



# **Practices:**International Trade Indirect Tax Regulatory Affairs

## **Education:**B.B.A. L.L.B. (Hons.), National Law University, Jodhpur (2011)

### **Professional Affiliations:**Bar Council of Maharashtra and Goa

### **Mayank Jain**Partner

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Mayank Jain is a Partner in the Indirect Tax practice group in the Mumbai office. With over 11 years of experience in Indirect Tax, he specialises in customs, international trade, Goods and Services Tax, Anti-Profiteering, Foreign Trade Policy and export incentives. He also has cross-functional import/export regulatory competencies including dual-use export controls, Indian Standards, Legal Metrology, Drugs and Cosmetics, Food Safety Standards and the like.

Mayank also regularly advises and provides hand-holding services in relation to investigations conducted by enforcement authorities. He has also appeared numerous times before courts including the Bombay High Court and Supreme Court, Appellate Tribunals, Authority for Advance Rulings and other judicial forums.

Aside from contentious practice, Mayank also provides advisory and transactional services to clients including diligence, document drafting and negotiation as also tax efficient structuring.

He is an active member of trade and industry associations and is often invited to speak on indirect tax by ASSOCHAM and other sectoral industry associations.

#### **Representative Matters:**

In his areas of expertise, Mayank has advised and represented several prominent clients which include:

#### Anti-Profiteering:

- Sapphire Foods India Ltd., Hardcastle Restaurants Pvt. Ltd., Subway Systems India Pvt. Ltd. and Jubilant Foodworks Ltd., in relation to anti-profiteering investigations on restaurant services before the High Courts of Bombay, Gujarat and the Supreme Court;
- Abbott Healthcare Pvt. Ltd., in relation to anti-profiteering investigations on supply of medicines before the High Court of Delhi;
- Vikram Solar Ltd., in relation to anti-profiteering certifications and contract escalations;
- LICHFL Care Homes Ltd., in relation to anti-profiteering investigations and allied handholding services on real estate services;

#### Anti-dumping/ subsidy investigations:

Bangalore Kolkata Mumbai New Delhi



- Sandvik Materials Technology (China) Co. Ltd., in relation to antidumping investigations on stainless steel seamless pipes and tubes originating in or exported from China PR;
- Luvata Malaysia Sdn Bhd, in relation to anti-dumping investigations on copper and copper alloy flat rolled products originating in or exported from Malaysia;
- Maggoteaux Co. Ltd., in relation to mid-term review and sunset review of anti-dumping duties on grinding media balls originating in or exported from Thailand;
- Writing Instruments Manufacturers Organization, in respect of antidumping investigations initiated in Egypt on pens originating in or exported from India

#### Customs and foreign trade:

- Graphite India Ltd., on various matters before the High Court of Bombay and appellate tribunals including advisory services;
- Aramex India Pvt. Ltd., in relation to various contentious and advisory matters on courier operations;
- Bridgestone India Pvt. Ltd., in relation to various contentious matters pertaining to classification, valuation and exemptions;
- Coastal Energy Pvt. Ltd., in relation to contentious matters before the High Court of Bombay on valuation norms;
- GMMCO Ltd., in relation to handholding and representational services before the customs authorities on applicability of concessions;
- Kiran Gems Pvt. Ltd., in relation to handholding and representational services on valuation and import licensing norms;
- National Petroleum Construction Company, in relation to customs demands before the High Court of Bombay;
- Pfizer Healthcare India Pvt. Ltd., in relation to customs debonding and representational services before the High Court of Madras and Supreme Court on refunds under the Foreign Trade Policy;
- TVS Motor Company Ltd., in relation to various contentious matters on classification, valuation and exemptions before the High Court of Madras and the departmental authorities;

#### Regulatory and non-tariff barriers

- India Tea Association, in relation to the feasibility of setting up a stability fund apropos the Agreement on Agriculture and the Agreement on Subsidies and Countervailing Measures under WTO norms;
- Kerneos India Aluminate Technologies Pvt. Ltd., in relation the applicability of BIS norms on High Alumina Refractory Cement and representational services before the High Court of Andhra Pradesh;
- Greenlight Planet India Pvt. Ltd., in relation to applicability of BIS norms and legal metrology aspects;
- Lego India Pvt. Ltd., in relation to advise and hand-holding services on legal metrology aspects;



- ADTRAN Inc., in relation to preparation of a detailed manual for SCOMET and dual-use compliances;
- Axon Enterprise Inc., in relation to customs law issues and telecommunication import norms;
- A very large Chinese exporter, in relation to preparation of SOP for dual-use compliances;

#### **GST** and legacy taxes

- Piramal Enterprises Ltd., in relation to representational services before the High Court of Bombay on VAT demands;
- Asahi Kasei India Pvt. Ltd., in relation to advisory and representational services before various forums including the High Court of Bombay on classification and refunds;
- East India Hotels Ltd., in relation to various advisory services on classification and valuation norms under GST;
- Gamma Gaana Ltd., in relation to various advisory and representational services including before the High Court of Allahabad on refunds, audits and assessments under GST;
- Parker Hannifin India Pvt. Ltd., in relation to various advisory and representational and services on classification matters under GST and central excise;
- Hardcastle Restaurant Pvt. Ltd., in relation to various advisory and representational matters concerning classification, valuation and credit norms under GST, central excise and service tax;
- Tata Group, in relation to various advisory and representational services before the High Court of Bombay in relation to service tax and GST

#### <u>Transaction Advisory</u>

- Largest electronic commerce operator in India, in relation to GST advisory, diligence, transaction structuring and agreement review on multiple acquisitions across various sectors;
- India legs of significant global deals, in relation to diligence, transactional advisory and obtaining prior consents under SEZ law, foreign trade etc.
- Cochin Shipyard Limited, in relation to acquisition of Tebma Shipyard Limited through the corporate insolvency resolution process;
- Wanbury Limited, in relation to tax advisory, transaction drafting and tax negotiations on sale of pharmaceutical brands.