



GSAP & ASSOCIATES LLP

Chartered Accountants

Introduction to GSAP & Associates LLP

About GSAP

Our Mission & Values

Value Proposition

Introduction to GSAP

About Us

01

GSAP stands for

G: Global reach, localized presence,
S: Solution oriented approach,
A: Providing personalized Attention, and
P: Partnering with clients for success in their business

04

Depth of experience we have

Our senior partners have experience of more than 14 years each

02

Our mission is

We take pride in our philosophy of “exceeding client’s expectation” in whatever we do. Biggest reward for our services is a satisfied and smiling client!!

05

Multi disciplinary approach

We have blend of Chartered Accountants, Lawyers, Company Secretary each with comprehensive range of backgrounds and expertise in different domains/practice areas

03

Team we have

Our management team represents experts from industry and profession with cumulative experience of more than 80 years of advising on tax, regulatory and assurance matters

06

We have global reach

Our associates, based in Europe and Asia, gives us global reach and multi-cultural experience

Introduction to GSAP

Our Mission and Values

Integrity & values

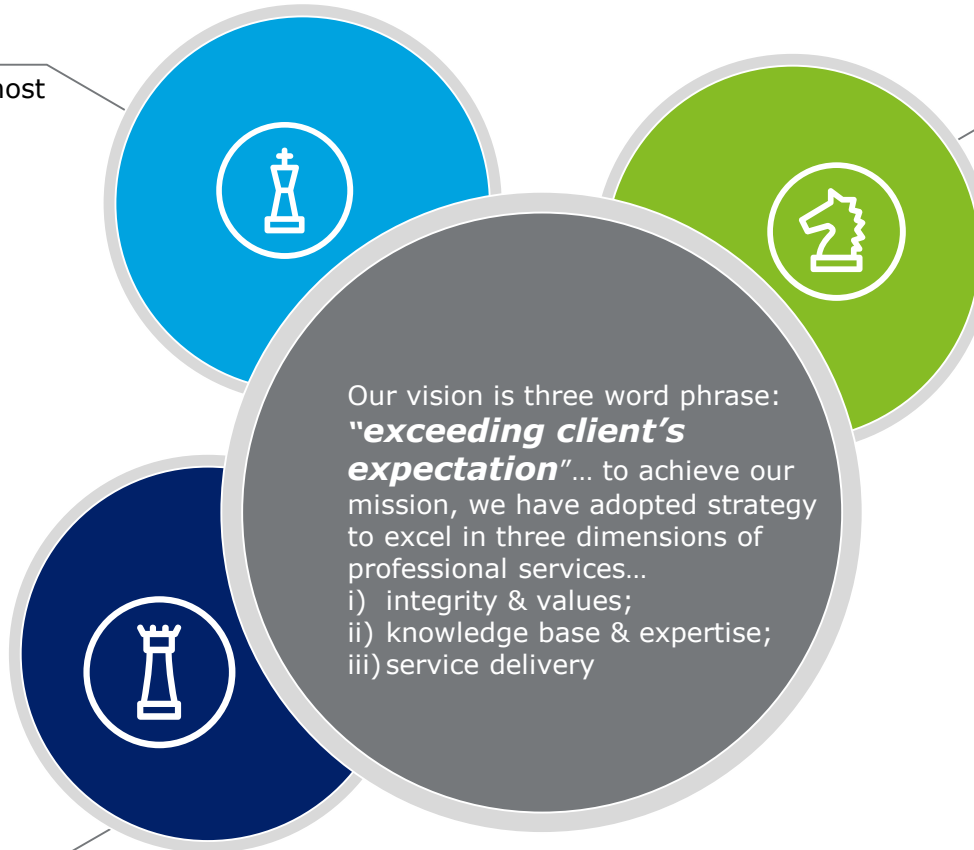
Service delivery with utmost integrity, loyalty and transparency with strong emphasis on professional ethics.

