



EMPLOYMENT TRIBUNALS

Appellants: Mr A White t/a A and A Motors
Mr Stuart Benson t/a A and A Motors

Respondent: Commissioners for Revenue and Customs

HELD AT: Manchester **ON:** 11 July 2017

BEFORE: Employment Judge Grundy

REPRESENTATION:

Claimant: Mr White did not attend
Mr Benson in person

Respondent: Mr N Flanagan, Counsel

JUDGMENT

The judgment of the Tribunal is that the Appellant- Mr Benson's appeal to include any appeal against the additional Notice of underpayment dated 16 June 2017 is dismissed.

REASONS

Following receipt of legal advice the Appellant Mr Benson considered he had no defence to the notice of underpayment issued on 6 February 2017, nor to the additional notice dated 16 June 2017 nor to the financial penalty issued and in those circumstances, he did not wish to pursue his appeal before the Tribunal.

For the avoidance of doubt the Appellant Mr White's appeal was earlier dismissed for non payment of the fee under rule 40(2) (a)

Employment Judge Grundy

11 July 2017

JUDGMENT SENT TO THE PARTIES ON

17 July 2017

FOR THE TRIBUNAL OFFICE