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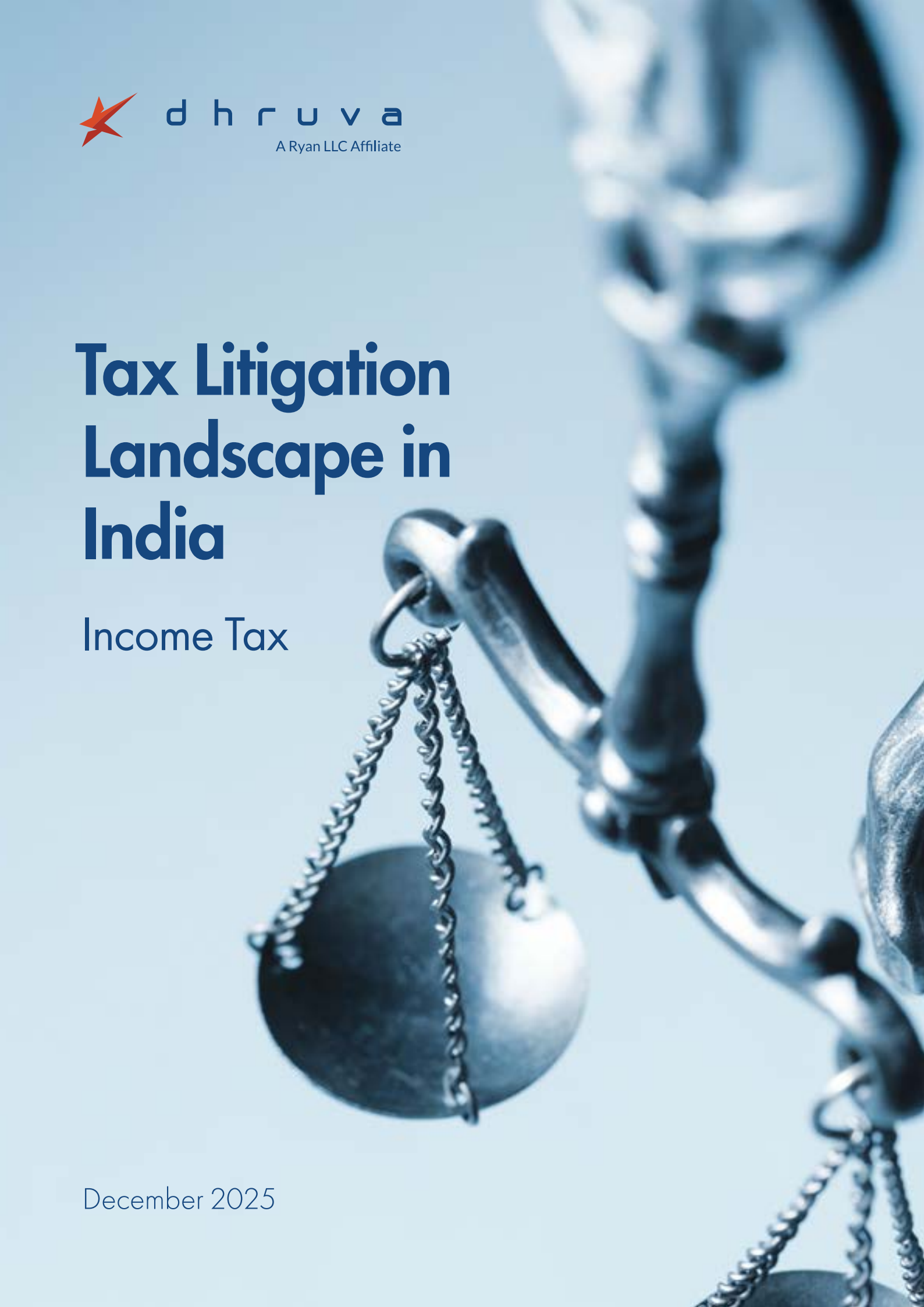
Tax Litigation Landscape in India

Income Tax



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Foreword

India's direct tax ecosystem is undergoing a pivotal transition. Rapid digitisation, expanding data networks, and a series of legal and administrative reforms have significantly reshaped tax administration. These developments have enhanced transparency and strengthened enforcement but have also increased the volume and complexity of tax disputes. Consequently, litigation has become one of the most critical touchpoints between taxpayers and the State, often defining the practical boundaries of India's fiscal framework.

In this evolving landscape, a clear and structured analysis of the litigation environment is essential. This paper maps recent trends by examining institutional reforms, legislative changes, and the functioning of dispute resolution forums—both appellate and alternative. It highlights persistent challenges such as pendency, procedural inconsistencies, and interpretational uncertainty, while also recognising progress made through initiatives like faceless processes, higher appeal thresholds, and strengthened cross-border dispute mechanisms.

The report also delves into some of the most consequential judicial pronouncements of the past decade—decisions that have not only addressed long-standing controversies but have also guided policy formation, influenced legislative amendments, and shaped global perceptions of India's tax jurisprudence. Equally important are the matters still awaiting finality before the Supreme Court, many of which carry wide-ranging implications for multinational enterprises, revenue mobilisation, and India's alignment with international tax norms.

As India prepares for sustained economic growth, expanding global integration, and a constantly evolving digl economy, the importance of a predictable, efficient, and balanced tax dispute resolution system cannot be overstated. I trust that this paper will serve as a useful resource for policymakers, practitioners, corporates, and scholars seeking a structured understanding of the current litigation ecosystem and the path ahead.

Warm regards,

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Preface

The tax litigation landscape in India reflects the evolving relationship between the taxpayer and the state, shaped by an ever-expanding framework of laws, judicial pronouncements, and administrative policies. Over the years, the Indian tax system has undergone significant transformation, moving toward greater transparency, digitization, and dispute resolution efficiency. Yet, tax litigation continues to be a major aspect of compliance and policy interpretation, often defining the contours of fiscal jurisprudence in the country.

In recent years, the government has initiated several structural reforms aimed at minimizing disputes and improving the efficiency of tax administration—such as faceless assessments, the Vivad se Vishwas scheme, and enhanced dispute resolution mechanisms. Nevertheless, matters involving intricate questions of law, conflicting interpretations, and retrospective applications continue to reach appellate forums and higher judiciary, creating an expanding corpus of tax jurisprudence.

This report provides an analytical overview of the current tax litigation environment in India. It examines litigation trends, evaluates the impact of judicial decisions, and assesses institutional reforms influencing dispute resolution. The objective is to present a clear and data-driven understanding of the challenges and opportunities within India's tax litigation ecosystem, helping tax professionals, corporate stakeholders, and policymakers navigate the evolving legal and procedural landscape with greater insight and preparedness.

This discourse assumes even greater relevance in the context of India's dynamic economic growth, increasing cross-border transactions, and frequent legislative amendments. Questions of interpretation, procedural fairness, and the balance between revenue interests and taxpayer rights remain at the heart of ongoing legal debates. Courts and tribunals play a critical role in mediating these interests, ensuring that the principles of equity, certainty, and justice are upheld in tax administration.

Executive Summary

The Indian tax system is amongst the most complex in the world, shaped by a combination of statutory provisions, judicial interpretations, and administrative practices. Disputes are inevble in such a system, and tax litigation has emerged as a significant area of concern for both taxpayers and the government. Several attempts have been made by successive Governments and the Tax Administrators to simplify tax laws, bring in transparency and reduce tax litigation but the divergence in policy and administration is clearly visible when the twin diverse objectives of growth and certainty are in play.

The Income-tax Act, 1961 (the Act), alongwith the Income-tax Rules, 1962, forms the primary legislative framework. In addition, Double Taxation Avoidance Agreements (DTAAs) negotiated by India with other countries and judicial precedents rendered by the Supreme court and High Court alongwith circulars and notifications issued by the Central Board of Direct Taxes form an essential part of legal landscape.

The Central Board of Direct Taxes (CBDT), functioning under the Department of Revenue, Ministry of Finance, is the apex administrative body entrusted with the implementation and supervision of the ITA. The CBDT not only oversees tax collection and enforcement but also frames policy through circulars, rules, and notifications. Its decisions are binding on the income-tax authorities across the country.

Against this backdrop, tax litigation often involves complex disputes requiring strategic navigation through multiple judicial and quasi-judicial forums. An effective tax litigation strategy today integrates a multi-fora approach with alternative dispute resolution (ADR) mechanisms to secure timely, cost-effective, and favourable outcomes for taxpayers.

Multi-Fora Progression of Tax Disputes

Tax disputes in India progress through a structured hierarchy of forums, including:

- Income Tax Assessment Authorities, where assessments and reassessments originate;
- Commissioner of Income Tax (Appeals) [CIT(A)], the first appellate forum;
- Income Tax Appellate Tribunal (ITAT), a specialised tax tribunal constituting the second appellate authority;
- High Courts and the Supreme Court, which adjudicate substantial questions of law arising out of ITAT orders.

A well-crafted litigation strategy leverages this hierarchy judiciously by assessing jurisdictional scope, statutory timelines, and evidentiary requirements.

