

# PROFILE



**Partner**  
**Head, Tax Disputes**  
**Competition Law & Antitrust**  
**Shearn Delamore & Co., Kuala Lumpur, Malaysia**

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#### **Qualifications**

LL.B (Hons), University of London (1994)  
Certificate in Legal Practice (1995)  
Advocate & Solicitor, High Court of Malaya (1996)

#### **Languages**

English and Malay

**ANAND**  
**RAJ**

## ABOUT ANAND

Anand (partner of Shearn Delamore & Co. since 2003) was admitted as an Advocate & Solicitor of the High Court of Malaya in 1996. Anand's practice areas include all aspects of tax and transfer pricing disputes and litigation as well as competition law & antitrust.

Anand was recognised as the 2017 Asia Tax Disputes and Litigation Practice Leader of the Year by the International Tax Review (ITR). Asialaw Leading Lawyers (2020 - 2022) recognised Anand as an "Elite Practitioner" in Competition/Antitrust as well as Tax. Anand is recognised as a "Highly Regarded Practitioner" in Indirect Tax and Tax Controversy (2019 - 2022) by the ITR. Anand is ranked by Legal 500 Asia-Pacific (2019 - 2022) as a "Leading Individual" in Tax. Asia Business Law Journal (2020 and 2021) recognised Anand as one of Malaysia's Top 100 Lawyers in Competition Law & Antitrust and Tax Disputes & Controversy. Anand is recognised as a "Global Leader" (2019 - 2021) in Competition as well as Corporate Tax Lawyers by Who's Who Legal.

Anand has successfully defended enterprises in investigations commenced by MyCC on numerous occasions. Anand has acted in numerous leading tax cases, including for the Malaysian Bar, United Plantations Berhad, Castrol (Aspac Lubricants), MUI, ExxonMobil, Multi-Purpose Holdings Berhad, Seabanc Kredit, Paramount (M) (1963) Sdn Bhd, Bandar Utama City Corporation, SGS Singapore, Wincor Nixdorf, Petronas Penapisan, AIACL, SUEP Properties Berhad, Repsol, Flextronics Shah Alam Sdn Bhd, Seaport Worldwide Sdn Bhd, Shell Refining, United Malacca Berhad, Kompleks Tanjung Malim Sdn Bhd and many others.

Anand has also been recognised in the International Who's Who Legal: Competition Lawyers for 2013 - 2021 and as a Tier 1 leader in his fields by the Global Competition Review (GCR), Chambers Asia-Pacific,

Legal 500 Asia-Pacific, Asialaw Profiles and other directories. Anand regularly represents and advises MNCs, GLCs, foreign and Malaysian enterprises on Competition Law in industries as diverse as financial services, telecommunications and multimedia, pharmaceuticals, insurance, logistics, hospitality, FMCG, manufacturing and the automotive sector, amongst others. Anand regularly conducts trainings and workshops for clients and is active in providing feedback to the relevant authorities and agencies.

## EXPERIENCE

### Tax Disputes

- **BAR MALAYSIA v. KETUA PENGARAH HASIL DALAM NEGERI [2018] 4 CLJ 635**

Anand Raj acted for the Malaysian Bar in legal proceedings against the Revenue to determine the extent of the Revenue's powers to purportedly undertake tax audits on the clients' accounts of law firms and whether legal professional privilege (or also known as attorney or solicitor-client privilege) would prevent the Revenue from so doing. Bar Malaysia sought for declarations that the exercise by the Revenue was abusive, unlawful and illegal. The High Court decided in favour of the Malaysian Bar, holding that privilege is absolute unless it is waived by the privilege holder or falls within the proviso to section 126 of the Evidence Act 1950 and would require an advocate and solicitor to reject any request or demand of the Revenue for access to, or disclosure of, any, client communications. The High Court held that the Director General of Inland Revenue ("DGIR") cannot be allowed to use the Income Tax Act 1967 ("ITA") as an instrument of fraud purportedly to fish for information on the clients of the law firms. This is a landmark case affecting legal professional privilege in Malaysia.

