

8<sup>th</sup> February, 2022

To,

Prof. Michael Lang,  
Academic Director of LLM Program,  
WU/Institute for Austrian and International Tax Law

**RE: Letter of Recommendation for Mr. Saurabh Sharma**

Dear Sir,

I am elated to pen this letter for Mr. Saurabh Sharma, who has expressed his curiosity to further his academic pursuits by applying for LLM (International Tax Law) Program offered by Institute for Austrian and International Tax Law, WU. I have the pleasure of knowing Mr. Sharma for more than 2 years. He was employed by our Law firm in January 2020 as a Junior Advocate wherein he gained experience in matters pertaining to taxation. During his tenure, I mentored him and he has worked under my supervision.

Before committing himself in professional obligations, Mr. Sharma had an opportunity to peruse the issues pertaining to BEPS specifically from South Asian perspective in his LLM Dissertation. He always valued the growing importance of this regime particularly in India, while sharing his research ideas as formulated in his Dissertation. To me Mr. Sharma is a keen stimulator of thought-provoking and critical discussion in International Tax Law. He undoubtedly showed a steady inclination towards building a niche for himself, specifically in the realm of International Tax Law. Based on his interest, he was then offered an opportunity to work with our firm, dealing with direct and indirect taxes, wherein his experience is composite of research, litigation, and compliances. As a mentor to him in his earliest days in the firm, I am proud to say that he had successfully understood his work profile and performed his role meticulously. Our team was impressed with his understanding on complex legal issues and articulation of his proposals on tax compliances, on developing case/litigation strategies, advising our business clients, correspondence to notices and court-papers, etc.

Furthermore, I would consider that the best quality of Mr. Sharma is that he is an ethical and honest person, who values inter-personal relations. Throughout, our collaboration Mr. Sharma has amazed me with his ethos and humbleness. He has very amiable personality which coupled with good manners and outgoing nature makes him a fit candidate for any academic pursuance. The aforesaid observations are not just my opinion but is reinforced by feedback from many colleagues.

I have no reservation in giving my highest recommendation to Mr. Sharma for this program. In my unbiased opinion, this post-graduate program offered by WU will assist him to delve in detail and gain deep insight in this specialized branch of International Law. I am confident that he will be a great asset to your program. I wish him best for his future endeavors.

If you have any further queries regarding his background and qualification, please feel free to contact me.

Yours sincerely

Advocate Mayank Gupta