Alternative Routes for Dispute Resolution

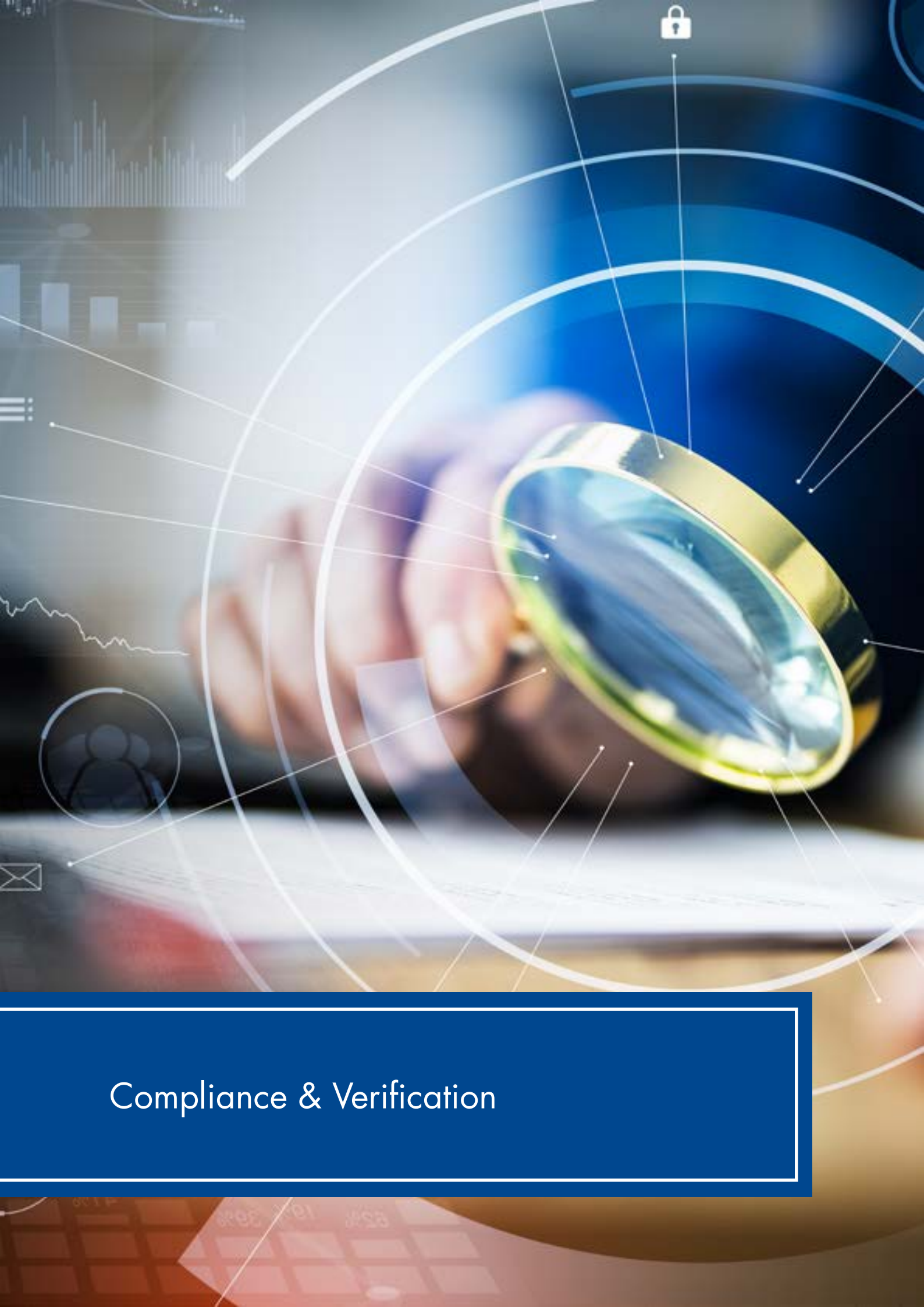
Beyond the conventional appellate process, several alternative mechanisms enable quicker and more efficacious resolution, including: **Dispute Resolution Panel (DRP)** for eligible assessees; **Mutual Agreement Procedure (MAP)** under DTAAs to resolve cross-border disputes; and **Advance Pricing Agreements (APAs)** to mitigate future transfer pricing litigation. Also, there are **Revision and Rectification Mechanisms (Sections 263, 264, 154)** for administrative review or correction of orders without resorting to appeals.

Key Elements of a Robust Litigation Strategy

Effective management of tax disputes requires:

- Early case assessment to evaluate contestability or scope for settlement;
- Strategic use of interim reliefs such as stay of demand;
- Rigorous documentation and procedural compliance;
- Proactive negotiation and settlement where feasible;
- Continuous monitoring of legislative amendments and judicial trends influencing dispute resolution pathways.

Thus, a holistic litigation strategy—balancing multi-fora escalation with alternative remedies—not only expedites dispute resolution but also mitigates cost, uncertainty, and reputational risk. All the aforesaid aspects are discussed in detail in the subsequent chapters of this report.



Compliance & Verification

The Indian financial year ('FY') runs from 1 April to 31 March. Under the Act, a tax payer is required to compile its accounts and file its return of income during a financial year known as 'Assessment Year' ('AY') which is the 12-month period following the end of a financial year in which the income earned (popularly known as 'Previous Year'). For example, income earned between 1 April 2023 and 31 March 2024 (FY 2023-24) is assessed and taxed in AY 2024-25.

The newly legislated Income-Tax Act, 2025 replaces the traditional concepts of ''previous year" and "assessment year" with a unified "tax year". Under the new regime, the tax year corresponds directly to the financial year (1 April to 31 March), although in cases where a business or income source begins during a financial year, the tax year starts from its commencement.

Taxpayers are required to file their returns of income annually, accompanied by the payment of due taxes. Once returns are filed, they are processed at the central processing center ('CPC') for prima facie errors and preliminary verification. Besides, based on the risk parameters and preliminary verification, the CPC may issue a notice suggesting changes in the returned income or taxes paid while processing the return of income

Scrutiny & Assessment (Including Reassessments, Revision And Block Assessments)

Regular assessments

Scrutiny proceedings are quasi-judicial in nature. Traditionally, these involved in-person hearings with the Assessing Officer (AO), but recent reforms have ushered in a faceless assessment system, minimizing physical interface and with an object of promoting transparency. There is thus clear jurisdictional distinction in the functions of the Faceless Assessing Officer ('FAO') and a Jurisdictional Assessing Officer ('JAO'). Notably, some assessments for instance those arising from search and seizure actions and matters relating to international tax and transfer pricing continue to be conducted through physical hearings ('JAO').

CBDT prepares an annual scrutiny selection criterion based on defined parameters to identify high risk and complex cases requiring in-depth examination. Based on such risk management system, a case may be selected for:

- Limited scrutiny – confined to specific issues flagged by risk parameters, or
- Complete scrutiny – involving a comprehensive examination of all aspects of the return.
- Annually, less than 0.3%[1] of the total returns filed in India are selected for scrutiny.

As far as the timeline is concerned under the , assessments must ordinarily be completed within twelve months from the end of the relevant assessment year, which can be extended by another year in transfer pricing cases.

Reassessments

Reassessment proceedings empower the AO to reopen a completed assessment and are amongst the most litigated provisions under the Act. Reassessments could arise out of erroneous proceedings leading to revisionary proceedings under Section 263/ 264 or in cases where income is believed to have escaped assessment (under Section 148). While the former are initiated at the behest of a Principal Commissioner/ Commissioner, the reassessment under Section 148 is at the behest of the assessing officer with approval of the senior authorities. Ordinarily, reassessment under Section 148 may be initiated within **three years** from the end of the relevant assessment year. In cases involving income escaping assessment of ₹ **50 lakh or more,** represented in the form of assets, expenditure, or entries, the time limit extends to **five year**s. Under the amended framework, a completed assessment may be reopened only where the AO possesses "**information suggesting escapement of income**", which includes:

- risk flags from the Insight risk-management system, SFT data, or third-party reporting;
- information from audits, surveys, and enforcement actions;
- information received under tax treaties;
- data arising from search, seizure, or requisition proceedings; and
- any information flagged under the new verification-based compliance regime introduced in 2024.

The AO must first conduct an enquiry under Section 148A(a), provide a show-cause opportunity under Section 148A(b), and pass a speaking order under Section 148A(d) before issuing a notice under Section 148. These procedural safeguards are intended to prevent mechanical reopening and reduce unwarranted litigation. Courts have consistently emphasised strict compliance with the new regime, given its objective of balancing revenue interests with taxpayer protection.

Revision under Section 263 of the Act by Principal Commissioner/Commissioner

Section 263 vests the Principal Commissioner or Commissioner with the authority to revise any assessment order that is considered *"erroneous in so far as it is prejudicial to the interests of the Revenue."* This supervisory jurisdiction acts as an important corrective mechanism to ensure that assessments are legally sound, adequately verified, and free from patent errors.

1. Media reports

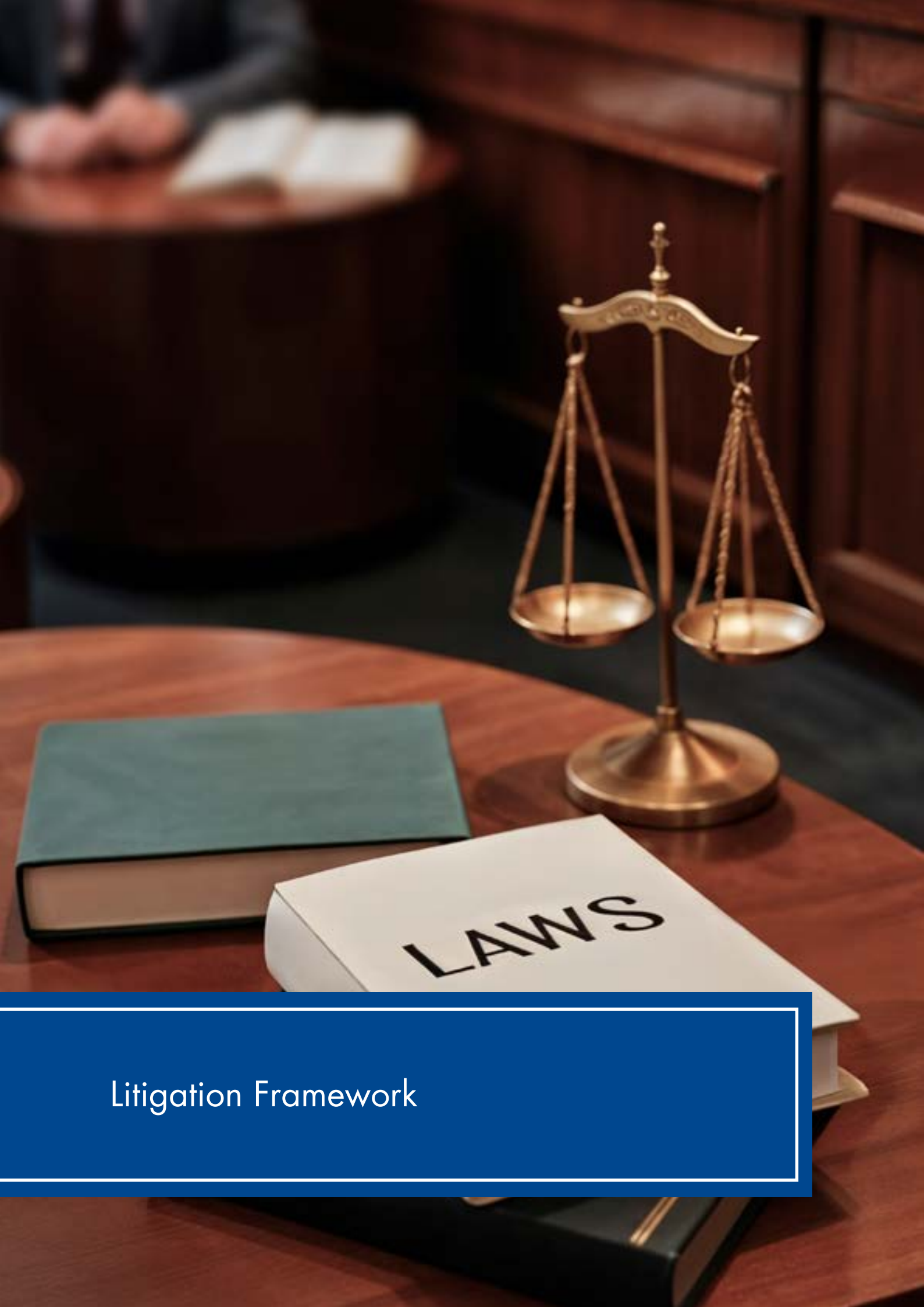
The Commissioner may invoke Section 263 where the AO's order is:

- based on an incorrect application of law;
- passed without requisite inquiries or verification;
- inconsistent with binding judicial precedents; or
- demonstrably prejudicial to revenue.

