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A Premier Commercial Litigation
& Tax Advisory Law Firm.

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FIRM PROFILE

SPECIALISED IN
TAX & COMMERCIAL DISPUTES

2026

Welcome to **Commercial Law Chamber (CLC)**, one of the **premier boutique law firm** focused on **tax & regulatory disputes** in India's most dynamic and heavily regulated sectors.

We invite you to learn more about our **practice**, our **people**, our **distinctive approach**, and why so many **leading businesses choose CLC** as their trusted legal partner.

ABOUT CLC

CLC is a specialized commercial dispute resolution and tax advisory firm known for its precision-driven advocacy, deep domain expertise, and an enviable track record across High Courts, Tribunals, and the Supreme Court of India.

Our practice is built on the pillars of technical mastery, strategic thinking, and uncompromising client commitment. Our clients range from high-growth startups to global corporations, spanning diverse sectors such as **Technology, FMCG, E-commerce, Infrastructure, Real Estate, Manufacturing, and Telecom.**

At CLC, we don't merely litigate; we shape outcomes, influence policy interpretation, and deliver clarity in uncertain regulatory environments.

25+ TEAM MEMBERS

15+ ASSOCIATE OFFICES

18+ SECTORAL EXPERTISE

Why CLC

75+

clients in GST matters before High Courts

100+

companies in tax audits, investigations, and assessments

60+

assesses in major direct tax litigation
Multiple multinational and

FORTUNE

500

companies in regulatory and commercial disputes

PRACTICE AREAS

OVERVIEW

INDIRECT TAX & CUSTOMS PRACTICE

OUR Indirect Tax practice is geared towards handling complex, high-stakes GST disputes and advisory matters across industries. The team regularly represents clients in writs and appeals involving ITC denials, GSTR mismatches, limitation and jurisdictional issues, place-of-supply disputes, registration cancellations, e-way bill seizures, and proceedings arising from DGGI investigations. The practice also handles customs matters, including classification, valuation, exemptions, warehousing, anti-smuggling, and DRI-led investigations, along with trade remedies. In addition, CLC continues to advise on legacy tax issues under service tax, excise, VAT, and CST—ensuring seamless strategic continuity from the pre-GST to GST era.

DIRECT TAX PRACTICE

OUR Direct Tax practice combines technical depth with a strong dispute resolution expertise, guiding clients through the entire assessment-to-litigation cycle. The team regularly handles transfer pricing controversies involving comparables, method selection, intra-group services, cost-sharing, and AMP issues. It also advises on cross-border payment characterisation, covering FTS, royalty, business income, PE exposure, TDS, and equalisation levy matters. CLC frequently challenges faceless assessments, reassessments, and revisionary orders, appearing before CIT(A), ITAT, and High Courts in search, seizure, MAT, and other corporate tax disputes. The practice further supports clients on tax-efficient structuring of transactions and investments, ensuring litigation preparedness and long-term risk protection.

COMMERCIAL & REGULATORY DISPUTES

OUR Commercial & Regulatory Disputes practice is anchored in a courtroom-driven approach to complex, business-critical litigation. The firm represents clients in disputes involving contracts, supply chains, infrastructure projects, joint ventures, shareholder conflicts, and media or advertising issues. On the regulatory front, the team challenges coercive actions such as licence cancellations, blacklisting, penalties, and recoveries—often through writs addressing violations of natural justice and proportionality. The practice also undertakes constitutional challenges to taxing and regulatory laws, delegated legislation, and circulars that unsettle established business models. Combining sectoral insight with public law strategy and strong advocacy, CLC provides end-to-end representation in high-stakes commercial and regulatory disputes.

INDIRECT TAX PRACTICE

STRATEGIC LITIGATION • HIGH-IMPACT RELIEFS •
PAN-INDIA COURT PRESENCE

India's indirect tax landscape demands precision, agility, and deep understanding of statutory and judicial trends. CLC's indirect tax practice is recognised for its robust litigation strategy, high success rate, and ability to secure extraordinary reliefs in complex matters

GST Litigation & Advisory

We have obtained landmark and precedent-setting reliefs, including:

- Stay/protection orders in matters involving ITC mismatch, expired limitation, jurisdictional defects, non-consideration of replies, and erroneous place-of supply determinations in 75+ matters across the High Courts of Delhi, Orissa, Punjab & Haryana, Bihar, and Andhra Pradesh.
- Successfully challenged DGGI search and seizure actions, securing refund of tax paid during raid, a widely reported Delhi High Court judgment.
- Obtained quashing of bank account attachment orders for large manufacturing and trading companies.
- Leading arguments in the Bombay High Court, Delhi High Court, Allahabad High Court and Supreme Court on the constitutional validity of taxation of Government services under the pre-GST regime and various notifications.
- Successfully represented 120+ corporates in GST audits, special audits, show cause notices, and appellate matters involving classification, valuation, ITC denials, GSTR mismatches, and refund disputes.
- Filed 50+ writ petitions challenging wrongful cancellation of registrations, system-generated notices, mismatched e-way bills, and coercive recovery.



