



GSAP & ASSOCIATES LLP

Chartered Accountants

Introduction to GSAP & Associates LLP

About GSAP

Our Mission & Values

Value Proposition

Introduction to GSAP

About Us

01

GSAP stands for

G: Global reach, localized presence,
S: Solution oriented approach,
A: Providing personalized Attention, and
P: Partnering with clients for success in their business

04

Depth of experience we have

Our senior partners have experience of more than 14 years each

02

Our mission is

We take pride in our philosophy of "exceeding client's expectation" in whatever we do. Biggest reward for our services is a satisfied and smiling client!!

05

Multi disciplinary approach

We have blend of Chartered Accountants, Lawyers, Company Secretary each with comprehensive range of backgrounds and expertise in different domains/practice areas

03

Team we have

Our management team represents experts from industry and profession with cumulative experience of more than 80 years of advising on tax, regulatory and assurance matters

06

We have global reach

Our associates, based in Europe and Asia, gives us global reach and multi-cultural experience

Introduction to GSAP

Our Mission and Values

Integrity & values

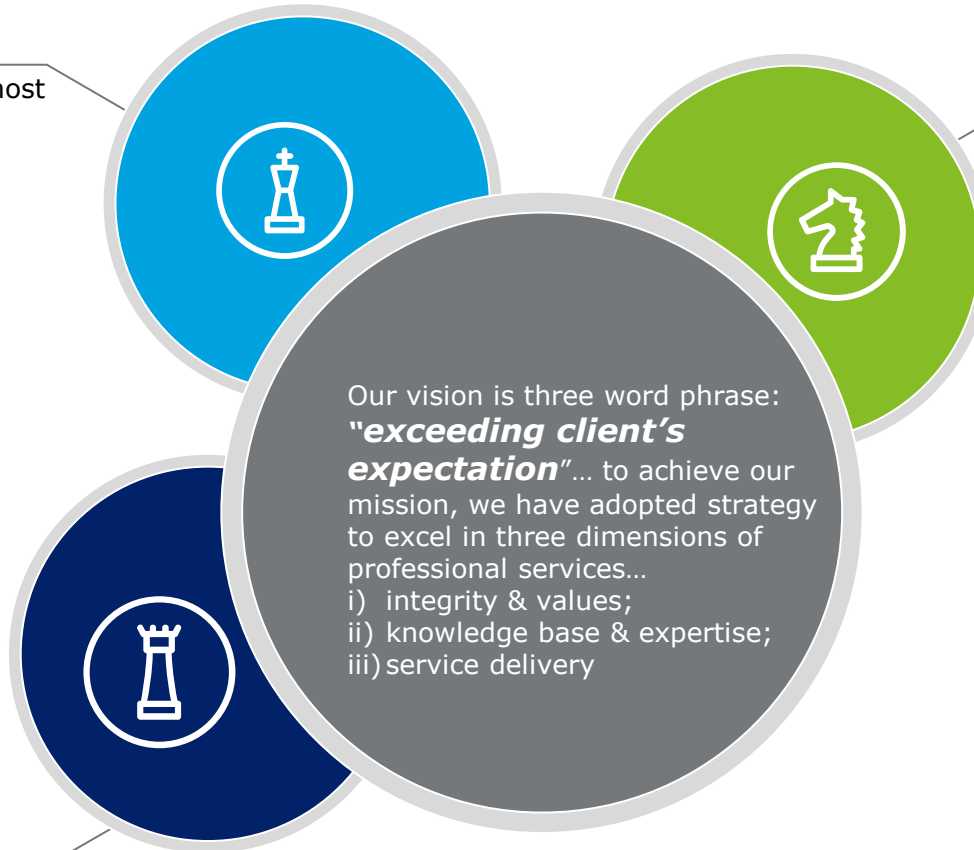
Service delivery with utmost integrity, loyalty and transparency with strong emphasis on professional ethics.

