



Shahid Khan

Senior Partner

LOCATION

New Delhi

EMAIL

shahid.khan@kochhar.com

PHONE

[+91 11 4111 5222](tel:+911141115222)

Profile

Shahid is a Senior Partner and Heads the Direct Tax practice in the Firm. He is a former Indian Revenue Service officer and has worked with the Indian Income Tax Department in various capacities. Immediately prior to joining the Firm, he was a Member of Central Board of Direct Taxes, the highest policy and decision-making body for income tax matters in the Government of India (GOI).

During his tenure of nearly 40 years with the Income Tax Department, he was recognised for his extensive knowledge of Indian tax laws, his efforts to modernise the department and his contribution towards framing policy related to critical income tax issues including international tax issues. He also has the experience of acting as an appellate authority on tax matters. Shahid was also associated with training senior officials of the Tax Department, many of whom are presently at the level of Commissioners and Additional Commissioners.

He has been an integral part of several policy making committees of the GOI and has also assisted tax departments of neighbouring countries such as Nepal and Bangladesh on tax policy and modernisation issues.

Shahid regularly advises leading multinational clients (including Fortune Global 500 companies) of the Firm on cross-border investment and transaction structures and planning around the group intellectual property assets. His focus areas include:

- Analysis and interpretation of India's Tax Treaties ("DTAA") with different countries to provide efficient solutions for tax related structuring
- Analysis of risks relating to arrangements being construed as Permanent Establishment in India, and devising possible ways to mitigate / minimise the same
- Tax implications of 'indirect transfers' of Indian assets and related tax withholding issues
- Evaluation of viable tax efficient route for cross border mergers and acquisitions, including issues relating to General Anti Avoidance Rules
- Analysis and advice on transfer pricing issues and related aspects of arm's length pricing
- Advice relating to Withholding tax issues under India's domestic tax laws, and India's Tax treaties with various countries
- Devising solutions for tax-effective repatriation and exit arrangements, and
- Structuring Salary, perquisites, and ESOP etc. of expatriate employees for minimising Indian tax liabilities

Shahid also represents Firm's multinational and domestic clients before the Authority of Advance Ruling, Income Tax Appellate Tribunal, and High Courts.

Expertise

Taxation

Publications

["No tax on foreign companies if no core activity", Indian Business Law Journal, October 2020](#)

[Faceless Assessment and Faceless Appeals Scheme Introduced by the Income Tax Department](#)

[Access Assessment and Access Appeals Scheme introduced by the Income Tax Department](#)

[India Union Budget 2020-Changes in the Provisions Relating to Educational Institutes, Hospitals, Trusts, etc., Engaged in Public Charitable or Research Activities](#)

[Recent Changes in the Provisions Relating to Not-for-Profit Organizations Proposed in the Finance Bill 2020](#)

[India Union Budget 2020-Unveiling Issues on International Taxation](#)

[India Union Budget 2020-Highlights of the Energy, Power & Infrastructure Sector](#)

[India Union Budget 2020-Highlights of the Healthcare & Pharma Sector](#)

[India Union Budget 2020-Tax Highlights of the Finance Bill,2020](#)

[Giving by One Hand Taking from the Other](#)

[It's Time to Pay Taxes Online](#)

[Panel Suggests CEIB to be Made Nodal Agency](#)

[Why Does ICC Hate to Pay Taxes](#)

[Chasing Black Money](#)

[Get Due Credit for Taxes Deducted](#)

[Copyrighted Software Not Taxable Royalty on Resale](#)

[Highlights of Union Budget 2022-2023-Key Direct Tax Proposals](#)

[Union Budget Newsletter 2022-23](#)

[What All Do You Need to Know About](#)

[Whither Advance Ruling under Income Tax Law?](#)

[Union Budget 2022-2023 Expectations](#)

[Slump Sale - Effect of Amendments by Finance Act 2021](#)

[A Taxing Time for Crypto Assets](#)

Awards & Recognitions

Prime Minister's Award for Excellence in Public Administration for development of 'Integrated Taxpayer Data Management System' in Indian Income Tax Department 2009

Gold Icon of Department of Administrative Reforms Government of India for best e-Governance service delivery project

Certificate of Appreciation from Canada Revenue Agency in connection with an Indo-Canada project for modernisation of Indian Tax Department

Legal 500 Asia Pacific : Recommended Lawyer for Tax 2020, 2022

Education

- LL.B, Bhopal University, 1986
- B.E, University of Roorkee, 1971
- MS (Fiscal Studies) University of Bath (UK) 1989

Select Experience Statement

- Advised a Fortune Global 500 company in the Oil & Gas sector for structuring and setting up of their off-shore research activities in India through an Indian subsidiary and Indian research institutions, in a tax-efficient manner in line Indian transfer pricing regulations.
- Advised one of the major French Aviation companies on possible risks of a Permanent Establishment in India, and on other tax related issues in connection with their proposed setting up of a Joint Venture entity and aircraft servicing facilities in India.
- Advised a large US based bank on their proposed 'Receivables Purchase Program' from the point of Indian laws relating to tax and Equalisation Levy.
- Advised a large Japanese group in respect of tax issues arising on their proposed international acquisition including Indian subsidiaries involving indirect transfer of Indian assets.
- Advised a British University on options for setting up activities in India in a manner to mitigate risk of having a Permanent Establishment in India.
- Advised a South Korean Bank operating from India on issues relating to Indian Withholding tax arising on remittance of Fee for Technical Services.

- Advised a US based MNC on implications of the newly introduced Thin Capitalisation Rules in Indian tax laws.
 - Provided analysis of Indian law on prevention of money laundering to a global investment banking, securities, and investment management firm.
 - Successfully represented a large Class of US based shareholders before Authority of Advance Ruling in respect of tax issues arising on remittance of Compensation payable to them by an Indian Company in terms of a decree awarded to them by a US Court.
 - Successfully represented an Indian subsidiary of a US based Information Technology company before Income Tax Appellate Tribunal in connection with a multi-year Transfer Pricing Dispute.
-

Contact Details

 11th Floor, Tower A, DLF Towers Jasola, Jasola District Center,
New Delhi 110025 (India)

 +91 11 4111 5222, 4312 9300

 +91 11 4056 3813