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LAW ASSOCIATES



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Athena Law Associates

Athena Law Associates is one of the leading law firms in India providing entire gamut of legal services right from the advisory stage to litigation stage in the area of Goods & Services Tax (GST), Anti Dumping, Counter Veiling and Safeguard measures under WTO regime; Telecom Sector Disputes, Insolvency & Bankruptcy proceedings; Tender related issues; Engineering/commercial arbitrations; Competition Litigations; Customs, Excise & Service Tax matters etc.

The core competence of Athena is its highly specialized indirect tax practice. Over the years, with experience, constant training and updation of knowledge, the firm has developed unique expertise in the entire spectrum of indirect taxes. In the tax field, apart from advisory and litigation services, we undertake internal as well as statutory audit for tax compliance. We also conduct seminars and training workshops.

Athena Law Associates is a Knowledge partner for many trade **associations including CII**. We are also training partners for ICAI, GST & Customs department, National Academy of Customs Excise & Narcotics etc.

Founded by Mr. Pramod Kumar Rai, the firm has its head office at New Delhi and branch offices at Aurnagabad (MH), Chandigarh, Indore (MP), Kolkata and Patna (BH). The firm is well-known for its highly ethical standards, quality work and transparency. The biggest strength of Athena is its core values and experienced personnel from varying backgrounds. This helps Athena respond to clients complex business challenges with a broad range of services across industry sectors. The efficient and dedicated teams are fully geared to take on the toughest of challenges faced by its clients and provide them with best of the solutions.

Practice Areas

Indirect Taxes

The most important indirect tax of the day is Goods and Services Tax (GST) comprising of CGST, SGST, IGST and GST compensation cess introduced with effect from 1.7.2017, which is supply based taxation based on the concept of one nation one tax. It has removed various problems of pre July 2017 tax regime such as, different taxable events, different valuation mechanisms, separate collecting authorities at state and central level, etc.

Apart from GST, Customs Duty levied by centre on import and export of Goods and State Excise Duty as well as Sales tax on liquor levied by states is other prominent indirect taxes.

Even though tobacco as a commodity is part of GST regime, Central Excise Duty on Tobacco levied by centre is being continued in addition to GST. For the time being petroleum products have been kept out of GST and Central Excise duty levied by centre as well as Sales Tax (also called VAT) levied by state are being continued on petroleum products.

Athena provides entire spectrum of services in the field of indirect taxes such as **advisory, Audit & review, compliance, training, litigation etc.**

GST: Athena Law is a one stop solution for all GST related services for industry, for trade associations and also for government departments. Apart from advisory and litigation services, we undertake internal as well as statutory audit for GST compliance. We are also handling investigations under Anti-profiteering provision under Section 171 of CGST Act 2017.

Customs Laws: Customs Duty is levied on Import of goods into India and export of goods out of India. For classification of goods, India follows the Harmonized System of Nomenclature (HSN) developed by World Customs Organization (WCO). We have unique expertise in dealing with diverse Customs matters such as classification, valuation (especially in related party transactions called SVB matters), import-export procedures, refund claims.

SEZ/EOU: For promoting exports, the Union of India has evolved various schemes such as the Special Economic Zones, 100% Export Oriented Undertakings, Electronic Hardware Technology Parks and Software Technology Parks. Establishing these Units involves evaluation of the benefits granted under the scheme and the conditions laid down for availing such benefits. Once it has been decided to opt for the scheme, there are various approvals and formalities involved for entering the regime of these complex schemes. Once SEZ unit is established, for day to day operations various legal issues keep on cropping. We take care of all issues in these fields.

FTP & DGFT Matters: Export of goods from India and Import of goods into India is governed by the Foreign Trade Policy. DGFT i.e., the Directorate General of Foreign Trade is the administrative body which governs foreign trade in India. The Foreign Trade Policy is closely knit with the Customs and GST laws of India. Dealing with Foreign Trade Policy issues and gaining the maximum benefits from the policy involves a lot of planning. We provide strategic support FTP related issues.

