

# Reena Asthana Khair

Senior Partner

LOCATION New Delhi

EMAIL reena.khair@kochhar.com

PHONE +91 11 4111 5222

# Profile

Reena is a Senior Partner and heads the International Trade & Indirect Taxation Practice at the Firm.

She is a lawyer of eminence with more than 25 years of work experience and specialisation in the areas of international trade and indirect taxation. She represents clients regularly before the Customs, Excise, and Service Tax Appellate Tribunal, as well as before various High Courts and the Supreme Court of India. She has extensive court room experience with more than 300 reported cases argued by her.

In the domain of international trade, Reena has represented clients comprising domestic and foreign industries, as well as user industries in India before the Designated Authority, Directorate General of Trade Remedies, and higher forums. She has also successfully argued the highest number of anti-dumping and anti-subsidy cases before the Tribunal. She has also assisted clients in trade remedial investigations in foreign jurisdictions.

She has been regularly providing advisory services and has been involved in dispute resolution for high-profile matters relating to customs, excise, service tax, FEMA, and GST. Critical issues handled by her include classification under the Harmonized System Nomenclature, valuation, export promotion schemes, drawback, EOUs, SEZs, inverted duty structure, admissibility of credits, transitional issues in GST, export refunds. She regularly assists clients in the transition to the GST regime.

She has also conducted Internal Management audits for optimization of tax liability, identifying issues/risks for potential disputes with departmental authorities and restructuring of transactions undertaken for various clients including some of India's major conglomerates and multinational corporations in the oil & gas, specialty materials and chemicals, steel and manufacturing sector.

# Expertise Dispute Resolution International Trade Laws & WTO Taxation

### **Publications**

Reena frequently writes articles for publications such as India Business Law Journal (IBLJ), Asian Community News, Friday Group in the Supreme Court, and Live Law, Mondaq.

Article titled Ease of imports cannot be achieved by procedural simplification alone, substantive changes needed, published in Mondag, February 12, 2021 and in Indian Business Law Journal (IBLJ), September 2020

Article titled Prompt Judicial Review of Trade Remedies not yet a reality, published in Live Law, September 07, 2020 Article titled Is technology a solution to all that ails Customs Administration in India?, published in Asian Community News, August 19, 2020 Article titled New Rules of Origin: India attempts to thwart import of Chinese goods under FTAs, published in Asian Community News, October 06, 2020 Article titled The GATT Agreement-the disadvantaged Indian Industry published in the Friday Group of the Supreme Court Back and Forth on Free Trade and Protectionism How to Rebalance an Unequal Economic Partnership Half-Hearted Refunds for Inverted Duty Structure Supplies Rationalization of Concessional Duty Rules Chinese Imports Held Up by Free Trade Agreements Back and Forth on Free Trade and Protectionism How to Rebalance an Unequal Economic Partnership India Tries Unfair Trade for a Change Highlights of Union Budget 2022-2023-Key Indirect Tax Proposals Union Budget Newsletter 2022-23

India Tries Unfair Trade for a Change

Union Budget 2022-2023 Expectations

Supreme Court Ruling Sets the Foundation for GST on Secondment of Employees

Kochhar & Co. India Tax Update on GST - July 2022

# Awards & Recognitions

Legal 500 Asia Pacific : Elite Leading Lawyer for International Trade & WTO 2022; Recommended Lawyer for Tax 2022

Forbes India Legal Powerlist - Top 100 Lawyers: Felicitated for expertise in Anti-Dumping 2020, 2021, Taxation (Direct & Indirect) 2021

Benchmark Litigation: Litigation Star for Taxation 2022

### Education

- LL.B, University of Delhi, 1995
- M.A (Economics), Jawaharlal Nehru University, 1992
- B. A (Hons) Economics, St. Stephens' College, Delhi University 1990

# **Memberships**

• Bar Council of Delhi, 1995

# Select Experience Statement

- Represented a client before the Supreme Court of India, where for the first time it was held that officers of investigating agencies like Preventive, DRI, etc. are not 'proper officers' for raising a demand of duty under the Customs Act, 1962.
- Represented one of the world's largest publicly traded international oil & gas major listed among the top five (5) Global
  Fortune 500 companies and obtained a duty of 2% as against a claim by one of the leading Indian conglomerates of 26%
  duty on imports of polypropylene. Reena successfully handled the sunset review investigations which resulted in Nil duty
  (complete exemption) for the clients.
- Filed a complaint before the DG Safeguards, on behalf of a global leader in the oleochemical and personal care product segment for levy of safeguard duties on import of fatty alcohols and succeeded in getting both provisional and final duties (@ 20%) imposed on imports of fatty alcohols from all sources.
- Represented a Global Fortune 500 Japanese company in an anti-dumping investigation, which led to complete waiver of
  duties levied on imports of digital offset printing plates from Japan.
- Successfully represented one of the largest manufacturers of stainless steel in India in the Countervailing Duty (Anti-subsidy)
  dispute relating to Hot Rolled and Cold Rolled Stainless Steel Flat Products.
- Successfully represented the only Indian Company listed among the top 100 Fortune Global companies before the Tribunal
  and the Supreme Court in an anti-dumping appeal relating to imposition of duty on Synthetic Butadiene Rubber.
- Successfully defended imposition of anti-dumping duties on SDH Equipment in appeals filed by a Fortune Global 500 Chinese telecommunication company and major Telecom Companies in India.

- Successfully argued and obtained a favorable order for a large American multinational regarding Related party Valuation under the Customs Act.
- Advising an American massive open online course provider regarding scope of agency, in the context of GST.
- Advising as well as representing a Fortune Global 500 Indian Public Sector Company in the oil & gas sector on various tax issues
- Advising as well as representing a Fortune Global 500 Indian Public Sector Company in the oil & gas sector on issues relating to customs, excise, service tax, GST, and related laws.

# **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