However, the provision is not intended to substitute the AO's judgment with that of the Commissioner. If the AO has made enquiries, applied his mind, and taken a plausible view, the order cannot be revised merely because another view is possible. Further, Section 263 cannot be invoked to revisit matters already examined in Appeal or to correct issues that fall outside the scope of the assessment order. The Finance Act and subsequent jurisprudence have reinforced the need for detailed, reasoned orders and proper examination at the assessment stage, thereby reducing the frequency of revision and associated litigation. The revision order must be passed within **two years** from the end of the financial year in which the assessment order was passed (subject to limited exclusions). Similarly, even assessee's can make an application under Section 264 for revisionary proceedings which are discussed separately in the ensuing paras below.

Special provisions for assessment in search and seizure cases

When a search under Section 132 or a requisition under Section 132A is initiated on or after 1 September 2024, the taxpayer becomes subject to the special block assessment regime under Chapter XIV B (Sections 158B to 158BI) of the Income tax Act. The "block period" comprises the six immediately preceding assessment years plus the period starting from 1 April of the previous year in which search/requisition is made, up to the date of the last authorisation of the search or requisition. Regular assessments or reassessments for years within this block period will abate (stop) and get subsumed into the block assessment. Tax on undisclosed income is at a flat rate of 60% for the block period. A penalty (generally 50 % of tax payable on undisclosed income) applies, unless voluntarily disclosed in the return under Section 158BC. A dedicated return form – ITR B – has been notified to be used for such block assessment returns under Section 158BC. The new regime is designed to promote a coordinated, efficient, and time bound assessment process in search and seizure cases, with the objective of reducing multiplicity of proceedings, preventing relief litigation across multiple years, and bringing clarity in treatment of undisclosed income.



Litigation Framework

The act provides a hierarchical system of adjudication, ensuring multiple levels of appellate review. Tax disputes often follow this trajectory, taking an average of **15–20 years**[2] to reach finality.

Tax Assessment and Appeals procedure with Average time frames

Assessing Officer (1-2 Years) ››› **Commission of Income Tax (Appeals)** (3-4 upto 6-8 Years) ››› **Income Tax Appellate Tribunal** (2-3 Years) ››› **High Court** (4-5 Years upto 8-10 Years) ››› **Supreme Court** (5-8Years)

Assessing Officer (AO)

The AO is the first line of adjudication. The AO examines the taxpayer's return, supporting documents, and explanations, and passes an assessment order under Section 143(3) read with Section 144B of the along with a demand notice under Section 156 of the ITA. Before making an adverse finding, the AO is bound by the principle of audi alteram partem (fair hearing). This is ensured through a mandatory show cause notice ('SCN') with draft assessment order ('DAO') to be issued to the assessee for him to raise any objections before a final assessment order is passed. Further, in case of eligible assessee (i.e. foreign companies and cases involving transfer pricing adjustments), the AO is bound to pass a draft order, before passing final assessment order. Although the practice of issuing SCN and DAO is followed in letter, there are several instances where the adjustments proposed and made in the final assessments lack merit. This results in fruitless litigation on one hand and has the effect of choking the judiciary on the other hand. Offcourse, there are cases of aggressive tax positions which also end up in litigation with the tax department.

Typically an assessment order with adjustments to the returned income ends up in any of the following remedial avenues:

- Rectification of apparent mistakes under Section 154.
- Revision under Section 264 before the Commissioner.
- Appeal to the Commissioner of Income Tax (Appeals)/ Objection before a Dispute Resolution Panel.

Before entering the formal appellate process, taxpayers have certain remedies at the level of the AO. Errors apparent from the record—such as arithmetical mistakes, clerical slips, or incorrect grant of tax credit—can be corrected under Section 154 through rectification proceedings. Such applications must be filed within four years from the end of the financial year in which the order was passed. There appears to be huge pendency of rectification applications which might be pending on account of incorrect processing by the CPC or any of the errors listed above or even awaiting order giving effect to the appellate orders of higher forums. By an estimate, it is common to take 4 -7

2. Media reports

years to get an order giving effect which in some other cases may actually be even more. This itself is another cause of great inconvenience to an assessee.

Another efficacious remedy available to taxpayers is revision under Section 264 of the Income-tax Act, which empowers the Commissioner of Income-tax to revise any order passed by a subordinate authority that is prejudicial to the assessee's interests. This provision is designed to offer a swift, equble, and non-adversarial remedy, enabling the correction of genuine errors or hardships at the administrative level itself. An assessee may file an application for revision within one year from the date on which the order in question is communicated to them, although the Commissioner may condone delay if sufficient cause is demonstrated. The scope of the Commissioner's discretion under this Section is intentionally broad, allowing for relief in cases where strict appellate procedures may be unavailable or unduly burdensome. However, revision under Section 264 cannot be sought where the order has already been the subject matter of an appeal before any appellate authority, thereby preventing parallel proceedings and ensuring procedural discipline.

In addition, the Act contains special provisions aimed at avoiding repetitive proceedings and appeals on identical questions of law. For instance, under Section 158A a taxpayer may submit a declaration when the same question of law is pending in his case for another assessment year before the Supreme Court of India or a High Court, requesting that the decision in the earlier case be applied to the current one — and agreeing not to raise that question again in subsequent appeals. Meanwhile, for the Revenue's side, the Act now provides under Section 158AB a mechanism to avoid repetitive appeals on identical questions of law. This provision allows a "collegium" of senior tax officials to determine whether a question of law arising in a taxpayer's case is identical to a question already pending before a High Court or the Supreme Court of India in his own case for any assessment year or in another taxpayer's case. If so, and with the taxpayer's written consent that they will be bound by the final outcome of that case, the department may defer filing any appeal until such time as the higher court delivers a final decision.

Appellate Mechanism under the Income-tax Act

Appeal before the Commissioner of Income-tax (Appeals)

The Commissioner of Income-tax (Appeals) ['CIT(A)'], is the first appellate authority under the Act. Appeals can be filed electronically within thirty days of receipt of the AO's order. From 2020 onwards, all appeals before CIT(A) are implemented in a faceless manner through the National Faceless Appeal Centre ('NFAC'). The CIT(A) enjoys wide powers: they may confirm, reduce, enhance, or annul an assessment, and in some cases also remand matters back to the AO for reconsideration. Appeals before the CIT(A) generally take two years to six years for disposal, depending on complexity. However, the pendency of CIT(A) is ever increasing since the same were made in a faceless manner. As per estimates over 5.39 lakh cases are pending disposal before various CIT (A)'s across the country with over ₹ 16.6 lakh crores locked up in these cases[3].

On receipt of the appellate order of the CIT (A) both the assessee and the revenue have the option to file further appeal before the Income Tax Appellate Tribunal (ITAT). The revenue would file an appeal to the ITAT for orders in favour of the assessee which has resulted in reducing the tax effect of over ₹ 60 lakhs[4].

Appeal before the Income Tax Appellate Tribunal (ITAT)

The next level is the Income Tax Appellate Tribunal (ITAT), established in 1941 as an independent quasi-judicial body. Functioning under the Ministry of Law and Justice, typically the ITAT is composed of one Judicial Member and one Accountant Member. Presently, it operates

3. Media reports
4. CBDT Circular number 09/2024 Dated 17th September, 2024

through sixty-three[5] jurisdictional benches, making it one of the largest tribunals in the country. The ITAT is the final fact-finding body, and appeals before it lie against orders of the CIT(A) or the Dispute Resolution Panel. Its decisions are binding on lower authorities, although further appeal lies to the High Court on substantial questions of law.

On receipt of the order of the Income Tax Appellate Tribunal, both the assessee or the revenue can prefer an appeal to the jurisdictional High Court provided it raises a substantial question of law. However, revenue has to cross the threshold of the tax effect to be ₹ 2.0 crores or more.

Appeal before the High Court

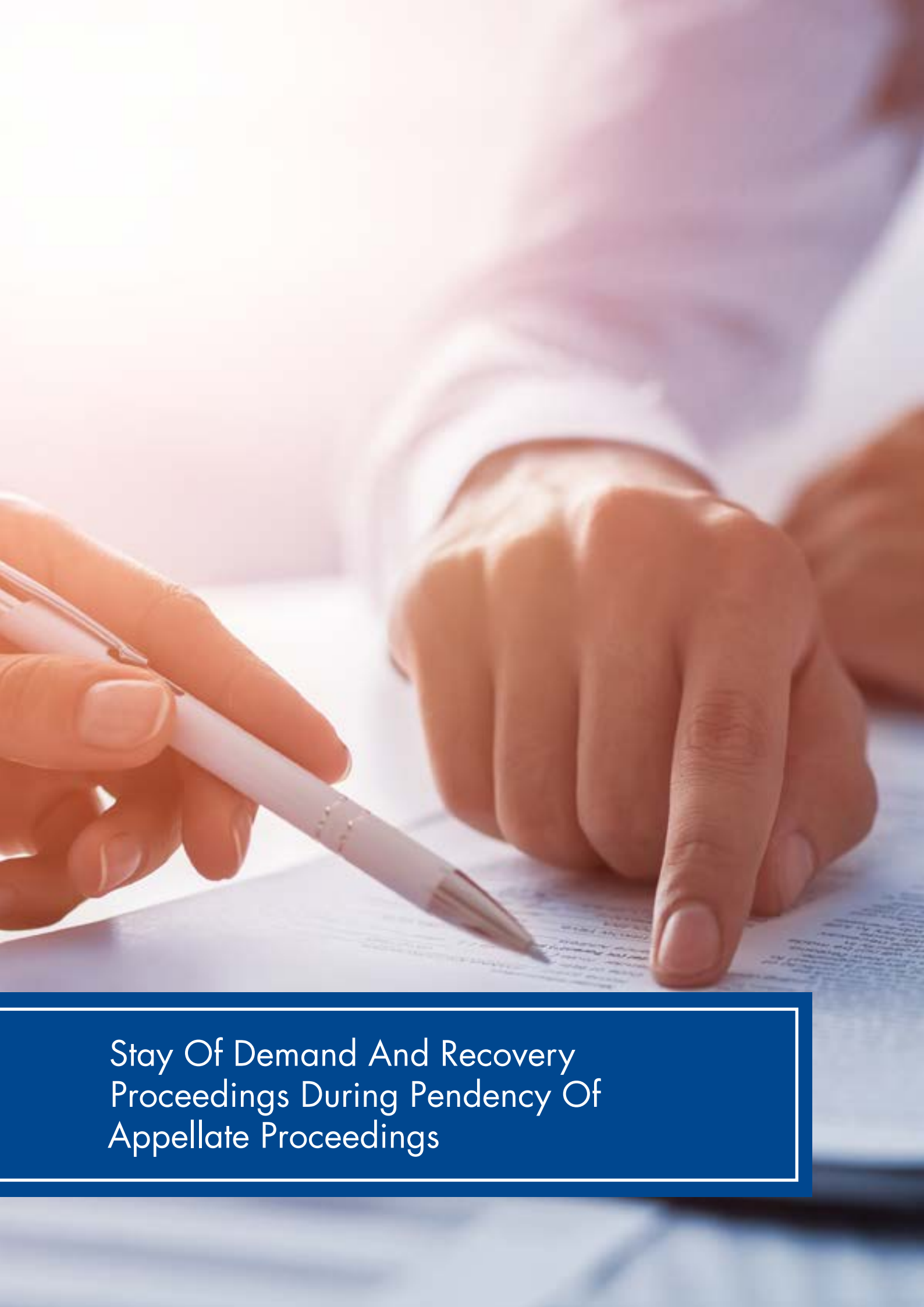
High Courts exercise jurisdiction under Section 260A of the ITA. Appeals must raise substantial questions of law, and they must be filed within 120 days of the ITAT's order. High Court decisions are binding within their territorial jurisdiction, which often results in conflicting interpretations until resolved by the Supreme Court.

