

Sarabjit Singh QC

Call: 2001 QC: 2018



Sarabjit Singh QC has long been recognised as a leading and versatile practitioner in various areas of law including tax, public law, clinical negligence and historic abuse cases. He acts for claimants and defendants and, being public access qualified, is happy to accept instructions directly from members of the public.

Sarabjit is known for his calm, cool and persuasive manner in court, with solicitors and opponents describing him in Chambers and Partners 2018 as *“remaining cool and cheerful under intense judicial scrutiny, which is impressive to see”* and as *“very persuasive”*, and in Chambers and Partners 2019 his clients state: *“When handling our case, he remained incredibly cool under heavy fire from Supreme Court judges”*.

The skill of his advocacy was recognised by the Attorney General, who appointed him to each of the Crown’s A, B and C panels, and it was through his work on the panels that Sarabjit represented government departments and others in the most complex and high-profile cases in his areas of practice, including numerous appearances as sole or leading counsel in the Court of Appeal and Supreme Court. His excellence in advocacy in the higher courts was recognised by his appointment as Queen’s Counsel in 2018, whilst still in his thirties.

Sarabjit has appeared in some of the most heavyweight cases in tax and public law in the last few decades, as outlined in the description of his practice in each of those areas below, and translates the forensic approach necessary in such areas to all areas of his work. Unusually for someone who practices in tax and public law, Sarabjit is regularly instructed in and thoroughly enjoys acting in more ‘human’ areas of the law, such as in clinical negligence and abuse cases, where his careful and high-quality pleadings and advocacy and tactful manner with clients invariably help secure excellent settlements and trial outcomes.

Direct Access

Sarabjit accepts instruction from lay clients, with particular interest in Tax, Public Law (including Immigration),

Clinical Negligence and Personal Injury. For further information please visit his profile on Barrister 4 Me [here](#).

"When handling our case, he remained incredibly cool under heavy fire from Supreme Court judges." "Very popular with HMRC."

Chambers & Partners 2019

"He remains cool and cheerful under intense judicial scrutiny, which is impressive to see." "He prepares well and is very persuasive."

Chambers & Partners 2018

"Well-regarded junior who possesses a broad civil practice, which encompasses an in-depth indirect tax expertise."

Chambers & Partners 2017

Tax

Sarabjit accepts instructions from HMRC, taxpayers and ratepayers and has acted in numerous landmark cases over the last few years. These include successfully representing HMRC in the *British Film Institute* litigation on the VAT cultural exemption that went to the European Court of Justice, appearing as sole counsel in the *Amoena* appeal which is the only ever customs case to have gone to the House of Lords or Supreme Court, acting as lead counsel in the seminal rating case of *Newbiggin v Monk* in the Supreme Court and appearing again for the Revenue in the Supreme Court in the major VAT case of *SAE Education Ltd*.

Selected Cases

Tax & Duties

- **SAE Education Ltd v Commissioners for HMRC [2019] UKSC 14:** Appeared as sole counsel for HMRC in the Supreme Court in case about what an entity needs to show to establish that it is a college 'of' a university for the purposes of the VAT education exemption.
- **Case C-592/15, Commissioners for HMRC v British Film Institute [2017] STC 681:** Successfully appeared before the Court of Justice of the European Union in case about whether Member States are permitted to choose which cultural services to exempt for the purposes of applying the cultural exemption from VAT.
- **Amoena (UK) Ltd v Commissioners for HMRC [2016] UKSC 41, [2016] 1 WLR 2904:** Appeared as sole counsel for the Revenue in the Supreme Court in customs duty case on the meanings of 'part' and 'accessory'.
- **South African Tourist Board v Commissioners for HMRC [2014] UKUT 280 (TCC), [2014] STC 2650:** Succeeded in appeal on the issue of whether a tourist board owned by the South African government was making supplies of marketing services for consideration to the government.

- **Vehicle Control Services Ltd v Commissioners for HMRC [2013] EWCA Civ 186, [2013] STC 892:** Appeared before Court of Appeal in case on whether charges collected by a parking enforcement company were outside the scope of VAT as either damages for breach of contract or damages for trespass.
- **British Association of Leisure Parks, Piers & Attractions Ltd v Commissioners for HMRC [2013] UKUT 130 (TCC):** Successfully appeared before the Upper Tribunal (Tax and Chancery Chamber) on the issue of whether a trade association's primary purpose was political lobbying and whether it would be unjustly enriched by the repayment of output tax.
- **Tui Travel PLC & Ors v Commissioners for HMRC [2013] UKFTT 75 (TC):** Successfully acted in claim by travel agents for repayment of approximately £150 million in VAT allegedly overpaid on commissions received from tour operators for selling package holidays.
- **Checkprice (UK) Ltd (In Administration) v Commissioners for HMRC [2010] EWHC 682 (Admin), [2010] STC 1153:** Acted for claimants in judicial review challenge to the actions of HMRC in detaining perishable goods without seizing or releasing them and then destroying them.
- **Holland (t/a the Studio Hair Company) v Commissioners for HMRC [2008] EWHC 2621 (Ch), [2009] STC 150 & Commissioners for HMRC v Denyer [2007] EWHC 2750 (Ch), [2008] STC 633:** Successfully appeared in two appeals to the Chancery Division of the High Court on the issue of whether certain supplies were supplies of land for VAT purposes.

