

RAGHAV GUPTA, I.R.S.raghav.gupta@incometax.gov.in | +91-9969298426**SUMMARY****Current Designation:** Deputy Director of Income-tax (Investigation), Kanpur**Experience:** Conducted and managed financial investigations across sectors, regions and income profiles, well-versed with International taxation, tax treaties, transfer pricing and OECD BEPS project, have exceptional drafting skills, conducted several official meetings and outreach programmes.**Hobbies:** Wildlife photography, astronomy, poetry-writing, Egyptology and teaching**Languages known:** English and Hindi**EDUCATION****2021** Advanced Professional Certificate in International Taxation (**APCIT**), IBFD, The Netherlands**2019** Advanced Diploma in International Taxation (**ADIT**), Chartered Institute of Taxation (CIOT), U.K.**2017** Master's in Taxation and Business Laws (**MTBL**), NALSAR University, Hyderabad (65.6%)**2009** Bachelor's in Science, (**B.Sc.**) St. Stephen's College, University of Delhi (62.4%)**WORK PROFILE**

| No. | Post and Designation (Period) | Principal Work Duties | Achievements and Highlights |
|-----|--|---|---|
| 1. | Assistant Commissioner of Income-tax, Circle-14(3) / 18(3) Mumbai (27.06.2014 to 22.06.2015) | Assessment of non-corporate entities, collection of tax, recovery of arrears, conducting surveys. | Conducted a survey at the business premises of taxpayer which resulted in detection of undisclosed income amounting to EUR 517,875. This led to highest tax collection for the Commissionerate in financial year 2014-15. My performance in recovery of taxes and assessment of non-corporate cases led to budget tax collection of EUR 10,702,760, current demand collection of EUR 124,290 and arrear demand collection of EUR 149,608 for financial year 2014-15. |
| 2. | Assistant Commissioner of Income-tax, Circle-13(3)(2) Mumbai (22.06.2015 to 05.11.2015) | Assessment of corporate entities, collection of tax, recovery of arrears, conducting surveys. | My performance in recovery of taxes and assessment of corporate cases led to budget tax collection of EUR 10,671,687 and arrear demand collection of EUR 2,870,181 for part of financial year 2015-16. |
| 3. | Assistant Commissioner of Income-tax, Circle-9(3)(2) Mumbai (06.11.2015 to 01.06.2016) | Assessment of corporate entities, collection of tax, recovery of arrears, conducting surveys. | My performance in recovery of taxes and assessment of corporate cases led to budget tax collection of EUR 38,888,997, current demand collection of EUR 95,519 and arrear demand collection of EUR 52,68,520 (which was 167% of the target) for the remaining part of financial year 2015-16. I also passed high quality assessments in several cases of a major conglomerate, 9 of which resulted in a total addition above returned income amounting to EUR 108,257,332 in F.Y. 2015-16. |
| 4. | Assistant/Deputy Director of Income-tax (Investigation), Unit-6(2), Mumbai (02.06.2016 to 06.08.2018) | Investigation of tax evasion. | <p>Conducted the 82nd meeting of Regional Economic Intelligence Committee (REIC), Mumbai held on 29.09.2016 to discuss facts of cases various agencies present. The experience made me appreciate organic functioning of various departments and agencies working cooperatively.</p> <p>I conducted 1 search action (major investigation) in a conglomerate, which led to unearthing of nearly EUR 84,087,807 as undisclosed income. The premises covered were spread across the country. Besides, I conducted 3 survey actions (minor investigations) which led to detection of concealed income as well as immovable properties. I also participated in 27 search and seizure actions conducted by the Investigation Wing at various residential and business premises across India.</p> <p>I conducted investigations in HSBC and Panama Papers cases, and drafted references for Eol as well as prepared detailed feedback as per the respective tax treaty. In all, I processed about 35 Eol requests including UK, USA, Switzerland, Hong Kong, Mauritius, South Africa, BVI and Russia.</p> <p>I launched prosecution under in a case, filing six complaints in all. The process of marshalling facts, obtaining approval for prosecution, drafting the complaint, filing the same and regularly following up with the departmental counsel regularly helped set a precedent for other officers to launch prosecution in appropriate cases on similar lines.</p> |

