

ASHVA LEGAL

Attorneys & Advocates

FIRM PROFILE | 2026

Tax | Litigation | Advisory

OUR **BACKSTORY**

ASHVA Legal was founded in **Surat in 2017** by **Dr. Avinash Poddar** and **Ms. Anchal Poddar**, Chartered Accountants who, after **17 and 15 years of professional practice** respectively, enrolled as Advocates to represent before Courts and Tribunals the very matters on which they had long advised.

What started as a team of three is today a team of more than 150 professionals, with offices and associates across India and more than 6,000 clients. Our approach still reflects where we began, combining:

Chartered Accountants

for numerical rigour and commercial insight

Advocates

for courtroom craft, from notice to Supreme Court

ONE TEAM · ONE BRIEF · END TO END

OUR
STANDOUT FEATURE

Most tax disputes are won or lost on the numbers long before they reach a courtroom. Our founders spent three decades between them as Chartered Accountants before coming to the Bar, and that dual training runs through every brief we take — from reading the balance sheet behind a show cause notice to arguing the vires of a statute before a High Court.



ABOUT US

ASHVA Legal Advisors LLP is a Surat (Gujarat)-headquartered law firm with a National practice and presence, having some distinctive attributes:

- A tax-first litigation practice, indirect tax is our core, with depth in Direct Tax, PMLA, Corporate law and Arbitration.
- Representation at every level — Adjudication, Appeals, Tribunals, more than 16 High Courts and the Supreme Court.
- A national footprint of 150+ professionals, 17 Offices and Associates in 30+ cities, serving SMEs to multinationals.

OUR **EXPERTISE**

We specialise in tax-led litigation and Advisory, narrowing our niche to the disputes where accounting and law meet. Our expertise spans strategy, representation and compliance, so clients have one team from the first notice to the final judgment. We also hold expertise in all kinds of Civil, Commercial & Corporate litigation including Arbitrations.



- We resolve **GST and Indirect tax, Direct Tax and Corporate Law Disputes** — Writs, Appeals, Refunds, Credit and Classification related issues, across the country.
- We represent clients in **Searches, Investigations and white-collar proceedings** under GST, income tax, PMLA and Benami laws.
- We handle **Corporate Law, Civil Law, Insolvency and Arbitration** matters, Service Matters and also act as retained counsel for ongoing compliances for Corporates including Multinationals.

MISSION

At **ASHVA Legal Advisors LLP**, our mission is to give businesses the rigour of Chartered Accountancy and the force of advocacy in every tax and Legal matter:

1. Precision in Every Brief

We build every case on a thorough reading of the numbers and the law, so our arguments hold at every forum.

2. Representation End to End

We stay with our clients from the first notice through Adjudication, Appeal, High Court and the Supreme Court.

3. Advancing the Law

We take up questions of law that matter beyond a single client and several have led to amendments in law and issuance of circulars.

4. Integrity and Promptness

We deliver our services with Honesty, Responsiveness and the Highest Standards of Professional Conduct.

Our mission is driven by a passion for Excellence and a commitment to our clients' success. We strive to be the firm businesses turn to when the stakes are highest.

VISION

To be a leading National Law and Advisory firm, recognised for Integrity, Excellence and the Ability to shape the Jurisprudence of law in India, and to be the first call for businesses facing their most significant disputes.

A HEALTHY WORK CULTURE, BUILT ON THESE VALUES

CORE VALUES

- Integrity
- Excellence
- Promptness
- Honesty
- Knowledge Expansion
- Innovation

ABOUT THE FIRM



ASHVA LEGAL Attorneys & Advocates

Indirect Tax & GST

GST Litigation

1. Writ petitions and vires challenges before High Courts
2. Appeals before Appellate authorities, Tribunals, High Courts and Supreme Court
3. Replies to Show Cause Notices and Personal Hearings
4. Interest, Penalty and Limitation disputes
5. Registration, Cancellation and Revocation related matters.
6. Provisional attachment of bank accounts and property
7. Negative blocking of the Electronic Credit Ledger
8. Sections 129/130 detention and confiscation
9. Coercive Recovery during searches

Refunds & Input Tax Credit

1. Refunds on inverted duty and exports
2. Refund vs. duty drawback conflicts
3. Lapse and transfer of accumulated credit
4. Section 16 and Rule 36(4) credit disputes
5. Section 17(5) blocked-credit questions
6. Rectification of GSTR-1 and Return errors
7. Pre-deposit through the credit ledger
8. Transfer of Credit in case of Amalgamation, Demerger & change of Constitution.