Rating & Valuation

- **Newbigin (VO) v SJ & J Monk (a firm) [2017] UKSC 14, [2017] 1 WLR 851:** Appeared in Supreme Court as leading counsel for the Revenue in case on rateability and valuation of non-domestic buildings undergoing reconstruction; reported below at [2015] EWCA Civ 78, [2015] 1 WLR 4817.
- **Tunnel Tech Ltd v Reeves (VO) [2015] EWCA Civ 718:** Succeeded before the Court of Appeal on the question of whether a hereditament was a 'market garden' for the purposes of the agricultural exemption and on the issue of whether buildings could fall within the exemption for agricultural land.
- **Cornwall v Alexander (VO) [2015]:** Successfully argued before President of the VTE that non-domestic use is relevant in deciding whether a hereditament is domestic property.
- **Johnson (VO) v HB Foods Ltd [2013] UKUT (LC) 539:** Appeared before President of the Upper Tribunal (Lands Chamber) in case about whether appeals before the Lands Chamber are heard de novo.

Public Law

In public law, Sarabjit appears in first-instance judicial reviews for both claimants and public bodies and also has vast appellate experience in the Court of Appeal, having appeared there dozens of times as sole counsel. He has acted in a number of complex cases, particularly where they interact with other areas he practices in such as tax, healthcare and immigration. For example, he appeared as *amicus* in the Court of Appeal in the *AR (Pakistan)* case on immigration bail powers and has had numerous successful appearances in the Court of Appeal in human rights and immigration cases, as illustrated below.

Selected Cases

- **AS (Afghanistan) v Secretary of State for the Home Department [2019] EWCA Civ 208**: Succeeded before the Court of Appeal in establishing that the Upper Tribunal had statutory and inherent powers to correct errors in the reasons for its decisions.
- **R (Guled) v SSHD [2019] EWCA Civ 92**: Appeared before the Court of Appeal in a case concerning the implication of an *Anisminic* error of law in a deportation order.
- **SSHD v SM (Rwanda) [2018] EWCA Civ 2770**: Succeeded in showing before the Court of Appeal that the failure to comply with a statutory precondition to the granting of immigration bail rendered the grant invalid and of no legal effect.
- **SSHD v Lucas [2018] EWCA Civ 2541**: Succeeded in case in the Court of Appeal about the scope of FTT bail and the consequent effect on the legality of detention.
- **R (Teh) v SSHD [2018] EWHC 1586 (Admin), [2018] 1 WLR 4327**: Appeared as leading counsel for the Claimant in a judicial review claim in the Administrative Court and succeeded in arguing that a person with solely British Overseas Citizen status was stateless.
- **IT (Jamaica) v SSHD [2016] EWCA Civ 932, [2017] 1 WLR 240**: Succeeded before the Court of Appeal on the question of the weight to be attached to the public interest, under the current immigration rules, when considering an appeal by a person who has already been deported against a refusal to revoke a deportation order.
- **R (AR (Pakistan)) v SSHD [2016] EWCA Civ 807, [2017] 1 WLR 255**: Appeared as *amicus curiae* in the Court of Appeal in a case concerning the issue of whether the Chief Immigration Officer had the power to vary bail conditions imposed by an immigration tribunal.
- **HD (Trafficked women) Nigeria (CG) [2016] UKUT 454 (IAC)**: Appeared in country guidance case before the Upper Tribunal on whether it was safe for Nigerian sex trafficking victims to be returned to Nigeria.
- **OO (Gay Men) (CG) [2016] UKUT 65 (IAC)**: Appeared in country guidance case on the issue of whether gay men were generally at risk of persecution in Algeria.
- **Sarfraz v Disclosure and Barring Service [2015] EWCA Civ 544, [2015] 1 WLR 4441**: Appeared for claimant in Court of Appeal case on whether a right to appeal existed against a refusal of permission to appeal against the decision of a body that was not a tribunal of law.
- **AA (Algeria) v SSHD [2014] EWCA Civ 1741 and Soares v SSHD [2013] EWCA Civ 575**: Succeeded in two cases before the Court of Appeal on the correct application of Article 3(2)(a) of Directive 2004/38/EC, which requires Member States to facilitate the entry and residence of “other family members” of European Union citizens.
- **ZS (Jamaica) & Anor v SSHD [2012] EWCA Civ 1639**: Successfully appeared in the Court of Appeal on case about whether a non-British child’s best interests required him and his mother to be permitted to remain in the UK.
- **Bah (EO (Turkey) – liability to deport) Sierra Leone [2012] UKUT 196 (IAC)**: Succeeded in case before the President of the Upper Tribunal (Immigration and Asylum Chamber) on whether police intelligence from anonymous sources was admissible in deportation appeals.
- **AAO v Entry Clearance Officer [2011] EWCA Civ 840**: Succeeded in the Court of Appeal on case about whether the positive duty on the part of the state to show respect for family life under Article 8 of the ECHR extends to the provision of financial support.
- **AO (Iraq) v SSHD [2010] EWCA Civ 1637**: Successful in judicial review appeal to the Court of Appeal on

the question of whether enforcement action taken against Iraqi nationals was contrary to the Secretary of State's policy not to take such action against those belonging to countries which were 'active war zones'.