An appeal to the Supreme court lies against an order of the jurisdictional High Court which allows both the parties to prefer an appeal against an order aggrieved by them. Upon receipt of the order of the Income Tax Appellate Tribunal, either the assessee or the revenue may file an appeal before the jurisdictional High Court, provided it involves a substantial question of law. However, the revenue must also meet the threshold of a tax effect of INR 2.0 crores or more.

Appeal before the Supreme Court

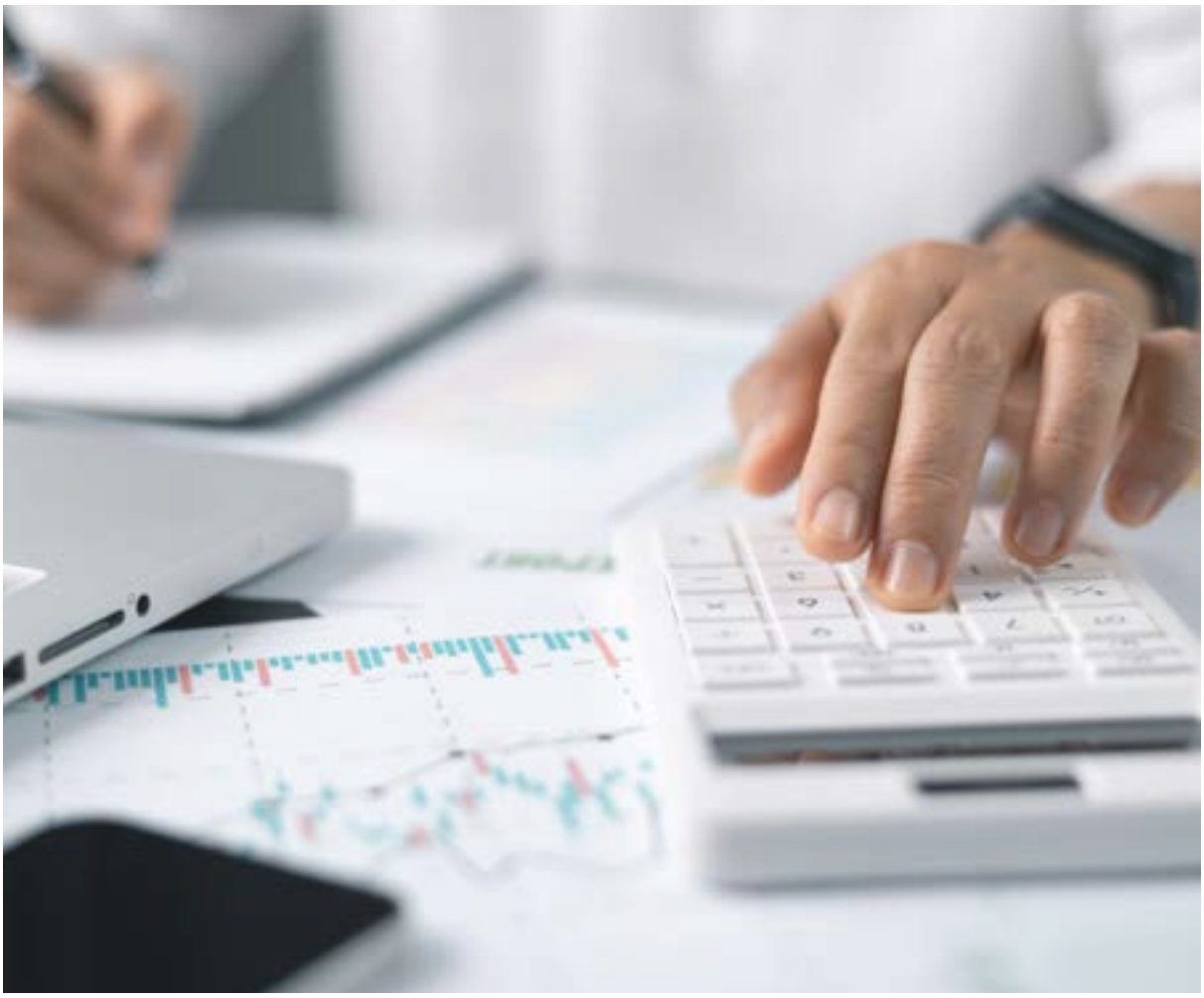
At the apex of the hierarchy lies the Supreme Court of India. Appeals reach the Supreme Court either through a certificate granted by the High Court under Section 261 of the or through a Special Leave Petition filed under Article 136 of the Constitution. Decisions of the Supreme Court constitute the law of the land under Article 141 of the Constitution and are binding across all authorities and courts. Some of the most important developments in Indian tax law have been shaped by the Supreme Court's rulings.

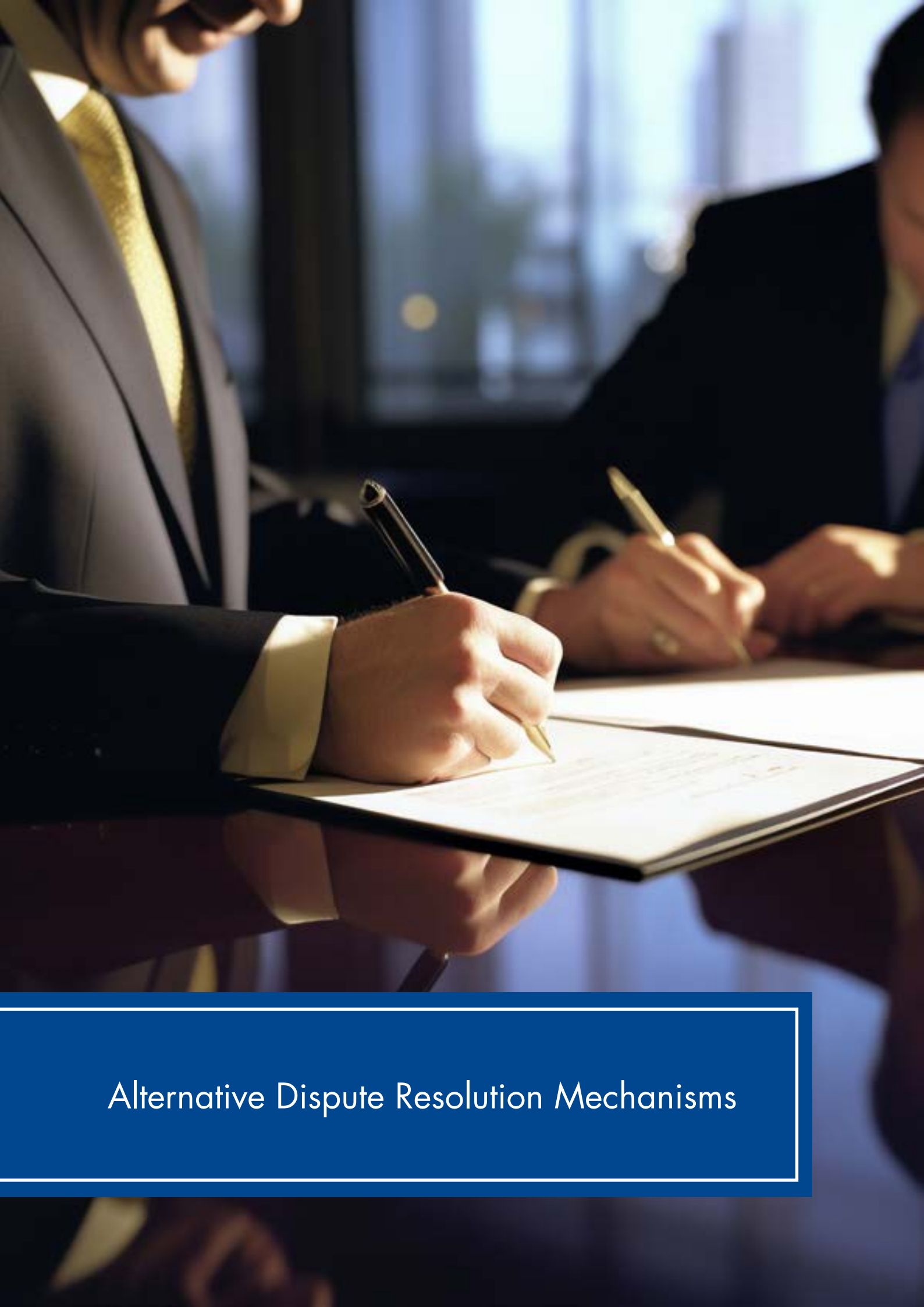
5. https://itat.gov.in/page/about_tribunal



Stay Of Demand And Recovery Proceedings During Pendency Of Appellate Proceedings

One of the most contentious aspects of tax litigation in India concerns the recovery of disputed tax demands during the pendency of appellate proceedings. The act empowers the Assessing Officer (AO) to initiate recovery proceedings immediately upon the passing of a demand order under Section 156 of the act. The power to grant stay of demand lies primarily with the Assessing Officer under Section 220(6) of the Act, which provides that when an appeal is filed before the first appellate authority (CIT(A)), the AO may, on an application made before it, treat the assessee as not being in default for the amount in dispute until the disposal of the appeal. In this regard, CBDT Office Memorandum dated 29 February 2016 and 31 July 2017, provide that as a general rule, the AO shall grant a stay of demand till the disposal of the first appeal on payment of 20% of the disputed demand. Courts have generally intervened in extreme situations where the assessee's have been able to establish factors such as a strong prima facie case, balance of convenience, demand appears to be arbitrary or primafacie unsustainable and undue hardship while disposing stay applications. The AO also retains discretion to accept a lower percentage in deserving cases, or insist on a higher percentage in situations involving risk of non-recovery.





Alternative Dispute Resolution Mechanisms

Dispute Resolution Panel (DRP)

Introduced through the Finance Act, 2009, the DRP provides an alternative route for eligible assessees, primarily foreign companies and cases involving transfer pricing adjustments. Upon receiving a draft assessment order from the AO, taxpayers may approach the DRP within thirty days. The DRP, a collegium of three Commissioners, is required to issue directions within nine months. These directions are binding on the AO while framing the final order, which can then be appealed directly before the ITAT. Although designed to provide swift relief and avoid multiple levels of litigation, the DRP has faced criticism for lack of independence, as its members are serving officers of the department. Further, the Revenues limited ability to contest the relief before high forums has impacted the effectiveness of the DRP route.