Central Excise: Central Excise laws of India, though with effect from 01.07.2017 not applicable for most of the commodities except tobacco and petroleum products, are still relevant to sort out disputes of previous regime. We provide hands holding of client in central excise matters.

Service Tax Laws: Service Tax laws of India, though repealed with effect from 01.07.2017, are still relevant to sort out disputes of previous regime. We have expertise in handling service tax matters.

Other State Taxes: We also provide our services with respect to State excise on liquor, VAT on Liquor and Petroleum Products, Profession tax, Stamp Duty etc.

Trade Remedies (Anti-dumping, Safeguards & Counter Veiling Duty)

International Trade has been liberalized under GATT and other agreements under WTO regime. There is a further liberalization of cross boundary trade at regional levels by entering into various regional preferential trade agreements.

With liberalized cross border trade a number of domestic industries are complaining injury on account of increased imports and are seeking higher duty on the imports.

The WTO agreements as an exceptional measure permit imposition of **Anti Dumping duty, Safeguards Duty** and **Countervailing Duty** as the case may be for the protection of domestic industry. These three exceptional taxes are meant for three different situations which are mutually exclusive.

While in the case of **Anti Dumping Duty**, there is an alleged foul play on the part of exporter and in the case of countervailing duty an alleged foul play on the part of exporting country, there is no alleged foul play on the part of exporter or exporting country in the case of safeguards duty. Safeguards duty is imposed purely for the protection of domestic industry on a no fault principle.

We have successfully handled a number of cases in the above arena for imposition of duty as well as opposing the imposition of duty.

Mr. Pramod Rai, Managing Partner of the firm is considered to be an authority on these laws. He has also written a book - **Anti-Dumping Measures in India** (A User Manual).

Anti Dumping: An application for imposition of Anti Dumping Duty can be moved when exporter is dumping its product in Indian market at a price lower than the normal price.

Countervailing Duty: An application for Countervailing Duty can be moved when the exporting government is giving subsidy on its export which is resulting into cheap imports in a member country.

Safeguard Duty: An application for Safeguard Duty can be moved when there is a sudden and sharp increase in imports as a result of unforeseen developments causing injury to domestic industry.

Disputes under TRAI Act 1997

Today the telecom sector, be it telecom equipment manufacturing or value added services like cellular mobile services or broadcasting services have become highly competitive on account of presence of players in the private sector as well as Government PSUs. On account of heightened competition and presence of multiple players and diversified stake holders, this sector has seen significant rise in disputes.

The sector is regulated by an independent regulatory body “The Telecom Regulatory Authority of India (TRAI)” with a mission to create and nurture an environment which will enable quick growth of the telecommunication sector in the country by providing a transparent policy environment. TRAI regularly issues orders and directions on various subjects like tariff, interconnections, Direct To Home (DTH) services and mobile number portability etc.

Telecom Disputes Settlement Appellate Tribunal (TDSAT) under the TRAI Act is an appellate body where any direction, order or decision of TRAI can be challenged. Further TDSAT has got an original jurisdiction as well for adjudication of disputes involving parties like licensor, licensee, service provider and consumers.

Athena Law provides advisory as well litigation services with respect to matters under The Telecom Regulatory Authority of India Act 1997.

Competition Law (Anti Trust, MRTP etc)

What is known as **Anti Trust Law in developed Countries** is known as **Competition Law in India** and is regulated by The **Competition Act, 2002**. Prior to introduction of Competition Act in India, the subject matter was regulated by Monopolies and Restrictive Trade Practices (MRTP) Act, 1969.

The Competition Law prohibits enterprises to form cartels and to enter into anti-competitive/ collusive agreements or to abuse their dominant position and to form anti competitive combinations. Competition Commission of India (CCI) is the body formed to curb anti-competitive activities in India. The CCI can act

suo moto or on receipt of a formal complaint. CCI has the power to award compensation, impose penalty and can recommend to the Central Government division of a dominant enterprise to ensure that it does not abuse its position. Decisions of CCI can be challenged before Competition Appellate Tribunal (COMPAT).

