KING STUBB & KASIVA
ADVOCATES AND ATTORNEYS

CONTACT

+91-9999334099
vipin@ksandk.com

KEY FACTS

12+ YEARS PQE

2014 ENROLLMENT

8 HIGH COURTS

4 FIRMS / CHAMBERS

GOVERNMENT APPOINTMENT

Special Public Prosecutor, ED

Government of India · Oct 2025 – Jan 2026

EDUCATION

B.A. LL.B. (Hons.)

National Law Institute University (NLIU), Bhopal · 2014

BAR MEMBERSHIP

Bar Council of Karnataka

KAR/1078-A/2014

PRIOR EXPERIENCE

PDS Legal Advocates & Solicitors (Lumiere LLP) · EY Member Firm, New Delhi

Mar2016–Mar2021 · TeamledbyMr.Tarun Gulati

Lakshmikumaran & Sridharan Attorneys, New Delhi

Jun 2014 – Mar 2014

TAX & COMMERCIAL LAWS, PARTNER KSK

VIPIN UPADHYAY

King Stubb & Kasiva, Advocates & Attorneys · Bangalore

OVERVIEW

Profile

Vipin Upadhyay is a seasoned tax lawyer with over a decade of experience specialising in Indirect Taxes, GST, Customs, Foreign Trade Policy, Income Tax, and allied regulatory frameworks. He is currently a Partner in the Tax & Commercial Laws practice at King Stubb & Kasiva, Advocates & Attorneys, Bengaluru. His practice encompasses both litigation and advisory work, with a strong track record of success before the Supreme Court of India, various High Courts, CESTATs, and ITATs.

Vipin is particularly sought-after for complex GST disputes, constitutional challenges, cross-border tax matters, and Foreign Trade Policy issues. He was appointed as Special Public Prosecutor (SPP) by the Enforcement Directorate (ED), Government of India (October 2025 – January 2026), reflecting his credibility as a fiscal law specialist recognised at the highest levels. He is a regular contributor to Mondaq and TaxSutra, with publications spanning GST reforms, customs classification, trade policy, and corporate governance.

CAPABILITIES

Practice Focus

GST Litigation & Advisory

Assessment, appellate and constitutional GST disputes; DGGI investigations; refund and classification matters.

Customs & Foreign Trade Policy

Classification disputes, valuation, unjust enrichment, and FTP scheme challenges.

Direct Tax / Income Tax Disputes

Reassessment jurisdiction challenges, search & seizure additions, ITAT and writ litigation.

Cross-border & International Tax

India market-entry structuring, DTAA, transfer pricing, and FEMA-linked advisory.

Also: Service Tax / Central Excise · Value Added Tax (VAT / CST) · PMLA / Enforcement Directorate · Commercial Disputes & Arbitration

APPEARANCES

Forums & Jurisdictions

High Courts	Karnataka · Orissa · Telangana · Punjab & Haryana · Delhi · Madras · Bombay · Rajasthan
Apex / Tribunals	Supreme Court of India (assisting Senior Counsel) · ITAT · CESTAT · GSTAT · TDSAT

Authorities	DGGI · NFAC · PMLA Special Courts (Enforcement Directorate)

KEY SKILLS

GST & indirect tax litigation

Customs classification & valuation

Income tax reassessment & ITAT practice

Writ & constitutional litigation

Cross-border structuring & DTAA advisory

HNI wealth & trust structuring

EXPERIENCE

Reported Judgments & Key Matters

#	Matter	Court	Year	Area / Role
01	Hamdard - classification of Rooh Afza (firm matter)	Supreme Court of India	2025–26	Indirect Tax / Customs · Favourable judgment
02	Miles Education - DGGI investigation safeguards (firm matter)	Telangana High Court	2025–26	GST / Procedural · Relief granted
03	Provisional attachment of bank account, Sec. 83 CGST (DRC-22 challenge)	Karnataka High Court (Writ) / DGGI	2026	GST · De-freeze order secured
04	Customs unjust enrichment, Sec. 28D Customs Act (Dept. appeal vs. favourable CESTAT order)	Karnataka High Court	2026	Customs · Defending, pending
05	Search & seizure addition, Sec. 68 / 44AD (books-of-account argument)	ITAT, Delhi Bench	2026	Direct Tax · Appeal allowed in entirety
06	Classification of automotive safety sensor units (CTH 8708 vs. CTI 8543)	Customs authorities / CESTAT	2025–26	Customs · Pending
07	ITC reversal, royalty-linked valuation, HSN classification appeals	GST Appellate Tribunal (GSTAT)	2026	GST · Drafted & filed
08	Adverse GST assessment orders, natural justice challenge	Madras High Court	2026	GST · Pending / to be filed
09	Trust & asset structuring; professional income structuring (film industry/public figure client)	Advisory	2026	Direct Tax Advisory
10	India market-entry structuring for digital marketplace (OIDAR / SEP / DTAA / transfer pricing)	Advisory	2026	Cross-border Tax Advisory
11	Notifications 56/2023-CT & 9/2023-CT, Sec. 73 & 74 CGST time-limits (constitutional challenge)	Orissa High Court	2021–25	GST · Petitioner
12	Denial of ITC refund upon business closure	Telangana High Court	2021–25	GST · Petitioner, successful
13	Service Tax on Operating Lease activities also subjected to VAT	Punjab & Haryana High Court	2021–25	Indirect Tax · Petitioner
14	Removal of services from SFIS, Foreign Trade Policy 2015-20	Delhi High Court	2021–25	FTP · Petitioner
15	GST on License Fees & Spectrum Usage Charges (telecom)	Madras High Court	2021–25	GST · Petitioner
16	GST refund rejection on 'Intermediary' classification grounds	Punjab & Haryana / Karnataka / Bombay HCs	2021–25	GST · Petitioner
17	Reassessment quashed, Sec. 153A & Sec. 148 (post-NCLT approval)	Delhi High Court	2021–25	Direct Tax · Orders quashed
18	Capital gains on sale of unlisted shares, NRI clients	Karnataka High Court	2021–25	Direct Tax · Represented

MEDIA

Thought Leadership · Publications

Mondaq (mondaq.com)

- Major GST Win: Clinical Trial Services For Foreign Clients Are Exports & Tax Free Retrospectively: Mondaq, March 2026.
- Trade Facilitation Measures Within India's Regulatory And Financial Framework: Mondaq, February 2026.
- India–EU Free Trade Agreement: Shaping One Of The 21st Century's Most Powerful Economic Alliances: Mondaq, January 2026.
- The Tiger Global Judgment: What Went Wrong, What Was Decided, And What Still Remains Open: Mondaq, January 2026.
- How CFOs Should Read GST Notices: An Expanded CFO-Grade Playbook: Mondaq, January 2026.
- India's New Labour Codes And Their Tax Implications: Mondaq, December 2025.
- GST Reforms Boost MSMEs: Driving Growth, Jobs, And Self Reliance: Mondaq, November 2025.

TaxSutra: GST Experts' Corner (gstsutra.com)

- Chapter Notes Over Trade Parlance Test in Customs Classification: Analysing Welkin Foods Ratio — TaxSutra, January 19, 2026.

Taxmann

- States' Power to Legislate / Amend Laws Relating to Levy of Taxes on Sale or Purchase of Goods Post the 101st Constitution Amendment: Taxmann.