Highest emphasis on confidentiality in handling client sensitive information

Service delivery

Step into the shoes of client to deliver practically implementable cost effective solutions customized as per client specific facts

Working as client partner instead of service provider allows us to work in client's best interest leaving no stone unturned



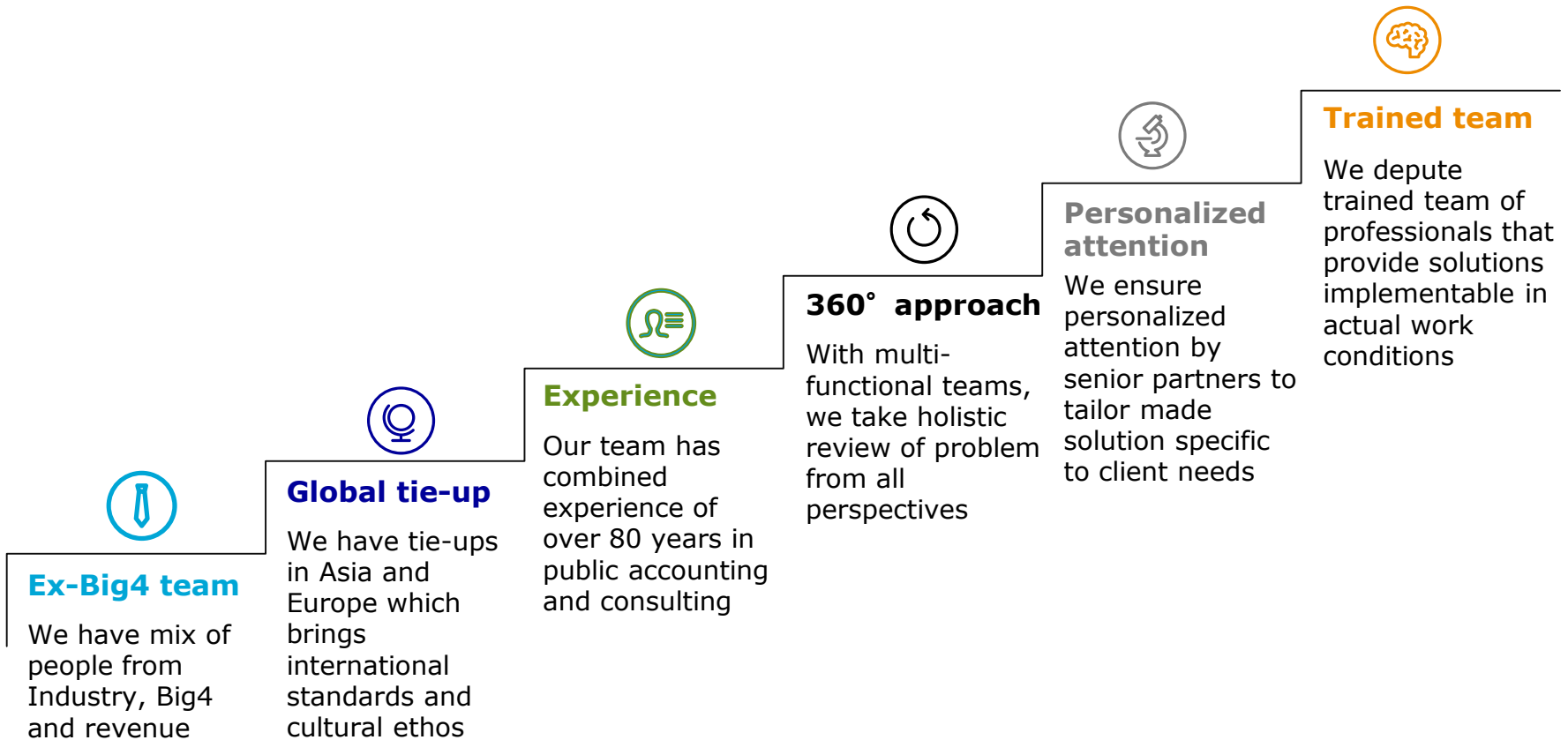
Knowledge base & expertise

Continuous knowledge enhancement and up-gradation to offer customized solutions in vibrant and ever changing Indian economy

Determined to compete not only with others but with our own selves as well to bring the best out of us