Mutual Agreement Procedure (MAP)

The Mutual Agreement Procedure arises under India's network of Double Taxation Avoidance Agreements. It enables the competent authorities of India and the treaty partner country to negotiate and resolve instances of double taxation. Generally, an assessee can approach competent authorities within a period of three years from the date of receipt of final order crystalizing the demand. While timelines for outcomes of MAP are not statutorily fixed, India's endeavour has been to resolve MAP cases within twenty-four months. MAP has become an important mechanism for multinational enterprises, particularly in transfer pricing, attribution of profits and permanent establishment disputes.

Advance Pricing Agreements (APA)

The APA programme, introduced in 2012, is another significant development in India's ADR framework. APAs allow taxpayers to agree in advance with the CBDT on the methodology for determining the arm's-length price of international transactions. Such agreements may be unilateral, bilateral, or multilateral, and typically remain valid for five years, with a rollback option available for four preceding years. APAs provide certainty, reduce litigation, and foster compliance. As of March 31, 2025, India has signed a total of 815 Advance Pricing Agreements (APAs)[6], which include 615 unilateral APAs, 199 bilateral APAs, and 1 multilateral APA. The Central Board of Direct Taxes (CBDT) set a record by signing 174 APAs in the financial year 2024-25, the highest number in any fiscal year since the APA program began. India has clearly established itself as one of the most active APA jurisdictions globally.

Advance Rulings: From AAR to BAR

The Authority for Advance Rulings (AAR), set up in 1993, was intended to provide binding opinions to non-residents and certain categories of residents on the tax implications of proposed transactions. Over time, however, the AAR became plagued by delays, primarily due to vacancies in the position of Chairman, who was required to be amongst retired judges of the Supreme Court or High Court. To remedy this, the Finance Act, 2021 replaced the AAR with the Board for Advance Rulings (BAR). In accordance therewith the Government of India, vide Notification No. 96/2021 dated 1st September, 2021 constituted three Boards for Advance Rulings (BAR), each consisting of two senior officers not below the rank of Chief Commissioner of Income-tax as Members. Unlike the AAR, the BAR consists of serving tax officers, and its rulings are not binding. Appeals from the BAR lie to the High Court. While this change was aimed at reviving the system, it raises concerns that it may instead result in greater litigation, undermining the objective of certainty.

6. CBDT Annual APA Report for 2024-25 published in September 2025

Ad Hoc Settlement Measures – Settlement Commission Scheme and VsV Schemes of 2020 and 2024

Abolition of Settlement Commission Scheme

The Income-tax Settlement Commission, introduced in 1976, was conceived as a forum to provide taxpayers with an opportunity to make a true and complete disclosure of income previously not disclosed, with the objective of bringing undisclosed tax liabilities into the mainstream while avoiding protracted litigation. Taxpayers could approach the Commission at any stage of assessment, provided they made a full and voluntary disclosure of income not previously offered to tax.

The Commission had wide-ranging powers to grant immunity from penalty and prosecution, subject to conditions, thereby offering a balance between revenue collection and taxpayer compliance. It also served well to end litigation for multiple years through a single forum providing once in a lifetime opportunity. The orders of the Settlement Commission were binding on both the taxpayers as well as the revenue. It, however, saw several litigations right upto the Supreme Court. Over the years, it served as an alternative dispute resolution mechanism, particularly in complex cases where large amounts of undisclosed income were at stake.

However, concerns arose around misuse of the scheme, delays in disposal, and the perception that it provided an escape route for tax evaders. In light of these issues, the Finance Act, 2021 formally abolished the Settlement Commission with effect from 1 February 2021. Pending applications were transferred to an Interim Board for Settlement, and no fresh applications could be made thereafter.

The abolition marked a significant shift in tax policy, signaling the government's preference for transparent, faceless, and time-bound dispute resolution mechanisms—such as the National Faceless Appeal Centre (NFAC) and other schemes like Vivad se Vishwas—over bodies that relied heavily on negotiated settlements.

VSV Schemes

In recognition of the mounting pendency of tax litigation and its adverse impact on both revenue collection and taxpayer certainty, the Government of India has, from time to time, introduced settlement schemes to reduce the burden on appellate forums. Among the most significant of these are the **Vivad se Vishwas Schemes (VSV),** introduced in 2020 and again as VsV-2.0 in 2024, aimed at expeditious resolution of direct tax disputes. The central goal of both schemes was to provide a simple, transparent, and time-bound framework for settling pending tax disputes. The objectives were threefold:

1. Unlocking disputed revenue by encouraging settlement of long-standing disputes.
2. Providing certainty to taxpayers and reducing compliance costs.
3. Reducing judicial backlog, thereby improving the efficiency of the appellate system.

The guiding philosophy was *"Sabka Vishwas,"* i.e., building trust between taxpayers and the administration through dispute settlement rather than prolonged litigation.

Vivad se Vishwas Scheme, 2020

The VSV Scheme, 2020, was introduced via the Direct Tax Vivad se Vishwas Act, 2020. It applied to disputes pending as on 31 January 2020 across all appellate forums—CIT(A), ITAT, High Courts, and Supreme Court, as well as those where time to file an appeal had not expired.

Eligibility: All taxpayers with pending appeals involving disputed tax, interest, penalty, or fee.

Relief Offered:

- Payment of the disputed tax amount only, with complete waiver of interest and penalty, if payment made by the notified deadline.
- For disputes relating solely to interest, penalty, or fees, a reduced percentage (25% of the disputed amount) was payable.

Procedural Framework: The scheme required filing of a declaration (Form-1), issuance of certificate by the designated authority, and payment within the stipulated time.

Outcome:

- Over1.46 lakh[7] cases were resolved, unlocking disputed tax demands worth several tens of thousands of crores.
- The scheme was credited with reducing pendency significantly before CIT(A) and ITAT, though its impact at the High Court and Supreme Court levels was comparatively modest given the volume of complex disputes.

Vivad se Vishwas Scheme, 2024

Given the continued pendency of tax litigation, the Government revised the settlement framework in 2024 with refinements. This version targeted disputes pending as on 31 January 2024, extending relief similar to the 2020 scheme but with improved timelines and broader inclusivity.

Relief Offered:

- Largely similar to earlier scheme i.e payment of the disputed tax component only (except old Appellants subject to additional 10%), with full waiver of interest and penalty.

Outcome:

- The 2024 scheme built on the success of its predecessor, achieving a further reduction in appellate backlog, particularly at the CIT(A) level.
- Anecdotal reports suggest that several large corporates availed the scheme to exit protracted litigation, thereby easing liquidity pressures and closing legacy tax exposures.

7. Ministry of Finance- PIB dated 9 August 2021 bearing release ID 1744134

Government Initiatives To Reduce Tax Litigation

Recognizing that a protracted and adversarial litigation cycle undermines both taxpayer confidence and efficient revenue collection, the Government of India has, over the past decade, launched a series of reforms aimed at reducing litigation and fostering trust-based tax administration. These initiatives span the spectrum from digl process transformation to policy-level interventions and capacity building in judicial forums.

Data Analytics, Information Exchange Frameworks and Strengthened Reporting Ecosystem

Alongside institutional and procedural reforms, the Government has significantly expanded its data-analytics ecosystem to improve risk assessment, curb tax evasion, and reduce unwarranted disputes. Major strides have been made through a multilayered information network that integrates data from banks, financial institutions, mutual funds, registrars, stock exchanges, and other reporting entities under various statutory reporting regimes such as SFT (Statement of Financial Transactions), TDS/TCS statements, AIR, and reporting by the Financial Intelligence Unit (FIU-IND). The introduction of **Insight 1.0** and the more advanced **Insight 2.0** platforms has enabled the CBDT to deploy artificial intelligence, machine learning, and big-data technology to identify discrepancies, detect high-risk patterns, and undertake non-intrusive verification. These systems support pre-emptive compliance by pushing alerts to taxpayers, reducing the need for extensive investigations or protracted assessment disputes. Further, India's robust participation in global information-exchange frameworks—including the **Common Reporting Standard (CRS)** and **multilateral and bilateral exchange of information agreements**—ensures seamless inflow of financial and ownership data from foreign jurisdictions. Collectively, this technology-driven and globally integrated information framework has strengthened voluntary compliance, enhanced accuracy in tax administration, and curtailed avoidable litigation arising from information asymmetry.

Faceless Appeals and the National Faceless Appeal Centre (NFAC)

Perhaps the most transformative initiative has been the introduction of Faceless Appeals, implemented through the National Faceless Appeal Centre (NFAC) in 2020. The objective was to eliminate personal interface between taxpayers and tax officials, thereby reducing discretion, ensuring uniformity, and improving transparency.

- Appeals filed before the CIT(A) are now allocated electronically through a centralized automated system.
- Draft orders are reviewed by multiple layers to minimise arbitrariness.
- Hearings, where required, are conducted through video conferencing.

Initial teething issues such as lack of adequate hearings and technical glitches have gradually been addressed. Over time, the NFAC framework has improved efficiency, objectivity, and taxpayer confidence, while also freeing up field officers to focus on core tax administration. While the scheme aims to modernize and digitize tax proceedings, some taxpayers have experienced challenges such as delays and a growing volume of pending appeals, which can cause frustration due to prolonged uncertainty. The limited opportunities for personal hearings or detailed discussions may make it harder for taxpayers to fully present their case or clarify complex issues. There have also been technical and procedural hurdles that occasionally complicate smooth communication and timely resolution of appeals. Despite these issues, ongoing efforts are being made to improve the system, with the goal of balancing efficiency and fairness for all stakeholders. It is, however, important to mention here that the average time lag for a CIT (A) to pass an order post the date of filing used to be around 1-2 years in the pre-faceless regime has increased to over 4-6 years in the faceless regime leaving the taxpayer little remedy.

Acceleration of APA and MAP Processes

The Advance Pricing Agreement (APA) and Mutual Agreement Procedure (MAP) frameworks are critical in resolving transfer pricing and cross-border tax disputes. These mechanisms aim to provide certainty to multinational enterprises (MNEs) while ensuring a fair share of tax to India.

- In recent years, the Government has prioritized the clearance of APA applications, expediting both unilateral and bilateral agreements.
- The MAP process, particularly in coordination with treaty partners, has been streamlined through dedicated teams, reducing resolution timelines for complex international tax disputes.

In the recent years the Indian competent authorities have agreed on a framework for determining arm's length price for software and information technology enabled services with the competent authorities of US ('APMA') which has resulted in achieving the resolutions under APA and MAP much faster. This acceleration has substantially reduced litigation in the high-stakes area of transfer pricing, which historically accounted for a significant portion of disputes at the ITAT and higher levels.

Monetary Thresholds for Departmental Appeals

Another important policy level has been the prescription of higher monetary thresholds for filing departmental appeals. The CBDT has, through a series of circulars, steadily raised the monetary limits for filing appeals before the CIT(A), ITAT, High Courts, and the Supreme Court.

- As of the latest revision[8], departmental appeals are not to be filed where the tax effect is below ₹ 60 lakh for ITAT, ₹ 2 crore for High Courts, and ₹ 5 crore for the Supreme Court.
- Exceptions are carved out for cases involving constitutional validity, issues with a cascading effect, or matters of recurring nature.

