



## Kumarmanglam Vijay

 Partner | 
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  Gurugram

### Practice Areas

Corporate M&A  
 Direct Tax & Regulatory  
 Private Client  
 Fund Set up and Taxation

### 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 is an equity partner of the firm and also heads the direct tax and regulatory practice at JSA.

He has more than 25 years of experience in matters relating to direct taxation (including international taxation, transfer pricing, litigation, anti-avoidance laws, and M&A tax), accounting, and corporate laws

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 very large US multinational on the demerger of its Information technology business. He has advised a Swiss multinational in implementing an overseas merger resulting in an indirect transfer of the entities in India. He regularly advises clients on strategizing complex tax litigation before the Dispute Resolution Panel as well as the Income Tax Appellate Tribunal level. He is also engaged in representing clients in tax and regulatory advocacy before the government for bringing in changes in fiscal laws.

As part of his M&A experience, Kumarmanglam has worked on several direct and indirect acquisitions and business and asset purchase matters. He recently led an advisory to a US corporation on the acquisition of the 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 and succession planning and family settlements of High-Net-worth Individuals.

Kumarmanglam has extensive experience working on court-approved reorganization matters encompassing strategizing, as well as execution. These include listed as well as unlisted telecom companies, ITES firms, and companies in the manufacturing, services, and Infrastructure sectors.

Kumarmanglam has been involved in providing advisory and representations for securing approvals from the Foreign Investment Promotion Board, Reserve Bank of India, and jurisdictional ministries, particularly in the financial services, media, and technology sectors.

As a part of his Private Client Practice, Kumarmanglam has been involved in several family settlements and succession planning exercises and has extensive experience with advising on charitable and private trusts and setting up of onshore and off-shore family offices and funds and allied tax and regulatory issues.

Before joining JSA, Kumarmanglam worked with Big Four Firms across direct tax and regulatory practices.

## Experience

Kumarmanglam has been involved in more than M&A 500 transactions over the last five years. Some of his indicative assignments include:

- Advised Mobiv Acquisition Corp a NASDAQ-listed SPAC in a business combination with SRIVARU, a Leading Commercial-Stage Provider of Premium E-Motorbikes
- Advised Patentes Talgo SLU and Talgo India in setting up a joint venture (JV) with Bharat Forge Infrastructure Limited, for the manufacture of high-speed passenger trains in the Indian Railways.
- Advised a Swiss analytics and outsourcing company in cross-border amalgamation and indirect transfer of its Indian subsidiaries, assisted in documentation, compliances, and representation before Indian tax authorities.

- Advised eBay Singapore on Indian tax aspects and assisted in 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.
- Strategized Advance Pricing Agreement entered by Global IT Services Company with Central Board of Direct Taxes - Apex tax body of India.
- Assisted a Global IT Services company and a luxury retail chain on the indirect transfer of shares to their Indian subsidiary.
- Advised on the structuring of a joint venture of an international gaming company with an Indian business house.
- Advised an Indian industrialist leading a large conglomerate in responding to tax and prosecution notices under Black Money law and associated laws.
- Advised several large Indian promote families on planning and negotiating settlements and post-settlement segregation of assets.

## Memberships

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Bar Council of Delhi

Institute of Chartered Accountants of India

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## Education

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B Com., University of Mumbai

Chartered Accountant, ICAI

LLB, CCS University

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## Languages Spoken

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English

Hindi

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