



Sonia Gupta
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Practice Group Leader:

- Custom and Trade Group
- Goods and Services Tax Group

Sonia is Chartered Account and Attorney, primarily focuses on Customs and Trade Laws including Export/ Import Controls and Sanctions; Foreign Trade Policy and Regulatory Laws; Goods and Services Tax and erstwhile indirect taxes, providing both advisory and litigation services to clients.

She regularly assists clients on issues such as classification and rate of Duty under Customs Tariff; applicability of exemption notifications; Country of Origin Rules; availability of Drawback on export or re-export of goods and services; investigation by Special Valuation Branch of Customs (SVB) to determine arms' length price in case of transaction with Associated Enterprises; etc.

Sonia advises clients on Export/ Import Policy and Sanctions under Foreign Trade Policy and other regulatory laws like Environment (Protection) Act; Telegraph Act; Legal Metrology Act; Narcotics Drugs and Psychotropic Substances Act; Information Technology Act; Bureau of Indian Standards; etc. Sonia has done extensive pioneering work on export and import of dual use items, restricted software and technologies and items covered under SCOMET List in compliance to Multilateral Agreements and regularly assists client in relation thereto. Sonia regularly assists clients in conducting training on export controls laws of India and drafting ICPs. She is advising clients on issues arising out of inadvertent export of restricted goods and technologies and investigations by Regulatory authorities to close case causing least disruption to operations. Sonia also advises clients on safety and compliance requirements for movement of hazardous and notified goods.

She assists clients on trade remedial measures initiated by Director General of Trade Remedies such as investigations for levy of Anti-Dumping Duty, Safeguard Duty and Countervailing Duty and in case of an adverse order assistance and appearance e before Appellate Tribunal at first stage and Supreme Court at final stage.

Sonia has undergone training in Canada on Goods and Services Tax (GST), which has been introduced in India on July 1, 2017, to understand implementation issues and practical difficulties faced by the industry in compliance thereto. She is advising large number of Multinational clients under GST on issues like transition; nature of supply; classification and rate of Tax; applicability of exemptions notification; availability of input tax credit, manufacture of goods under Job Work; liability to pay Tax on import of goods and services or under reverse charge on various activities, valuation of goods and services on supply, anti-profiteering measures, etc. Sonia has assisted clients in making various representation to Central Board of Indirect Taxes and Customs and GST Council

addressing key issues on anomaly in law, Tax rate inconsistency, business issues, etc. seeking intervention and clarification on various issues.

She also advises clients in relation to data security, privacy, retention, encryption and movement across jurisdictions. Sonia also advises clients on key issues of exchange controls under Foreign Exchange Management Act and assists in compounding of offences by making an application to Reserve Bank of India.

Sonia assists clients in raid and investigations by Tax and Regulatory authorities like Directorate of Revenue Intelligence, Directorate General Goods and Service Tax Intelligence, Enforcement Directorate, Narcotics Control Bureau and other Tax and Regulatory authorities to review Customs Duty/ Tax positions and regulatory compliances, opening discussions with authorities, options to close issues, briefing and debriefing of employees, etc.

Sonia assists clients in taking approval for setting up and exit of units under 100% Export Oriented Scheme; Special Economic Zones and Free Trade Warehousing Zones Scheme.

Sonia assists clients in drafting reply to show cause notices/ appeals and regularly appears before departmental adjudication and appellate authorities in Customs Duty, GST and Trade matters. She also assists clients in filing appeal/ writ before High Courts and Supreme Court in Customs, Trade and Tax matters and argues at the time of hearing.

She also assists clients in making application before Settlement Commission for settlement of cases and arguing at the time of hearing. Sonia also assists clients in filing application and arguing at the time hearing before Authority for Advance Ruling seeking ruling on key issues.

Sonia has handled large number of investigations for Multinational Companies and assisted clients in conducting audits and trainings under FCPA, UK Bribery Act and Prevention of Corruption Act; investigations of wrong doing or fraud or ethical violations by management or employees & whistle blower issues. She also assisted clients in options to deal with non-compliances and making self-disclosure to the authorities.

Sonia has also assisted clients in investigation and adjudication proceedings under Prevention of Money Laundering Act and Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act.

She has written many articles on key issues under Customs, Indirect Tax and GST, Export Controls, Ease of doing business which have been well appreciated. Sonia also regularly speaks and participates in national and international conferences in her practice areas.