Customs & Foreign Trade

1. Customs, DGFT and DRI proceedings
2. RoDTEP and Export Incentive disputes
3. Classification and valuation

Legacy Taxes

1. Service tax, Central excise & VAT related issues - Adjudication till Supreme Court Appeals
2. SVLDRS disputes
3. Service tax pre-deposit through DRC-03

Direct Tax & Investigations

Income Tax

1. Reassessment under Section 148A
2. Search assessments under Section 153C
3. Bank attachment under Section 281B
4. Assessment of deceased persons
5. Vires of Section 36(1)(va)
6. Appeals before the ITAT and High Courts

Search & Seizure

1. On-ground support during searches by GST authorities, DGGI, the Income Tax Investigation Wing and the ED
2. Challenging coercive recovery during searches
3. Post-Search Representation and Replies

PMLA & Benami

1. PMLA and Benami matters - Adjudicating to Appeals till Supreme Court
2. Special Tribunals for PMLA and Benami matters
3. Black Money Law proceedings

Criminal & Bail

1. Bail before Magistrate, Sessions and High Courts
2. Trials before Magistrate & Sessions Court
3. Cyber Crime matters

Corporate, Disputes & Advisory

Corporate & Insolvency

1. Corporate Law matters before the NCLT and NCLAT
2. Insolvency and Bankruptcy Code proceedings
3. Mergers and Acquisitions
4. Commercial and Banking law
5. Matters before the DRT
6. IPO Related Advisory & Compliances

Arbitration & Disputes

1. High-value Arbitration, with awards secured in clients' favour
2. Mediation
3. Business and Contract litigation
4. Administrative and Service matters
5. Intellectual Property Rights

Advisory & Retainers

1. Written opinions on Contested issues
2. Compliance & Advisory Retainers for Corporates and SMEs
3. Appellate Practice Advisory

Other Practice Areas

1. Wills, trusts and Estates
2. Land laws
3. Admiralty and shipping law
4. Law of torts
5. RERA and Special tribunals

ARGUMENTS THAT **CHANGED THE LAW**

Matters argued by Dr. Avinash Poddar and the **ASHVA team** that prompted amendments, circulars and GST Council decisions now applying to every taxpayer.

Interest on Gross Liability

15+ petitions in the Gujarat, Bombay and Madras High Courts; stay obtained in Gujarat.

OUTCOME

Section 50 amended retrospectively — interest only on net cash liability.

ITC on Immovable Property

Vires of Section 17(5)(d) argued before the Gujarat and Bombay High Courts.

OUTCOME

Supreme Court laid down the functionality test; Act amended retrospectively.

Refund on Input Services

VKC Footsteps group on Rule 89(5), through to the Supreme Court.

OUTCOME

GST Council corrected the refund formula; petitioners got the relief sought.

Recovery During Searches

Bhumi Associates (Gujarat HC), later followed in Vallabh Textiles (Delhi HC).

OUTCOME

Court-framed guidelines culminated in a CBIC circular.

GST on Plotting

Argued within the Munjal Manish Bhatt group before the Gujarat High Court.

OUTCOME

GST Council clarified that no GST is payable on plotting.

Status of GSTR-3B

AAP & Co. v. Union of India — GSTR-3B held not to be a return under Section 39.

OUTCOME

Rule 61 amended retrospectively (ruling later set aside by the Supreme Court).

LANDMARK **RULINGS**

Matters argued by **Team ASHVA**

Bhawani Textiles

Gujarat HC

Parallel proceedings: the authority that initiates proceedings must conclude them. Widely cited.

Gujarat Chamber of Commerce & Industries vs. Union of India & Ors.

Gujarat HC

No GST on transfer of leasehold rights — no supply. 20+ **ASHVA** petitioners.

