

**Shruti Baghel**  
Associate

**Afridi & Angell**  
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Shruti's practice focuses on direct and indirect tax, including Corporate Income Tax, Transfer Pricing, Value Added Tax (VAT) and Goods and Services Tax (GST). She has extensive experience undertaking compliance (monthly and annual reports) and tax refund assignments for clients from varied sectors, including, manufacturing, real estate, automotive, FMCG, and information technology.

Prior to joining Afridi & Angell, Shruti worked with leading tax law firms in India, gaining extensive experience in advisory services, pre-audit planning, and dispute resolution before the Supreme Court of India and various State High Courts. She has represented multinational corporations and banks in complex tax matters. Additionally, she has experience managing the business aspects of transactions from her tenure at a Big Four consulting firm.

Some of Shruti's notable matters include:

- Provided tax advice to a US-based company on the taxation of subscription fees received from Indian customers, taking into consideration Permanent Establishment rules and Double Tax Avoidance Agreements.
- Assisted a global FMCG company in determining the deductibility of sales returns from taxable turnover under Indian VAT law.
- Supported senior counsel in a landmark High Court case involving the eligibility of delayed VAT filers for input tax credit.
- Participated in litigation challenging the validity of reassessment audit notices issued by tax authorities based on newly acquired information.

**Areas of Practice**

- Tax
- Funds
- Corporate and Commercial
- Dispute Resolution

**Admissions and Affiliations**

- Bar Council of India

**Education**

- BA LL.B (Hons), West Bengal National University of Juridical Sciences, India, 2014

**Languages**

- English
- Hindi