



Smita Singh

Partner

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Practice Areas:

- Tax, Customs, Trade & Regulatory Laws
- Anti-Corruption & Fraud Investigations

Smita primarily focuses on Service Tax, Central Excise, VAT, Regulatory Laws, Money Laundering and Anti-Corruption Laws. She provides both litigation and advisory services under entire spectrum of Indirect Taxes and TradeLaws.

She advises clients on taxability of import/ export of services, review of agreements to advise on implications under Service Tax, availability of Cenvat credit of inputs and input services and options to claim refund thereof, Value Added Tax (VAT)/ Central Sales Tax (CST) implications in the entire spectrum of supply chain for sourcing and distribution of goods, etc.

Smita has advised Indian & Multinational Companies on Indirect Tax Laws, the Foreign Trade Policy and regulatory laws like the Telegraph Act and the Environment (Protection) Act. She also advises clients in relation to structuring operating model and providing options to operate in Tax compliant and efficient manner.

Smita assists clients in taking approval for setting up and exit from 100% Export Oriented Units (EOU) Scheme, Special Economic Zones and Free Trade Warehousing Zones Scheme. She also assists clients in seeking approval from the authorities for change of implementation agency in case of merger, acquisition, takeover, etc. of EOU.

She assists large number of clients in drafting reply to show cause notices/ appeals and appears at the time of hearing before the Departmental Adjudicating and Appellate Authorities. Smita also appears before the Customs, Excise and Service Tax Appellate Tribunal (CESTAT), the VAT Tribunals, Regulatory Authorities, High Court and Supreme Court under various Indirect Tax Laws including matters relating to levy of anti-dumping and safeguards duty.

Smita also assists clients during investigations pursuant to raids by the Directorate Revenue of Intelligence, the Directorate of Investigations of Income Tax, Enforcement Directorate and other Tax and Regulatory authorities to review tax positions, discussions with the authorities and options to close issue, etc.

She assists clients in Investigation and advisory services with respect to FCPA compliances, employee fraud, anti-corruption law violations, whistle blower, etc.

Smita also assists clients in investigation, drafting submissions and adjudication proceedings under the Prevention of Money Laundering Act.

Smita has written many articles on key Indirect Tax issues which have been well appreciated.