Munjal Manish Bhatt vs. Union of India

Gujarat HC

Deemed one-third land deduction (Notfn. 11/2017-CT(R)) struck down where land value is ascertainable. SLP pending.

Shabnam Petrofils

Gujarat HC

Lapse of ITC under Notfn. 20/2018-CT struck down as having no basis in law. SLP pending.

Shiv Crackers

Gujarat HC

Pre-deposit for a GST appeal may be paid through the Electronic Credit Ledger. Now before the Supreme Court.

Utkarsh Ispat LLP

Gujarat HC → Supreme Court

Leading attachment ruling, with Madhav Copper, Uflix Industries and Manish Scrap.

LANDMARK **RULINGS**

Matters argued by **Team ASHVA** (continued)

Precot Meridian Limited

Kerala, Madras & Gujarat HCs

GST refund cannot be denied because a higher duty drawback was claimed.

Rail Road Logistics · ESDS Software

Bombay & Karnataka HCs

Bona fide GSTR-1 errors permitted to be rectified.

Section 75(4) — Personal Hearing

10+ High Courts

Orders passed without a fair personal hearing set aside across High Courts.

Teszla Multi Trade · CA Assn. Surat

Gujarat HC

Non-speaking cancellation orders addressed via Section 108; registration delays challenged.

Panchi Traders

Gujarat HC

Whether Section 130 can be invoked in case of detention of goods specially where Section 129 starts with a Non-Obstante clause. The Court held yes but subject to a condition that the opinion with regards to invocation of Section 130 is to be framed with 6 days of detention

Maruti Enterprises

Gujarat HC

Section 16(2)(c) held to be intra vires by the Hon'ble Gujarat High Court. Supreme Court has upheld in Bhandari Scrap Traders. Matter is still pending as Review is filed in SC and Sahil Enterprises matter is also pending.

LANDMARK **RULINGS**

Matters argued by **Team ASHVA** (continued)

SRSS Agro + 12 other Petitioners

Supreme Court, Gujarat HC, Bombay HC, Punjab & Haryana HC

Rule 96(10) omitted w.e.f. 08.10.2024 without saving clause. Therefore, all proceeding under Rule 96(10) quashed by the High Courts which was ultimately upheld by the Hon'ble Supreme Court

Umicore Autocat Limited

Bombay HC – Goa Bench

Transfer of ITC on inter-State amalgamation

S S Gold

Bombay HC

Negative Blocking of ECL not permitted by the Statute.

Subburaaj Cotton Mill Private Ltd

Madras HC – Madurai Bench

Refund of accumulated ITC due to inverted tax structure and accumulation on account of Packing material, subsidy, extra purchase during a tax period.

NEET 2024

Supreme Court of India

Appeared for 100+ qualified students, several in the top 100. Supreme Court decided in favour of successful students by holding that the entire exam need not be cancelled and therefore fresh exam will not be conducted.

And many more

Bank and property attachments, SVLDRS disputes, service tax pre-deposits, recovery of refunds already granted, and Sections 129/130 matters.

MATTERS **PENDING ADJUDICATION**

Key Matters

1. **Notfns. 09/2023 & 56/2023:** Extension of limitation — first raised by **ASHVA** in the Gujarat HC (stay obtained); argued in five High Courts; before the Supreme Court.
2. **SUMUL — Dahi vs. Yogurt:** Classification dispute of the Surat District Co-op. Milk Producers' Union.
3. **Can GST be levied & Collected on account of Cross Charge**
4. **Rule 36(4) & Section 16:** Vires of Rule 36(4), s.16(2)(c), s.16(4) and the 180-day proviso in eight High Courts.
5. **GST on Mining Royalty:** Multiple briefs pending before various High Courts.
6. **Whether GST is leviable on Corporate Guarantees**
7. **Can GST be levied on Affiliation Fees**
8. **Can a Show Cause Notice & Order under Section 122 be issued and sustained.**

Also Under Argument

1. GTA forward and reverse charge restrictions
2. Sub-contractor rates for Govt. company work (2017)
3. DRC-01A after the Rule 142(1A) amendment
4. Whether circulars bind GST authorities
5. Separate proper officers for SCN and DRC-01
6. Single SCN for multiple years
7. Uploading as service under Section 169
8. DRC-07 with the order-in-original
9. Whether an allegation of bogus transactions can be sustained without corroborative evidence