In the field of Competition/Anti-Trust Law we are representing enterprises in seeking relief against anti-competitive practices of their competitors as well as for defending enterprises against whom complaints have been filed before the CCI/COMPAT.

Insolvency and Bankruptcy

The Insolvency and Bankruptcy Code, 2016 (IBC) seeks to consolidate the pre 2016 different laws dealing with insolvency and bankruptcy by creating a single law for addressing the problems of insolvency and bankruptcy in a time bound manner.

The bankruptcy code is a one stop solution for resolving insolvencies and issues related with willful default in payments to creditors by Debtors.

The cases for corporate insolvency including insolvency of LLPs are submitted by financial or operational creditors or the corporate debtor itself as the case may be before the adjudicating authority which is NCLT in case of corporate debtors. The max time allowed to either accept or reject the plea is 14 days. If the plea is accepted, the tribunal has to appoint an Insolvency Resolution Professional (IRP) to complete the Corporate Insolvency resolution process within 180 days (extendable by 90 days). If the Corporate Insolvency resolution process fails, liquidation process will start, which again needs to be completed in a time bound manner.

The cases for insolvency and bankruptcy of individuals and partnership firms are submitted before the adjudicating authority which is DRT (Yet to become operational) in case of individuals and partnership firms. The insolvency and bankruptcy proceedings of individuals and partnership firms also need to be completed in a time bound manner.

Athena Law is representing creditors as well as debtors before adjudicating authorities as well as before their appellate authorities.

Tender Litigation/Engineering/commercial arbitration

With growing commerce, goods and services are being supplied under contract. Most of the time, these contracts have got arbitration clause. The disputes arising out of contracts having arbitration clause and even otherwise are referred to arbitrator. The Arbitration and Conciliation Act 1996 is the Act that regulates domestic [arbitrations](#) in [India](#). Courts in India encourage arbitration as a preferred mode for settlement of commercial disputes. We have expertise in handling Engineering/commercial disputes. We act as arbitrator tribunal and we also argue before Arbitration Tribunal in Engineering/commercial arbitrations.

Further, a significant chunk of goods and services being supplied to government and larger enterprises are being supplied by submitting bids in response to tender. In the tendering process a large number of litigations are taking place occasioned by either change of tender conditions or favoritism or inaction of tendering authority or foul play on the part of competitor or rejection of samples or simply arbitrary rejection of bids. We handle tender related litigation in before high court as well as before arbitral tribunal.

Key Persons

The biggest strength of Athena is its highly qualified human resources coming from prestigious institutions like IITs, Delhi University, BHU, National Law Schools etc. The HR team of Athena Law has vast experience of working in Government Sector as well as private sector. We believe in perfecting the legal problems with sheer excellence achieved through hard work and innovation. Athena team has passion for quality work with perfection.

We derive our strength from Ethical Practices and are driven by Transparency in all our dealings with the clients. We practice highest standard of ethics while dealing with client and government departments. We also believe in fair law practice during the representation before quasi-judicial and judicial authorities. Transparency is the basic rule for professionalism and we believe in fair dealing with our clients and professional associates.

Pramod Kumar Rai, Founder and Managing Partner

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Mr. Rai specializes in Goods & Services Tax (GST), Anti Dumping, Counter Veiling and Safeguard measures under WTO regime; TRAI matters, Engineering/commercial arbitrations; Competition Litigations; Customs, Excise & Service Tax matters, Insolvency and Bankruptcy matters. He regularly appears in the High Courts, Supreme Court and tribunals and has argued more than thousand cases till

now.

In past Mr. Rai has worked as an officer of Indian Revenue Service (IRS) as well as Senior Standing Counsel for Government of India in Delhi High Court.

Mr. Rai is an Engineering graduate from IIT Kanpur and holds a 'Gold Medal' in law (LLB) and has also earned a Master degree in Law from the oldest public grant University of USA, namely the University of Georgia on a 100% university funding.