- **ASPAC LUBRICANTS (M) SDN BHD (FORMERLY KNOWN AS CASTROL (M) SDN BHD) v KETUA PENGARAH HASIL DALAM NEGERI [2007] 6 MLJ 65**

Anand Raj acted for the taxpayer in Castrol (Malaysia) Sdn Bhd (now known as Aspac Lubricants (Malaysia) Sdn Bhd) in a successful tax appeal against the Director General of Inland Revenue before the Malaysian Court of Appeal. This was a landmark case which dealt with the broad principle of tax deductibility of promotional expenditure on product sales. Castrol succeeded in its tax appeal and the Court of Appeal clarified the law by adopting a more pragmatic test in differentiating between business expenditure on sales promotions (which is tax deductible) and expenditure on entertainment (which is not tax deductible or is only partially deductible). There are significant implications to this decision as sales promotion expenses are important annually recurring expenses for virtually all Malaysian businesses. This case is now reported at [2007] 6 MLJ 65, [2007] 5 CLJ 353, [2007] MSTC 4,271.

- **WINCOR NIXDORF – SUCCESSFUL JUDICIAL REVIEW PROCEEDINGS TO CHALLENGE DECISION OF THE MINISTER OF FINANCE AND DIRECTOR GENERAL OF CUSTOMS**

Anand Raj acted for Wincor Nixdorf (M) Sdn Bhd ("Wincor Nixdorf") in successful judicial review proceedings before the High Court following the refusal of the Minister of Finance ("MOF") and Director General of Customs ("DGC") to grant the company a remission of import duties and sales tax under Section 14A of the Customs Act 1967 and Section 33 of the Sales Tax Act 1972. The High Court decided in favour of Wincor Nixdorf and quashed the decision of MOF. The Court also granted full remission of the import duties and sales tax sought by the taxpayer. The MOF and DGC appealed to the Court of Appeal. In Q1 of 2014, Anand Raj succeeded before the Court of Appeal as the Court affirmed the decision of the High Court quashing the decision of the MOF and remitted the case to the MOF for assessment on the quantum of the remission. Wincor Nixdorf then applied for leave to appeal to the Federal Court (apex court) against the decision of the Court of Appeal in remitting the case to the MOF for assessment on the quantum of the remission. Leave to appeal was granted by the Federal

Court in Q4 of 2016. The case was settled on terms favourable to the taxpayer. This is a landmark case being the first Malaysian case on remission of import duties and sales tax and one of very few Commonwealth decisions on the issue of remission.

- **SUCCESSFUL RESOLUTION OF TAX APPEAL INVOLVING LANDMARK WITHHOLDING TAX PRINCIPLES ON PROVISION OF SERVICES BY NON-RESIDENTS**

Anand Raj acted as co-counsel for Esso Production Malaysia Inc. (now known as ExxonMobil Exploration and Production Malaysia Inc.) and Esso Malaysia Berhad in an appeal before the Court of Appeal. The issues dealt with landmark withholding tax principles with ramifications upon all Malaysian and non-resident taxpayers in the provision of services by non-residents. Anand Raj successfully resolved and concluded the tax appeal before the Court of Appeal favourably for the taxpayer.

- **KETUA PENGARAH HASIL DALAM NEGERI v SHELL REFINING CO (FOM) BHD [2014] 9 MLJ 686**

Anand Raj acted for Shell Refining Company (Federation of Malaya) Berhad in this tax appeal. The Special Commissioners of Income Tax ("SCIT") decided in favour of Shell and allowed Shell's claim for deduction of certain expenses incurred by the Company on services and advice in respect of a feasibility study and held that the expenses were deductible under Section 33(1) of the Income Tax Act 1967 ("ITA") and all penalties imposed by the Revenue under Section 113(2) of the ITA were discharged in full as the SCIT held that the penalties were imposed mechanically. The Revenue appealed to the High Court. Anand Raj succeeded before the High Court as the High Court dismissed the Revenue's appeal and affirmed the decision of the SCIT. The Revenue appealed to the Court of Appeal. The Revenue subsequently withdrew its appeal by filing a Notice of Discontinuance. This is a landmark case on the deductibility of expenses incurred on feasibility studies.

