



# Anu Koshal

## Partner

Toronto

[akoshal@mccarthy.ca](mailto:akoshal@mccarthy.ca)

t. +1 416-601-7991

## Bar Admission

Ontario 2014

## Law School

University of Toronto

## Practices

Tax  
Tax Disputes  
Litigation and Dispute Resolution  
Appellate Litigation

## Industries

Banking & Financial Services  
Technology & Communications  
Global Metals & Mining  
Retail & Consumer Markets (RCM)

## Anu litigates complex, high-stakes tax disputes.

Anu Koshal is a partner in our Toronto office. He represents leading corporations and financial institutions in significant tax disputes across the country.

## A great litigator with exceptional client service

— CHAMBERS & PARTNERS

Anu is widely recognized as one of the country's leading tax litigators by numerous publications including *Chambers Canada: Canada's Leading Lawyers for Business*, *Lexpert*, *ITR World Tax*, and *Best Lawyers*. According to *Chambers*, clients describe Anu as "*extremely impressive*", "*a superstar in evolution*", "*a great litigator*" who is "*well placed to represent clients in significant tax litigation*" matters. Clients note that Anu is "*personable and dedicated*", has a "*very strong analytical and strategic legal mind*", is "*very collected and calm*", "*good at listening*" and "*willing to seek out alternative perspectives*" to help them find the right solution to their tax dispute.

**Anu has... extensive real courtroom experience [and] a keen alertness and appreciation for tax policy and technical tax analysis, which are critical to effective tax litigation but are not common characteristics one finds in litigators.**

— CHAMBERS & PARTNERS

## Extensive Courtroom Experience

Anu maintains an active trial and appellate practice and has the experience to take matters to court when needed. He has represented clients before the Tax Court of Canada, the Federal Court, the Federal Court of Appeal, the Supreme Court of Canada, as well as provincial trial and appellate courts across the country. He has worked on some of Canada's most significant litigation matters for clients such as Philip Morris International, Centrica plc,

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TD Bank, CGI, President's Choice Bank/Loblaws, Rothmans, Benson & Hedges, the Canadian Chamber of Commerce, and many others.

Earlier in his career, Anu taught trial advocacy at the University of Toronto Faculty of Law for several years.

Anu also takes on novel, precedent-setting cases on behalf of clients. He acted as counsel for the successful applicant in *Canada Without Poverty v. Attorney General of Canada*, 2018 ONSC 4147, a decision that struck down as unconstitutional a provision of the *Income Tax Act* that prohibited charities from engaging in non-partisan political speech. The Canadian Broadcasting Corporation described this case as a "[landmark](#)", and a "[David versus Goliath](#)" win for the client. Anu is currently representing one of Canada's largest charities in a constitutional challenge to an ongoing audit by the Canada Revenue Agency based on allegations of discriminatory and unequal treatment of minority charities during the audit process.

## Experience with the Tax Authorities

Anu is frequently retained to help clients navigate complex tax audits and routinely makes submissions to the tax authorities on behalf of clients. He regularly handles complex audits for leading multi-national companies with operations in Canada and has experience in a wide-range of matters including the general anti-avoidance rule, transfer pricing, financial services matters, the rules governing resource property, and indirect tax.

## Teaching, Writing, Presenting

Anu taught trial advocacy at the University of Toronto Faculty of Law for several years and has published on various litigation-related topics. He frequently presents at leading industry conferences including to members of the Tax Executives Institute, the Canadian Tax Foundation, the Canadian Petroleum Tax Society, and others.

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Anu received his law degree with honours from the University of Toronto Faculty of Law and completed the Canadian Bar Association Tax for Lawyers course. He also holds a Ph.D. in literature and philosophy from Duke University and an M.A. from the University of Chicago. He is a member of the Canadian Tax Foundation, the Advocates Society, the Canadian Bar Association, the Ontario Bar Association, the American Bar Association, and the South Asian Bar Association.

### Recent Publications

- Anu Koshal and Colton Dennis, "Alta Energy Luxembourg, the GAAR, and the Principal Purpose Test for Tax Treaties", *Corporate Finance*, Volume XXV, No. 1., 2022.
- Chia-yi Chua, Anu Koshal, Prince Arora, "The Impact of Expanded CRA Audit Powers on TCC Appeals," *Canadian Tax Focus*, Volume 12, Number 3, August 2022.
- Nicolas Cloutier and Anu Koshal, "Canada", *Getting the Deal Through – Tax Controversy 2022*, 9<sup>th</sup> Edition.

### Representative Cases

- A Schedule 1 bank in a dispute over the assessment of tens of millions of dollars relating to the use of credit card payment processing systems.
- A global financial institution in a dispute regarding the availability of millions of dollars in tax refunds.
- A global energy company in a dispute regarding the application of the General Anti-Avoidance Rule arising from the acquisition and sale of resource properties in Canada.
- A leading telecommunications company in a dispute regarding the availability of tax credits arising from goodwill coupons offered to customers.
- A public company in a dispute regarding central management control of a foreign subsidiary.

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- A public company in a dispute as to whether certain costs were on account of income or capital.
- A technology company in a dispute as to the tax consequences of a trust created to hold shares for its employees.
- A financial services company in a dispute as to the tax consequences of a complex investment product.
- A private equity firm in a dispute as to the amount that can be included in its capital dividend account.
- A foreign corporation in a dispute as to the taxability of insurance products sold in Canada.

## Awards & Rankings

### Chambers Canada

Leading Lawyer: Tax: Litigation

### Lexpert Special Edition: Litigation

Leading Lawyer

### Best Lawyers in Canada

Ones to Watch - Appellate Practice, Corporate and Commercial Litigation

### The Canadian Legal Lexpert Directory - 2018

Leading Lawyer to Watch

## Recent Experience

- **Tax Court of Canada finds taxpayer did not beneficially own foreign bank account and made out due diligence defence in *Chan v. The Queen*, 2022 TCC 87**  
July 29, 2022

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## Recent Insights

- **2024 Canadian Federal Budget Commentary – Tax Initiatives**

April 17, 2024

- **A Practical Guide to the New Mandatory Disclosure Rules of the Income Tax Act**

September 14, 2023

- **Blurring the Lines Between Inspection and Requirement Powers: Recent Legislative Amendments to Section 231.1**

June 12, 2023

- **Deans Knight: The Supreme Court of Canada Applies the General Anti-Avoidance Rule to Supplement a Well-Established Specific Anti-Avoidance Provision**

May 30, 2023

## Events

- **McCarthy Tétrault Tax Perspectives: Recent Developments in Tax Administration and Litigation - Toronto**

May 25, 2023

- **McCarthy Tétrault Tax Perspectives: Recent Developments in Tax Administration and Litigation - Calgary**

May 31, 2023

- **McCarthy Tétrault Tax Perspectives: Recent Developments in Tax Administration and Litigation - Vancouver**

June 1, 2023

- **McCarthy Tétrault Tax Perspectives: Review of 2022 & 2023 Outlook**

February 1, 2023