Highest emphasis on confidentiality in handling client sensitive information

Service delivery

Step into the shoes of client to deliver practically implementable cost effective solutions customized as per client specific facts

Working as client partner instead of service provider allows us to work in client's best interest leaving no stone unturned



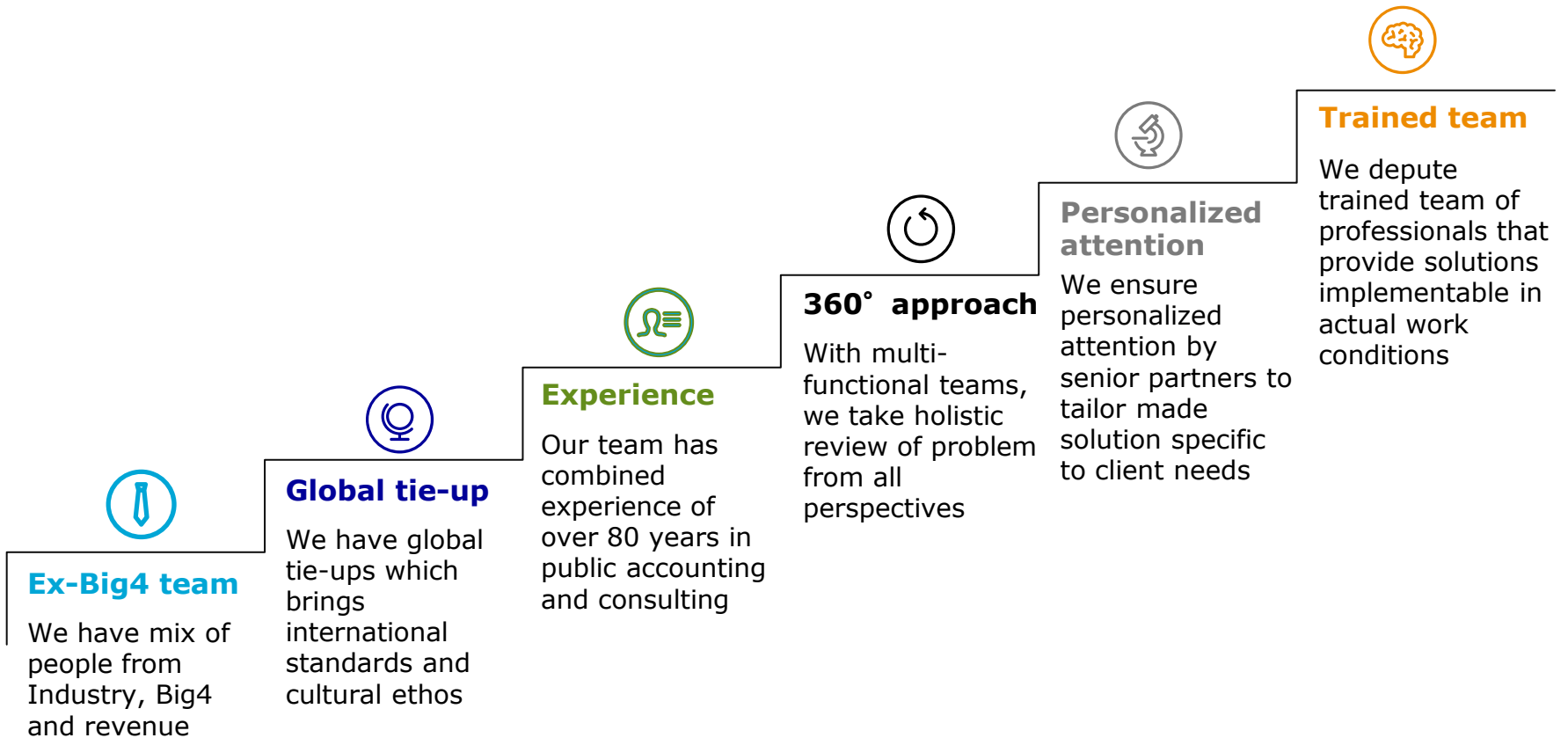
Knowledge base & expertise

Continuous knowledge enhancement and up-gradation to offer customized solutions in vibrant and ever changing Indian economy

Determined to compete not only with others but with our own selves as well to bring the best out of us

Introduction to GSAP

Value proposition



Services offered by GSAP

Service offerings

Business Advisory Services

- Entry strategy advisory
- Setting-up of business
- Transaction advisory
- Valuation

Accounting and Business Support Services

- Financial accounting
- Payroll administration
- Secretarial and regulatory Compliance
- Compliance diagnostics

Assurance Services

- Statutory audit
- Tax audit
- Internal audit
- Special purpose audit
- IFRS /Ind-AS advisory

Direct Tax Services

- Corporate Taxation
- Cross border tax advisory
- Transfer pricing
- Expatriate taxation
- Tax litigation management
- Tax due diligence and health checks

Indirect Tax Services

- GST compliance
- GST planning and advisory
- GST audit
- GST health check and diagnostic review

Business Valuation Services

- Business Valuation for Tax and Regulatory purposes
- Fair Value measurement under IND-AS
- Valuation for M&A, deals, etc.

