



# **GSAP & ASSOCIATES LLP**

## **CHARTERED ACCOUNTANTS**

# Firm Description

GSAP was founded in 2018 by a group of enthusiastic, diligent professionals. Each has an extensively rich experience of varied work fields which ranges from working as a professional at Big4 firms, industry executive, running independent CA practice to senior official at Indian Revenue Services, Ministry of Finance.

GSAP was founded with the idea of providing good quality services to the industry utilizing the rich experience of founders to solve complex business situation of MNCs and SMEs. With the combined experience of over 100 years, we at GSAP are confident, and testify with the clients experience of last 6 years, that we are placed in a way to help business grow in India by sharing their burden of compliance and regulatory needs and let them focus on business.

# About Us

**GSAP** & ASSOCIATES LLP

**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

**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!

**03**

## **Team we have**

Our management team represents experts from industry and profession with cumulative experience of more than 100 years of advising on tax, regulatory and assurance matters

**04**

## **Depth of experience we have**

Our senior partners have experience of more than 20 years each

**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

**06**

## **Global reach**

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

# Our Mission and Values

Our vision is three word phrase: “**exceeding client’s expectation**”... to achieve our mission, we have adopted strategy to excel in three dimensions of professional services...

- 1.integrity & values;
- 2.knowledge base & expertise;
- 3.service delivery



## 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



## 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



## SERVICE DELIVERY

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

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



## **BUSINESS ADVISORY SERVICES**

- India entry strategy advisory
- Setting-up of business
- Transaction advisory

## **ACCOUNTING AND BUSINESS SUPPORT SERVICES**

- Financial accounting
- Secretarial and FEMA Compliance
- Compliance diagnostics
- Virtual CFO

## **ASSURANCE SERVICES**

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

## **DIRECT TAX SERVICES**

- Corporate Taxation
- Cross border tax advisory
- Transfer pricing
- Expatriate/individual taxation
- Tax litigation support
- Tax due diligence and health checks
- Tax compliance services

## **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.

**Sharad Goyal**

B.COM, FCA, IP, FAFD, RV (SFA)

**PARTNER** - CORPORATE TAXATION AND VALUATION SERVICES



**+91 9999 25 6677**



**[sgoyal@gsapadvisors.com](mailto:sgoyal@gsapadvisors.com)**



**[Sharad Goyal](#)**

- 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 20 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 investing into 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 co-authored a book on international taxation which was published in India in 2023.
- Sharad is also a qualified Insolvency Professional (IP) and Registered Valuer (Securities and financial Assets).

**Praveen Garg****PARTNER**

B.COM, FCA, IP, FAFD

**INDIRECT TAXATION****+91 9999 02 6564****[pgarg@gsapadvisors.com](mailto:pgarg@gsapadvisors.com)****[Praveen Garg](#)**

- Praveen Garg is one of the founder partners of GSAP.
- He is a Chartered Accountant with over 20 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).

**Dhiraj Satnalika****PARTNER**

B.COM, FCA, CS

**Assurance & Risk Advisory****+91 8826 01 6982****[dsatnalika@gsapadvisors.com](mailto:dsatnalika@gsapadvisors.com)****[Dhiraj Satnalikaa](#)**

- Dhiraj is a qualified Chartered Accountant and Company Secretary having 15 plus years of experience in the field of auditing, risk advisory and business consulting. Prior to venturing into independent practice, he has worked for Axis Risk Consulting (Now Genpact ERC), EY, Nangia Anderson, KPMG, Mazars and SOS Kinderdorf International.
- He has rich experience in assurance services, internal audits, risk & compliance assessment, process & control designing and other specialized engagements. He also has overseas work experience of conducting internal audit and control designing assignments.
- He has worked for different industries covering varied kinds of Statutory Audit, Internal Audit, IFC Reviews, Transaction Audit, Program audit, Special audit assignments as per mandate given, Due diligence assignment and Tax Audit.
- Dhiraj also specializes in doing blue printing assignment as a part of cost control and effective resource utilization review by the organizations.
- Currently, he is also playing the role of virtual CFO for startups and mid size organizations while supporting them on regular basis for taxation/accounting/compliances, helping them to develop business strategy and change management with the regular changes/updates as per various laws of the country.
- At GSAP, Dhiraj leads the Assurance & Risk Advisory practice.

**Amit Garg****PARTNER**

B.COM, FCA, FAFD

**TAXATION AND VALUATION SERVICES****+91 9815 73 5030****[agarg@gsapadvisors.com](mailto:agarg@gsapadvisors.com)****[Amit Garg](#)**

- Amit is a Chartered Accountant with over 9 years of comprehensive experience in GST, Income Tax, Corporate Tax, Audit, and Business Valuation. Proficient in managing financial statements, ensuring compliance with tax regulations, and conducting thorough audits to provide actionable insights for business growth.
- He is taking care of Business valuation projects, analysing financial data to determine the economic value of various start-up entities. Preparing business valuation reports for raising funds and filing of such valuation reports with various authorities (Income-tax, RBI and MCA).
- He is taking care of various income-tax returns for individuals and corporates. Advised clients on corporate tax strategies to optimize tax liabilities.
- He is also managing GST compliance work at GSAP, ensuring timely and accurate filings, conducted detailed audits to identify discrepancies and recommend corrective actions.

**Kiran Gupta****SENIOR MANAGER – COMPLIANCE SERVICES**

M.COM, ACS, LLB

**+91 9711 75 0214****[kgupta@gsapadvisors.com](mailto:kgupta@gsapadvisors.com)****[Kiran Gupta](#)**

- Kiran Gupta is a Company Secretary with more than 8 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 areas like corporate law, litigation, secretarial compliance, due diligences, XBRL filings, trademark, regulatory matters (like FEMA, SEBI), mergers and acquisitions, etc.
- 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).
- 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 and listed companies.

**S. P. Singh****MENTOR**

EX-INDIAN REVENUE SERVICES

**TRANSFER PRICING & LITIGATION SUPPORT****+91 9818 81 1178****[spsingh@gsapadvisors.com](mailto:spsingh@gsapadvisors.com)**

- 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) from Ranchi University, India and MSc (Fiscal Studies), Bath University, UK.

# Awards and Recognitions



**The BRICS Chamber of Commerce and Industry is a Parent Organization which promotes commerce and Industry in the BRICS nations**

## Award from BRICS Chamber of Commerce and Industry



**"Newcomer Direct Tax Firm of Year"**



**"International Tax Practice of the Year"**



# 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.**



# Thank you

**GSAP & ASSOCIATES LLP**

## Contact us



**+91 (11) 4056 0819**  
**+91 (11) 4154 4443**



**[info@gsapadvisors.com](mailto:info@gsapadvisors.com)**



**[gsapadvisors.com](http://gsapadvisors.com)**



**H-59AB, Lower Ground  
Floor Kalkaji, New  
Delhi 110019, India**