



VIPIN UPADHYAY

PARTNER - TAX

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Professional Summary:

Vipin specializes in tax and commercial dispute resolution with a particular emphasis on indirect taxes, income tax, and allied regulatory frameworks. His key focus areas include Goods and Services Tax (GST), Customs, Foreign Trade Policy, and other commercial laws encompassing Arbitration, etc.

Before joining the Firm, Vipin successfully ran an independent practice for over four years, advising and representing clients on complex tax and regulatory matters. During this period, he handled significant disputes involving constitutional challenges, refund and classification issues, transitional GST matters, and cross-border taxation disputes before various High Courts and tax tribunals across India. Earlier in his career, Vipin was associated with Lakshmikumaran & Sridharan Attorneys and PDS Legal Advocates & Solicitors (Now known as Lumiere LLP) (EY Member Firm), New Delhi, where he worked extensively on high-stakes tax and commercial disputes involving cross-border transactions, telecom and technology services, and export incentives under the Foreign Trade Policy.

He regularly appears before the High Courts, CESTATs, ITATs, Commercial Courts, Consumer Fora, and other regulatory authorities, and also assists Senior Counsel in proceedings before the Supreme Court of India. He regularly advises high-net-worth individuals, business families, and public figures on tax-efficient structuring of assets and family properties, including creation of private trusts, assessment of capital gains and stamp duty consequences on transfer of assets, applicability of clubbing provisions, and compliance with applicable regulatory frameworks including PMLA and income tax filing obligations. Vipin holds a B.A. LL.B. (Hons.) degree from the

Areas of Practice:

Tax Litigation
Tax Advisory
Commercial Disputes

Education:

B.A. LL.B. (Hons.) – The
National Law Institute
University, Bhopal (2014)

Affiliations:

Bar Council of Karnataka

Representative Clients :

Some of Vipin's key clients include Bharti Airtel Ltd., HCL Infosystems Ltd., Supertron Electronics Pvt. Ltd., Kapur Investments Pvt. Ltd., The Lead Factory, Adage Medical Systems, Applicate IT Solutions Pvt. Ltd, Miles Education Pvt. Ltd., Etc.

Relevant Recent Experience:

- Advised a European digital marketplace on India entry structuring, including Significant Economic Presence (SEP), Permanent Establishment (PE), GST/OIDAR implications, and transfer pricing considerations.
- Advised a leading digital real estate platform on the applicability of Section 79 of the Income Tax Act, 1961, in relation to an intra-group shareholding transfer, including analysis of divergent Karnataka and Delhi High Court jurisprudence and relevant ITAT decisions on carry forward and set-off of business losses.
- Advised parties in Share Purchase Agreements (SPAs) and M&A transactions on post-closing tax indemnity disputes, including initiation of arbitration proceedings for recovery of indemnified tax liabilities.
- Advised Prabhat Agri Biotech Limited on accounting and legal treatment of contingent liabilities and provisions under Ind AS 37, including regulatory orders and compensation disputes involving significant financial exposure.
- Successfully represented Hamdard Foods before the Supreme Court in a VAT classification dispute concerning Rooh Afza.
- Successfully represented Applicate IT Solutions Pvt. Ltd. before the Karnataka High Court in a writ petition, resulting in a substantial GST demand being set aside.
- Successfully represented HCL Infosystems Ltd. before the Karnataka Appellate Tribunal, Bengaluru, in multiple proceedings under the Karnataka Value Added Tax Act.
- Successfully represented Supertron Electronics Pvt. Ltd. before the Customs, Excise and Service Tax Appellate Tribunal (CESTAT), Bengaluru, in a customs appeal, facilitating a substantial customs duty refund.
- Successfully represented an individual client before the Delhi High Court in a batch of writ petitions concerning income tax demands.
- Successfully represented Miles Education Pvt. Ltd. before the Telangana High Court in a writ petition filed against DGGI.
- Successfully represented CheQ Digital Pvt. Ltd. before the Karnataka High Court in a writ petition against DGGI involving illegal attachment of bank accounts.
- Represented clients before GST appellate authorities and the GST Appellate Tribunal in demand and penalty matters under the CGST Act, including Section 112 appeals involving classification, valuation, and procedural issues.
- Advised and represented clients in ITAT proceedings involving restoration of appeals and Section 69C additions related to trading transactions, with successful development of factual and legal records before the Tribunal.