



# Kumarmanglam Vijay

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## Practice Areas

Corporate

## Sectors

Manufacturing

Telecommunications & Broadcasting

Real Estate

Defence & Internal Security

Education

Hospitality, Tourism & Retail

Technology, Media & Sports

Life Sciences, Healthcare and Pharma

Banking & Financial Services

Non-Governmental Sector

Services

Transport & Logistics

## About

Kumarmanglam has extensive experience in matters relating to direct and indirect taxation (including international taxation, transfer pricing, litigation and M&A tax), Accounting, and Corporate Law including mergers and acquisition, joint ventures, foreign investments, market entry strategy, and corporate restructuring.

Coming with a strong background in taxation he has dealt with several high profile cases involving international tax and corporate tax advisory. He has recently advised a Swiss multinational on issues arising out of an indirect acquisition and seeking a ruling from Advance Ruling Authority. He has advised a US multinational in implementing a tax efficient transaction resulting from a global split. He has recently advised on high pitched tax litigation before Dispute Resolution Panel as well as Income Tax Appellate Tribunal level. He is also engaged in representing clients in tax advocacy before the government for bringing in changes in fiscal laws.

As part of his M&A experience, Kumarmanglam has worked on several acquisitions and asset purchase matters. He recently led advisory to a US corporation on acquisition of business of an Indian manufacturing company across several jurisdictions. He has also assisted a listed media company in a business hive-off matter. He has also worked on several Private Equity and strategic acquisitions.

Kumarmanglam has worked on a number of Court approved reorganization matters encompassing planning, as well as execution. These include listed as well as unlisted telecom companies, IteS firms, and companies in manufacturing, service and Infrastructure sectors.

Prior to joining JSA, Kumarmanglam has worked with Big Four Firms across direct tax practices.

## Experience

Some of his key assignments include:

- Advise to eBay Singapore Services Private Limited (“eBay Singapore”) on Indian tax aspects. He has also assisted eBay Singapore and its affiliates including eBay Inc. on deal documentation in relation to inter alia (i) primary investment by eBay Singapore into Flipkart Limited, a Singapore company which is the ultimate holding company of the entire Flipkart group, (ii) sale of eBay India Private Limited by eBay Singapore to Flipkart Limited. The aggregate value of eBay Singapore’s investment in Flipkart Limited was approximately USD 735,000,000
- Strategising and reviewing Advance Pricing Agreement entered by Global IT Services Company with CBDT
- He assisted another Global IT Services company and a luxury retail chain on indirect transfer of shares to their Indian subsidiary
- He has recently been involved in the structuring of an international gaming company’s entry into India in a tie-up arrangement with an Indian business house

## Memberships

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Bar Council of Delhi

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## Publications

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‘Super-rich tax getting extended to foreign funds entering India as trusts?’

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## **Education**

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B Com., University of Mumbai

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Chartered Accountant, ICAI

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LLB, CCS University

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## **Languages Spoken**

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English

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Hindi

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