Delhi High Court (approx value INR 60,000 crore);
- **Shapoorji Pallonji, Petronet LNG, Gujarat State Petronet Limited, Alstom Transport, Philips** etc on anti-profiteering negotiations and litigations; and
- **Shapoorji Pallonji, Petronet LNG** and **Gujarat State Petroleum Corporation** on tax related commercial arbitrations.

Recognitions and Accomplishments:

Sudipta has been consistently recommended by many leading law chambers and accreditation bodies. He has been acknowledged and recognised for his experience and expertise by:

- Businessworld Legal (in September 2020) amongst the top 40 of India's finest lawyers under the age of 40 (#BWLegal40under40);
- World Tax (The comprehensive guide to the world's leading tax firms) as "Highly Regarded" in Indirect Tax for 2020 - 21;
- The International Tax Review as an 'Indirect Tax Leader' for India since 2017; and
- Legal500 and RSG's India report as a 'Recommended Lawyer' in Tax (in India).



Publications and Presentations:

Sudipta has authored the following contributions:

- **"Apex-Court's Direction on CCTV-Camera Installation at Investigating Agencies - Assessee's Shield During Tax-Investigation?"** published in Taxsutra;
- **"Recent International Developments on Taxability of Early Termination Fees and Liquidated Damages"** published in Taxsutra;
- **"Amending State Excise laws to enable online alcohol delivery and boost state revenues - a step towards fiscal federalism in the post-COVID19 world"** published in Achromic Point's monthly journal;
- **"Equalization levy: Potential constitutional challenges"** published in Taxsutra's direct tax portal;
- **"GST compliance of companies under IBC: Gaps in the new mechanism"** published in the Business Standard newspaper;
- **"Should you opt for tax dispute resolution scheme?"** published in India Business Law Journal;
- **Post-sale discount under GST: A clear position may help boost festive sales"** published in the Business Standard newspaper;
- **"A close look at contractual disputes arising out of GST"** published in India Business Law Journal;
- **"Anti-Profitteering Order Against HUL - Harbinger of An Unhappy New Year for Indian FMCG?"** published in Taxsutra;
- **"Ambiguities to continue apropos GST and solar power"** published in the Solar Quarter magazine;
- **"Constitutional validity of levy of GST on royalties for mining leases"** published in India Business Law Journal; and
- **"Hope for availment of input GST credit apropos telecom towers"** published in Taxsutra.