



Anu Koshal

Associé

Toronto

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Admission au barreau

Ontario 2014

Faculté de droit

University of Toronto

Domaines de pratique

Droit fiscal

Litiges fiscaux

Litige et résolution des différends

Litiges en appel

Secteurs d'activité

Droit bancaire et services financiers

Technologie et communications

Groupe mondial Métaux et Mines

Commerce de détail et marché de

consommation

Disponible en anglais seulement

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.

Anu has an active trial and appellate practice. He represents clients before the Tax Court of Canada, the Federal Court, the Federal Court of Appeal, the Supreme Court of Canada, and provincial trial and appellate courts throughout Canada. He is frequently retained to help clients navigate complex tax audits.

Anu has worked on some of Canada's most significant litigation matters for clients such as Philip Morris International, Centrica, CGI, TD Bank, CIBC, the Canadian Chamber of Commerce, Rothmans, Benson & Hedges, and many others. He is recognized in leading industry publications including *Lexpert* and *Best Lawyers* for both his litigation and appellate practice. According to *Chambers Canada: Canada's Leading Lawyers for Business*, clients describe Anu as "extremely impressive", "a superstar in evolution", "personable and dedicated", and as having "a very strong analytical and strategic legal mind".

Over the course of my career I have been involved in many complex litigation matters and worked closely with some of the most senior litigation lawyers in the country. I have no hesitation in saying that Anu is one of the best lawyers that I have worked with of any age or seniority. I am thrilled to have him on my team.

— CLIENT NOMINATION

Anu has experience winning 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

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a "[David versus Goliath](#)" win for the client. Anu was also counsel before the Supreme Court of Canada in *Christine DeJong Medicine Professional Corp. v. DBDC Spadina Ltd.*, 2019 SCC 30, a case dealing with when a corporation can be liable for the conduct of a director. In that case, the Supreme Court expressly adopted the amendment to the law proposed by his team on behalf of their client.

Teaching, Writing, and Pro Bono Work

Anu is active in teaching and writing in the profession. He taught trial advocacy at the University of Toronto Faculty of Law for several years and has published on various litigation-related topics. He 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*, 9th 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.

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- 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.
- 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.

Prix et distinctions

The Canadian Legal Lexpert Directory

Leading Lawyer: Litigation - Corporate Commercial

Best Lawyers in Canada

Ones to Watch - Appellate Practice, Corporate and Commercial Litigation

The Canadian Legal Lexpert Directory - 2018

Leading Lawyer to Watch

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Publications récentes

- **Commentaire relatif au budget fédéral de 2023 – Mesures fiscales**
31 mars 2023
- **Perspectives fiscales : Résumé de 2022 et aperçu de 2023**
6 février 2023
- **Cour suprême du Canada : Loblaw Financial Holdings Inc. avait le droit de bénéficier de l'exception relative aux « institutions financières »**
13 décembre 2021
- **Alta Energy: Supreme Court of Canada finds that the General Anti-Avoidance Rule Does Not Preclude Treaty Shopping to Avoid Capital Gains Tax**
2 décembre 2021

Événements

- **Tournée nationale de McCarthy Tétrault sur les différends fiscaux – Stratégies gagnantes de l'audit au procès**
21 novembre 2022
- **McCarthy Tétrault Tax Perspectives: Review of 2022 & 2023 Outlook**
24 janvier 2023
- **McCarthy Tétrault Tax Perspectives: Review of 2022 & 2023 Outlook**
7 février 2023
- **McCarthy Tétrault Tax Perspectives: Review of 2022 & 2023 Outlook**
1 février 2023