

# GAUTAM SWARUP

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## EDUCATION

- 2017 – 2019: M.Sc. (Finance and Taxation) - *University of Oxford*
- 2008 – 2013: B.A., LL.B. (Hons.) - *NALSAR University of Law, Hyderabad*.
- 2010: Certificate Courses in IP related aspects of 'Cross Border Trade', 'Public Health' and 'TRIPS' - *The Max Planck Institute, Munich and George Washington University*
- 2005 – 2007: *Rashtriya (erst. Prince of Wales Royal) Indian Military College, Dehra Dun*. Successfully cleared the NDA-SSB (Air Force), Army Board XII (SSCE- 60.2%) and Army Board X (SSE 80.4%). All India Rank 36, 18 and 16 respectively.

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## PROFESSIONAL EXPERIENCE

### WORK EXPERIENCE

- **Chamber Practitioner** (July 2017 – Present)
  - o Counsel/Advocate before various Courts and Tribunals, supported by a team of four retained Attorneys
  - o Regularly appear and conduct litigations in complex and high value matters in tax and commercial law
  - o Experience with conducting litigations before the NCLT, NCLAT, High Court(s), ITAT and the Supreme Court
  - o Experience with domestic ad hoc/institutional arbitrations, and also with SIAC administered arbitrations
  - o Subject matter experience with company law, insolvency, tax, Constitutional law and public law
  - o Sectoral experience in the IT and ITeS sectors, EdTech, Commodities, Fintech, Mining and Food Processing sectors
  - o Advisory work on income tax law, international tax and transfer pricing
- **Faculty of Tax Law – Jindal Global Law School** (July 2019 – 2020)
  - o Adjunct faculty as an Asst. Prof. of Taxation Law
  - o Taught 4th and 5th Year Students a combination of mandatory tax law courses and elective seminars in direct and international tax law.
- **Associate, DMD Advocates.** (April 2015 – June 2017)
  - o Conducted all tax litigation matters handled by the firm (drafting, litigation strategy, arguments in court and briefing Senior Counsels (as required));
  - o Extensive drafting of appeals before the CIT(A), ITAT and the High Court, Objections before the DRP, and Writ Petitions and SLPs before the High Court and Supreme Court;
  - o Handled original assessment proceedings and transfer pricing proceedings before the Assessing Officer/Transfer Pricing Officer;
  - o Major industries of work include IT/ITeS, Coal, Telecommunication, Sports and Entertainment, and NBFCs.
- **Law Clerk to HMJ Rajiv S. Shukdher, Judge of the Delhi High Court.** (July 2014 – April 2015)
  - o Assisted the Hon'ble Judge on a wide array of matters, which include tax reviews (as part of a larger bench), and arbitration and commercial law disputes;
  - o Extensive work on arbitration and commercial law issues concerning cross-border disputes, and interim and anti-suit injunctions in patents and trademarks matters.
- **Associate at Nishith Desai Associates.** International Tax, Tax Litigation and Funds teams. (May 2013 – June 2014)
  - Tax litigation:*
    - o Drafting, strategizing and appearing for the firm's clients at the High Court and other tax adjudicatory fora;
    - o Inter alia, worked on matters dealing with taxation of intermediaries in the insurance industry, taxation of e-commerce transactions and software payments, and tax issues in cross-border marketing & sales arrangements;
  - Tax Advisory:*
    - o Providing detailed legal opinions, drafting documents and reviewing the tax implications of various cross-

border structuring matters;

- o Significant highlights include[d] working on taxation of P-Notes, applicability of GAAR provisions, taxation of carried interest in domestic and international PE and hedge fund structures.

*Fund Formation:*

- o Involved in fund formation and investments transactions, including cross-border structuring of funds in a tax efficient and legally compliant manner; Documentation and advisory on aspects of fund formations as well as foreign investments.

#### RESEARCH POSITIONS

- **Member of the Global Think Tank on Direct Taxes Code (DTC)**, 2012 convened by Dr. D. Rosenbloom (New York University) and Nishith Desai Associates to examine the draft Direct Taxes Code, 2010.
- **Research Assistant at the Centre for Policy Research at New Delhi** (October 2009 – March 2010): Worked on the institute's programs on *accountability mechanisms* in India and the review of adjudicatory mechanisms such as the specially constituted tribunals/quasi-judicial authorities, analyzing their impact on *access to justice*.

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#### **SIGNIFICANT PAPERS/ BOOKS/ARTICLES PUBLISHED**

- *'Indiscriminate Tribunalisation And The Exclusive Judicial Domain: An Analysis Of The 42<sup>nd</sup> Amendment in Light of Dicta of the Supreme Court'*: The NLSIU Law Review Volume 23(2) at p. 97.
- *'Heightened Constitutional Scrutiny of Affirmative Action Measures'*: Paper published in Vol. 4(1) of the NUALS Law Review, 2010, at p.19.
- *'ADR and Trusts: An International Guide to Arbitration and Mediation of Trust Disputes'*: Authored the India Chapter of the said publication by Spiramus, 2014 at p. 264.
- *Why Indian Judges would rather be Originalist: Debunking Practices of Comparative Constitutional Law in India'*: Published in Volume 5 of the Indian Journal of Constitutional Law, 2012, at p.55.
- *'Bhim Singh v. Union of India: Presumptively Misplaced Understanding of Constitutional Issues'*: Paper published in Volume 3(1) of the NUALS Law Review, 2009, at p.60.
- *'The Direct Taxes Code, 2010'* – Assistant Author of the book published by Taxmann (2011) on the implications of the DTC in India.
- *'The Importance of Pre-legislative Processes in Taxing Statutes: Experiences with the Indian GAAR'* – Taxmann's International Taxation Vol.9 Issue 3, September 2013 at p.289.
- *'Relevance of the Foreign Accounts Tax Compliance Act in India'* – The Chamber's Journal of Tax Consultants, March 2014 at p.40.
- *'Tax Controversies 2014'* – Co-authored the India Chapter of *Getting the Deal Through*, a leading tax practitioners' handbook, at p.61.
- *'Insufficiency of the International Law Regime in Fixing Corporate Liability for Transboundary Harm'*: Authored and presented at the 2011 International Law Association Conference at the University of Utrecht, The Netherlands in August 2011.

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#### **CO-CURRICULAR ACTIVITIES AND ACHIEVEMENTS**

##### Editorships and Moot Record

- *The Indian Journal of Constitutional Law*: Editor (2009-10); Senior Managing Editor, (20010-11)
- *Stetson International Law Moot Court (International Finals)*: National Rounds Winners; 2<sup>nd</sup> Best Written Memorials and 8<sup>th</sup> Best Team at the Global Rounds.

##### Achievements in sports and extra-curriculars

- Precision Shooter of the 0.177 Calibre Peep Sight Rifle and was the State Champion for 2 years (2005, 2006) and held a National Ranking of 5th (2005)
- Awarded the Duke of Edinburgh, International Award for Young People in 2005 (Bronze) and 2006 (Silver)
- Mountaineering: Basic Mountaineering Qualified from HMI Darjeeling
- Skiing: Basic Ski Qualified from IISM, Gulmarg