



AMIT GUPTA

Designation: Partner

Amit.Gupta@sarafpartners.com

Expertise: Tax

Education: B.Com(Hrs.), C.A, L.L.B, C.F.A (US)

Professional affiliations: Enrolled with Bar Council of Delhi, Institute of Chartered Accountants of India, Income Tax Tribunal Association, International Fiscal Association

Overview: Amit Gupta is the Tax Partner of the firm with more than a decade of experience in the handling various facets of tax including Transaction Tax, Corporate Tax, International Tax.

He has focused experience in providing holistic solutions to clients in the field of taxation and transaction advisory having served several entities(in a cross-section of industries) and their stakeholders on contentious and non-contentious tax issues.

He has built his niche in conceptualising and evaluating avant-garde efficient alternatives for undertaking the desired transactions based on the underlying commercial objectives. He has significant experience in advising and assisting clients on tax litigation strategy and representation before various fora. He has been advising various clients for promoter-centric matters including estate and successions planning.

Focus areas:

- **Transaction tax:** evaluating, strategizing and implementing organization structure realignments (mergers/demergers, acquisitions/stake sale, swaps, divestitures), capital restructuring, tax reviews and due diligence, outbound/inbound investment and exit strategy, JV structuring and dismantling, distressed assets acquisition, pre IPO/REIT structuring, et al.
- **Cross border taxation:** Permanent Establishment incidence, externalization and reverse flips, holding company shift/realignment, inbound and outbound business model structuring.
- **Litigation assistance:** Advisory and representation assistance to clients including tax inquiries/ investigation before various authorities, appellate forums and for arbitration matters.
- **Private client matters:** Residency shift to/from India, structuring personal assets holdings, strategizing succession planning, family arrangements and settlements, et al.

Experience: An illustrative list of matters handled by Amit is as below:

- Assisted **a Client (fastest growing rail logistics provider)** to acquire a listed entity which was one of India's largest integrated logistic solutions provider through the CIRP process by efficiently structuring the Resolution Plan from a tax, regulatory and financial perspective.
- Assisted **a hospitality client (branded hotel ownership and asset management)** on several matters on an on-going basis including:
 - Pre-listing structuring and advisory including REIT structure evaluation.
 - Structuring, documentation and negotiation assistance with respect to share swap transaction enabling acquisition of portfolio of hotels to become a platform with the third largest inventory of operational keys in India.
 - Advisory on transactional matters including acquisition of hotels, reverse merger, business transfers, demerger aimed at group restructuring.
 - Litigation strategy and representation for host of complex tax matters pertaining to valuations, share issuance, capital restructuring, IND-AS, et al.
- Assisted **a large Global KPO** with evaluating modalities and implementation of the group holding structure overhaul including the India exit strategy and the group holding company domiciliation.
- **A large Indian fintech company** that sells digital payment and financial services to devise and put in place its Management Stock Option Plan(MSOP).
- Assisted **reputed real estate Clients** on the various transaction structuring assignments including, *inter-alia*, joint development models, land acquisitions, arbitration matters.
- Advised **promoters of listed Indian conglomerates and HNIs** on personal asset holdings and estate planning matters.