



serle court

clerks@serlecourt.co.uk
+44 (0)20 7242 6105

Giselle McGowan

Year of Call: 2011

"Giselle combines a significant intellect with a finely-honed strategic instinct. She is a fearsome and fearless advocate who is always deeply prepared and leaves no stone unturned in pursuing her client's interests."

(Legal 500 (2024), Insolvency)

gmcgowan@serlecourt.co.uk

clerks2@serlecourt.co.uk



Practice Overview

Giselle McGowan has a commercial chancery practice with a particular emphasis on insolvency, property and indirect tax litigation. Giselle is recognised as a Leading Junior for Restructuring and Insolvency by Chambers & Partners and the Legal 500, which describe her as “*a fearsome and fearless advocate who is always deeply prepared and leaves no stone unturned*” and “*tenacious, hard-working and commercially astute*”.

Giselle has been appointed to the Attorney-General’s B Panel of Junior Counsel. She regularly represents and advises government departments including HMRC, the Department for Business and Trade, the Insolvency Service, the Official Receiver and the Chief Land Registrar.

Prior to joining the Independent Bar, Giselle was an employed barrister at HMRC Solicitor’s Office, working in the Enforcement and Insolvency, Personal Tax and VAT teams.

Areas of Expertise

Insolvency

Giselle is regularly instructed by office-holders, directors, creditors, debtors, the Official Receiver and the Secretary of State in personal and corporate insolvency matters. This has included claims against directors or third parties for breach of duty, wrongful or fraudulent trading and to set aside antecedent transactions, bankruptcy and winding-up petitions (and associated applications), administration applications and applications within bankruptcy proceedings (such as annulment, suspension of discharge, sale of property).

Giselle is also regularly instructed in Director Disqualification proceedings.

Work has included:

- ***The Secretary of State for Business and Trade v Anderson*** [2024] All ER (D) 44 (May). Sole counsel, acting for the Secretary of State in director disqualification proceedings.
- ***The Secretary of State for Business and Trade v Goring & Anor*** [2024] All ER (D) 50 (May). Sole counsel, acting for the Secretary of State in director disqualification proceedings.
- ***Re Demetrios Paliouras & Ors*** (March 2024). Sole counsel, obtaining permission to proceed with bankruptcy petitions despite standard breathing space moratoriums and resisting substantive defence of abuse of process.
- ***Re Squibb Group Limited*** (October to December 2023). Sole counsel, instructed by HMRC (petitioner) in obtaining a winding-up order and successfully resisting applications to restrain advertisement of a winding-up petition, for a validation order and for an administration order.
- ***Wagstaff v HMRC*** [2022] UKUT 00327 (TCC) – Sole counsel, acting for HMRC in an appeal in respect of a personal liability notice which turned on a point of insolvency law.
- ***Moorgate Industries UK Limited v Mittal*** [2022] EWHC 3009 (Ch). Junior counsel (led by Joseph Curl KC), acting for creditor in successfully challenging the IVA of Pramod Mittal.
- ***Re Sentor Solutions Ltd*** [2022] All ER (D) 04 (Nov). Sole counsel, acting for Secretary of State on public interest petitions against four companies concerning investment fraud and carrying out regulated investment activities without FCA authorisation.
- ***JT Development Solutions Ltd v Secretary of State for Education*** [2022] 2 BCLC 135. Sole counsel, instructed by Secretary of State for Education to resist application to restrain presentation of winding-up petition.
- ***Re A C Norton Ltd (in liquidation)*** [2021] All ER (D) 104. Sole counsel, acting for liquidators on a misfeasance/breach of duty claim relating to monies paid to director and third parties.

- ***Re Solid Homes Ltd (in liquidation)*** [2020] All ER (D) 41 (Nov). Sole counsel, acting for liquidators in a misfeasance/breach of duty claim relating to monies paid to directors.
 - ***Tradestar Ltd v Goldfarb*** [2018] B.C.C. 173 (upheld on appeal [2018] EWHC 3595 (Ch)). Junior counsel (led by Peter Shaw KC), acting for the liquidators in resisting application to strike-out in a fraudulent trading claim.
 - ***Re Helen Irene Borodzicz*** [2015] All ER (D) 03 (Dec). Sole counsel, acting for bankrupt in application under s.304 for permission to challenge trustees' remuneration and costs.
-

Property

Giselle regularly advises on and acts in property disputes including commercial and residential landlord and tenant matters, enforceability of covenants and easements, adverse possession, relief from forfeiture, leasehold enfranchisement, claims involving rectification of the Land Register, issues arising out of joint ownership of land including TLATA claims and claims involving constructive and resulting trusts and proprietary estoppel.

Work has included:

- ***Steen v Wells*** (Jan 2020). Sole counsel, acting for respondents in claim for alleged misrepresentation and breach of contract in connection with sale of property.
 - ***Dadoun v Biton*** [2019] EWHC 2441 (Ch). Sole counsel, acting for respondents in an application to set aside an arbitration award on the grounds of apparent bias.
 - ***Standish & Gostelow v Barkwith International*** (Sep 2019). Sole counsel, acting for applicants in an application for alteration of title to substitute registered proprietor on the basis that the current registered proprietors were registered on the basis of a forged TR1 and a forged contract for sale in connection with an identity theft.
 - ***Khoshro v Rezanoor*** (March 2019). Sole counsel, acting for claimant in a claim for possession and a counterclaim to set aside a contract for sale on the grounds of undue influence or unconscionable bias or for a declaration of a beneficial interest under a constructive or resulting trust.
 - ***Coventry v Lawrence*** [2014] UKSC 46; [2015] A.C. 106. Junior counsel (led by Edward Denehan), acting for landlords in appeal to the Supreme Court against a decision that the landlords were not liable for the nuisance of their tenants.
-

Tax

Giselle regularly advises on indirect tax and duties matters and represent taxpayers and HMRC in tribunal appeals.

