



Shampa Bhattacharya

Partner

LOCATION
New Delhi

EMAIL
shampa.bhattacharya@kochhar.com

PHONE
[+91 11 4111 5222](tel:+911141115222)

Profile

Shampa is a Partner in the Indirect tax practice of the Firm. She has more than 15 years of post-qualification experience in corporate and civil law with exclusive specialisation of more than 11 years in the domain of indirect taxes. She has worked extensively on various indirect taxes including Customs, Goods & Services Tax (GST), erstwhile Service tax, Excise laws, Value Added Taxes, Foreign Trade Policy and other ancillary laws.

Prior to joining Kochhar & Co., Shampa has an enriching extensive experience of having worked with two of the Big 4 international consultancy firms namely Deloitte and Ernst & Young in the indirect tax practice in Delhi and Gurgaon.

She has advised clients and assisted them in litigation matters by way of drafting, pleading and strategizing. Her experience includes advising large MNC and Indian companies on structuring of transactions by devising tax efficient models, identifying potential revenue and tax leakages in existing operations and providing feasible remedies, guiding through assessments, audit and investigations by the revenue authorities and compliance services for clients.

Shampa has advised extensively on revenue investigations by custom authorities, classification of goods as per Harmonized System of Nomenclature ('HSN') including imports under free trade agreements, issues with regard to customs valuation including special valuation bench matters, anti-dumping matters and advising on export benefits and authorisations viz EPCG, SCOMET, AA under the Foreign Trade Policy. She has had the expertise of assisting IT based corporates in setting up special economic zone (SEZ) units and other export-oriented units. She has been a part of the GST implementation for MNCs and also offers supports for periodical compliances including GST/ VAT/ Service tax audit. Shampa has been actively involved in rendering policy advocacy support as an alternative to tax litigations by reaching out to policy makers / tax authorities to preempt any business disruption. She also assists clients in their anti - profiteering matters and conducting detailed diagnostic tax reviews of the existing business operations of clients. Her focus is also on central and state incentives offered in India.

Her area of industry expertise includes automobile, infra and power, pharmaceutical, telecom and information technology services, FMCG, consumer durables, defence, oil& gas and several others.

Expertise

Taxation

International Trade Laws & WTO

Corporate/M&A

Aerospace & Defence

Aviation

Dispute Resolution

Intellectual Property Rights (IP)

Real Estate & Construction

TMT

Publications

Shampa has contributed to writing for Financial Express daily newspaper, Wolters & Kluwer and for tax journals, on various Indirect tax issues

Chennai Tribunal, holds loan foreclosure charges not subject to Service tax, August 2020

Production Linked Incentive Scheme on Medical Devices and Telcom Sector

Opinion and discussions on intermediary services in view of various Advance Ruling Authorities

[Guidelines and Rates for the Remission of Duties and Taxes on Exported Products \(RoDTEP\) scheme](#)

[A Much -Awaited Relief to Indian Exporters on Remission of Duties](#)

[Preferential Tariffs Come under Further Scrutiny.](#)

[Marketing Services Rendered by Indian Subsidiary to Foreign Parent Entity/Client Qualify as Intermediary. Subject to GST](#)

[High Court Allows IGST Exemption on Goods Imported under EPCG Scheme from 1 July 2017-October 2017](#)

[India Union Budget 2020-Unveiling Issues on International Taxation](#)

[India Union Budget 2020-Highlights of the Energy, Power & Infrastructure Sector](#)

[India Union Budget 2020-Highlights of the Healthcare & Pharma Sector](#)

[India Union Budget 2020-Tax Highlights of the Finance Bill,2020](#)

[Guidelines and Rates for the Remission of Duties and Taxes on Exported Products \(RoDTEP\) scheme](#)

[A Much -Awaited Relief to Indian Exporters on Remission of Duties](#)

[Highlights of Union Budget 2022-2023-Key Indirect Tax Proposals](#)

[Union Budget Newsletter 2022-23](#)

[Union Budget 2022-2023 Expectations](#)

[Kochhar & Co. India Tax Update on GST - July 2022](#)

Awards & Recognitions

Legal 500 Asia Pacific : Recommended Lawyer for Tax 2020, 2022

Education

- LL.B, University of Delhi
- B.A (Hons.) Journalism, University of Delhi

Memberships


- Bar Council of Delhi

Select Experience Statement

- A leading US software firm and a scientific precision instrument trader was advised the way forward with respect to whether marketing services rendered by Indian entity to parent qualifies as intermediary, subject to GST.
- Advance Ruling filed for spice flavoured drinks to identify correct HSN.
- Advising a US fuel agent supplier on whether excise duty benefits is applicable on ATF for military flights as per the Chicago Convention in India.
- Advising a major Indian IT player whether graphical drawings of weapon system qualify as SCOMET products and obtaining export authorization from Ministry of Defence.

- Litigation assistance on GST matters with regard to refund, credit and transitional credit issues.
 - Due Diligence of Indian travel agency advising on factoring the tax demands for the final price.
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Contact Details

 11th Floor, Tower A, DLF Towers Jasola, Jasola District Center,
New Delhi 110025 (India)

 +91 11 4111 5222, 4312 9300

 +91 11 4056 3813