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January 17, 2026

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Litigation against the

Federal Tax Authority regarding the impossibility of filing VAT returns due to portal errors, arguing against the imposition of late payment penalties where the Authority failed to provide a functional payment mechanism.

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Representation of a taxpayer before the Federal Court in a

dispute concerning the retroactive application of administrative fines, establishing that persistent system glitches in the FTA's portal prevented the timely settlement of liabilities.

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Objection proceedings against the Federal Tax Authority challenging the constitutionality of

retroactive tax assessments on off-plan commercial sales and the statutory interpretation of transitional 'time of supply' rules.

January 17, 2026

Objection proceedings against the Federal Tax Authority challenging the constitutionality of retroactive tax assessments on off-plan commercial sales and the statutory interpretation of transitional 'time of supply' rules.

Objection proceedings against the Federal Tax Authority concerning the annulment of administrative penalties where tax errors arose from good faith reliance on

conflicting instructions issued by a federal authority regarding the taxability of services.

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Objection proceedings against the Federal Tax Authority concerning the annulment of administrative penalties where tax errors arose from good faith reliance on conflicting instructions issued by a federal authority regarding the taxability of services.

Defense of a chemical entity in Federal Court proceedings upholding a TDRC decision to annul AED 813,000 in penalties, proving that non-compliance was caused by the Federal Tax Authority's

three-year technical failure to process a tax group de-registration.

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Defense of a chemical entity in Federal Court proceedings upholding a TDRC decision to annul AED 813,000 in penalties, proving that non-compliance was caused by the Federal Tax Authority's three-year technical failure to process a tax group de-registration.

Judicial review proceedings contesting the imposition of administrative penalties resulting from a 41-month tax audit, arguing that the Authority's procedural delays constituted an administrative error warranting penalty

relief.

January 17, 2026

Judicial review proceedings contesting the imposition of administrative penalties resulting from a 41-month tax audit, arguing that the Authority's procedural delays constituted an administrative error warranting penalty relief.

Judicial review proceedings contesting an appellate judgment that upheld tax penalties despite expert evidence confirming full payment of tax liabilities, arguing a violation of the principle that tax procedures are a means to collection, not an end in themselves.

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Cassation appeal before the UAE Supreme Court contesting the dismissal of a counterclaim in a tax dispute, arguing that the procedural provisions for cross-claims under the Civil Procedure Law apply in the absence of specific tax regulations.

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Administrative appeal against a Tax Dispute Resolution Committee decision dismissing an objection as 'premature' despite the expiry of statutory deadlines for the Federal Tax Authority's reconsideration, arguing constructive rejection.

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