| | | | |
|----|---|--|--|
| | | | I conducted inquiry in 4 penny stock cases, received at the fag-end of the fiscal. I shared actionable information in nearly 2400 cases with 2400 assessing officers before the matter got barred by limitation of time. In all, these cases had a total revenue potential of nearly EUR 24,669,483. |
| 5. | Deputy Commissioner of Income-tax (HQ)(Vigilance), Mumbai O/o Principal Chief Commissioner of Income-tax, Mumbai (07.08.2018 to 07.08.2019) | Handling vigilance and related matters pertaining to departmental personnel. | <p>I organized the Vigilance Awareness Week, 2018 with the theme "Eradicate Corruption-Build a New India" from 29.10.2018 to 03.11.2018 which included workshops, competitions, grievance redressal of taxpayers, cultural program and taking the Integrity Pledge. I delivered a lecture to the 71st Batch then to the 72nd Batch of IRS Officer Trainees and explaining vigilance setup in the Department.</p> <p>I conducted the Zonal Conference (West Zone) for 2018 on two days viz. 12.10.2018 and 13.10.2018 which involved addressing senior dignitaries, keeping a check on the schedule of the conference, making suitable adjustments, calling on the participants to deliver their presentations and ensuring overall smooth conduct of the conference. My conduct of the conference was appreciated by several senior officers present.</p> |
| 6. | Deputy Director of Income-tax (Investigation), Unit-3, Kanpur (14.08.2019 till date) | Investigation of tax evasion. | <p>I conducted a survey in a small town at 7 premises of a prominent jeweller which led to detection of EUR 935,757 on account of excess stock found. This disclosure was the highest ever for that city.</p> <p>I prepared inquiry reports recommending assessment of undisclosed income to the tune of EUR 9,982,535 for financial year 2019-20 and to the tune of EUR 110,650,849 for financial year 2020-21.</p> <p>I was given the additional charge of Assessing Officer under the Black Money Act, 2015. As such, I conducted detailed inquiries into Common Reporting Standards (CRS) cases including where information was received from Sweden, Isle of Man and Cayman Islands. This included preparation of Eol references as well sending regular feedbacks. Besides, I conducted investigation in Paradise Papers Leaks cases with information from Malta.</p> <p>I took part in various outreach programmes and helped to spread awareness about the use of technology in the Department, its citizen-centric and service-oriented approach and moving towards a non-adversarial tax environment.</p> <p>I participated in 8 search, survey and seizure actions conducted by the Investigation Wing at various residential and business premises across the state of Uttar Pradesh. This included 2 major investigations which were managed and coordinated by me.</p> |

KEY TRAININGS

| No. | Name of Training | Name of Institution | Dates |
|-----|---|---|-------------------------|
| 1. | Training Program on Real Estate/Benami transactions | National Academy of Direct Taxes (NADT), Nagpur | 27 Jul 2017-28 Jul 2017 |
| 2. | Techniques of Investigation using Digital Forensics | National Academy of Direct Taxes (NADT), Nagpur | 11 Sep 2017-14 Sep 2017 |
| 3. | Banking Operations & Fiscal Laws Enforcement | State Bank Institute of Consumer Banking (SBICB), Hyderabad & Central Economic Intelligence Bureau (CEIB) | 17 Aug 2020-19 Aug 2020 |
| 4. | Investigating Economic Crimes in Securities Markets | National Institute of Securities Management (NISM), Navi Mumbai & Central Economic Intelligence Bureau (CEIB) | 12 Oct 2020-15 Oct 2020 |
| 5. | International Taxation for IRS Officers | National Academy of Direct Taxes (NADT), Nagpur | 25 Feb 2021-26 Feb 2021 |

PUBLISHED WORK

- I wrote for Income-tax Department's informational flyer on "Taxpayer Information Series 7: Filing your tax return."
- I authored a paper titled "General Anti-Avoidance Rules: Evolution in Indian Direct Taxes" as part of Master's in Taxation and Business Laws. The paper took an in-depth look at GAAR, comparison with other countries, and convergence with the BEPS project