



## Ayush A Mehrotra

Partner

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### Practices:

Indirect Tax

### Education:

LL.B. (Hons.), GGS Indraprastha  
University, New Delhi (2009)

### Professional Affiliations:

Bar Council of Delhi

### Sectors:

Ecommerce

Hospitality

FMCG

Ayush is a Partner in the Indirect Tax practice group in the New Delhi office. He specialises in GST, excise, customs and international trade and regulatory laws. Within his practice areas, Ayush has extensive experience in advising and representing clients in tax & regulatory disputes and resolution of operational issues.

He has a nuanced understanding of issues which create exposures and operational inefficiencies for companies engaged in e-commerce & trading, civil aviation, real estate & hospitality, alcoholic beverages and manufacturing sector.

### Representative Matters:

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

#### Tax & Regulatory Disputes:

- **Gujarat Fluorochemicals Limited** on obtaining quashing of revenue intelligence investigation and consequential demand of IGST for the matter which resulted in laying down of the law on the interplay of GST and import incentives;
- **Mahindra Holidays & Resorts India Limited** on obtaining relief in the issue of taxability of time share arrangements under GST;
- **TNT India** on obtaining quashing of order suspending its business license by custom authorities in New Delhi and Mumbai;
- **Harley Davidson** on obtaining quashing before the appellate tribunal of an adverse order from Custom authorities whereby the values declared for imported goods was rejected;
- **A leading tobacco manufacturer** on obtaining quashing of an adverse order from tax authorities confirming demand and imposing penalty on the grounds of clandestine removal;
- **Gurmehar Constructions** on defending a service tax demand on material supplied by its customer on free of charge basis, before the appellate tribunal and the Supreme Court of India;



- **A leading airline** on defence in a regulatory dispute with legal metrology authorities in Uttar Pradesh;
- **JSPL** on defence in a dispute with specialised customs agency on customs exemption;
- **A leading power generation and distribution company** on an investigation by revenue intelligence regarding eligibility for incentives under trade policy and corresponding customs framework; and
- **A multinational broadcasting company** on evasion of customs duty payable on import of broadcast equipment for use during the Indian Premier League.

Supply Chain & Regulatory Advisory:

- **Clubfactory** on a host of issues pertaining to its supply chain in India;
- **Harley Davidson** on structuring its supply chain for business in India. This included advisory in relation to customs, central excise, goods & services tax, foreign trade policy and a host of regulatory regimes;
- **United Biscuits** on a variety of issues on structuring its supply chain including advisory on customs, central excise, and service tax;
- **Greenheck Fan Corporation** on structuring their supply chain while setting up operations in India. This included advisory on customs, foreign trade policy, central excise, and service tax;
- **Emami Ltd** on strategic review of supply chain across business segment which resulted in cost reduction;
- **Carlsberg** on issue under state excise laws pertaining to distribution of its alcoholic beverages across 12 (twelve) states in India; and
- **Beam Suntory** on regulatory framework applicable to their products and compliance requirements thereunder.

Customs & International Trade:

- **A leading American automobile manufacturer** on cross border supply chain issues, including benefits under free trade arrangement, in relation to its business structuring in the Asia Pacific region;
- **Toyota Material Handling** on various issues under the customs and relevant regulatory regimes;
- **National Engineering Ltd** in contesting safeguard duty investigation and thereafter, the imposition, in relation to import of variety of steel pipes into India;
- **Kingston** in contesting anti-dumping duty investigations on import of digital storage products from China and Taiwan;



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- **Dhunseri Petrochem** on its application seeking imposition of anti-dumping duty on import of PET chips; and
- **Dhunseri Petrochem** in contesting the imposition of anti-dumping duties on import of PTA from China and Korea.

#### **Publications and Presentations:**

Ayush regularly writes articles and write-ups for leading print and electronic journals. Some of his publications include:

- **"Export Incentive Schemes: New paradigm and opportunity for SME sector"** published by Mondaq;
- **"Orissa High Court allows input tax credit against leasing of commercial space"** published by Mondaq;
- **"Supreme Court permits hotels & restaurants to sell bottled water at prices higher than MRP"** published by Outlook Money; and
- **"CBEC notifies procedure for claiming erstwhile area-based excise exemptions under GST Laws"** published by Financial Express.