Customs, DRI & Trade Regulation

Our customs practice includes representation in matters concerning:

- Special Valuation Branch disputes
- Related-party pricing & transfer pricing under Customs
- Classification and exemption issues
- Project import regulations
- Seizure, confiscation, and penalty matters
- DRI investigations

We have secured:

- Stay of adjudication proceedings due to expiry of statutory time limits in major DRI investigations
- Meaningful reliefs in valuation disputes impacting importers across diverse industries
- Legacy Indirect Taxes (Service Tax, Excise, VAT)

We have successfully argued:

- Abatement of local levies while paying service tax for a leading national media house (Karnataka HC)
- Discriminatory VAT levies before the Madras High Court
- Apportionment of service and sale components in composite transactions (Allahabad HC)
- Our indirect tax practice stands out for its ability to convert technical arguments into judicially accepted commercially impactful outcomes

DIRECT TAX PRACTICE

REPRESENTATION BEFORE HIGH COURTS • ITAT • SUPREME COURT

CLC's Direct Tax practice blends legal precision with a deep understanding of business realities. Our team regularly advises on tax-efficient structuring, cross-border transactions, TDS characterisation, and transfer pricing methodology. Notably, we appeared for a global technology major before the Supreme Court in a landmark transfer pricing matter that shaped the jurisprudence on comparability and methodology selection

Represented industry leaders in disputes relating to:

- Selection and rejection of comparables
- Characterisation of international transactions
- TNMM, CUP, and Cost-Plus methodologies
- Intra-group services and royalty characterisation
- Marketing intangibles and DEMPE analysis

We have handled high-stakes disputes on:

- Section 194C vs Section 194J (technical vs non-technical services) for a telecom-media conglomerate
- Characterisation of payments: FTS, royalty, contract payments, cloud services
- TDS on cross-border services and permanent establishment (PE) exposures
- Assessment, Reassessment & Appeals

We have represented 60+ taxpayers in

- Faceless assessment errors
- Wrongful additions on account of reconciliation issues
- Invalid reassessment proceedings under Section 147/148
- Section 263 revision orders
- Block assessments and search-related issues
- Corporate Tax Advisory
- Advised on structuring of complex commercial arrangements
- Advised on International tax and treaty interpretation
- Advised on Tax implications of joint ventures, slump sales, and reorganizations
- Advised on litigation risk evaluation for transactions over INR 2,000 crore

TDS & WITH HOLDING TAX DISPUTES

COMMERCIAL & REGULATORY DISPUTE RESOLUTION

CROSS-INDUSTRY LITIGATION • REGULATORY STRATEGY • CONTRACTUAL DISPUTES

Beyond tax, CLC represents businesses in high-value commercial, contractual, and regulatory disputes. Our litigation footprint spans arbitration-related writs, regulatory compliance challenges, and multi-jurisdictional commercial conflicts.

Commercial Litigation

We advise and represent clients in:

- Breach of contract disputes
- Franchise & distribution agreements
- Joint venture disagreements
- Media & content licensing disputes
- Infrastructure and EPC contract claims
- Complex supply-chain litigation
- Regulatory Disputes

We defend clients in:

- Coercive actions
- Cancellation of licences
- Penalty proceedings
- Compliance investigations
- Public law disputes involving governmental entities
- Writ Litigation & Constitutional Challenges

We have argued:

- Constitutional challenges to indirect tax notifications and government service taxation
- Discriminatory levies and arbitrary state actions
- Illegal detentions, coercive recoveries, and violations of natural justice
- Our commercial and regulatory disputes practice offers clients a blend of litigation strategy and regulatory insight, a combination essential for modern businesses.



MEET OUR LEADERS

Since 2008, CLC has evolved into a specialised chamber dedicated to delivering excellence in tax advisory and dispute resolution. With a strong national network of senior counsels and domain experts, we ensure seamless representation across India's courts and tribunals.



VIVEK SARIN

Founding Partner, New Delhi



Founding Partner with 20+ years of experience in tax litigation, regulatory compliance, and commercial disputes across Supreme Court and High Courts.

His expertise spans constitutional tax challenges, shareholder disputes, and CIRP matters, as well as regulatory pricing issues involving NPPA, TRAI, AERA, and Electricity Commissions. He advises leading companies across sectors—FMCG, Healthcare, Technology, and more—on CGST, VAT, Customs, Income Tax, and compliance strategy.



vivek.sarin@clclaw.in



Amit Thukral

Partner, Mumbai &
Chief Growth Officer



Chief Growth Officer with 20+ years of experience in legal practice, strategy, and institutional risk management across International and Indian jurisdictions.

