

## An Era ends with Girish Dave's demise - Tributes pour in for the Upright IRS Officer!

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Tax World condoles Girish Dave's demise - An Era Ends..



With a heavy heart, we share that **Mr. Girish Dave (Revenue's Special Counsel and Former CCIT)** has left for his heavenly abode, earlier today. His friends and professional colleagues remember him for his uprightness and impeccable integrity. He has left an indelible mark in India's tax journey and Vodafone's indirect transfer case is one unforgettable example of his formidable contribution. He was also a member of Taxsutra's Editorial Advisory Board.

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*"With profound grief I came to know the sad demise of Shri Girish Dave, my mentor and guide in International Taxation. He was pioneer in formulating the proposition of taxing offshore transactions where the underlying assets are in India. Although Department lost the case after protracted litigation in Supreme Court in the Vodafone case, this was instrumental in modification of domestic laws of several countries and also in the international standards. Shri Dave was a great lawyer and have excelled when he argued on behalf of Department in Tribunal and was equally successful after his retirement and was handling important cases at the time of his death. He was a great human being and was active till the end and his sudden passing away was really a shock to those who love and admire him like me"*

**-Mr. Rahul Navin, Director, Enforcement Directorate**

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*"Today, the Indian tax world lost a shining star in the passing away of Shri Girish Dave, advocate and former chief commissioner of income tax (international taxation).*

*Apart from having an outstanding career in the Indian Revenue Service, Mr Dave was a courtroom warrior of the highest order, and in my almost four decades of association with the ITAT, I have not seen any other IRS officer playing this role to such perfection. His depth of knowledge, his erudite arguments, his ability to hold the attention of the court for long hours, his court craft and, above all, his credibility were second to none. He was one of the finest and most righteous human beings who meant business. He could speak the truth at all costs; he never minced words and, far more importantly, lived the values he always professed.*

*As an IRS Officer, he performed his duties with the highest degree of professionalism and righteousness. He knew how to be polite but firm, amiable but committed to the right cause, and friendly but in control. He will continue to inspire generations of IRS officers for his professional abilities and humane qualities. My deepest condolences!"*

**- Mr. Pramod Kumar (Former Vice President, Income Tax Appellate Tribunal)**

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*"Very sad to learn the passing away of a close friend and colleague, Girish Dave. I was associated very closely with him in pursuing quite a few cases in courts and Tribunals. He was an institution in himself, with his dedication, hard work, scholarly research, great ability to marshal facts and law and above all his presentation with firmness, zeal and 'never let go' spirit. But my relationship with him goes far beyond that. Even post retirement, we worked together for days, months and years on some prominent litigations in international taxation. As a rare human being, he was very kind and helpful, polite but firm*

and a man of principles never compromising on his cherished values.

May he enjoy the eternal bliss.

Heartfelt condolences."

**-Mr. G.C. Srivastava, Former DG, IT Dept.**

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"For me it is impossible to forget Girish Dave Sir. He was not only senior but provided us support wherever we needed. When we joined Ahmedabad, totally new to us, he helped us in settling down. As destiny could be, in Ahmedabad I succeeded him and he did that in Mumbai as CIT ( International Taxation). His notebook of case laws was legendary and so was thoroughness of preparation of any tax matter. As a human being he was par excellence. He touched many hearts wherever he worked, by his transparent approach and honesty in words and deeds.

May God grant eternal peace to the pious soul and strength to all dear ones to bear the loss."

**-SP Singh, CIT (Retd.), Senior Director (Retd.), Deloitte.**

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"Had the privilege of working closely with Mr Girish Dave and have the greatest of admiration for him both as a professional and as an human being. While he zealously protected the interests of revenue (while in service), he was very fair and always used his authority to be judicious. He was highly perceptive and could see things beyond the obvious. Prayers. 🙏🙏🙏🙏

**- Mr. Dinesh Kanabar (CEO, Dhruva Advisors LLP)**

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"I am deeply saddened to hear the news.

My association with him spreads across his pre-retirement and post retirement years.

For those who visited his Scindia house office in Mumbai, will bear with me that he had one of the finest international tax library (personal collection). A well read, learned, scholarly, soft spoken and yet firm in his views, he was not just an exceptional IRS officer, but a principled tax professional. He had an incredibly firm and gentle way of expressing his point of view and despite representing opposite side, at the time he was with the administration, he had the Charisma to portray respect for the other side. My thoughts are with his family to cope up with the loss."

