

Cassation proceedings before the Federal Supreme Court between a UAE real estate entity and the Federal Tax Authority challenging the constitutionality of Article 46 of the Tax Procedures Law regarding administrative penalty caps and legislative omission.

January 17, 2026

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Judicial review proceedings

contesting an appellate judgment that ignored essential constitutional defenses regarding VAT penalties on labor accommodation services, arguing a violation of the right to defense and procedural nullity.

January 17, 2026

Judicial review proceedings contesting an appellate judgment that ignored essential constitutional defenses regarding VAT penalties on labor accommodation services, arguing a violation of the right to defense and procedural nullity.

High-value tax litigation challenging a AED 4.2 million assessment on employee

housing, involving a strategic plea to refer the dispute to the Constitutional Circuit to address the constitutional validity of open-ended tax penalties.

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Administrative litigation challenging the validity of a tax assessment issued after a 43-month audit period, arguing procedural delays constituted administrative

error warranting the cancellation of time-based penalties.

January 17, 2026

Administrative litigation challenging the validity of a tax assessment issued after a 43-month audit period, arguing procedural delays constituted administrative error warranting the cancellation of time-based penalties.

Administrative litigation challenging the validity of cumulative penalties for voluntary disclosures and the procedural dismissal of objections based on res judicata regarding distinct assessments.

January 17, 2026

Administrative litigation challenging the validity of cumulative penalties for voluntary disclosures and the procedural dismissal of objections based on res judicata

regarding distinct assessments.

Cassation appeal before the UAE Supreme Court regarding the dismissal of a counterclaim in a tax dispute, arguing that the procedural requirements for cross-appeals under the Civil Procedure Law apply in the absence of specific provisions in the Tax Procedures Law.

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Cassation appeal before the UAE Supreme Court regarding the dismissal of a counterclaim in a tax dispute, arguing that the procedural requirements for cross-appeals under the Civil Procedure Law apply in the absence of specific provisions in the Tax Procedures Law.

Cassation proceedings before the UAE Supreme Court regarding the evidentiary standard for electronic tax notifications, challenging the validity of a time-bar dismissal where forensic technical evidence proved non-receipt of the Authority's decision despite its claim of dispatch.

January 17, 2026

Cassation proceedings before the UAE Supreme Court regarding the evidentiary standard for electronic tax notifications, challenging the validity of a time-bar dismissal where forensic technical evidence proved non-receipt of the Authority's decision despite its claim of dispatch.

Strategic constitutional litigation challenging the validity of administrative tax penalties exceeding 200% of the principal tax amount, arguing inconsistency with Sharia principles enshrined in Article 7 of the UAE Constitution.

January 17, 2026

Strategic constitutional litigation challenging the validity of administrative tax penalties exceeding 200% of the principal tax amount, arguing inconsistency with Sharia principles enshrined in Article 7 of the UAE Constitution.

Administrative appeal before the Abu Dhabi Federal Court contesting the dismissal of a

tax objection as 'premature' where the Authority failed to adjudicate a reconsideration request within the statutory timeframe, constituting a rejection by silence.

January 17, 2026

Administrative appeal before the Abu Dhabi Federal Court contesting the dismissal of a tax objection as 'premature' where the Authority failed to adjudicate a reconsideration request within the statutory timeframe, constituting a rejection by silence.

Strategic tax litigation for a Dubai-based trading entity challenging the constitutionality of retroactive penalties imposed

due to evolving administrative guidelines and clarifications issued by the Federal Tax Authority.

January 17, 2026

Strategic tax litigation for a Dubai-based trading entity challenging the constitutionality of retroactive penalties imposed due to evolving administrative guidelines and clarifications issued by the Federal Tax Authority.