Work has included:

- ***Walkers Snack Foods Limited v The Commissioners for His Majesty's Revenue and Customs*** [2024] UKFTT 00031 (TC). Sole counsel, acting for HMRC in food classification appeal against decision that Walkers Sensations Poppadoms are subject to VAT because they fall within the exception of products similar to potato crisps and made from potato.
- ***Wagstaff v HMRC*** [2022] UKUT 00327 (TCC). Sole counsel, acting for HMRC in appeal to UT in respect of a personal liability notice.
- ***Maron Plant Limited v HMRC*** [2022] UKFTT 198. Sole counsel, acting for HMRC on appeal against a VAT assessment issued on the basis of insufficient evidence of removal of goods from the UK for zero-rating entitlement.
- ***GB Taxi Service Ltd v Revenue and Customs Commissioners*** [2020] UKFTT 507 (TC) . Sole counsel, acting for HMRC in appeal against a decision to register the appellant for insurance premium tax.
- ***National Federation of Occupational Pensioners v HMRC*** [2018] UKFTT 26 (TC). Sole counsel, acting for HMRC in an appeal against decision that sums received by national organisation from regional branches were

consideration for taxable supplies rather than sums collected as agent.

- ***Medallion Europe Ltd v Revenue and Customs Commissioners*** [2015] UKFTT 406 (TC). Sole counsel, acting for the taxpayer in an appeal to disallow input tax on the Kittel principle.

Giselle frequently acts as sole counsel for HMRC in freezing order applications connected with suspected tax fraud (in particular labour supply fraud), obtaining such orders against 12 companies between 2021 and 2024.

Between 2020 and 2021, Giselle worked closely with HMRC Solicitor's Office's Northern Ireland Protocol VAT and Duties Advisory team, providing advice on customs matters arising as a result of Brexit and the Northern Ireland Protocol.

Recommendations

Restructuring/Insolvency (Chambers UK Bar, 2024 and 2023)

Insolvency, Legal 500 (2024, 2023, 2022 and 2021)

Quotes

"Giselle is knowledgeable and very responsive." (Chambers UK Bar 2025, Restructuring/Insolvency)

"Giselle is fantastic on her feet. She is excellent at thinking strategically as well as on the technicality of law." (Chambers UK Bar 2025, Restructuring/Insolvency)

"Giselle is a solid and reliable junior." (Chambers UK Bar 2025, Restructuring/Insolvency)

"Giselle is extremely knowledgeable and a very safe pair of hands. She gives comprehensive advice in a timely fashion." (Legal 500 (2025), Insolvency)

"She is tenacious, hard-working and commercially astute." (Chambers UK Bar 2024, Restructuring/Insolvency)

"Giselle is a great barrister with a very high level of technical knowledge." (Chambers UK Bar 2024, Restructuring/Insolvency)

"Her advocacy is excellent, presenting complex matters in a clear, concise and persuasive manner." (Chambers UK Bar 2024, Restructuring/Insolvency)

"Giselle combines a significant intellect with a finely-honed strategic instinct. She is a fearsome and fearless advocate who is always deeply prepared and leaves no stone unturned in pursuing her client's interests." (Legal 500 (2024), Insolvency)

"Giselle is a formidable operator who takes a forensic approach to her cases" (Chambers UK Bar 2023, Restructuring/Insolvency)

"Her knowledge of the law and grasp of how it applies to the relevant factual matrix is highly impressive". (Chambers UK Bar 2023, Restructuring/Insolvency)

"A very good lawyer. Clear and concise in her advice". (Legal 500 (2023), Insolvency)

“Good communicator and very robust in court; quickly disseminates thoughts and involves team in discussions.”
(Legal 500 (2021), Insolvency)

Publications

- *Contributing editor, Doyle, Keay and Curl: Annotated Insolvency Legislation* (since 2018)
- *Contributor, Tolley’s Insolvency Law Service* (since 2016)
- *Liability of trustees and the discretion to manage the estate – Borodzicz v Horton*, Lexis PSL Restructuring and Insolvency monthly highlights, December 2015 (interviewed by Diana Bentley)
- *The Law of Disclaimer, International Corporate Rescue Journal*, Volume 11, Issue 4, 2014

Prizes and scholarships

Sunley Scholarship, Lincoln’s Inn
Buchanan Prize, Lincoln’s Inn

Education & Qualifications

2011 – LLB – The College of Law
2011 – BPTC – The College of Law
2010 – GDL – The College of Law
2007 – BA Politics and Philosophy – University of Sheffield

Memberships

Chancery Bar Association
R3 Association of Business Recovery Professionals

Property Bar Association
The Honourable Society of Lincoln’s Inn