**- Mr. Mukesh Butani (Managing Partner, BMR Legal)**

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"I am deeply saddened by the unfortunate demise of Mr Girish Dhawe. I have had opportunity to work with him on several of my matters. A thorough gentleman and known for his thoroughness in preparation and above all finest human being. The last conversation i had with him on my book release and he was looking forward for the book. He was also extremely spiritual person and in his loss I have lost a great well wisher, friend and more than that a finest human being. Condolences to his family and Om Shanti."

**- Mr. K R Sekar (Partner, Deloitte Haskins and Sells LLP)**

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"I had privilege to work with Girish Dave Sir during his pre and post retirement. A great Revenue official and a fine human being. His firmness in handling difficult situations was appreciative. Condolences to his family. Jai Shree Krishna 🙏"

**- Mr. Uday Ved (Senior Partner, KNAV)**

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" A brilliant man and extremely dedicated to the cause of justice and a saviour for the tax department where he not only coined some of the finest thought processes leading to some remarkable decisions but always had a fair view of the matters. The only regret I have is I never had any chance to either meet him or work with him. There were times where we came very close to the same where he was likely to represent against me but as the luck would have it he had retired by the time matter came up for hearing."

**- Mr. Milin Mehta (Senior Partner, K. C. Mehta & Co.)**

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" I was deeply saddened to learn of the passing of Girish Dave sir. His dedication and expertise in the field of taxation were truly commendable. I had the privilege of both working with him and appearing before him, and was always impressed by his fairness, knowledge, and professionalism. His contributions to the Indian & Global tax system will be deeply missed. My sincerest condolences to his family and colleagues during this difficult time. Om Shanti."

**- Mr. Maulik Doshi (Dy Managing Director, Global Transfer Pricing & International Tax, Nexdigm)**

*"Very sad to learn about Girishbhai's demise...it's a loss to tax world..had privilege to appear and argue before him when he was DIT (International Taxation) and also in a very large tax dispute matter in a client case where he was special counsel for tax department. Will miss his warmth and very friendly attitude and ability to see a matter with deep understanding. May his soul rest in peace ☐☐☐☐"*

**- Mr. Sanjay Sanghvi (Tax Partner, Khaitan & Co)**

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*"Sorry to learn of the sad demise of Dave Saheb. My relationship with him was one of mutual respect and admiration. Even while on opposing sides, the matters were fiercely contested but in extreme cordiality. Dave Saheb's judicial acumen is widely acknowledged in stoutly presenting the Department's view and equally while holding a private brief.*

*What stood out was his demeanour- softly yet forcefully putting forth his well researched arguments, not for once raising his voice and the courtesy and respect shown to the rival counsel.*

*Dave Saheb belonged to a diminishing tribe. May his soul rest in peace."*

**-Mr. Ajay Vohra (Senior Advocate)**

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*"I have had the good fortune of knowing Shri Dave personally and professionally. He had worked with my father on some matters even before I joined law school. When I joined law school, my father introduced me to him as an honest and extremely competent Revenue official. Later in my years as practice, I found what my father meant. He was resolute yet soft, tactful and yet endearing. At the end of a very hotly contested matter in the Tribunal, he smiled and said God bless you. Whenever he would meet, he would also check about the well being of my family. Such was his grace. The legal profession is poorer today with his demise and I feel a personal loss. May God give him eternal peace and strength to his family to bear this irreparable loss. Om Shanti! "*

**-Mr. Sachit Jolly (Advocate)**

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*"Mr. Girish Dave, was one of the finest human beings I ever met, a man of impeccable integrity ... who served the Govt. and country with distinction. He was uncompromising when it came to principles... unshakeable when it came to resolve. Girish bhai used to scold me whenever he felt that I had erred in reporting ... even that slap on the wrist was with love of an elder brother. Among the rarest of rare breed of professionals. He was also part of Taxsutra's Editorial Advisory Board. A loss to the tax fraternity at large since he was a person who never minced his words."*

**- Mr. Arun Giri (Taxsutra Group Editor)**