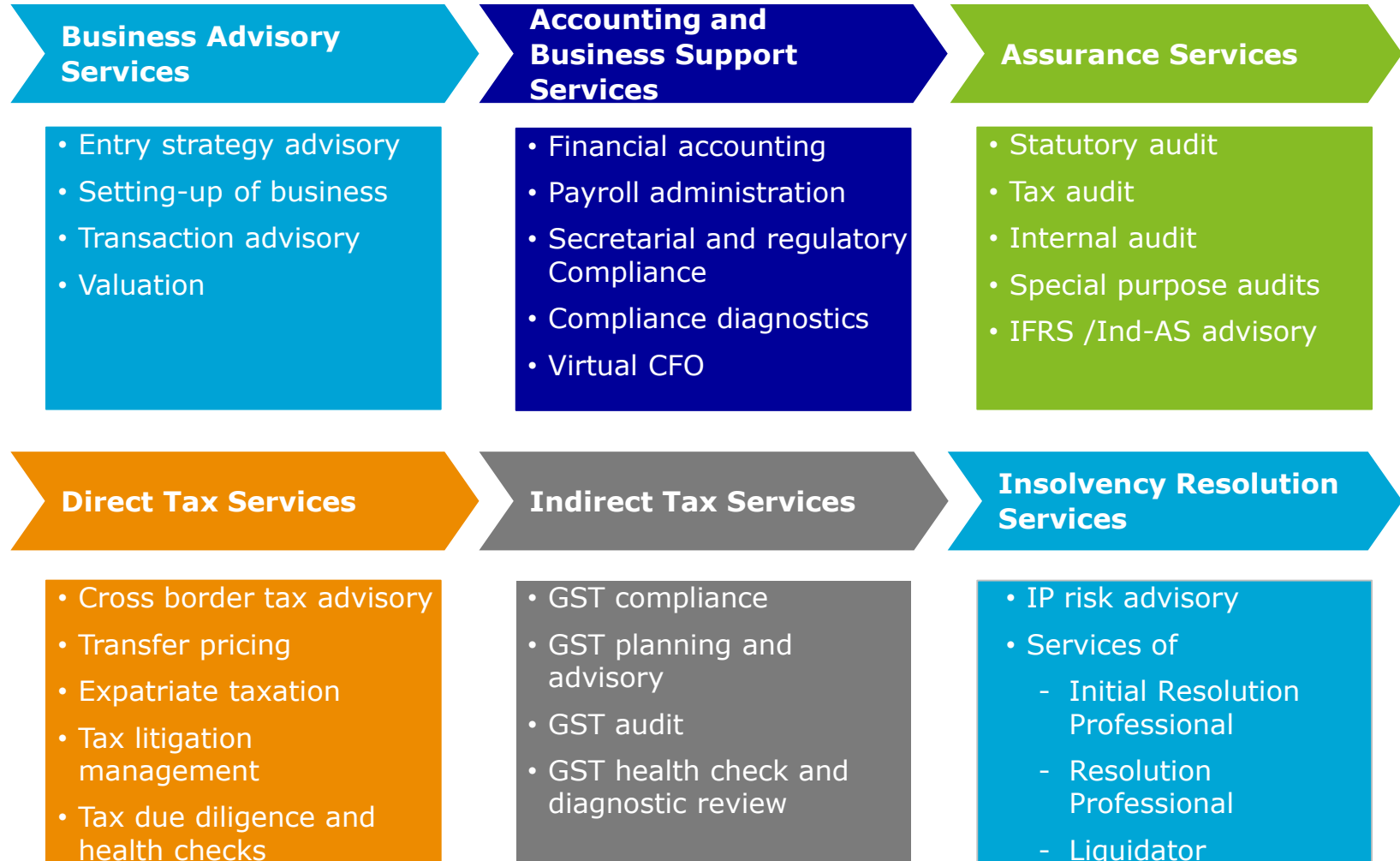
Introduction to GSAP

Value proposition



Services offered by GSAP

Brief service offerings



Team GSAP



Sharad Goyal B.Com, FCA, IP, FAFD

Partner

Corporate and Expatriate Taxation

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- Sharad is a Chartered Accountant and founder partner of GSAP. He leads the corporate taxation, expatriate taxation and regulatory practices at GSAP.
- He has more than 15 years of experience in public accounting and consulting including 9 years with Deloitte India, and about 3 years' secondment with Deloitte, Tokyo, Japan. During secondment to Tokyo he extensively worked with the Japanese companies investment in India with their tax issues.
- He actively assists clients with setting-up of business in India (wholly owned subsidiary company, liaison office, branch office and project office) with responsibilities like ensuring timely and effective tax and regulatory compliance management.
- On a regular basis, Sharad advises clients on domestic income-tax, international tax and regulatory matters like foreign direct investment regulations, issues under foreign exchange control regulations (FEMA), etc.
- As a litigation professional, Sharad has represented clients before various authorities from assessing officer level to tax tribunal and the Authority for Advance Rulings (AAR) in matters like tax audit proceedings, appellate proceedings, seeking tax exemption and relief.
- He has also assist clients with addressing and managing the challenges of home and host country tax compliance in relation to their globally mobile employee population. This particularly involves an in-depth research on the provisions of the relevant tax treaties.
- He has to his credit experience of setting-up India desk for Deloitte India at Tokyo.
- Sharad is also a qualified Insolvency Professional (IP).



