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Aparajita Arya

CALL 2021



Areas of Expertise

• Tax • Commercial Litigation and Disputes • Employment • Off-payroll working (IR35) • Investigations • Telecommunications • Judicial Review • Financial Mis-Selling & Consumer Credit • Technology

Aparajita welcomes instructions across Chambers' core practice areas, including tax, employment, and commercial litigation. She is regularly instructed in multi-day hearings and maintains a busy advisory practice.

Before coming to the Bar, Aparajita was a Research Assistant in the Commercial and Common Law team at the Law Commission of England and Wales.

She also taught law at the Universities of Oxford and Cambridge, and brings a wealth of experience from her work with governments and corporates in the technology, finance, and investment banking sectors.

Aparajita is a member of the Attorney General's C Panel of Counsel, having been appointed from September 2026.

Expertise

Tax

Aparajita is developing a busy practice in direct and indirect tax, acting for both taxpayers and government in litigation and advisory contexts.

Some of her recent work includes:

- As junior to David Ewart KC, Edward Waldegrave, and Laura Ruxandu, acting for HMRC on an appeal concerning capital allowances.
- Acting as sole counsel representing a taxpayer in an appeal concerning the salaried member rules.
- As junior to Joshua Carey and Sam Way, acting on an appeal concerning the salaried member rules and formal validity of regulation 80 determinations.
- As junior to Akash Nawbatt KC and Bayo Randle, acting for HMRC in *Millican v HMRC [2024] UKFTT 618 (TC)*, concerning taxation under the carried interest rules.
- As junior to Bayo Randle, acting for HMRC in an appeal concerning the application of the carried interest legislation.
- As junior to Marika Lemos KC and Colm Kelly, acting for HMRC in *Brosch v HMRC [2023] UKFTT 945*, concerning SDLT, disclosure notes, and adequacy of disclosure.
- As junior to David Ewart KC and Marika Lemos KC, acting for HMRC on a dispute concerning the application of the group relief and anti-avoidance provisions in the Corporation Tax Act 2010.
- As junior to Barbara Belgrano, Sarah Black, and Colm Kelly, acting for HMRC in relation to a contractor loan scheme.
- As junior to Chris Stone KC, acting for HMRC on an IR35 appeal and advising a public body in an IR35 audit.
- As junior to Marika Lemos KC, advising a taxpayer on the inheritance tax treatment of an estate spread across multiple jurisdictions.
- Acting for HMRC on an appeal concerning the transfer of assets abroad regime.
- Acting for HMRC on judicial review concerning HMRC decisions.
- Advising a corporate entity on the double tax treatment of employees stationed abroad.
- Advising a Fortune Global 500 company in relation to drafting a PAYE agency arrangement.
- Advising taxpayers on SDLT and assisting with strategy and correspondence with HMRC.
- Advising a taxpayer on enquiries concerning attribution of income and treatment of dividends where an individual acts through a company.
- Advising a taxpayer on employment income and the benefits code.
- Assisting a KC with research into the construction and application of the charging provisions in the Inheritance Tax Act 1984.

During pupillage, Aparajita assisted on matters concerning loss relief in corporation tax, taxation of LLP profits, tax affairs of high-net-worth individuals, SDLT & contractor loan schemes, transfer of assets abroad, sideways loss relief, failure to correct penalties, VAT, and judicial review of

HMRC decisions (particularly on the exercise of s.684(7A) ITEPA 2003 discretion).

As pupil to Marika Lemos KC, she notably assisted with the Court of Appeal case in HMRC v Wilkes, and cases which involved a Forbes' World's Top Management Consulting Firm and a Fortune Global 500 company.

Employment

Aparajita practises across the full range of employment law, acting for both claimants and respondents. She regularly appears as sole counsel in multi-day Employment Tribunal hearings and preliminary hearings and is building a busy advisory practice.