WHERE WE APPEAR

Supreme Court of India

Constitutional challenges, SLPs and Revenue appeals on GST, refunds and credit

HIGH COURTS & BENCHES

Gujarat HC	Bombay HC	Bombay – Goa Bench	Bombay – Aurangabad Bench
Delhi HC	Madras HC	Kerala HC	Karnataka HC
Telangana HC	Allahabad HC	Allahabad HC – Lucknow Bench	Rajasthan HC
Punjab & Haryana HC	Patna HC	Jharkhand HC	Chhattisgarh HC
Calcutta HC	Uttarakhand HC	Madras HC – Madurai Bench	Himachal Pradesh HC
Bombay HC – Nagpur Bench	Bombay HC – Kolhapur Bench	Karnataka HC – Kalaburagi Bench	

ALSO: ITAT · NCLT · NCLAT · DRT · PMLA & Benami Authorities · RERA · Special Courts · Sessions & Magistrate Courts · Adjudicating & Appellate Authorities

ASHVA Legal – Group Firms



1. DSI & AP Associates
2. GJK ASHVA Juris LLP
3. RBSC ASHVA Juris
4. KK ASHVA Juris
5. ASHVA Legal & ADA LLP
6. ASHVA Legal South LLP
7. ASHVA & Trivedi Legal
8. MRCA ASHVA Juris
9. KMS ASHVA Legal

ASHVA Legal – Collaborations



SG — **Ms. Shikha Ginodia**
M/s ANM Global, Advocates & Legal Consultants

NK — **CA Neeraj Kumbhat**
M/s Kumbhat Advisors Private Limited

DC — **CA Dennis Choksi**
M/s DSI & Co. Chartered Accountants

VS — **CA Vipul Shah**
M/s VSSK & Co. Chartered Accountants



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THE CORE TEAM



Dr. Avinash Poddar, Advocate

Founder & Managing Partner

Qualifications: FCA, LL.M., LL.B., Ph.D. (GST), CFP, DISA, PG Certificate in Cyber Crime, MCP, Passed IBBI Insolvency Professional Examination

Experience & Expertise

- 26+ years of post-qualification experience — 17 as a practising CA and at the Bar since April 2017.
- Regularly appears before the Supreme Court, High Courts, Sessions and Special Courts, NCLT, NCLAT and other Tribunals.
- Argued many of the firm's landmark matters.
- Authored 20+ books on service tax, Excise and GST;
- Presently working on a Commentary on GST.

Achievements

- TIOL Gold Award 2021 (Facilitator/Intermediaries)
- GEM of CA Profession — Ahmedabad Branch, WIRC of ICAI
- Most Promising Litigation Lawyer in Gujarat — India Excellence Awards 2022
- Top 10 Teachers of the Year — Global Education Awards 2022
- "Gujarat No Dikaro" (PAGE 3, Surat) · Best Vocational Award (Rotary Club of Surat)
- Recognition from the Southern Gujarat Chamber of Commerce & Industry
- Addressed 1,500+ conferences, including at IIT Bombay

Practice Areas

- GST, Central Excise & Customs
- Service Tax & VAT
- Direct Tax
- PMLA & Benami Law
- Corporate Law & IBC
- RERA
- Cyber Crime
- Arbitration

Beyond Work

- Music lover and singer
- Former cricketer
- Active academician and Motivational Speaker
- Active contributor to the society



Ms. Anchal Poddar, Advocate

Co-Founder & Partner

Qualifications: FCA, LL.B., Qualified IBBI Insolvency Professional Examination

Experience & Expertise

- Initial years in the corporate sector with Kotak Mahindra
- Co-founded AAP & Co. with Dr. Avinash Poddar, offering strategic tax and legal consultancy.
- Represents clients before High Courts in GST, income tax, corporate law, insolvency and benami matters.
- Argues most of the firm's income tax matters, including Sections 148A, 153C, 281B and 36(1)(va).