This policy has led to pruning of departmental appeals, ensuring that scarce judicial resources are reserved for matters of significance while small-value disputes are resolved at lower levels.

Vivad se Vishwas, 2024

The revival of the Vivad se Vishwas scheme in 2024 has been another crucial measure to unclog the litigation pipeline. Building upon the success of the 2020 framework, the scheme allowed taxpayers to settle long-pending disputes by paying only the disputed tax component, with full waiver of interest and penalty.

The scheme has been effective in reducing pendency at the CIT(A) and ITAT levels, and has also mobilised significant revenues for the exchequer. By offering certainty and closure, the scheme has contributed to a trust-based compliance environment.

Capacity Building

Recognising that structural bottlenecks in adjudicatory capacity are a major driver of pendency, the Government has also invested in capacity enhancement at key forums.

CIT (A): CBDT has created additional posts of 100 JCIT (Appeals) to reduce the backlog of cases pending before the CIT (A). In addition several appeals were assigned to senior officers including Principal CIT's. Despite these efforts, about 5.44 lakh appeals are still pending disposal at the CIT(A) levels.

Income Tax Appellate Tribunal (ITAT): Additional benches have been constituted, and digl infrastructure has been strengthened to facilte e-filing and virtual hearings.

High Courts: Special tax benches and case management systems are being established in jurisdictions with high pendency.

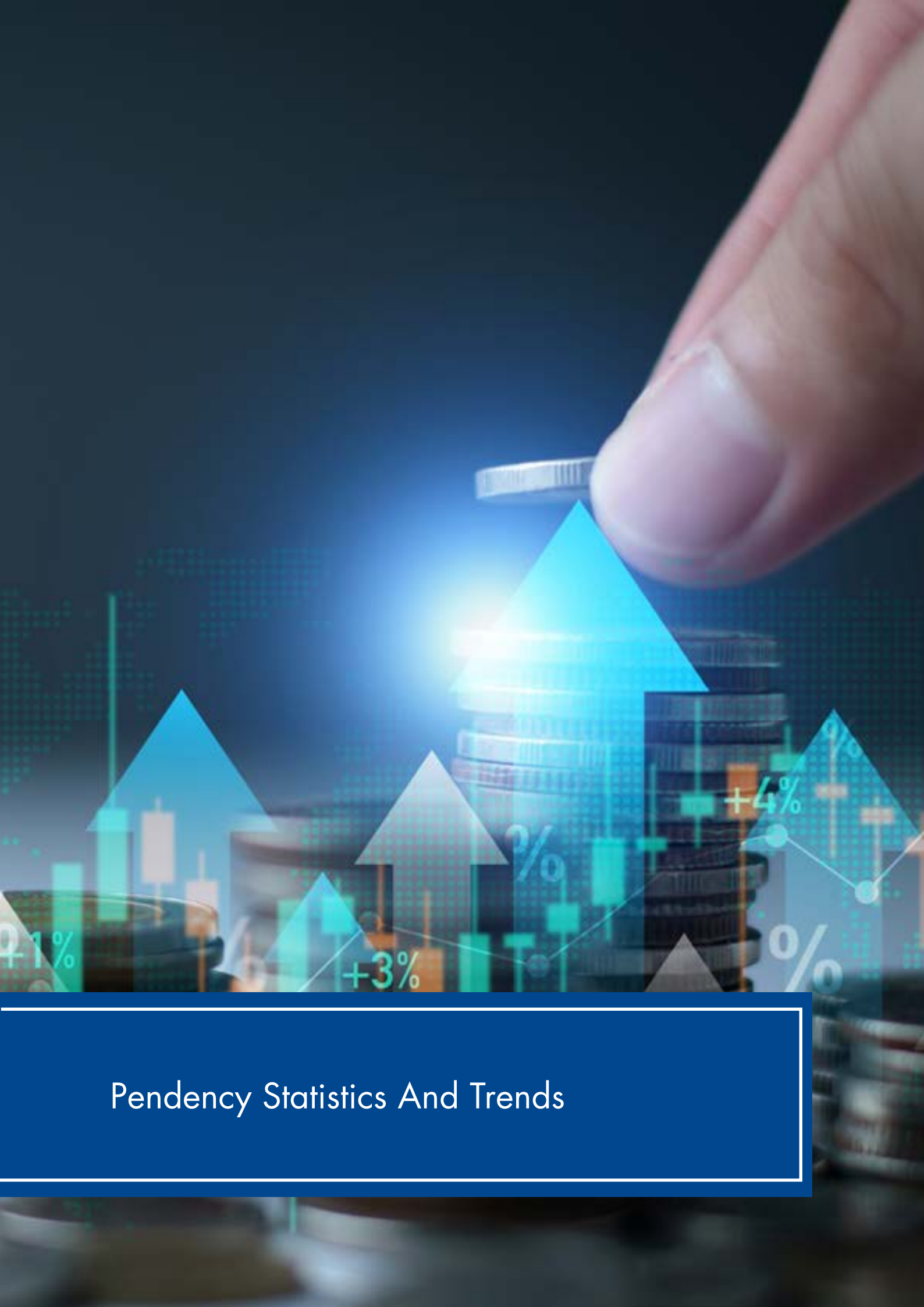
Supreme Court: Fast-tracking of tax cases involving substantial questions of law has been prioritised, with efforts to consolidate repetitive issues.

These measures aim not only to reduce the stock of pending cases but also to ensure timely disposal of new disputes, creating a sustainable equilibrium between filings and disposals.

8. CBDT Circular number 09/2024 Dated 17th September, 2024

Overall Impact

Collectively, these initiatives represent a paradigm shift from adversarial litigation to collaborative dispute resolution. While challenges remain—particularly in ensuring uniform implementation and balancing revenue protection with taxpayer convenience—the trajectory of reform demonstrates a clear intent: to make India's tax administration more predictable, less litigious, and aligned with global best practices.



Pendency Statistics And Trends

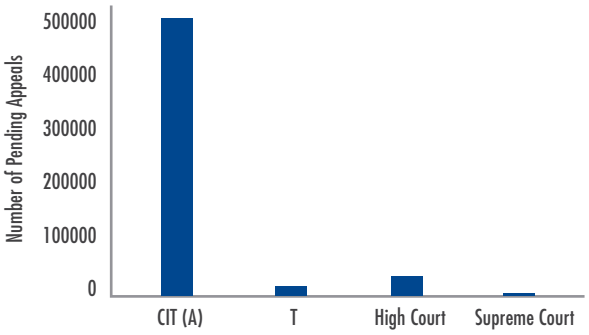
The issue of pendency in tax litigation has long been one of the defining challenges of India's dispute resolution framework. While the statutory scheme under the act prescribes time-bound adjudication at each stage, the ground reality reflects a significant accumulation of unresolved appeals, with timelines stretching across several years. The magnitude of litigation is such that the problem is often described as "litigation by default," with both taxpayers and the Department locked in prolonged disputes.

Pendency Across Forums

At the Commissioner of Income Tax (Appeals) [CIT(A)] level, pendency remains the highest among all appellate stages. With over 5.44 lakh pending cases as of January 2024[9], CIT(A) functions as the first appellate authority, and the backlog here directly influences the caseload at higher levels. At the Income Tax Appellate Tribunal (ITAT), pendency is relatively lower, at around 20,266 appeals, but the matters here often involve complex factual and legal issues, including transfer pricing disputes. Moving up, the High Courts are burdened with approximately 37,436 pending tax appeals, most of which involve substantial questions of law. At the apex level, the Supreme Court has a pendency stock of around 5,544 direct tax cases, many pending for more than a decade.

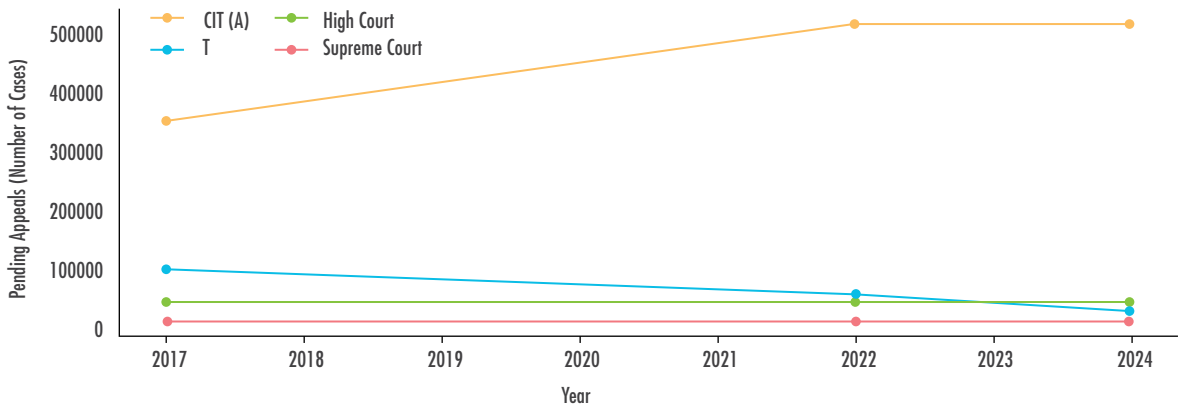
The funnel chart (below) highlights the steep attrition of appeals across the hierarchy, while also demonstrating how large volumes at the CIT(A) level inevbly trickle upward, fueling systemic pendency.

Appeal Funnel (Pendency by Forum, 2024)



The line chart (below) tracking pendency over the years shows how, despite efforts such as the introduction of faceless appeals, disposal rates have not kept pace with fresh inflows, especially at the first appellate stage.

The Litigation Pendency by Forum (Approximate, 2017-2024)



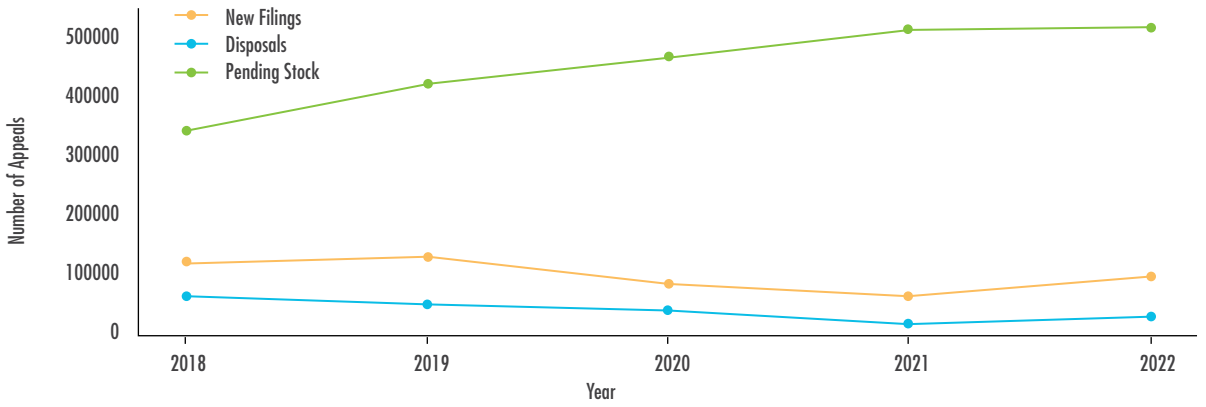
9. Media report

Stock and Flow: Filings Versus Disposals

A useful way to understand pendency is through a stock and flow analysis. While "stock" refers to the total number of pending cases, "flow" captures the annual inflow of new appeals and the corresponding disposals.