## ACCOLADES

### Asia Business Law Journal

Identified as one of Malaysia's Top 100 Lawyers in Competition Law & Antitrust and Taxation & Anti Bribery from 2020 – 2022

### asialaw's Client Service Excellence

Competition/Anti-trust and Tax 2021 - The Highest Rated Lawyer to Work with

### asialaw Leading Lawyers

Competition & Antitrust and Tax 2023 - Elite Practitioner for 4 consecutive years (2020-2023)

Tax 2017 - Market Leading Lawyer

Competition & Antitrust 2019 - Leading Lawyer for 5 consecutive years (2015-2019)

Taxation 2019 - Leading Lawyer for 6 consecutive years (2014-2019)

### asialaw Profiles

Tax 2016 - Recommended Individual in 2011, 2013-2016

- *“My employer company tends to select experts in the field and so for competition law, we believe Anand Raj is an expert in the area. He is very persistent and this helps in putting through our arguments in court etc.”* – asialaw Profiles 2022
- *“He is very experienced and keeps up to date with the law. He is firm despite facing objections and stands his ground on his legal position.”* - asialaw Profiles 2021
- *“The go-to guy for competition law. Keeps abreast with developments in Malaysia and abroad. Prompt and delivers sound legal advice. Very commercial.”* - asialaw Profiles 2021
- *“Responsive, highly skilled, practical and engaging. Very experienced in competition law and relates well to the business in ensuring compliance by the business.”* - asialaw Profiles 2021
- *“Knowledgeable, able to give a strong argument to defend the business.”* - Asialaw Profiles 2021
- *“Good analytical and negotiation skills.”* - asialaw Profiles 2021
- *“He provides professional service with excellent idea and solutions. He has strong negotiation skills.”* - asialaw Profiles 2020
- *“Anand is a very responsive lawyer and is bold to put across his arguments despite any objections. He is a subject matter expert and very professional in the discharge of his duties.”* - asialaw Profiles 2020
- *“The solicitor in charge, Anand Raj, is a subject matter expert in this area and is readily available to assist whenever contacted.”* - asialaw Profiles 2020
- The *“creative litigator”* Anand Raj, commended for being *“tactical in dealing with appeals and disputes”*. - asialaw Profiles 2018
- Anand is praised for his *“entrenched knowledge on Malaysia tax law”*, while the practice is commended for its *“reliable, thorough and assured service”*. - asialaw Profiles 2015

### **Chambers Asia-Pacific**

**Tax 2024 - Band 1 Lawyer for 14 consecutive years (2011-2024); Band 2 Lawyer from 2009 to 2010**

**Competition/Antitrust - Band 1 Lawyer for 10 consecutive years (2015-2024)**

- A client notes that *“he is brilliant at his work, and he is specialised in the areas of tax and competition law”*- Chambers Asia-Pacific 2023
- Clients also appreciate that Anand is *“an excellent practitioner when it comes to competition and tax matters and very knowledgeable in this field, He is also an experienced tax lawyer who is able to appreciate the tax dispute and provide several resolution options to taxpayers.”* - Chambers Asia-Pacific 2023
- A client appreciates that he is *“practical and good in terms of technical advice.”* - Chambers Asia-Pacific 2022
- A client says that he is *“very knowledgeable in his area of expertise and leaves no stone unturned in seeking recourse for his clients.”* - Chambers Asia-Pacific 2022
- A client describes him as *“very knowledgeable, with good professional relationships in the Inland Revenue Board, and the interests of the clients are foremost to him.”* - Chambers Asia-Pacific 2021
- Anand Raj is *“a standout individual and an expert who is prompt and responsive,”* according to a client. - Chambers Asia-Pacific 2021
- Anand Raj is *“very well regarded”* by market commentators for his experience of handling high-profile tax disputes, including judicial review applications. - Chambers Asia-Pacific 2020