Amar Deep Singhal B.Com, FCA, LLB
Partner
Transfer Pricing and Risk Advisory Services
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- Amar is a Chartered Accountant with more than 14 years of combined experience in Big4, Industry and CA Practice.
- He is one of the founder partners of GSAP.
- He is also a law graduate and leads the transfer pricing (TP), risk advisory, virtual CFO, F&A outsourcing, corporate finance practices at GSAP.
- During his employment with Ernst & Young (EY), Amar was part of the TP division and served various clients in different industries and gained in-depth experience and expertise in advising clients on transfer pricing compliance and litigation matters before revenue authorities and appellate authorities.
- Amar on a regular basis assists clients with preparation of Indian and global TP documentation including support to finance team to implement the TP models / policies, assisted legal counsel on behalf of client for tax tribunal matters.
- He also acted as virtual CFO for real estate companies and handled complete outsourced accounts function for various clients.
- Amar also has relevant experience of implementation of ERP by the external vendor including the identification of vendor, functionalities, integration of different modules with others, and development of standard operating procedure, etc.



Praveen Garg B.Com, FCA, IP, FAFD

Partner

Indirect Taxation

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- Praveen Garg is one of the founder partners of GSAP.
- He is a Chartered Accountant with over 14 years of experience in running a propriety CA concern based on principles of respect for integrity, hard work, dedication and commitment.
- At GSAP, Praveen leads the indirect tax practice. He also has considerable experience of bank audit, statutory, revenue, stock and concurrent audits, which he continues in GSAP as well.
- As an independent professional Praveen was involved in conducting statutory and internal audits, consolidation of accounts, review of overall accounting and compliance along with payroll management for private and public limited companies in diversified industries.
- His area of expertise also includes corporate and project financing and restructuring thereof.
- Praveen has extensive exposure in advising clients in the fields of service tax and Value Added Tax (VAT) and represented them before various service tax and VAT authorities for audit and appellate proceedings.
- On rollover of Goods and Services Tax Act, 2017 (GST) he has successfully advised/assisted clients for its smooth implementation.
- He also got hands on knowledge and experience of establishment, statutory compliance, accounting and taxation matters of liaison and branch office of foreign companies in India.
- Praveen is also a qualified Insolvency Professional (IP).



G. C. Srivastava Advocate

Mentor

International Tax & TP Litigation Support

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- G. C. Srivastava is a leading advocate in the field of International Taxation and Transfer Pricing. He has been associated with tax in different capacities for more than 45 years.
- He is a preferred and regular counsel for major Indian Corporates/Multinational Corporations, BIG 4 accounting firms for their tax advisory and tax litigation at all levels of Indian judiciary viz. ITAT, AAR, Settlement Commissions, High Court/s and Supreme Court of India. Govt. of India also engages him to represent its matters on a case to case basis in sensitive and complex areas of litigation.
- He is part of six-man Task Force to draft a new direct tax legislation and actively engaged in redrafting of the Income Tax Act. Earlier, authored the Transfer Pricing law and regulations and its implementation in India and represented Govt. of India in OECD.
- He has represented and argued few of the most complex and high stake matters pertaining to the following entities (to name a few): Vodafone International (SC), L.G. Electronics (AMP Case), etc. His more than 250 cases are reported in leading law journals in India.
- He is ex IRS and held significant positions under Govt. of India as Joint Secretary, Foreign Tax Division, Chief Treaty Negotiator, Competent Authority for India under MAP, Director General, Joint Secretary, Tax Policy Division, in the Govt. of India.
- He is a regular invitee to take sessions as a guest faculty in elite business schools like MDI Gurgaon, ICAI, National Academy of Direct Taxes, International Tax Conferences, ITAT Bar Association, leading chambers of commerce in India etc.
- He has done his bachelors degree in law from University of Kanpur and Masters degree in English literature from University of Allahabad. He has done tax analysis and revenue forecasting from Harvard University.