Practice Areas

- Income Tax
- GST
- Corporate Law
- Insolvency
- Benami Transactions

Achievements

- Goldman Sachs 10,000 Women Entrepreneur Scholarship — ISB (2013)
- Selected for the Ambassadors & Growth Programme — IIM Bangalore (2020), a Goldman Sachs 10,000 Women initiative
- Founder of "Food That Heals", a platform for regenerative nutrition and conscious eating
- Prolific speaker on law, taxation and wellness

Forums

- High Courts
- Income Tax Appellate Tribunal
- Appellate Authorities



Mr. Shailin Doshi, Indirect Tax Practitioner

Core Team Member - Gujarat

Qualifications: M.Com · Pursuing LL.B.

Experience & Expertise

- 14+ years of experience in service tax, excise, customs and GST.
- Primarily Appears before departmental authorities in adjudication and appeals.
- Leads the firm's search and seizure practice.
- Drafts High Court writ petitions and appeals, and advises large corporates on indirect tax issues.
- Practice areas: GST, Customs, Central Excise, Service Tax, Search & Seizure.

Achievements

- Has handled more than 75 searches by GST authorities, DGGI, the Income Tax Investigation Wing and the Enforcement Directorate
- Closely involved in the firm's High Court litigation practice
- Core work: Departmental Adjudication, Appeals, High Court Writs, Corporate Advisory.



Mr. Vishal G. Poddar, Chartered Accountant

Core Team Member – Maharashtra & South

Qualifications: FCA, DISA (ICAI), M.Com., LL.B

Experience & Expertise

- 20+ years in indirect tax advisory, litigation and compliance for corporates and MSMEs.
- Expertise in GST implementation, SEZ advisory, transaction structuring and regulatory strategy.
- Empanelled GST trainer with ICAI and NACIN; 600+ sessions, 300+ webinars, 100+ GST officers' symposiums.
- Mentored 2,000+ CA/CS/CMA aspirants, including 63 All India Rank holders.

Achievements

- TIOL National Taxation Award – Silver Trophy (2022)
- Distinguished GST Trainer – National Award (2018)
- Tejas Puraskar – Jury Award (2020)



Mr. Pramod Dokania, Advocate

Core Team Member – Maharashtra

Qualifications: ACA, LL.B., B.Com. (Hons.), IBBI-registered Insolvency Professional, Qualified Registered Valuer Exam (IBBI), Arbitrator (ICA), Independent Director

Experience & Expertise

- 18+ years in business finance, compliance, controllership, taxation, audit, M&A and post-merger integration.
- 10+ years in Insolvency Resolution and Revival of Business.
- Corporate Legal Consultant and Advisory.
- Represents clients before the NCLT, NCLAT, ITAT, High Courts and Income Tax and GST appellate authorities.
- Specialises in IBC, Corporate Laws and tax-related matters.

Achievements

- Successfully managed 15+ insolvency assignments of CIRP, Liquidation and Personal Insolvency matters
- APAC CFO for Services (AMS) of Honeywell Process Solutions business and Global Supply Chain Finance Leader

Social Contribution

- Member – Rotary Club of Pune Professionals, involved in various social service projects
- Member – Amanora Agrawal Samaj, Pune



Ms. Shaifaly Girdharwal, Chartered Accountant

Core Team Member – Delhi / NCR

Qualifications: FCA (qualified 2008)

Experience & Expertise

- Chartered Accountant with extensive experience in Goods and Services Tax (GST), spanning advisory, litigation and professional training.
- Focuses on complex GST issues, practical tax guidance, and helping businesses navigate evolving statutory and regulatory requirements.
- Has delivered 200+ lectures and professional sessions on GST at various platforms, including ICAI branches, and conducted GST training programmes for corporate teams, translating complex provisions into practical business insights.
- A prolific writer and educator, with 200+ articles on GST and indirect taxation covering legislative developments, judicial pronouncements, compliance issues and litigation strategies.

Digital Presence

- YouTube channel with approximately 300,000 subscribers
- Instagram community of over 12,000 followers
- Content simplifying complex GST issues, analysing key judicial developments and sharing practical insights for businesses and tax professionals



Mr. Amish Desai, Advocate

Core Team Member – Gujarat

Qualifications: LL.B., B.Com., M.Com., DTP

Experience & Expertise

- Represents clients before State and Central authorities in direct and indirect tax assessments, appeals and writs.
- Has independently handled intellectual property matters for corporate and non-corporate clients.
- Advises start-ups and new businesses on set-up and legal compliance.