Team GSAP



Sharad Goyal B.Com, FCA, IP, FAFD, RV (SFA)

Partner

Corporate Taxation and Valuation Services

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- Sharad is a Chartered Accountant and founder partner of GSAP. He leads the corporate taxation, expatriate taxation and regulatory practices at GSAP.
- He has more than 17 years of experience in public accounting and consulting including 9 years with Deloitte India, and about 3 years' secondment with Deloitte, Tokyo, Japan. During secondment to Tokyo he extensively worked with the Japanese companies' investment in India with their tax issues.
- He actively assists clients with setting-up of business in India (wholly owned subsidiary company, liaison office, branch office and project office) with responsibilities like ensuring timely and effective tax and regulatory compliance management.
- On a regular basis, Sharad advises clients on domestic income-tax, international tax and regulatory matters like foreign direct investment regulations, issues under foreign exchange control regulations (FEMA), etc.
- As a litigation professional, Sharad has represented clients before various authorities from assessing officer level to tax tribunal and the Authority for Advance Rulings (AAR) in matters like tax audit proceedings, appellate proceedings, seeking tax exemption and relief.
- He has also assisted clients with addressing and managing the challenges of home and host country tax compliance in relation to their globally mobile employee population. This particularly involves an in-depth research on the provisions of the relevant tax treaties.
- He has to his credit experience of setting-up India desk for Deloitte India at Tokyo.
- Sharad is also a qualified Insolvency Professional (IP) and Registered Valuer (Securities and financial Assets)



Praveen Garg B.Com, FCA, IP, FAFD

Partner

Indirect Taxation

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- Praveen Garg is one of the founder partners of GSAP.
- He is a Chartered Accountant with over 16 years of experience in running a propriety CA concern based on principles of respect for integrity, hard work, dedication and commitment.
- At GSAP, Praveen leads the indirect tax practice. He also has considerable experience of bank audit, statutory, revenue, stock and concurrent audits, which he continues in GSAP as well.
- As an independent professional Praveen was involved in conducting statutory and internal audits, consolidation of accounts, review of overall accounting and compliance along with payroll management for private and public limited companies in diversified industries.
- His area of expertise also includes corporate and project financing and restructuring thereof.
- Praveen has extensive exposure in advising clients in the fields of service tax and Value Added Tax (VAT) and represented them before various service tax and VAT authorities for audit and appellate proceedings.
- On rollover of Goods and Services Tax Act, 2017 (GST) he has successfully advised/assisted clients for its smooth implementation.
- He also got hands on knowledge and experience of establishment, statutory compliance, accounting and taxation matters of liaison and branch office of foreign companies in India.
- Praveen is also a qualified Insolvency Professional (IP).



Amit Garg B.Com, FCA
Partner
Taxation and Valuation Services
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- Amit is a Chartered Accountant with 5 years of post qualification experience.
- At GSAP Amit takes care of corporate taxation, audit and valuation assignments.
- He has contributed articles published in national and international journals.
- Being passionate about e-commerce industry, he advises them on how to launch products, increase sales and safeguard from online frauds.



G. C. Srivastava Ex-Indian Revenue Services

Mentor

International Tax & TP Litigation Support

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- G. C. Srivastava is a leading tax professional in the fields of International Taxation and Transfer Pricing. He has been associated with tax in different capacities for about 50 years.
- He is Ex-Indian Revenue Service Officer and spent more than 36 years in the Income Tax Department working in different positions and assignments like Director General of International Taxation, Joint Secretary, Tax Policy Division, Joint Secretary, Foreign Tax Division in the Ministry of Finance and in that capacity he worked as Chief Treaty Negotiator for India and Competent Authority of India under MAP, represented Govt. of India in OECD, etc.
- He was part of six-man Task Force to draft a new direct tax legislation and was actively engaged in redrafting of the Income Tax Act. The new legislation is under consideration of the Government. Earlier, he authored the Transfer Pricing law and regulations and monitored its implementation in India.
- He is a regular invitee to take sessions as a guest faculty in elite business schools like MDI Gurgaon, ICAI, National Academy of Direct Taxes, International Tax Conferences, Bar Association, leading chambers of commerce in India, etc.
- He has done his Bachelors degree in Law from University of Kanpur and Masters degree in English Literature from University of Allahabad. He attended course on Tax Analysis and Revenue Forecasting from Harvard Institute of International Development.