For instance, at the CIT(A) level, data from 2018–2022 shows that annual filings have consistently outpaced disposals, resulting in a rising cumulative backlog. The illustrative stock-flow chart (below) underscores this imbalance: even with steady disposals, the rate of fresh filings has created a widening gap, compounding pendency year on year.

CIT (A) Appeals - Stock vs Flow (2018-2022, illustrative)



At higher levels, especially the ITAT and High Courts, the flow of appeals is somewhat stabilized, since not all CIT(A) cases escalate further. However, even here, the disposal rate lags, creating a persistent overhang. The Supreme Court pendency, in particular, reflects the combined "overflow" from decades of unresolved litigation in the lower forums.

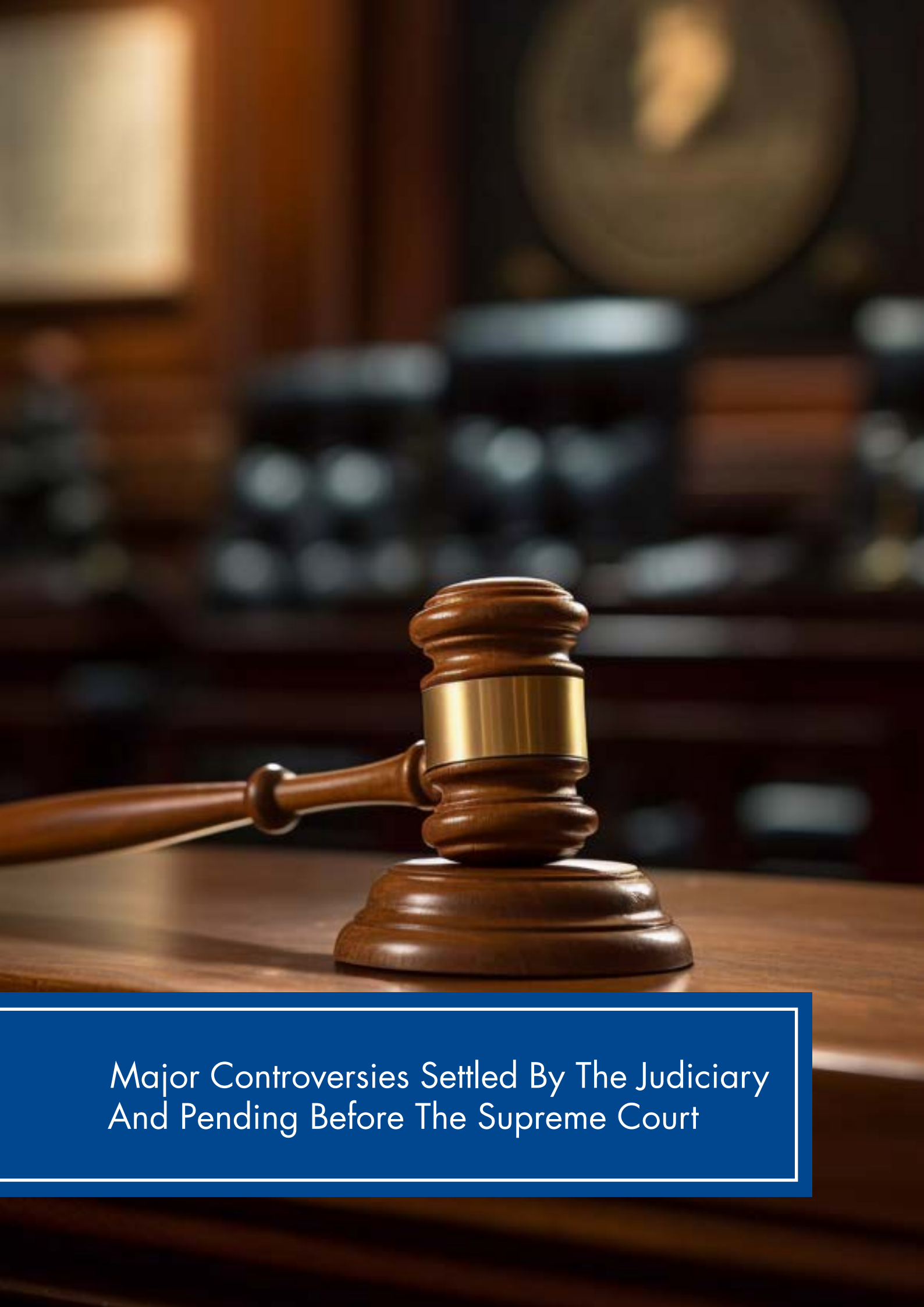
Average Disposal Time

Disposal time varies widely across forums. At the CIT(A) stage, appeals are generally disposed of within **4-6 years,** although delays beyond five years are not uncommon. At the ITAT, the average disposal timeline is **2-3 years,** largely depending on the complexity of issues and the frequency of adjournments. Appeals before the High Courts take significantly longer, with the average pendency exceeding **8-10 years.** Finally, at the Supreme Court, matters often take **10-12 years** before resolution, effectively making tax disputes a long-term exercise in uncertainty.

Emerging Trends

Two notable trends are visible in recent years. First, the faceless regime introduced for assessments and CIT(A) aims to bring in efficiencies, but the system is still in transition and its impact on pendency reduction remains to be fully assessed. Second, successive governments have attempted to reduce pendency through dispute settlement schemes (e.g., Vivad se Vishwas), which provided an exit route for both taxpayers and the Department. While these schemes led to some traction in reduction of caseload, the structural imbalance between inflow and disposal continues to persist.

Unless addressed through sustained systemic reforms — such as training/ accountability of the officers, increasing judicial capacity, restricting departmental appeals through stricter monetary thresholds, and incentivizing early settlements — pendency is likely to remain one of the central challenges in the Indian tax litigation landscape.



Major Controversies Settled By The Judiciary And Pending Before The Supreme Court

Major Controversies Settled by the Judiciary

Over the years, the Supreme Court of India has played a **pivotal role in clarifying contentious issues in tax law**, often with wide-ranging implications for both taxpayers and the Revenue. Several landmark decisions have not only resolved individual disputes but also set enduring principles that continue to shape tax jurisprudence. The following Section highlights some of the most significant rulings

Engineering Analysis Centre of Excellence (2021) – Software Payments and Royalty

Background: A long-standing controversy existed over whether payments made by Indian entities to foreign software suppliers for use or resale of software constituted "royalty" under Section 9(1)(vi) of the Income-tax Act and the Double Taxation Avoidance Agreements (DTAAs). The Revenue argued that such payments involved a transfer of copyright rights, attracting withholding tax obligations.

Legal Question: Do payments made to foreign software suppliers for use/resale of software amount to "royalty" under DTAAs, thereby requiring tax deduction at source under Section 195?

Supreme Court Ruling: In *Engineering Analysis Centre of Excellence (P.) Ltd. v. CIT (2021)*, a three-judge bench held that such payments are not "royalty" under DTAAs, as they merely involve the transfer of a copyrighted article, not the copyright itself. Consequently, there was no obligation to deduct tax at source on such remittances.

Implications: The judgment provided massive relief to Indian businesses and ended decades of litigation, aligning Indian jurisprudence with international tax norms. It also curtailed the Revenue's expansive interpretation of "royalty."

Apex Laboratories (2022) – Freebies to Doctors

Background: Pharmaceutical companies frequently incurred expenditure on providing gifts, hosplity, or sponsored travel to doctors. The issue arose whether such expenses were deductible under Section 37(1) of the Act as "business expenditure."

Legal Question: Are expenses incurred on providing freebies to doctors allowable as deduction under Section 37(1), or are they hit by Explanation 1 to Section 37 which disallows expenditure incurred for a purpose "prohibited by law"?

Supreme Court Ruling: In *Apex Laboratories Pvt. Ltd. v. DCIT [2022] 135 taxmann.com 286/442 ITR,* the Supreme Court held that such freebies are not deductible. The Court reasoned that the practice violated the Indian Medical Council (Professional Conduct) Regulations, and therefore fell within the mischief of "prohibited by law."

Implications: The ruling had significant ramifications for the pharmaceutical sector. It clarified that ethical standards prescribed under regulatory codes have binding tax consequences, thereby strengthening the link between public policy and tax deductibility.

Ashish Agarwal (2022) – Reassessment Transition

Background: The Finance Act, 2021 overhauled the reassessment regime, introducing new procedures under Sections 147–151. However, during the pandemic, thousands of reassessment notices were issued under the old law between 1 April 2021 and 30 June 2021, creating a legal deadlock.

Legal Question: Were reassessment notices issued after 1 April 2021 under the old regime valid, or were they void in light of the new provisions introduced by the Finance Act, 2021?

Supreme Court Ruling: In Union of India v. Ashish Agarwal [2022] 138 taxmann.com 64 (SC), the Court adopted a balancing approach. It held that notices issued under the old law should be deemed as show-cause notices under the new Section 148A, and directed the Revenue to follow the new procedures.

Implications: This pragmatic ruling prevented a collapse of reassessment proceedings nationwide, while safeguarding taxpayer rights under the amended

framework. It also underscored the Court's role in ensuring smooth legislative transitions.

Vodafone International Holdings (2012) – Indirect Transfer of Shares

Background: In 2007, Vodafone acquired shares of a Cayman Islands company that indirectly held controlling interest in Indian telecom operator Hutchison Essar. The Revenue sought to tax the transaction, arguing that it amounted to transfer of capl assets situated in India under Section 9.

Legal Question: Could India tax gains arising from the indirect transfer of shares of a foreign company which derived substantial value from assets located in India?

Supreme Court Ruling: In Vodafone International Holdings B.V. v. Union of India [2012] 17 taxmann.com 202 (SC), the Court ruled in favour of Vodafone, holding that indirect transfers of foreign company shares were not taxable under the law then in force.

Implications: The verdict, hailed internationally, boosted investor confidence. However, the Government responded with a retrospective amendment to Section 9 (Finance Act, 2012) to tax such transactions, sparking widespread controversy and years of arbitration between India and foreign investors. Eventually, India rolled back the retrospective tax in 2021, closing a chapter that had dented its investment climate.

Formula One (2017) – Permanent Establishment

Background: Formula One World Championship Ltd. (FOWC), a UK-based company, had entered into agreements for hosting Formula One races in India. The key issue was whether FOWC constituted a Permanent Establishment (PE) in India through its control and commercial explotion of the Buddh International Circuit.

Legal Question: Did the arrangement between FOWC and its Indian counterpart amount to creating a fixed place PE in India under Article 5 of the DTAA?

Supreme Court Ruling: In Formula One World Championship Ltd. v. CIT (2017), the Court held that FOWC did indeed have a fixed place PE in India, as it exercised full control over the race circuit during the event, deriving significant commercial benefit.