Achievements & Memberships

- Serves 1,500+ clients in direct and indirect taxation
- Member, Baroda Tax Bar Association
- Life Member, All India Federation of Tax Practitioners



Mr. Awadhesh Sharma, Advocate

Core Team Member – Gurugram

Qualifications: M.Com, MBA (Finance), LL.B

Experience & Expertise

- Worked with large corporates including Samsung.
- Handled legal compliance for MNCs such as Alere Medicals and Abbott India.
- Presently handles legal compliance matters, including GST, from Gurugram.

Achievements

- Experience of handling all kind of Legal Compliances



Mr. Ashu Dalmia, Advocate

Core Team Member – Partner in M/s ASHVA Legal & ADA LLP

Qualifications: B.Com, FCA, DISA (ICAI), CISA, LL.B

Experience & Expertise

- Extensive work in GST training and implementation in India; VAT implementation projects in Saudi Arabia.
- 500+ workshops for ICAI, ASSOCHAM, CII, PHD Chamber and trade associations in India, the UAE and KSA.
- ICAI faculty for GST (India) and VAT (UAE).

Achievements

- Special Invitee, Indirect Tax Committee of ICAI (2018–19)
- Co-author, GST – A Practical Approach (Taxmann)



Mr. Umesh Sharma, Chartered Accountant

Core Team Member – Advisor – RBSC ASHVA Juris

Qualifications: FCA, B.Com, LL.B

Experience & Expertise

- Partner at R.B. Sharma & Company, Chartered Accountants.
- Central Council Member of ICAI (2022–2025 and 2025–2029); Chairman of its GST & Indirect Taxes Committee and Vice Chairman of its Artificial Intelligence Committee for 2026–27.
- Regional Council Member of WIRC of ICAI (2015–2021), its Vice Chairman in 2019, and youngest Chairman of the Chhatrapati Sambhajinagar Branch (2002).
- Lecturer on GST at M.P. Law College and MNLU; regularly presents on GST and AI at ICAI branches.
- Author of “Let’s Talk GST”, “Let’s Talk Income Tax” and “GST Cha Sampurna Kaida Marathit”; Chief Editor of the MVAT Audit Manual.

Achievements

- World, Asia and India Book of Records for the most weekly articles on finance and taxation
- Author of the “Karneeti” series – 640+ weekly articles in Lokmat Times and Daily Lokmat, and two volumes on Income Tax and GST
- All India Rank in CA Foundation
- Best Paper Writer, RRC 2013 (STPAM)



Mr. Hardik Kakadiya, Advocate

Core Team Member – Partner in M/s GJK ASHVA Juris LLP

Qualifications: FCA, DISA (ICAI), LL.B

Experience & Expertise

- A Chartered Accountant turned Advocate; his practice spans indirect and direct tax litigation and environmental law.
- Appears in GST and indirect tax litigation, and in direct tax litigation before the Income Tax Appellate Tribunal and the High Court.
- Handles environmental matters before the National Green Tribunal, Pollution Control Boards and appellate authorities.
- Advises on regulatory compliance and writ practice before the Gujarat High Court, and advises municipal and notified area authorities on statutory and environmental matters.
- A deep practitioner of technology in legal service delivery.

Areas of Practice

- GST & Indirect Tax Litigation
- Direct Tax Litigation (ITAT & High Court)
- Environmental Law (NGT, PCBs, Appellate Authorities)
- Regulatory Compliance & Writ Practice



Mr. Hiren Trivedi, Advocate

Core Team Member – Partner in M/s ASHVA & Trivedi Legal

Qualifications: ACA, LL.B

Experience & Expertise

- A practising lawyer and qualified Chartered Accountant who has handled more than 700 cases before the Gujarat High Court, Trial Courts, NCLT, ITAT, CESTAT, the Debts Recovery Tribunal and Arbitral Tribunals, with special emphasis on the civil and criminal side.
- Before joining the profession, worked with KPMG Mumbai in Transfer Pricing and International Taxation and with G. K. Choksi & Co., Ahmedabad; after completing Law, began High Court practice in the chambers of Mr. S. P. Majmudar in January 2015.
- Handles all types of High Court litigation – writ petitions under Central and local laws, First and Second Appeals under the Code of Civil Procedure, 1908, challenges to interlocutory orders under Article 227, land laws (mutation of revenue entries, tenancy), the Town Planning Act, Excise, Customs, GST, Direct Taxes, the Foreign Trade Act, IP laws and the Electricity Act.