Mr. Rai combines a rare techno-legal background and brings along with him diverse and rich experience of 25 years as a Technocrat, bureaucrat and lawyer.

Deepak Anand, Partner

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Mr. Deepak Anand is a versatile Lawyer and strategist who take care of litigations before Delhi High Court and Supreme Court. He is an **Advocate on Record of the Supreme Court of India**. He specializes in handling all types of matters before higher courts be it in writ Jurisdiction or Appellate Jurisdiction or an SLP before Supreme Court.

Mr. Deepak is a law graduate from Delhi University with more than 10 years of litigation experience. He is leading the litigation team of Athena law Associates. He has appeared in more than 1000 disputes in High Courts and Supreme Court and has delivered a number of lectures in legal field.

Mr. Deepak specializes in Constitutional matters, Telecom matters, Tax matters and service matters.

Jayant Kumar, Partner

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Mr. Jayant specializes in Goods & Services Tax (GST), Customs, Excise & Service Tax matters; Foreign Trade Policy; and does both advisory and litigation work.

Mr Jayant has conducted various GST workshops in Delhi, Jaipur, Aurangabad, Gurgaon etc. He regularly appears before Courts and tribunals including Departmental Authorities all over India.

Mr. Jayant is a law graduate from Chanakya National Law University and is leading the GST team of Athena law Associates assisting various clients regarding implementation of GST.

Pushkar Kumar Singh, Partner

Email: pushkar@athenalawassociates.com

Mr. Pushkar is founding partner of Athena Law Associates and handles all types of matters. He is a law graduate from Banaras Hindu University with 15 years of litigation experience.

Mr. Pushkar specializes in Tax matters, service matters and general civil litigation.

Vikas Kumar, Partner

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Mr. Vikas specializes in Goods & Services Tax (GST), Customs, Excise & Service Tax matters; Foreign Trade Policy; and does both advisory and litigation work.

Mr Vikas regularly appears before Courts and tribunals including Departmental Authorities all over India and specifically takes care of Firms work in Eastern part of India.

Mr. Vikas is a law graduate with more than Nine Years of experience and is leading the GST team of Athena law Associates for Eastern India clients.

Sanjit Kumar Singh, Director (IBC)

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CA Sanjit Kumar Singh is a Science Graduate and a Fellow Member of The Institute of Chartered Accountants of India, New Delhi. He is a dynamic professional with one and half decades of vast experience in the field of Accounting, Auditing, financial management and business advisory. He is a specialist in IBC matters. He has successfully devised internal control systems and accounting systems in number of organizations.

M. S. Pothal, Director (Anti Dumping)

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Mr. M. S. Pothal is a First Class Commerce Graduate with Distinction from Utkal University and a qualified Chartered Accountant. He is an expert on Trade Protection Measures under WTO. Mr. Pothal has been instrumental in numerous antidumping investigations in India and abroad.

Before ALA, he worked with TPM Consultants, New Delhi. Mr. Pothal has distinction of working with renowned companies in India and abroad in anti dumping and allied investigations. He has worked in close coordination with industry associations and other bodies like CII, FICCI, ICWAI, DGAD etc for the augmentation of anti dumping mechanism in India.

Mr. Pothal specializes in Anti Dumping, Counter Veiling and Safeguard measures and has represented Domestic producers, exporters and importers in more than 200 cases of Anti Dumping, Anti Subsidy and Safeguard cases in India and abroad before competent authorities.

A. K. Madan, Director (Customs and Foreign Trade Policy)

Mr Madan is an expert in Customs and foreign trade matters. He is a retired officer of the Indian Revenue Service and a Presidents Medal Awardee for the meritorious services rendered by him in the department.

Mr. Madan has a rich and versatile experience of closely working with department of Customs, Central Excise and Service Tax as well as DGFT. He has a distinguished record of serving at many major ports like Mumbai, Nhava Sheva, Kandla and ICD Tughlakabad, Delhi.

Mr. Ashok Kumar Madan is a graduate in science followed by a degree in Law in first division from the Punjab University.