- **MK (Algeria) v SSHD [2010] EWCA Civ 980:** Acted in judicial review appeal to the Court of Appeal on the question of the appropriate level of damages to be awarded in cases of unlawful immigration detention.
- **R (MC (Algeria)) v SSHD [2010] EWCA Civ 347:** Successfully defended judicial review challenge in the Court of Appeal to the lengthy detention, after his prison sentence had expired, of a man with mental health difficulties.
- **MD (Jamaica) v SSHD [2010] EWCA Civ 213:** Successfully appeared in appeals to the Court of Appeal on the issue of the correct interpretation of the 'long residence' provisions in the Immigration Rules.
- **CD (Jamaica) v SSHD [2010] EWCA Civ 768:** Succeeded in appeal before the Court of Appeal on the circumstances in which the Secretary of State should be permitted to withdraw a concession.
- **Sanchez v SSHD [2009] EWHC 3233:** Succeeded before Divisional Court in judicial review claim on whether returning a US citizen to the USA, where he claimed he would face a disproportionate prison sentence under California's 'three strikes and you're out' legislation, would breach Article 3 of the ECHR.

Clinical Negligence

Sarabjit has a thriving advisory and court practice in clinical negligence, where he regularly acts for claimants, doctors and hospitals in cases involving complex medical evidence and profound and high-value injuries. His work spans all areas of clinical negligence, such as delayed diagnosis of cancer and brain injury cases and also cases raising more unusual medical issues, one example being a trial on whether the rare disease of necrotising fasciitis should have been detected earlier in an intravenous drug user.

Selected Cases

- **LN v X GP 2019:** Appearing for claimant in case concerning alleged failure to refer earlier for investigation of potential brain tumour, which resulted in patient's death.
- **JM v X Teaching Hospitals NHS Foundation Trust 2019:** Acting for hospital in complex cerebral palsy birth injury claim.
- **LS v X Hospitals NHS Foundation Trust 2019:** Appearing for hospital in case involving alleged delayed diagnosis of infection that led to drastic amputation.
- **CT v X Hospitals NHS Trust 2018:** Acting for hospital in potentially high-value and medically complex case concerning alleged negligent fundoplication procedure.
- **HN v X Hospitals NHS Trust 2018:** Acting for surgeon alleged to have carried out negligent bowel operation, with difficult issues on causation and quantum.
- **MS v X NHS Foundation Trust 2017:** Acted for hospital in lengthy trial on issue of extent of delay in diagnosing necrotising fasciitis in an intravenous drug user; raised medically tricky issues on appropriate antibiotic medication, what 'localising signs' were present and what outcome would have been had disease been detected earlier.
- **M v X NHS Trust 2017:** Acted for hospital in spinal injury case with radically opposing expert evidence as to consequences of timely treatment.

- **D v X Hospitals NHS Trust 2017:** Acted for claimant in Fatal Accidents and Law Reform (MP) Act claim alleging that oesophageal cancer should have been detected earlier, which raised complex histopathology issues as to state of tumour at various earlier periods of time.

Personal Injury

Sarabjit's main area of personal injury is acting for child and adult sexual abuse victims in cases against abusers, employers and local authorities. He tends to be instructed in particularly difficult cases raising issues as to vicarious liability, limitation, non-delegable duties and the scope of a local authority's private law duty of care.

Selected Cases

- **AB v XCC 2018:** Acted and secured settlement for vulnerable adult claimant in case which raised issues as to limitation, whether a tort had been committed against the claimant at all and whether a local authority owed her a duty of care.
- **SCE v XCC 2018:** Acting for claimant in claim against local authority for severe sexual abuse of claimant when he was a child by youth worker; case will potentially raise issues as to the extent of vicarious liability.
- **DFY v RDY 2017:** Helped obtain significant settlement for claimant who was the victim of sexual abuse by a relative as a child where the relative made a blanket denial of responsibility and claimed impecuniosity.
- **O v KP 2017:** Instructed by child claimant in a claim alleging sexual abuse by another child at her school; issues include the scope of the school's duty of care, the extent of permissible disclosure and whether a human rights claim as well as a personal injury claim is available.
- **C v XBC 2017:** Helped claimant who had been sexually abused in a children's home decades earlier obtain a significant settlement even though causation was strongly contested.

Appointments

- Attorney General's A Panel of Junior Counsel to the Crown (2014- 2018)
- Attorney General's B Panel of Junior Counsel to the Crown (2009- 2014)
- Attorney General's C Panel of Junior Counsel to the Crown (2006- 2009)

Education

- MA (Oxon) in Jurisprudence

Publications

- Article 2 and Investigating Deaths [2004] JR 147
- Immigration and Article 8 Family Life [2010] JR 377

- Contributor to 'Value Added Tax: Commentary and Analysis' by Sweet & Maxwell