S. P. Singh Ex-Indian Revenue Services

Mentor

Transfer Pricing & Litigation Support

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- S. P. Singh (SP, as he is commonly known), is recognized as a leading expert of International Taxation and Transfer Pricing and is a leading Tax Controversy Management advisor in India.
- While working with the Indian Revenue Service (Income Tax) he participated in negotiation of tax treaties with more than 30 countries and took part in several Mutual Agreement Procedure negotiations. He represented India in several international conferences and presented papers.
- He was a member of the Expert Group on Transfer Pricing constituted by the Ministry of Finance. The report was used for formulating transfer pricing regulations in India.
- He has been recognised as leading Global Tax Litigation Expert for five years 2013 - 2018 and Global Transfer Pricing Expert for 2013-2016 by International Taxation Review.
- He has co-authored two books on Transfer Pricing and writes regularly for international and national tax journals and newspapers.
- While in Deloitte, SP lead APA Negotiation team and tax litigation practice. He has successfully argued several landmark decisions by Authority for Advance Rulings and Income Tax Appellate Tribunal. He achieved several landmarks in the areas of filing applications and successfully concluding APAs.
- He is a Master of Science (Physics) form Ranchi University, India and MSc (Fiscal Studies), Bath University, UK.



Tarannum Khan JLPT N1, M.Com., Diploma in Tax Law
Leader - Japanese Services Group
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- At GSAP, Tarannum leads the JSG practice and is responsible for coordinating and ensuring quality services to esteemed Japanese clients.
- She is working in association with the Japanese industry for last twelve years, which includes 7 years of her work experience with Deloitte as a member of Japanese Services Group, three years as a bilingual client service support and R&D/Quality Assurance (QA) person in-charge at a Mitsubishi Chemical group company in India, and further two years at Maruti Suzuki India Limited as an interpreter-QA.
- As part of the JSG team at Deloitte, Tarannum was a single point of contact for varied assignments of Japanese companies, that includes:
 - Regular Corporate Tax, Transfer Pricing/BEPS compliances, assessment and also the litigation at CIT, ITAT and High Court level involving complex taxation matters like permanent establishment, tax refund issuance and its overseas remittances to Japan
 - Setting up of a subsidiary and closure of Branch Office and Liaison Office in India
 - Expatriate tax compliance including withholding tax and income tax return filing. Other tax and regulatory compliances like obtaining PAN, FRRO registration/VISA extension, ITCC clearance etc.
 - Expatriate's PF and Pension withdrawal and remittance in their individual bank accounts
- She has also worked on assignments like GST registration, forensic investigation for a Japanese retail giant and trading company respectively.
- She also has experience of internal company level co-ordination for obtaining ISO/TS Certification, and implementation of ERP from external vendor (Japanese company), and integration of different modules specific to Accounts (procurement/sales), Production, Procurement, Quality Assurance, Quality Testing, internal warehousing etc.



Kiran Gupta M.Com, ACS
Manager – Compliance Services
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- Kiran Gupta is a Company Secretary with more than 3 years of combined experience in Industry and CS Practice Firm.
- Kiran specializes in corporate law matters and corporate restructuring. In her professional experience, she has advised and assisted companies in various compliance practices like corporate law, litigation, secretarial compliances and audit, due diligences, XBRL filings, trademark, regulatory matters (like FEMA, SEBI), mergers and acquisitions, valuation services relating to financial instruments and valuation of undertaking.
- Kiran is well versed in liaising with various Governments and Non Government authorities and agencies such as Registrar of Companies (ROC), Regional Directors (RD), Stock Holding Department (SHCIL), Ministry of Corporate Affairs (MCA), Reserve Bank of India (RBI), etc. She has also experience in assisting litigation matters before the National Company Law Tribunal (NCLT), High Courts.
- Her clients includes Sole Proprietorship Firms, Partnership Firms, Limited Liability Partnership (LLP), Public Companies, Private Companies, One Person Companies (OPC), Non Banking Financial Companies (NBFC), Foreign Companies (including their Branch Offices, Liaison Offices and Project Offices), Non Governmental Organization (NGO) i.e. Society, Trust, Section 8 Companies.

Award/Recognition & Membership

Awards and Recognitions

Award from BRICS Chamber of Commerce and Industry



Memberships

Membership of Japan Chamber of Commerce and Industry



Since April 2020, GSAP is one of the members of Japan Chamber of Commerce and Industry in India (JCCII) and works toward increasing India-Japan business.

JCCII has been established in India, by the government of Japan with the purpose of facilitating economic cooperation and strengthen the relationship between India and Japan and to undertake, encourage, facilitate and promote the development of trade industry and commerce between India and Japan.



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