Implications: The ruling underscored India's expansive interpretation of PE, signalling that foreign enterprises exploiting Indian markets in a sustained and commercially significant manner could attract domestic tax liability. It became a cornerstone judgment in international tax jurisprudence.

Broader Significance

These landmark judgments demonstrate the evolution of Indian tax jurisprudence, balancing competing interests of revenue collection, taxpayer rights, and global best practices. They highlight how the judiciary acts not just as an arbiter of disputes, but also as a policy-shaping force, often prompting legislative amendments and administrative reforms.

Major Controversies Pending Before the Supreme Court

While several landmark rulings have provided clarity, a number of significant direct tax disputes are currently pending before the Supreme Court. The outcome of these cases is expected to have far-reaching implications for tax certainty, investor confidence, and revenue mobilisation. Some of the key pending controversies are outlined below:

DRP vs. Limtion Period – Interaction of Sections 144C and 153[10]

Section 144C provides the DRP mechanism for eligible assessees, but uncertainty persists regarding its interplay with the assessment limtion under Section 153. The question before the Court was whether the timelines prescribed under Section 153 of the act for completion of assessments also encompass the period consumed in the Dispute Resolution Panel ("DRP")

10. Assistant Commissioner of Income-tax (International Taxation) vs. Shelf Drilling Ron Tappmeyer Ltd. [2025] 177 taxmann.com 262 (SC) [08-08-2025]

process under Section 144C of the Act, or whether the two are mutually exclusive. In August 2025, a two-judge Supreme Court bench delivered a split verdict on this question, and the matter is now expected to be referred to a larger bench. The final ruling will have far-reaching implications on the validity of numerous DRP-based assessments and the overall certainty of transfer pricing and international tax proceedings.

Profit Attribution to Indian Operations

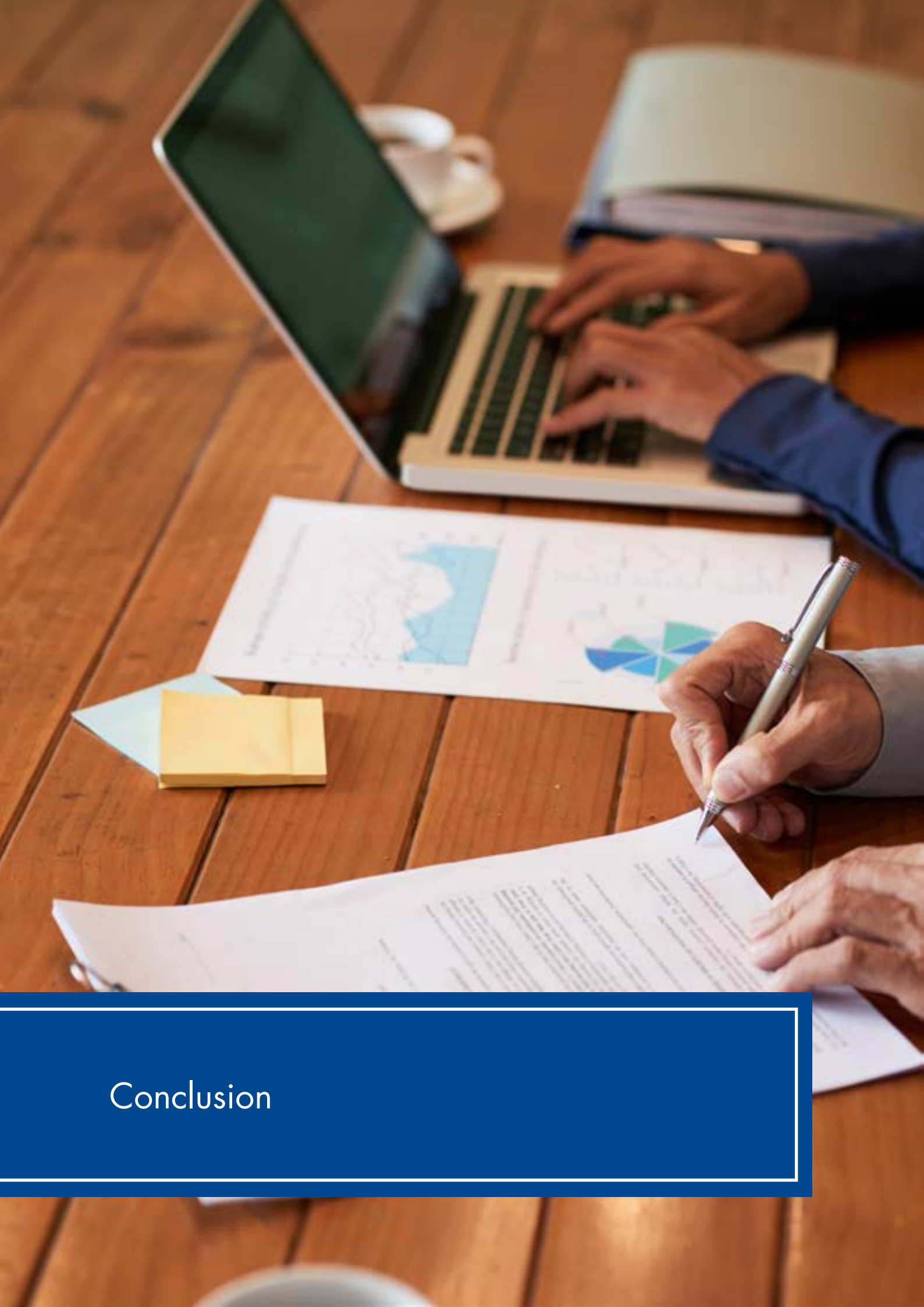
The extent to which foreign companies with dependent agent PEs or marketing functions in India should attribute profits to India remains an open question awaiting final adjudication by the Supreme Court in the SET Satellite[11] case. Specifically, does arm's length remuneration paid to the Indian dependent agent exhaust all profit attribution to the Indian PE under Article 7(2) of the DTAA, or can the Revenue tax additional profits beyond such remuneration? While the Bombay High Court in SET Satellite (Singapore) held that payment of arm's length fees to the Indian agent eliminates further profit attribution, the Revenue's appeal challenging this principle is pending before the Supreme Court. The apex court's ruling will clarify whether the "single entity" approach and Morgan Stanley principles fully apply to dependent agent PE scenarios involving marketing and distribution functions in India.

Marketing Intangibles and AMP Expenditure

The core issue is whether excess advertising and marketing promotion ('AMP') expenditure incurred by Indian subsidiaries for brand-building and promotion of foreign-owned brands amounts to an "international transaction" requiring transfer pricing adjustment. Revenue contends that such AMP spend creates marketing intangibles for the foreign AE and therefore warrants TP benchmarking, whereas assessees argue that AMP is a routine business expense with no separate international transaction. Conflicting High Court rulings, particularly in *Sony Ericsson and Maruti Suzuki*[12], have left the legal position unsettled. The issue is currently pending before the Supreme Court in these matters. The forthcoming ruling is expected to determine the permissibility of AMP-based TP adjustments and provide certainty to multinational group entities operating in India.

Implications: These rulings will shape the future of cross-border taxation in India, especially in the era of diglisation and global minimum tax reforms.

11. Commissioner of Income Tax v. Maruti Suzuki India LTD - Civil Appeal No. 3953/2017.
12. Deputy Directorate of Income Tax v. MSM Satellite (Singapore) Pte. LTD (Formerly known as SET Satellite Singapore Pte Ltd.) - Civil Appeal No. 7363/2009.



Conclusion

The tax litigation landscape in India reflects the complex interplay between an expansive tax base, evolving business models, and a judiciary tasked with balancing revenue interests and taxpayer rights. Over the years, the appellate hierarchy has provided multiple layers of scrutiny, ensuring that disputes are resolved through a structured mechanism. At the same time, the sheer volume of appeals has created systemic bottlenecks, leading to mounting pendency across forums from the CIT(A) to the Supreme Court.

Government initiatives such as faceless appeals, the acceleration of advance pricing agreements and mutual agreement procedures, monetary thresholds for departmental appeals, and the introduction of settlement schemes like Vivad se Vishwas have demonstrated a clear policy intent to reduce disputes and improve tax certainty. Similarly, capacity augmentation in judicial forums such as the ITAT and High Courts reflects an acknowledgment that timely disposal of cases is central to a fair and efficient tax regime.

The judiciary, for its part, has played a transformative role in resolving high-stakes controversies that define the contours of Indian tax law — from the scope of "royalty" to the legitimacy of deductions and the treatment of international transactions. At the same time, several key disputes remain pending before the Supreme Court, particularly in the areas of international taxation and digl economy taxation. Their eventual resolution will have profound implications not only for the tax administration but also for India's standing as an investment destination in a globalised economy.

In conclusion, while the challenges of pendency and complexity remain formidable, India's tax litigation system is gradually evolving towards greater certainty, transparency, and efficiency. With continued reforms, capacity building, and judicial clarity, the tax dispute resolution framework can transition from being perceived as a bottleneck to becoming a faciltor of voluntary compliance and sustained economic growth.

About Dhruva Advisors

Dhruva Advisors India Pvt. Ltd., a Ryan LLC affiliate, is a leading tax and regulatory advisory firm delivering high-impact solutions across India and key global markets. In a rapidly evolving tax environment, we help clients navigate complexity with clear, practical, and insight-driven guidance.

Founded in 2014, Dhruva has grown into one of India's most respected tax firms, operating from 12 offices across India and international locations in Dubai, Abu Dhabi, Saudi Arabia, and Singapore. Our leadership team includes 24 Partners, 8 Senior Advisors, 15 Associate Partners, and 50 Principals, supported by nearly 500 professionals with deep technical expertise and a strong commitment to client outcomes.

Dhruva Advisors has been consistently recognized by International Tax Review, earning the 'India Tax Firm of the Year' award for five consecutive years (2017–2021) and maintaining a 'Tier 1' ranking through 2026. These accolades reflect our focus on accountability, innovation, and a client-first mindset.

Our expertise spans tax disputes, global structuring, advisory, and regulatory strategy. We support clients across industries including Aerospace & Defense, Agro & Chemicals, Automotive, Conglomerates, Education, Energy & Resources, Financial Services, Healthcare, IT & ITeS, Manufacturing, Pharma & Life Sciences, Private Equity, Real Estate, Transportation, Telecom, and Media.

Wherever tax complexity exists, Dhruva delivers clarity.

Our recognitions

Dhruva Advisors has consistently been ranked as 'Tier 1' firm in General Corporate Tax, Indirect Tax, and Transfer Pricing, maintaining top-tier rankings through 2026.

Awarded 'India Tax Firm of the Year' at the ITR Asia Tax Awards for five consecutive years (2017–2021).

Recognized as the 'India Disputes and Litigation Firm of the Year' at the ITR Asia Tax Awards in 2018 and 2020.

Dhruva Consultants achieved ITR World Tax Ranking 2026:

- Tier 1 – Indirect Tax
- Tier 2 – General Corporate Tax, Transfer Pricing, Transactional Tax
- Other Notable: Tax Controversy

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