



KING STUBB & KASIVA
ADVOCATES AND ATTORNEYS

DIRECT TAX

Practice Profile



NEW DELHI | MUMBAI | BANGALORE | HYDERABAD |
CHENNAI | KOCHI | PUNE | MANGALORE

www.ksandk.com

OVERVIEW

King Stubb & Kasiva is a premier Indian law firm specializing in Direct Taxation, offering comprehensive advisory, compliance, and litigation services. Our expertise spans across corporate tax, international tax, transfer pricing, tax litigation, and dispute resolution. With a dedicated team of tax lawyers, chartered accountants, and industry experts, we assist multinational corporations, Indian conglomerates, high-net-worth individuals (HNIs), startups, private equity funds, and financial institutions in navigating India's complex tax landscape.

We represent clients before

- Income Tax Authorities (Assessing Officers, Transfer Pricing Officers, and Commissioners of Income Tax)
- Income Tax Appellate Tribunal (ITAT)
- Authority for Advance Rulings (AAR) and Dispute Resolution Panel (DRP)
- Settlement Commission and Competent Authority under Tax Treaties
- High Courts and the Supreme Court of India

Our strength lies in

- Strategic tax planning
- Dispute resolution
- International tax structuring

This helps our clients to optimize their tax position while ensuring full regulatory compliance.



OUR SERVICES

01. Corporate Tax Advisory

- ▶ Tax-efficient structuring of M&As, joint ventures, and corporate reorganizations.
- ▶ Advisory on Minimum Alternate Tax (MAT), Dividend Distribution Tax (DDT), and Buyback Tax.
- ▶ Representation in tax audits, assessments, and disputes with tax authorities.

03. Transfer Pricing Advisory & Dispute Resolution

- ▶ Benchmarking analysis and transfer pricing documentation.
- ▶ Assistance in Advance Pricing Agreements (APAs) – Unilateral, Bilateral, and Multilateral.
- ▶ Representation in Transfer Pricing Audits, ITAT litigation, and Safe Harbour Rule compliance.

05. Taxation of HNIs, NRIs & Family Offices

- ▶ Structuring of family trusts, estate planning, and intergenerational wealth transfers.
- ▶ Advisory on foreign asset disclosure, FEMA compliance, and NRI tax planning.
- ▶ Tax-efficient exit strategies for investments in real estate, startups, and global assets.

07. Financial Institutions & Funds Taxation

- ▶ Structuring of AIFs, REITs, INVITs, and Foreign Portfolio Investors (FPIs).
- ▶ Representation in FPI tax disputes and compliance with GAAR & BEPS provisions.
- ▶ Tax structuring for banks, NBFCs, and insurance companies.

02. International Tax & Cross-Border Structuring

- ▶ Advisory on Permanent Establishment (PE) risks, tax treaty benefits, and withholding tax.
- ▶ Structuring foreign investments to optimize tax efficiency and repatriation strategies.
- ▶ Compliance with OECD's BEPS framework, Global Minimum Tax (Pillar Two), and Equalization Levy.

04. Tax Litigation & Dispute Resolution

- ▶ Handling search & seizure cases, tax raids, and prosecution matters.
- ▶ Representation before ITAT, High Courts, and the Supreme Court in direct tax disputes.
- ▶ Filing and arguing writ petitions, SLPs, and tax appeals before higher judiciary.

06. Startup & Private Equity Tax Advisory

- ▶ Advisory on Angel Tax, ESOP taxation, and tax exemptions for startups.
- ▶ Structuring of venture capital and private equity investments for tax efficiency.
- ▶ Advisory on Convertible instruments (CCPS, OCDs, SAFE Notes) taxation.

08. Capital Gains & Wealth Tax Advisory

- ▶ Structuring of capital gains from real estate, equity, and cryptocurrency transactions.
- ▶ Advisory on Long-Term vs. Short-Term Capital Gains tax rates and exemptions.
- ▶ Tax structuring for cross-border capital gains realization.



OUR SERVICES

09. Business Restructuring & Insolvency Taxation

- ▶ Tax implications of IBC resolutions, distressed asset transfers, and NCLT-approved schemes.
- ▶ Advisory on debt restructuring, write-offs, and bad debt deductions.

11. Tax Risk Assessment & Controversy Management

- ▶ Conducting internal tax risk assessments for compliance and risk mitigation.
- ▶ Handling scrutiny notices, reassessments, and tax audits.

13. Profit Repatriation & Cross-Border Remittances

- ▶ Structuring of dividends, royalty payments, and intercompany transactions.
- ▶ Assistance in obtaining lower withholding tax certificates.

10. Taxation of Digital & E-Commerce Businesses

- ▶ Advisory on Equalization Levy, SEP, and digital tax compliance.
- ▶ Structuring of digital business models to optimize tax exposure.