His expertise spans regulatory and commercial dispute resolution, compliance, and corporate risk management, as well as policy-driven legal challenges. He has led strategic mandates before key forums such as the Supreme Court of India, TDSAT, High Courts, and several sectoral regulators. A Solicitor in England & Wales and Advocate in India, he advises leading companies across sectors such as Technology, Media, Life Sciences, and more, on cross-border disputes, regulatory policy, and institutional risk strategy.



amit.t@clclaw.in



SHREYAS SHRIVASTAVA
Partner, Mumbai



Partner with 13+ years of experience in direct and indirect taxation, international trade remedies, and cross-border tax advisory matters.

Shreyas has represented clients across a wide range of industries including FMCG, Consumer Durables, Aviation, Real Estate, Banking & Finance, Insurance, and Food & Beverage. His practice spans high-stakes tax disputes, regulatory representation, and advisory on cross-border trade issues.



shreyas.s@clclaw.in



DIVYANSHI SINGH
Associate Partner, Delhi



Associate Partner with 9 years of experience in healthcare regulation, direct and indirect taxation, and GST-focused advisory and dispute matters.

Divyanshi has worked with clients across diverse sectors including Healthcare, Pharmaceuticals, Consumer Goods, Retail, and Technology-enabled services. Her practice spans GST litigation, regulatory representation, and advisory on complex tax and compliance issues. She regularly appears before Tribunals, High Courts, and the Supreme Court, bringing structured analysis, strong research capability, and meticulous preparation to every matter she handles.



divyanshi.s@clclaw.in



NAYONA ROY
Associate Partner, Mumbai



Media & AI Consultant with 11 years of experience in media and deep tech law, AI governance, and art estate management.

Nayona has worked with clients across diverse sectors including Entertainment, FMCG, Web3, and Technology-enabled services. Her practice spans AI governance frameworks, digital rights management, and advisory on complex intellectual property and compliance issues. She regularly appears as a thought leader at international conferences and roundtables, bringing structured analysis, cutting-edge insights, and meticulous strategic execution to every matter she handles. Notably, she co-authored the first-ever E-book on Art Law in India and successfully managed the digital rights for over 300 artists.



nayona.r@clclaw.in

ACCOLET

Accolet Advisors Private Limited (“Accolet”) is a boutique consulting firm founded in 2010, focused on providing integrated Accounting, Consulting, Legal and Tax services to businesses in India and abroad.

The collaboration between CLC and Accolet brings together a rare combination of courtroom-centric tax dispute resolution (through CLC) and on-ground accounting, audit, tax compliance and advisory capabilities (through Accolet), creating an integrated platform for businesses across the entire dispute and compliance lifecycle.

Both firms are members of **LexEtAl Global Network** – a premier network of elite tax and legal professionals worldwide.



DEEPAK KUMAR JAIN

Founder, Accolet



Deepak Kumar Jain B, a commerce graduate and multi-qualified professional (B.Com, FCA, ACS, LLB) with 25+ years of experience in indirect tax, including nine years with Big 4 accounting firms. He advises Indian and multinational clients on excise, customs, service tax, VAT, entry tax and foreign trade policy/SEZ matters, and regularly represents them before tax authorities and appellate forums.

Deepak continues to lead the firm’s growth and knowledge agenda, supported by partners and associate partners such as Harshit Nahar, Shailes G. Asawa, Anand Asawa and Tanuj Jain, who collectively bring deep experience in indirect tax, direct tax, and audit & assurance.

 deepak@accolet.com

OUR INDUSTRY EXPERIENCE



WHY CHOOSE US

Our work spans advisory, investigations, departmental proceedings, adjudication, appellate litigation, and regulatory strategy. Clients rely on us for clarity, commercial alignment, and a litigation strategy deeply grounded in research and precedent.

We advise and represent clients in:

- Tax investigations, search & seizure matters
- GST audits, refund disputes & anti-profiteering issues
- DGTR trade-remedy proceedings
- High-stakes commercial litigation & arbitration
- Regulatory investigations under FEMA, SEBI, RBI & Companies Act

STRONG TRACK RECORD OF JUDICIAL SUCCESS

A rigorous research methodology that identifies precedents, statutory nuances, and jurisdictional strategy.

COURTROOM-CENTRIC EXPERTISE

Regular appearances before High Courts, Tribunals & Supreme Court.

DEEP REGULATORY INSIGHT

Our arguments integrate statutory, policy, and industry-driven reasoning.

COMMERCIALY ALIGNED SOLUTIONS

Business-sensitive advice that balances legal precision with practical outcomes.

A photograph of two men in business attire shaking hands in an office. The man on the right is smiling and looking towards the camera. The background shows a window with curtains and a desk with a plant and a glass of water. The entire image has a green tint.

clc.

COMMERCIAL LAW
CHAMBER

GET IN TOUCH

Delhi

A1, Block A,
Jangpura Extension,
New Delhi – 110014, India

Mumbai

76, 7th Floor, Bajaj
Bhawan, Nariman Point,
Mumbai – 400021, India

Bengaluru

No. 6/A, 3A Main Road,
Ramaiah Layout,
Bengaluru – 560 084, India

+91 99999 20118



LEGAL@CLCLAW.IN

WWW.CLCLAW.IN