

# Uma Maheswari

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## Summary

Taxation lawyer with 4+ years of legal practice and client representation for a range of multinationals in development of their indirect taxation framework and documentation, in the Indian market. Holding a year and 4 months experience as Analyst in Transfer Pricing from one of the Big4 Firm Ernst & Young LLP., Chennai.

## Objective

In search of progressive and challenging job position as legal advisor/consultant in Transfer Pricing, where I can make optimum use of my taxation knowledge and business skills to the benefit of my employer.

## Highlights

- Indirect Tax
- Cross-border Transactions
- Legal Practice
- Legal Drafting
- Microsoft

## Experience

### Analyst

**Ernst & Young LLP**

**April 2019 – June 2020**

**Chennai, India**

- Had done marginal computations for carrying out Benchmarking Analysis to comply with the provision relating to Transfer Pricing under the Indian Law and Global statutes.
- Preparation of various Transfer pricing documents relating to specific clients for purpose of compliance under Indian India and Global Statutes.
- Regularly following our counsels about the cases which were pending/ listed for hearing pertaining to our clients.

### Associate

**VJM Associates (Tax Law Firm)**

**December 2008 – July 2013**

**Chennai, India**

- Experience of 4+ years - handling high profile cases – individually and through assisting Senior Counsel Engagement of different companies in the Indian market.
- Represented 9 different reported taxation cases that were, for clients that include multinational industrial companies, government institutions, automotive manufacturers, and telecommunications corporations.

### *Responsibilities include:*

- Discussed and prepared briefs for cases.
- Rendered opinions to clients on the applicability of indirect law and procedural related aspects under Excise, Service Tax, Value Added Tax and Customs Law.
- Research on topical taxation issues for international clients. In particular, experience as the first Associate in cases dealing with the 'export of service' for a leading international software company, and 'leasing and licensing' for a telecommunication corporation. These cases presented several challenges including the assessment of prevailing taxation norms and legislations in the light of new techno-economical developments. As the responsibility of the first Associate, assisted in preparing detailed papers for the Courts, to supplement the case briefs.
- Analyzed legal issues, provisions and its applicability to the facts involved, updated case laws and other sources for presenting oral argument at judicial proceedings, prepared responses to notices, drafted appeals and briefed synopsis of cases.

- Appeared before original side Authorities and appellate Authorities throughout the State of Tamil Nadu and in Tribunals, representing various clients.
- Management of various case teams within the law firm, and interfacing with clients.
- Law office management, including the supervision of the office library.

***Represented cases that were reported in the Regional Journals:***

- M/s. Steel Authority of India Ltd. Vs. CCE reported in 2012-TIOL-962-CESTAT-MAD – Valuation- Transportation charges and transit insurance charges are not includable in the assessable value in case of sale at factory gate.
- M/s.TNPL Vs.CCE reported in 2012 TIOL 1154 CESTAT MAD. - Adjustment of excess payment of service tax of Goods Transport Agency Service
- CCE, MADURAI Vs TCP LTD. reported in 2011 (263) E.L.T. 581 (Tri. - Chennai) - Inclusion of freight & Insurance charge in assessable value - definition of “place of removal” and Rule 5 of the Central Excise (Valuation) Rules amended w.e.f. 1-3-2003 and hence freight and insurance not includable prior to that.
- CCE Vs. Thiru Arooran Sugars ltd reported in 2011 TIOL 1318 CESTAT MAD – Cenvat Credit on capital goods – Held Admissible.
- CCE Vs. Gloval Plastics Pvt Ltd reported in 2011 TIOL 225 CESTAT MAD – No intention to evade payment of duty - - Penalty under Section 11AC not attracted.
- Devi Pesticides Pvt. Ltd. Vs. CCE., Madurai reported in 2011 TIOL 759 CESTAT MAD – Prior to 01.06.2006 – credit can be utilized for payment of duty upon forfeiture of facility of payment of duty on fortnightly basis.
- CCE Vs. Foxconn India Pvt. Ltd reported in 2011 TIOL 68 CESTAT MAD – refund of credit under Notification 40/2007-ST relating to service used in goods exported – Time limit under Section 11B is not applicable.
- ESSORPE MILLS LTD. Vs CCE., COIMBATORE reported in 2010 (258) E.L.T. 541 (Tri. - Chennai) - Refund consequent to Tribunal's order - Refund claim filed within one year from introduction of new provision of law vide Section 11B(5)(B)(ec) of Central Excise Act, 1944 inserted w.e.f. 11-9-2007 - Refund claim not time-barred.
- SUNDARAM INDUSTRIES LTD. Vs CCE., MADURAI reported in 2010 (258) E.L.T. 535 (Tri. - Chennai)- Rectification of mistake - Subsequent amendment to law, retrospectively.

**Legal Advisor**

**September 2010 – Present**

**Torque Entertainment Pvt. LTD.**

**Chennai, India**

- Drafting and negotiating contracts, preparing legal notices. Establish legal policies and process.
- Legal compliance and auditing.

## Education

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| <ul style="list-style-type: none"><li>• <b>Master of Advanced Studies in International Tax Law (LLM. Adv.)</b><br/>International Tax Center – Leiden University</li></ul>  | <b>August 2018</b><br><br>Leiden, Netherlands |
| <ul style="list-style-type: none"><li>• <b>Master of Business Administration (MBA)</b><br/>Anna University<br/>Specialization in Human Resource (HR). Graduated with First Class.</li></ul>                            | <b>February 2011</b><br><br>Chennai, India    |
| <ul style="list-style-type: none"><li>• <b>Bachelor of Arts and Bachelor of Law (Honors)</b><br/>Tamil Nadu Dr. Ambedkar Law University, School of Excellence in Law.<br/>Graduated with First Class Honors.</li></ul> | <b>May 2008</b><br>Chennai, India             |

## Bar License

Enrolled with Bar Council of Tamil Nadu & Puducherry, India, since 2008.

## Nationality

Indian

## Publication

Article on “Waste/Refuse Withdrawal of CBEC circular necessary”, Excise Law Times (ELT) – 2010 (250) ELT A72.

## Languages

Professional – English  
Native – Tamil

## Interests

Paper Quilling, Hand-made Jewel, Art and Crafts.