12. Representation in Tax Amnesty & Settlement Schemes

- ▶ Assistance in Income Tax Settlement Commission (ITSC) applications.
- ▶ Handling cases under Vivad Se Vishwas and other voluntary compliance schemes.

14. Taxation of Employee Benefits & Stock Plans

- ▶ Structuring of ESOPs, RSUs, and sweat equity taxation.
- ▶ Employer tax obligations for employee benefits and perquisites.

15. Industry-Specific Taxation & Sectoral Advisory

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| ▶ Real Estate | Tax planning for Joint Development Agreements (JDAs), REITs, and land transactions. |
| ▶ Pharmaceuticals & Healthcare | Tax implications of R&D incentives, drug licensing, and clinical trials. |
| ▶ Media & Entertainment | Advisory on artist taxation, production incentives, and OTT platform tax compliance. |
| ▶ Renewable Energy & Infrastructure | Structuring tax benefits for green energy projects and infrastructure funds. |

REPRESENTATIVE MATTERS

1. Successfully defended a Fortune 500 company in a ₹1,500 crore transfer pricing dispute before ITAT.
2. Advised a global private equity fund on structuring a ₹5,000 crore India entry, ensuring tax efficiency.
3. Secured a favorable AAR ruling for a US-based tech company on withholding tax exemptions.
4. Won a landmark High Court ruling against a retrospective tax demand of ₹800 crore.
5. Successfully obtained Advance Pricing Agreements (APAs) for multinational clients, ensuring tax certainty.
6. Represented a leading e-commerce company in an income tax raid case, successfully mitigating tax exposure.
7. Structured a tax-efficient holding structure for a renewable energy firm investing in India and abroad.
8. Advised an NRI client on repatriating overseas funds while complying with FEMA and tax regulations.
9. Handled a high-profile GAAR case for an MNC, securing relief from anti-avoidance provisions.
10. Advised a financial institution on OECD's Global Minimum Tax compliance for cross-border operations.

Why Choose Us?

Unparalleled Tax Expertise: Decades of experience in direct tax matters, including litigation, compliance, and advisory.

Global & Domestic Tax Understanding: Strong grasp of both Indian and international tax laws, including DTAAs, BEPS, and global tax trends.

Business-Oriented Approach: Solutions tailored to ensure tax efficiency while aligning with commercial and regulatory needs.

Proven Litigation Success: Strong track record of winning high-stakes tax disputes before ITAT, High Courts, and the Supreme Court.



For expert guidance on Direct Taxation, International Tax, or Tax Dispute Resolution, [contact us](#).

Contact us



Rajesh Sivaswamy

Senior Partner
rajesh@ksandk.com



Aditya Bhattacharya

Partner
aditya@ksandk.com



Prithiviraj Senthil Nathan

Partner
prithivi@ksandk.com



Deepika Kumari

Partner
deepika.kumari@ksandk.com

Our Offices

NEW DELHI

B 1, RNM Tower, 5th Floor Metro pillar no 331, i4, NH-19, Mohan Cooperative Industrial Estate, New Delhi, Delhi 110044,
Tel: +911141318190/41032969
Email: delhi@ksandk.com

MUMBAI (I)

61, Atlanta Building, Jamnalal Bajaj Road, Nariman Point, Mumbai, 400 021
Tel: +91 22 62372076/22020080
Email: mumbai@ksandk.com

KOCHI

1st Floor, Manavalan Building, Banerji Road, Ernakulam, Kochi, 682 018
Tel: +91 484-3592950
Email: kochi@ksandk.com

BANGALORE

1A & 1B, 2B & 3B Lavelle Mansion, 1/2, Lavelle Road, Bangalore, 560 001
Tel: +91 80 41179111/41179222,
Email: bangalore@ksandk.com

MUMBAI (II)

301 A, 3rd Floor, Piramal Tower, Peninsula Corporate Park, Lower Parel, Mumbai -400 013
Tel: +91 22 62372076/22020080
Email: mumbai@ksandk.com

PUNE

Bootstart Cowork, 1st Floor, Arcadian Building Plot No 12, Lane 5A, Koregaon Park, Pune, 411 001
Tel: +91 9833555232
Email: pune@ksandk.com

CHENNAI

211, Alpha Wing, Second Floor, Raheja Towers, #177, Anna Salai, Chennai, 600 002
Tel: +91 44 28605955/28606955
Email: chennai@ksandk.com

HYDERABAD

609, Shangrila Plaza, Road no. 2, Banjara Hills, Hyderabad, Telangana, 500 034
Tel: +91 40 48516011/+91 40 48506011
Email: hyderabad@ksandk.com

MANGALORE

Office No. 406, 4th Floor, Ajanta Business Center, Kapikad, Bejai, Mangalore- 575 004
Tel: +91 8244634375
Email: mangalore@ksandk.com