A snapshot of her recent work includes:

- Successfully representing one of the world's largest services, trading and distribution companies in a multi-week hearing concerning complaints of victimisation, race discrimination, and unlawful deduction from wages.
- Successfully representing a multinational employer in a disability discrimination complaint arising out of an employee's long-term sickness absence.
- Successfully acting for a bank on a multi-day hearing concerning race discrimination and harassment claims.
- Representing a public body in a complex discrimination claim brought by a senior consultant engaged on a fixed-term basis.
- Acting on a territorial jurisdiction appeal on behalf of a multi-national client in the natural resources sector.
- Representing the claimant in a jurisdictional hearing concerning the application of the State Immunity Act 1978.
- Successfully representing one of the UK's leading facilities management firms in an unfair dismissal and disability discrimination claim.
- Successfully representing Europe's leading technical components distributor in a claim concerning a retention bonus, breach of contract, and unlawful deduction from wages.
- Successfully representing a multi-national telecommunications client in dismissing a claim for unfair dismissal for being brought out of time.
- Successfully representing the claimant in an automatic unfair dismissal and pregnancy discrimination claim.
- Successfully acting for the Respondent in a claim alleging variations to an employee's contract on the basis of informal practice.
- Successfully acting for the Respondent in an unfair dismissal claim where the Claimant was dismissed for a first offence amounting to gross misconduct.
- Successfully resisting a claimant's application to amend his claim to include a claim based on s.146 of the Trade Union and Labour Relations (Consolidation) Act 1992.
- Alongside Andrew Burns KC, advising employers on industrial relations and on claims arising out of industrial action.
- Advising a VC firm in relation to the enforceability of non-compete covenants and litigation

strategy as regards a competitor's conduct.

- Advising government bodies on the application of TUPE provisions.
- Advising parties on contractual disputes, complex discrimination claims, unfair dismissal, whistleblowing, and equal pay claims.

As pupil to Talia Barsam, Aparajita gained extensive experience in high-value discrimination, unfair dismissal, breach of contract, and complex pay disputes

Commercial Litigation and Disputes

Aparajita accepts instructions across a wide range of commercial litigation and advisory matters.

Recent highlights include:

- Successfully advising a commercial borrower on the enforceability of a loan agreement and settlement strategy, resulting in a significant reduction in the applicable interest rate.
- Successfully obtaining strike out of a £4 million breach of contract claim.
- Successfully obtaining strike out of a data protection claim where the claimant had failed to comply with case management directions.
- Acting for a lender in claims for breach of contract and breach of trust against a debtor.
- Advising a director and shareholder on strategy for winding down a company.
- Representing debtors in claims alleging unfair relationships with banks and finance providers arising from undisclosed commissions.
- Advising lenders on the application of the Consumer Credit Act 1974 and the FCA regulatory regime.
- Representing a former employee in claims for misrepresentation and breach of contract against an employer.

Investigations

Aparajita is also developing an investigations practice, conducting investigations for multinational clients, including Fortune Global 500 companies.

Recent matters have included investigations into complaints concerning:

- workplace culture and the conduct of senior management, including CEOs of large entities;
- pregnancy and maternity discrimination;
- bullying and harassment by senior management;
- the adequacy of working conditions for vulnerable and disabled employees;
- managers' handling of emergency situations, including medical emergencies and health and safety;
- the adequacy of training and onboarding for junior employees; and

- the management of multiple grievances arising from the same underlying facts.

Education

BA, English Literature, Lady Shri Ram College for Women – First, graduated top of class

LLB, University of Edinburgh – Distinction

BCL, Trinity College, University of Oxford – Distinction

BTC, BPP London – Very competent

Lord Denning Scholarship (Lincoln’s Inn)

Accommodation Award (Lincoln’s Inn)

Lord Brougham Scholarship (Lincoln’s Inn)

Trinity College Governing Body Prize for Achievements as a Graduate Student (Trinity College, University of Oxford)

Appointments

Attorney General’s C Panel of Counsel

For enquiries & instruction please contact



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