

Viyushti Agarwal

COUNSEL

Viyushti Agarwal is a Counsel in the Taxation Group at DMD Advocates. She has an extensive experience advising and representing foreign aircraft lessors who lease aircraft to Indian airlines, particularly on the taxation of their income in India and the application of Double Taxation Avoidance Agreements (DTAAs). This includes analysing treaty entitlements, the characterisation of lease rentals and other receipts, and the interplay between domestic law and treaty provisions.

She has in-depth experience in the interpretation of DTAAs, including various forms of Permanent Establishment (PE), such as fixed place, agency and service PEs, as well as profit attribution. She has particular depth in disputes involving IT-enabled services (ITeS) and software development companies, where PE exposure, characterisation of payments and cross-border structuring are frequently contested.

She has substantial experience in transfer pricing litigation, handling TP adjustments across segments and industries, from benchmarking and comparable selection to international transactions and corporate guarantees.

Alongside this, she advises on and litigates a wide range of corporate tax additions and disallowances, representing clients before assessing authorities, appellate authorities and the Income Tax Appellate Tribunal.



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Practice Areas

Taxation, Corporate and Commercial Laws

Sector Areas

Aviation, ITeS, Software development, Telecom and Media, Oil and Gas

Bar Admissions

Bar Council Delhi

Academic Qualifications

BBA LLB, Symbiosis Law School, Noida