



Arvind Baheti
Executive Director

[Emerald House](#)
[1B Old Post Office Street](#)
[Kolkata 700 0001](#)
[India](#)

[T: +91 33 2248 7000](#)
[F: +91 33 2248 7656](#)
[E: arvind.baheti@khaitanco.com](mailto:arvind.baheti@khaitanco.com)

Practice:

Indirect Tax
Employment, Labour and Benefits

Education:

Company Secretary - Institute of
Company Secretaries of India,
2002
Chartered Accountant - Institute
of Chartered Accountants of
India, 2000

Professional Affiliations:

Institute of Chartered
Accountants of India

Sectors:

Indirect Taxation
Employment, Labour and
Benefits

Arvind Baheti is an Executive Director in the Indirect Tax and Employment, Labour and Benefits (ELB) Practice group in the Kolkata office.

Arvind specialises in supply chain taxes (i.e. the GST), import duties and trade tariffs (i.e. the Customs/ Anti-dumping/Safeguard duties). Arvind also focusses on wage related regulations, laws governing industrial relations (industrial disputes, standing orders, Trade Union), specific occupational health/safety laws and social security laws. His area of specialization covers both contentious and non-contentious aspects associated with indirect tax and employment laws.

Arvind has worked on a number of diverse transactions across industries, involving tax efficient structuring, contract reviews, compliance reviews and tax related financial modelling.

Arvind has also advised clients on wage rationalization, employee exits, provident fund contribution structuring, setting up and mergers of private provident fund, superannuation and gratuity trusts, plant closure, POSH, policy documentation, Standard Operating Procedures, and other nuanced aspects of employment law.

He is a trusted advisor for various reputed groups based in Eastern India and has been retained by them for more than a decade. Some of his key retainers are Emami Group, Dhunseri Group, RPG Group (CESC, Philips Carbon Black) Rupa & Co, Shyam Steel Group, Harinagar Sugar Mills etc. cutting across diverse industries.

Arvind has been acknowledged by International Tax Review ('ITR'), a world tax website, as the Indirect Tax leader for two consecutive years (2017 and 2018).

Representative Matters:

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

Goods and Service Tax ("GST")

- Advised Rupa & Company Limited, a leading apparel and undergarments manufacturer in GST implementation as also in



optimisation of refunds arising out of an inverse rate structure.

- Advised Emami Limited, a leading FMCG manufacturer in optimising the GST implications with respect to trade schemes
- Advised Shyam Steel Industries Limited, a leading Iron and Steel manufacturer in eastern India on GST implementation as well as optimisation of GST incidence on freight.
- Advised various companies in the manufacturing sector (Paper/PET/Edible Oil/Iron & Steel) in the optimisation of compensation cess refund on exports
- Advised CESC Limited, a leading power generation and transmission company, on the applicability of GST with respect to coal mining leases
- Advised Usha Martin Limited, a leading wire rope manufacturer on the GST implications arising out of a business transfer
- Assisted flagship businesses in Jute (Cheviot Company Limited), Tea (Dhunseri Tea Limited) & Sugar (Hari Nagar Sugar Limited) in their smooth transition to GST and regular GST advisory on an ongoing basis.
- Advised Numaligarh Refinery Limited, a public sector oil major on the impact of GST on petroleum sector and GST liability on interface products arising in pipeline transportation.
- Assisted Vedanta Limited, on a representation to the CBIC seeking clarification on the place of supply for port services owing to inconsistent practises being followed by ports in India
- Advised Philips Carbon Black Limited and Electrosteel Castings Ltd on analysing the impact of anti-profiteering provisions on their supply orders migrating to the GST regime; and
- Advised Shree Venkatesh Films Ltd. on analysing the impact of GST on their film distribution business including the taxability of various revenue streams under the GST law

Central Excise and Service Tax Litigations

- Represented Dhunseri Petrochem & Tea Limited, one of the largest producers of PET resin in India, on an excise demand of INR 150 crores on domestic clearances by an EOU for having availed the benefit of exemption notifications issued under Section 5A of the Central Excise Act 1944;
- Represented Numaligarh Refinery Limited on an excise demand of INR 46 crores involving dutiability of interface products arising in the course of pipeline transportation of petroleum products.
- Represented Electrosteel Castings Limited in a central excise litigation involving duty demand of INR 50 crores denying the benefit of central excise exemption available to pipes used in water supply projects and alternatively claiming the applicability of Section 11D of the Central Excise Act
- Represented Ershisanye Construction Group India Private Limited on a service tax demand in excess of INR 100 crores on import of designs, drawings and other services from outside



India.