Areas of Practice

- Indirect Tax – First and Second Appeals under the CPC; Article 227
- Land Laws and Town Planning Act; Excise, Customs and GST, including appearances before Tribunals
- Civil and Criminal Trials before Trial Courts (Sessions and District Courts)
- Direct Taxes and miscellaneous laws, including appearances before Arbitral Tribunals



Mr. Girish Kulkarni, Chartered Accountant

Core Team Member – Advisor – KK ASHVA Juris

Qualifications: B.Com., FCA 2009, LL.B. (ILS Law College, Pune), CPA Ireland

Experience & Expertise

- Tax advisory and litigation since 2009, specialising in indirect tax consultancy, litigation and litigation support; 3+ years with PwC.
- Serves clients in India, Singapore, the UAE, Indonesia, Germany, the UK and Ireland; Partner in two leading CA firms present in three States.
- Expert Faculty on GST recognised by the Indirect Tax Committee of ICAI (2017); 200+ trainings on GST and 20+ seminars on UAE VAT.
- Jt. Convenor, Legal & Representation Committee, GSTPAM; faculty for the Ministry of MSME course on indirect taxes.
- Executive programmes at ISB Hyderabad (2024 & 2026) and IIM Ahmedabad (2025).

Achievements

- National Award 2023 for Excellence in Research (GST)
- Author, “Introduction to GST Returns, Statements, and Other Compliance Forms” (Taxmann, 2023)
- Best Research Paper Award – “5 Years of GST: Look Back and Way Forward” (2022)
- 8th in HSC Board (100% in Accountancy); 7th in B.Com., Pune University



Mr. Pratik Kabbur, Advocate

Core Team Member – Partner in M/s KK ASHVA Juris

Qualifications: B.Com., LL.B.

Experience & Expertise

- Advocate with a focused practice in litigation and GST matters, combining courtroom experience with practical legal and tax advisory work.
- Regularly represents corporate entities, MSMEs and high-net-worth clients before High Courts, District Courts and specialised statutory appellate tribunals.
- Manages commercial disputes, drafts pleadings and contracts, and handles GST appeals and related advisory matters.
- Brings a considered approach from strategic planning through structured execution; known for clear, well-reasoned legal arguments.

Areas of Practice

- Commercial Disputes & Litigation
- GST Appeals & Advisory
- Drafting of Pleadings & Contracts



Mr. Venugopal Gella, Chartered Accountant

Core Team Member – Advisor to ASHVA Legal South LLP (a Unit of ASHVA Legal Advisors LLP)

Qualifications: FCA, DISA (ICAI), CISA, ICAI AICA Level 1

Experience & Expertise

- 24 years in practice.
- Special Invitee / Co-opted Member, Indirect Taxes Committee of ICAI (various years since 2017); Active ICAI speaker on GST, especially technology and its implementation challenges.
- Played an active role in drafting and designing e-Invoice along with GSTN and NIC.
- Author of industry-specific handbooks on GST; contributor to ICAI's Technical Guide on GST Audit.
- Trainer at NACIN (CGST Officers) and Fiscal Policy Institute (Commercial Tax Officers), Karnataka Budget consultation panelist (2024-25),
- Behind cloud applications such as GSTZen, WeAudit and Papilio; hands-on coding experience in VB.Net, R and Python.