S. P. Singh Ex-Indian Revenue Services

Mentor

Transfer Pricing & Litigation Support

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- S. P. Singh (SP, as he is commonly known), is a leading expert of International Taxation and Transfer Pricing and is a leading Tax Controversy Management advisor in India.
- He was a senior officer with the Indian Revenue Service (Income Tax) for more than two decades. He functioned at various positions in the Service. While working as Deputy Secretary, he was involved in formulating the Government's policy regarding taxation of non-residents. He participated in negotiation of tax treaties with more than 30 countries and took part in several Mutual Agreement Procedure negotiations. He represented India in several international conferences and presented papers.
- He was a member of the Expert Group on Transfer Pricing constituted by the Ministry of Finance. The report was used for formulating transfer pricing regulations in India.
- He was a member of one of the groups constituted in early 2000 for drafting Direct Tax Code. He was representative of the Ministry of Finance for drafting the Production Sharing Agreement for the Fourth Round of bidding for oil exploration.
- He assessed and monitored assessment of search and seizure cases, private trusts, big business houses.
- He has co-authored two books on Transfer Pricing and writes regularly for international and national tax journals and newspapers.
- He has been recognised as leading Global Tax Litigation Expert for the five years 2013 - 2018 and Global Transfer Pricing Expert for 2013-2016 by International Taxation Review.
- SP lead tax litigation practice of Deloitte, India from 2016-2019. He has successfully argued several landmark decisions by Authority for Advance Rulings and Income Tax Appellate Tribunal. He also led APA practice of Deloitte, India from 2013-2016.



Tarannum Khan JLPT N1, M.Com., Diploma in Tax Law
Leader - Japanese Services Group
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- At GSAP, Tarannum leads the JSG practice and is responsible for coordinating and ensuring quality services to esteemed Japanese clients.
- She is working in association with the Japanese industry for last twelve years, which includes 7 years of her work experience with Deloitte as a member of Japanese Services Group, three years as a bilingual client service support and R&D/Quality Assurance (QA) person in-charge at a Mitsubishi Chemical group company in India, and further two years at Maruti Suzuki India Limited as an interpreter-QA.
- As part of the JSG team at Deloitte, Tarannum was a single point of contact for varied assignments of Japanese companies, that includes:
 - Regular Corporate Tax, Transfer Pricing/BEPS compliances, assessment and also the litigation at CIT, ITAT and High Court level involving complex taxation matters like permanent establishment, tax refund issuance and its overseas remittances to Japan
 - Setting up of a subsidiary and closure of Branch Office and Liaison Office in India
 - Expatriate tax compliance including withholding tax and income tax return filing. Other tax and regulatory compliances like obtaining PAN, FRRO registration/VISA extension, ITCC clearance etc.
 - Expatriate's PF and Pension withdrawal and remittance in their individual bank accounts
- She has also worked on assignments like GST registration, forensic investigation for a Japanese retail giant and trading company respectively.
- She also has experience of internal company level co-ordination for obtaining ISO/TS Certification, and implementation of ERP from external vendor (Japanese company), and integration of different modules specific to Accounts (procurement/sales), Production, Procurement, Quality Assurance, Quality Testing, internal warehousing etc.



Kiran Gupta M.Com, ACS
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- Kiran Gupta is a Company Secretary with more than 3 years of combined experience in Industry and CS Practice Firm.
- Kiran specializes in corporate law matters and corporate restructuring. In her professional experience, she has advised and assisted companies in various compliance practices like corporate law, litigation, secretarial compliances and audit, due diligences, XBRL filings, trademark, regulatory matters (like FEMA, SEBI), mergers and acquisitions, valuation services relating to financial instruments and valuation of undertaking.
- Kiran is well versed in liaising with various Governments and Non Government authorities and agencies such as Registrar of Companies (ROC), Regional Directors (RD), Stock Holding Department (SHCIL), Ministry of Corporate Affairs (MCA), Reserve Bank of India (RBI), etc. She has also experience in assisting litigation matters before the National Company Law Tribunal (NCLT), High Courts.
- Her clients includes Sole Proprietorship Firms, Partnership Firms, Limited Liability Partnership (LLP), Public Companies, Private Companies, One Person Companies (OPC), Non Banking Financial Companies (NBFC), Foreign Companies (including their Branch Offices, Liaison Offices and Project Offices), Non Governmental Organization (NGO) i.e. Society, Trust, Section 8 Companies.

Awards and Recognitions

Awards and Recognitions

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*"Newcomer
Direct Tax
Firm of the
Year"*



The BRICS Chamber of Commerce and Industry is a parent organization which promotes commerce and industry in the BRICS nations.

*"International
Tax Practice
of the Year"*

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