- Represented India Steamship on a service tax demand of INR 150 crores on various services availed from outside India.
- Represented Nalco India Limited, a dominant player in water treatment chemicals in a service tax demand of Rs. 22 crores involving distribution of cenvat credit through ISD
- Represented Usha Martin Limited, in a service tax litigation involving denial of cenvat credit of Rs. 65 crores in respect of services used in relation to setting up of a factory
- Represented Graphite India Limited, a leading graphite electrode manufacturer, on a service tax demand of Rs. 20 crores with respect to export commission

Central Sales Tax and Value-added Tax Litigations

- Represented Mangalam Cement Limited on a tax demand of INR 88 crores for the alleged irregular availment of the sales tax incentive scheme.
- Represented Numaligarh Refinery Limited on a tax demand in excess of INR 35 crores, arising out of pipeline transfers.
- Represented McNally Bharat Engineering Co Ltd on garnishee proceedings for recovery of tax demand in excess of INR 10 crores: and
- Represented Hindustan Construction Company Limited on a challenge to the provisions pertaining to deduction of tax at source.
- Represented Exide Industries Limited on denial of input tax credit arising out of cancellation of registration certificates and/or non-payment of tax by the selling registered dealer.

Customs and Foreign Trade Policy

- Represented Kingston Technology on initiation of an anti-dumping investigation against import of USB flash drives interalia from Hong Kong and China.
- Represented Ramkrishna Forgings Limited on simultaneous availment of SHIS scheme and EPCG scheme for a given licensing year.
- Advised Cheviot Company Limited on the eligible export benefits (viz SFIS, FMS, FMP Scheme) under the Foreign Trade Policy vis-à-vis their stream of export.
- Advised Dhunseri Petrochem & Tea Limited on de-bonding of their standalone Export Oriented Unit ("EOU") under the one time zero duty EPCG scheme.
- Represented Philips Carbon Black on an investigation by the Directorate of Revenue Intelligence regarding the alleged evasion of customs duty on advance licenses owing to an alleged violation of the pre-import and the physical



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incorporation condition.

- Advised Emami Limited on fulfilment of export obligations by a group company under the EPCG scheme; and
- Assisted Nalco Water India Limited on setting up of an EOU.

Employment Laws

- Advised CESC Limited on various issues concerning maintenance of their private provident fund, superannuation fund and ESIC exemption
- Advised Bandhan Bank Limited on the employment law related aspects of their merger with Gruh Finance including setting up of a private provident fund and merger of the gratuity funds
- Advised Vedant Fashions Limited on wage rationalisation during the COVID period
- Reviewed the wage structure of MCPI Limited and advised client on the increase Provident Fund incidence arising out of the decision of the Supreme Court on wage subterfuge
- Advised IVL Dhunseri Pvt. Ltd on the provident fund implications on ex-gratia payments

Recognitions and Accomplishments:

Arvind has been acknowledged by:

- International tax Review ('ITR'), a world tax website, as the Indirect Tax leader for the year 2017 & 2018.
- Confederation of India Industry ('CII') for partnering with them to analyse and decode the impact of the anti-profiteering provisions under the GST law.
- Indian Institute of Materials Management for partnering with them to analyse the implications of GST on supply chain operations.
- FICCI for presenting the implications of the budget proposals from time to time; and
- International Enterprise (IE), Singapore for holding a workshop on "Getting your business GST ready" for Singaporean entities operating in India.