Achievements

- All India 45th Rank in CA Final
- ICAI certificate courses in Business Valuation, Internal Audit, and Fraud Detection & Forensic Accounting
- One-year IIM course in Data Analysis and Business Intelligence
- Developed free Excel-based GST utilities (JSON reader, GSTIN validator and more)



Mr. Vinay Thyagaraj, Chartered Accountant

Core Team Member – Advisor to ASHVA Legal South LLP (a Unit of ASHVA Legal Advisors LLP)

Qualifications: FCA, LL.B

Experience & Expertise

- 25 years in practice; helped shape Venu & Vinay Chartered Accountants (VnV) into an institution of 300+ professionals, present across India and in the UAE, USA and Africa.
- Advises leading developers, real estate companies and businesses on RERA, taxation, financial structuring, governance, regulatory matters, business strategy and risk management.
- Works closely with promoters, developers, investors and professional institutions on complex business and regulatory matters.
- Has served in leadership and committee roles with NAREDCO, including its Regulatory Approvals & Permissions Committee.

Publications & Practice

- Authored Maharashtra RERA Practice Manual, Karnataka RERA Practice Manual published by Taxmann
- Invited as a Speaker for more than 450 session on RERA, Real Estate, etc.
- Real estate development & RERA compliance
- Project and financial structuring
- Taxation and financial advisory
- Governance & strategic business consulting



Mr. Aashish Agrawal, Chartered Accountant

Core Team Member – Advisor – MRCA ASHVA Juris

Qualifications: B.Com., FCA

Experience & Expertise

- Managing Partner and Head – Indirect Tax at MRCA & Associates, Chartered Accountants, Raipur; heads its indirect tax and risk advisory domain since June 2010.
- Over 10 years in indirect tax advisory – Chhattisgarh VAT, Service Tax and Excise – and now GST compliance, advisory and litigation.
- Provides internal audit and risk advisory services relating to GST to corporate and non-corporate clients.
- GST compliance and advisory for about 200 clients in iron and steel, coal mining, transportation, food and beverages and coal beneficiation.
- Earlier with S.R. Batliboi & Co. (Ernst & Young), Mumbai.

Publications & Speaking

- Authored many articles on GST in weekly journals, including GST Law Times (Centax, New Delhi)
- Delivered many lectures and presentations on GST for trade communities and organisations



Mr. Kalpesh Shah, Tax Consultant

Core Team Member – Partner in M/s KMS ASHVA Legal

Qualifications: B.Com., LL.B., D.T.P., G.S.T.P.

Experience & Expertise

- Proprietor of Manubhai Shah & Co., Tax Consultants, Vadodara – a practice founded by his father, Late Shri Manubhai S. Shah, in 1965 and led by him since May 1993.
- Consults on GST and Income Tax for industries and traders; the practice has grown from Sales Tax and VAT into GST.
- Active in community service – Past President, Rotary Club of Baroda Sayajinagari and Baroda Jaycees Youth Club; Trustee, Shree Vijay Vallabh General Hospital.

Professional Associations

- Past President, Baroda Tax Bar Association
- Past Vice President, Gujarat Sales Tax Bar Association
- Past Committee Member, Regional Income Tax Advisory Board, Vadodara
- Past President and Chairman, Taxation Committee, Central Gujarat Chamber of Commerce
- Founder Director, CEDI – Luminary Foundation of Entrepreneurship Development



Mr. Pratik Shah, Chartered Accountant

Core Team Member – Bhavnagar, Gujarat

Qualifications: FCA, SA, M.Com., LL.B. (Pursuing)

Experience & Expertise

- 15+ years in direct and indirect taxation; practice focused on GST litigation, advisory, refunds and appellate representation for clients across India.
- Founder of Pratik K. Shah & Associates; Associate Partner at **ASHVA Legal Advisors LLP**.
- End-to-end GST representation – ASMT-10 scrutiny, DRC-01A and DRC-01 notices, adjudication, rectification, and appeals under Section 107 and before the GSTAT.
- Handles refunds on zero-rated supplies, inverted duty structure, deemed exports and merchant exports, through to appellate proceedings.

Professional Bodies

- Secretary, Bhavnagar Chartered Accountants Association (BCAA), for 5+ years
- Member, Working Committee, Confederation of GST Professionals and Industries (CGPI)
- Regular speaker at GST study circles and seminars of the Bhavnagar Branch of ICAI

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When you choose **ASHVA Legal**, you are not just a client, you gain a team that stays with your matter from the first notice to the final word.

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