

## MD. AFAAN ARSHAD

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### EDUCATION

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- 5<sup>th</sup> Year B.B.A., LL.B (Hons.), School of Law, Christ University, Bangalore. CGPA – 3.06/4.
- 12<sup>th</sup> Standard (ISC Science), 2011, St. James' School, Kolkata – 87%.
- 10<sup>th</sup> Standard (ICSE Science), 2009, St. James' School, Kolkata – 86%.

### PRIOR INTERNSHIP EXPERIENCE

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#### 1. Karthik Ranganathan

*Oct - Nov 2015*

*Tax and Corporate Lawyer (Independent Practice)*

- Legal Research in the areas of
  - Direct Taxation: Investment structures through Mauritius into India and the relevant applicability of various double taxation avoidance agreements; Offshore Financial Centres and Protected Cell Companies.
  - Indirect Taxation: The issues relating to classification of items under the Customs and Excise Tariff Rules including the procedure to file for protest, refund of excess duty paid and condonation of delay.
  - Requirement of clearance from the Committee of Disputes by State and Central government instrumentalities before being referred for litigation. Reliance was placed on a set of three *Oil and Natural Gas Commission* judgements.
  - Summary of the 2015 FDI Reforms.

#### 2. Legal Team, Infosys Technologies Limited Bangalore

*May 2015*

- Assisted the legal team in an on-going business restructuring process.
- Significant amount of due-diligence and contract review work on various clauses, *inter alia*, assignment rights, third party software liabilities and termination rights.

#### 3. Nishith Desai Associates, Mumbai

*April 2015*

- Legal research in the areas of
  - International Taxation: MAT liability for Foreign Portfolio Investors; Concept of permanent establishment in E- Commerce; Taxation of trusts; Whether redemption and partial liquidation constitutes *transfer* for the purposes of capital gains tax; Specific Anti-Avoidance Rules in contradistinction with General Anti-Avoidance Rules; Concept of tax treaty arbitration.
  - Corporate Laws: Liability of a whole time director.

- Capital Market: Procedure relating to block and bull deals in the stock market.
- Indirect Taxation: Interpretation of notifications and circulars under the Indirect Tax Laws, especially exemption notifications.
- Prepared a power point presentation for *Evolving Interpretations of Anti-Avoidance Rules across BRICS Countries – A Comparative Analysis*.

#### **4. Indfrag Ltd., Bangalore**

***Oct-Nov 2014***

*A company dealing with the import and export of botanical extracts.*

- Legal research in the areas of
  - Arbitration Laws: Implications of the law of the *situs* on an arbitration proceeding, public policy considerations and anti-suit injunctions.
  - International Taxation: Whether warehouses and bonded warehouses constitute a permanent establishment under applicable double taxation avoidance agreements.
  - Food Laws: The definition of ‘food’ under Food Safety Act 2006, FSSAI certification, intermediary liability in a supply chain.

#### **5. Nishith Desai Associates, Bangalore**

***April 2014***

- Legal research in the areas of
  - International Taxation: Requirements of Permanent Establishment; various methods of computing the price of comparables under Transfer Pricing Rules; Issue of legal and beneficial ownership of intangibles with specific reference to the *DHL case* (developer-assister rule); The applicability of principles of natural justice while adhering to the procedures of the Income Tax Act (filing, appeals, refund etc.); Transfer of capital assets leading to capital gains.
  - Corporate Laws: Contributed to the Hotline on various discrepancies of Companies Act 2013; Related Party transactions under the new Act.
- Assisted on various due diligence matters. Prepared a condition precedent tracker for a Share Purchase Agreement.
- Prepared an article on the legal ramifications of the 2013 Supreme Court judgment on Section 377 of the Indian Penal Code.

#### **6. Chakraborty and Associates, Kolkata**

***November 2013***

- Legal research in the areas of
  - Corporate Laws: Areas revolving around Mergers and Acquisitions and the requisite law applicable.
  - Consumer Protection: The test for qualifying as a consumer under the Consumer Protection Laws.
- Assisted in various due diligence reports.
- Assisted in drafting complaints and written objections for the matters pending in the consumer courts.

**7. Mr. Samim Ahammed, Kolkata**

*November 2012*

*Advocate, Calcutta High Court*

- Legal research in the areas of
  - Property Laws: Issues relating to sub-leasing, adverse possession and usufructuary mortgage; Wakf Act; Procedure for eviction of tenants under the West Bengal Premises Tenancy Act 1997.
  - Environment Protection Laws: Intricacies involving Environmental Impact Assessment (EIA) and the relevant regulations therein.
- Prepared various drafts for plaints and written statements and other client notes.

**8. Bar And Bench, Bangalore**

*November 2011*

Legal Journalism involving aspects like evolution of demand for lawyers across the country and various facets of the moot environment prevalent in law schools. Interviewed and interacted with eminent personalities in the legal field.

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**CO-CURRICULAR ACTIVITIES**

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- Contributor and Founding Member, Legal Blog Fair Enough.  
([www.legalfairenough.blogspot.com](http://www.legalfairenough.blogspot.com))
- Teaching Assistant, Constitutional law I and Philosophy of Law.
- **Moot Court**
  - Participant, 13<sup>th</sup> Surana & Surana National Corporate Law Moot Court Competition 2015, JSS College, Mysore. Taxation. (*Problem concerning Double Taxation Avoidance Agreement between India and Mauritius*).
  - Participant, 4<sup>th</sup> K. R. Ramamani Memorial Taxation Moot Court Competition, 2014, School of Excellence in Law, Chennai. Taxation (*Problem concerning Transfer Pricing*).
  - Participant, 11<sup>th</sup> Surana & Surana Corporate Law Moot, 2013, JSS Law College, Mysore, Income Tax Law (*Problem concerning General Anti-Avoidance Rules*).

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**EXTRA-CURRICULAR ACTIVITIES**

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- Quarter-finalist, IIM Bangalore Parliamentary Debate 2015
- Semi-finalist, Birla Institute of Technology and Science, Goa British Parliamentary Debate 2014
- Judge, Semi-finals, Christ University Parliamentary Debate 2014
- Quarter-finalist, Vellore Institute of Technology Parliamentary Debate 2014
- Quarter-finalist, Pre-Worlds IIT Bombay Parliamentary Debate 2013
- Semi-finalist, Stella Maris College Parliamentary Debate 2013
- Quarter-finalist, Christ University Parliamentary International Debate 2012
- Judge, Quarter-finalist, IIT Bombay Debate 2012