

Commercial Court dismisses the entirety of the Danish Government's claims in Skatteforvaltningen v Solo Capital Partners & others

Meaby & Co, together with Nigel Jones KC, Lisa Freeman, Sarah McCann, Emily Betts, Alice Whyte, Miguel Henderson and Thomas Mitty, have secured a resounding victory on behalf of Sanjay Shah, his wife Usha Shah and 24 corporate entities following the handing down on Mr Justice Andrew Baker's 326 page judgment today, Thursday 2 October 2025: [2025] EWHC 2364 (Comm).

Read the judgment here and the Court's press summary here.

In one of the most complex set of proceedings ever to have been brought before the Commercial Court and following a year long trial in which SKAT sought to deploy unlimited resources, the Shah Defendants have succeeded in **defending all claims** pursued by Skatteforvaltningen, the Danish Tax Agency.

Mr Justice Andrew Baker previously described the litigation as *"brought and aggressively pursued, by a sovereign state with a willingness to expend effectively unlimited resources, as much to set an example to the world and make an example of all those involved (whether said to be guilty of dishonesty or not), that where it believed it had been the victim of dishonest wrongdoing there would be consequences, as to make a financial recovery. It was litigation that was politically as well as financially motivated."*

In handing down Judgment, Mr Justice Andrew Baker found that SKAT's *"controls for assessing and paying dividend tax refund claims were so flimsy as to be almost non-existent"* [9], that *"SKAT was not misled by misrepresentations made to it through the tax refund claims it received, as it alleged"* [9] and that he was *"not persuaded that the [trading] strategy would have been pursued if Sanjay Shah... thought that it would or did involve false statements being*

made to SKAT to mislead it into paying claims” [8]. The Judge further said of the strategy devised and implemented by Sanjay Shah (and others) “they did not consider that anything untrue would be or was being stated to SKAT, and when they implemented the strategy they found that SKAT paid” [8].