



AMIT GUPTA

Designation: Partner

Amit.Gupta@sarafpartners.com

Expertise: Tax

Education: B.Com. (Hons), C.A, LLB, C.F.A (US)

Professional affiliations: Enrolled with Bar Council of Delhi, Institute of Chartered Accountants of India, Income Tax Tribunal Association, International Fiscal Association

Awards & Recognitions:

- Recognized amongst India's **Top 40 under 40 Lawyers** by BW Legal World in 2025.

Overview:

Amit Gupta is the Tax Partner of the firm with more than a decade of experience in handling various facets of tax including Transaction Tax, Corporate Tax, International Tax.

He has focused experience in providing holistic solutions to clients in the field of taxation and transaction advisory having served several entities (in a cross-section of industries) and their stakeholders on contentious and non-contentious tax issues.

He has built his niche in conceptualizing and evaluating avant-garde efficient alternatives for undertaking the desired transactions based on the underlying commercial objectives. He has significant experience in advising and assisting clients on tax litigation strategy and representation before various fora. He has been advising various clients for promoter-centric matters including estate and successions planning.

Focus areas:

- **Transaction tax:** evaluating, strategizing and implementing organization structure realignments (mergers/demergers, acquisitions/stake sale, swaps, divestitures), capital restructuring, tax reviews and due diligence, outbound/inbound investment and exit strategy, JV structuring and dismantling, distressed assets acquisition, pre IPO/REIT structuring, et al.

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- **Cross border taxation:** Permanent Establishment incidence, externalization and reverse flips, holding company shift/realignment, inbound and outbound business model structuring.
 - **Litigation assistance:** Advisory and representation assistance to clients including tax inquiries/ investigation before various authorities, appellate forums and for arbitration matters.
 - **Private client matters:** Residency shift to/from India, structuring personal assets holdings, strategizing succession planning, family arrangements and settlements, et al.