



Manish Mishra

 Partner | Head of Practice – Indirect tax |
  +91 124 4390 728 |
  manish.mishra@jsalaw.com
 Gurugram

Practice Areas

Corporate (Indirect tax)

Sectors

Energy – Power & Hydrocarbon

Real Estate

Mines & Minerals

Construction and Engineering

Defence & Internal Security

Automobile

About

Manish has more than 23 years of experience in Indirect taxation across Industry, Consulting and law firms.

Prior to joining JSA, Manish has been a Partner with BDO India LLP and Grant Thornton India LLP in their Indirect tax practices. In the past, Manish has set up and led Indirect tax practices at Khaitan & Co, Link Legal – India Law Services and Mazars India.

Manish has also worked with leading consulting firms like KPMG and BMR Advisors in their Indirect tax practices. He started his professional career with Indian Oil Corporation, where he handled tax functions for Refineries at their Head Office in Delhi for more than seven years.

Manish's area of expertise includes advising clients on tax- efficient transaction planning, logistics and supply-chain management and contract drafting and reviews. He regularly appears before various adjudicating and appellate forums for clients in tax related litigation.

Manish has been actively involved in policy formulation and advocacy with the policymakers representing various industry associations and chambers. He has also, regularly contributed articles on topical tax issues in various publications and made presentations on relevant tax issues at various business chambers/ forums.

Experience

Some of the key assignments in these areas handled and being handled by Manish, cover the following:-

- Actively working on indirect tax related aspects of transfer of business in India by a US based automobile company. Addressed queries (concerning GST, Customs and VAT laws) relating to possible challenges that may arise in the transitional phase wherein the procurements, supplies and contracts in name of existing entity need to be novated and transitioned to new entity.
- Advised an online casino company operating from outside India with respect to GST implications on its gaming operations in India and jurisdiction of Indian tax authorities over the company.
- Advised Essar Oil on the issue of Excise duty and GST implications on compression of Natural Gas, and its supply to customers under multiple business models.
- Advised a leading company in oil and gas sector on transfer of assets lying at different locations (India, SEZ in India, Outside India). This includes advice in relation to customs implications and the formalities / compliances to be undertaken before Directorate General of Hydrocarbons and Customs authorities.
- Assisted in drafting and representation in a Writ Petition filed before Punjab and Haryana High Court for a client engaged in real estate sector, in relation to Service tax demand.
- Litigation support to GMR OSE Hongund Hospet Highways Pvt. Ltd. in Appeal before CESTAT on denial of Customs duty exemption for road construction contracts
- Advised GMR Hyderabad International Airport Limited on eligibility of GST credits on EPC contracts
- Opinion to BSES Rajdhani on classification of electricity as goods or services under GST laws. Also, advised BSES Yamuna Power on refund claims of Service Tax filed by them, considering their services are exempt from Service tax
- Advising and representing Delhi Duty Free Shop for claiming refund in respect of goods sold by them to outbound passengers
- alliant group – Evaluated most preferred location to set up a unit *qua* SEZ / STPI / DTA in India and advised on procedures, project report and other compliances to be met
- Chanel India – Advised on “Legal Metrology” and Customs laws for revision in MRP stickers on goods lying at a retail store in India
- Rattan India Power Limited – (a) Advised on GST liability on ‘Liquidated Damages’ payable under Fuel Supply Agreement & Power Purchase Agreement, (b) Advised in legal drafting of letters to be issued to the fuel supplier and power purchaser

- Tata Power Delhi Distribution – Advised on admissibility to claim ITC for procurements used to perform Electrification Works
- Candi Solar Private Limited – Advised on GST implications on Guaranteed Savings Contract
- Greystone Energy – Advised on GST implications on Bill-to-Ship-to model, Switch BL under Customs laws, and alternate transaction matrix to be adopted
- Advised a foreign rail manufacturing company on Customs and GST implications on proposed manufacture and supply of railsets in India
- Advise various companies such as IT and IT-Enabled services providers, bakery foods manufacturing companies, etc. on different aspects relating to transfer of business / employees / assets / Intellectual Property Rights, particularly with regard to analyzing Share Holding Agreements, Share Purchase or Sale Agreements, Employment Agreements, Non-Compete clauses (agreements), or differential treatment for transfers from STPI / SEZ / DTA to STPI / SEZ / DTA and change in shareholding of SEZ / STPI unit, etc.
- Assist in litigation matters viz. (a) Drafting Writ Petition for filing before honorable High Court, (b) Drafting reply to Show Cause Notice for filing before adjudicating authorities, (c) Representing clients before various legal forums, (d) attend Personal Hearings, (f) liaise with Governmental authorities to achieve finality of the matter
- Advise foreign and Indian companies on issues relating to GST implications on “related party” transactions, “liquidated damages”, “intermediary services”, “settlement amounts”, “director remuneration”, “notice pay recovery”, leasing arrangements, etc.
- Other key projects:
 - Frequently advise E-Commerce Operators on GST implications on their business operations in relation to E-Commerce, OIDAR, TCS, etc.
 - Assist in analyzing Indirect tax implications on present and proposed business models of various companies from distinct sectors such as manufacturing, retail, services, national and international trade, free trade agreements, etc. and formulate tax optimization strategies
 - Assist companies in evaluating benefits available under Free Trade Agreements, Foreign Trade Policy 2015-2020, DIPP Schemes, etc. and liaise with authorities to achieve the same
 - Assist in undertaking Indirect tax / legal due diligence of various companies

Memberships

Bar Council of Delhi

Indirect tax Council at ASSOCHAM

Publications

Article published in sify.com on “Export Incentives and upcoming schemes that exporters should look forth to”

Article published in Indian Express on “GST on contractual damages: Time for government to clear the air”

Education

B.A., LL.B.

Institute of Cost Accountants of India

Master of Business Administration (Finance)

B. Com (Hons)

Languages Spoken

English

Hindi
