



International tax and transfer pricing

Capability document

Sharp & Tannan Group




1932
Founded by C.R. Sharp



INR
900+
Billion top line audited



500
+
Employees



10
Offices




10th
***Ranked Assurance Firm in India**

* Prime Academy 2018 report



22
Partners



30
Listed clients serviced



 **Russell Bedford**
taking you further

Affiliations

 MEMBER OF THE
FORUM OF FIRMS

Introduction

- Transfer Pricing provisions in the Income-tax Act, 1961 are now present for more than two decades. The way of doing business has undergone tremendous change where it is normal for any company to operate multinationally. Transfer pricing provisions define the 'Arm's Length Price' and aim to tax the excess profits which are shifted to lower-tax jurisdictions.
- In October 2021, 136 countries and jurisdictions joined a new two-pillar plan to reform international taxation rules and ensure that multinational enterprises pay a fair share of tax wherever they operate

Thus, it is inevitable for any growing corporate entity to address the international taxation issues and their compliances.

Our international tax service offerings

- Consultation on Cross Border transactions
- Providing services for TDS and other issues related to non-residents
 - Assistance in obtaining tax residency certificate
 - Filing of returns
 - Litigation support services
 - Certifications
- Double Taxation Avoidance Agreement (DTAA): Providing advisory services on the application of DTAA applicability for our corporate and individual clients (NRIs) having foreign presence.

Our transfer pricing service offerings

We provide the following services under transfer pricing provisions

- Benchmarking study relating to the client's industry/sector to arrive at the ALP.
- Assistance in transfer pricing study reports, advance pricing agreements.
- Transfer pricing documentation to comply with the provisions of the Income Tax Act, 1961.
- Transfer pricing certification under section 92E of the Income-tax Act, 1961: This is a mandatory requirement for an entity who has entered into an international transaction or specified domestic transaction during a previous year.
- Appearing before the transfer pricing authorities in assessments and disputes.

Tax experts and partners



Shreedhar Kunte | Expert - Tax

- Shreedhar is our subject matter expert at the Mumbai headquarters with 47 years of rich experience in corporate taxation, direct taxation, domestic and international tax.
- He has effectively handled litigation for public and private companies specially in the pharma and chemical sectors.

Email: shreedhar.kunte@sharpandtannan.com



Raghunath Acharya | Partner - Tax

- Raghunath, has a 35 years rich experience in corporate taxation, transfer pricing, international tax and litigation.
- He advises multinational companies on domestic tax, international tax, various transfer pricing issues including transfer pricing documentation, estate planning and mergers and acquisitions.
- Raghunath also renders tax and advisory services to various chambers of commerce and non-profit organisations.

Email: raghunath.acharya@sharpandtannan.com

Tax partners



Pramod Bhise | Partner - Tax

- Pramod is our group partner based out of Pune, having 27+ years of experience of listed and unlisted companies (a few of them having foreign operations and a global presence) in taxation consultancy.
- In addition to tax advisory, tax planning and litigation services, his skill-set extends to international taxation and transfer pricing, representation before the CIT (Appeals) and DRP - international taxation.
- Experience of sectors like automotive, infrastructure and real estate.

Email: pramod.bhise@sharpandtannan.com



Varun Choraria | Partner - Tax

- Varun has over 9 years of consulting experience in corporate taxation, transfer pricing, international tax and litigation.
- He advises multinational companies on domestic tax, international tax, transfer pricing methodology and planning.
- Varun has also dealt with range of complex transfer pricing planning and dispute resolution matters across industries.

Email: varun.choraria@sharpandtannan.com

Ahmedabad

**A1/01, Safal Profitaire, Corporate Road,
Pralhad Nagar,
Ahmedabad - 380015.
Gujarat
Phone: (91) (79) 2970 2082**

Bengaluru

**103 & 203, Midford House,
1, Midford Gardens, M.G. road,
Bengaluru 560 001.
Karnataka
Phone: (91) (80) 2555 0987**

Chennai

**Parsn Manere, A Wing (Third Floor),
602, Anna Salai,
Chennai 600 006.
Tamil Nadu
Phone: (91) (44) 2827 4368, 2822 9534**

Coimbatore

**09, Verivada Street, Redfields,
Race Course,
Coimbatore 641 045.
Tamil Nadu
Phone: (91) (422) 356 6556, 351 3348, 351 3352**

Goa

**Shop no: SF9,
GHB Commercial-cum-residential complex,
Journalist colony road,
Alto Betim,
Porvorim Berdez, Goa - 403251
Phone: (91) 9820158575 (91) 9820284584**

Mumbai - 1

**Ravindra Annexe, 194, Churchgate Reclamation,
Dinshaw Vachha Road,
Mumbai 400 020.
Maharashtra
Phone: (91) (22) 2204 7722/23, 2286 9900-48**

Mumbai - 2

**87, Nariman Bhavan, 227 Nariman Point,
Mumbai 400 021.
Maharashtra
Phone: (91) (22) 6153 7500 / 2202 2224 / 8857**

New Delhi

**205-207 Ansal Tower,
38, Nehru Place,
New Delhi 110 019.
Phone: (91) (11) 4103 2506, 4103 3506**

Pune

**802 Lloyds Chambers ,
Dr. Ambedkar Road,
Opp. Ambedkar Bhavan,
Pune 411 011.
Maharashtra
Phone: (91) (20) 2605 0802**

Vadodara

**Aurum Complex, 8th Floor, West Wing,
Behind HP Vasna Petrol Pump,
Makrand Desai Road,
Vadodara - 390007.
Gujarat
Phone : +91 9726895000 | +91 9727895000**