- An interviewee reports: *"He is impressive due to his extensive experience in tax litigation matters and how he was able to assist us with the negotiation process with the tax authority to reach an amicable settlement."* - Chambers Asia-Pacific 2019
- The *"very prolific"* Anand Raj of Shearn Delamore & Co earns healthy market recognition for his extensive experience in this area of practice. - Chambers Asia-Pacific 2018
- Sources describe him as *"a smart guy"* who is *"able to understand exactly what the issues are and how to move forward."* - Chambers Asia-Pacific 2017
- Partner Anand Raj gains praise for his *"very professional, very knowledgeable"* outlook. - Chambers Asia-Pacific 2012

### **The Legal 500 Asia-Pacific**

**Antitrust and Competition 2023 – Highlighted in the Hall of Fame; Leading Individual for 4 consecutive years (2019-2022)**

**Tax 2023 - Leading Individual for 5 consecutive years (2019-2023); Recommended Lawyer (2010-2012, 2014, 2016-2018)**

- *"Anand Raj who leads the competition practice at Shearn is decisive and firm in his views."* - The Legal 500 Asia-Pacific 2023
- *"Anand Raj's advocacy skills make him a force to reckon with when challenging the decisions of the local Competition law regulator."* - The Legal 500 Asia-Pacific 2022
- *"Confident, strategic approach, good knowledge of the industry."* - The Legal 500 Asia-Pacific 2021
- *"Anand Raj is able to present highly technical and complicated industry information to a lay-person in a manner that the lay-person can understand, while ensuring no loss to the accuracy of the facts."* - The Legal 500 Asia-Pacific 2020

### **International Tax Review World Tax Ranking**

**Highly Regarded in World TP (2024)**

### **International Tax Review**

**Indirect Tax and Tax Controversy 2022 - Highly Regarded Practitioner for 4 consecutive years (2019-2022)**

**Transfer Pricing 2022 – Highly Regarded Practitioner**

**Asia Tax Litigation and Disputes Practice Leader of the Year 2017**

**Tax Controversy Leader from 2013 to 2018**

**Indirect Tax Leader from 2017 to 2018**

### **Global Law Expert**

**Competition Lawyer of the Year for Malaysia Jurisdiction from 2018 to 2019**

**Who's Who Legal**

Competition 2021 - Global Leader for 3 consecutive years (2019-2021); Expert from 2013 to 2018

Competition 2023 - National Leader (Southeast Asia) for 3 consecutive years (2021-2023)

Corporate Tax 2023 - National Leader (Southeast Asia) for 3 consecutive years (2021-2023)

Corporate Tax Controversy and Corporate Tax Advisory 2021 - Global Leader for 3 consecutive years (2019-2021)

Corporate Tax Advisory - Expert in 2016 and 2018

**Numerous other recognitions since 2003**

## APPOINTMENTS/MEMBERSHIPS

- Member, Malaysian Bar
- Inaugural Chair, LAWASIA Antitrust Committee
- International Member, American Bar Association's Antitrust Section (ABA)
- Former Chair, International Fiscal Association (IFA) Malaysian Branch
- Chair, Tax Sub-Committee of the Malaysian Bar Council
- Member, Competition Law Sub-Committee of the Malaysian Bar Council
- Member, International Bar Association (IBA)
- Member, Inter-Pacific Bar Association (IPBA)
- Co-chair, IPBA Competition Law Committee
- Former Chairperson, American Malaysian Chamber of Commerce (AMCHAM)'s Tax Committee
- Rapporteur for Malaysia, International Bar Association (IBA) Antitrust Committee

## PUBLICATIONS

Anand is one of the authors of Bloomberg BNA's Business Operations in Malaysia. He has also contributed to various domestic and international tax and accounting journals such as:

- Tax Nasional published by the Malaysian Institute of Taxation
- Akauntan Nasional (now known as Accountants Today) published by the Malaysian Institute of Accountants
- The Asia-Pacific Tax Bulletin published by the International Bureau of Fiscal Documentation in Amsterdam