



EMPLOYMENT TRIBUNALS

Claimant

Respondent

Mr V Patel

v

Home Office

Heard at: London Central
On: 13 – 16 August 2019

Before: Employment Judge Hodgson
Mrs C Ihnatowicz
Mr D Carter

Representation

For the Claimant: in person
For the Respondents: Mr J Dixey, counsel

JUDGMENT (REMEDY)

Whereas

1. The respondent, by a judgment dated 7 March 2018, has been found to have discriminated against the claimant both directly and indirectly.
2. The tribunal has indicated to the parties, without providing written reasons, the proposed awards for each head of loss and the parties were invited to confirm the appropriate treatment for the purposes of, to include any necessary grossing up of the figures
3. The respondent has asserted that the award for injury to feelings does not attract tax as section 401 Income Tax (Earnings and Pensions) Act 2003 applies and that the remainder of the damages are subject to section 299 Income Tax (Earnings and Pensions) Act 2003 and do not fall to be taxed.

And upon

1. It being recorded that if the respondent concession is wrong legally, or is disputed by the Inland Revenue, the claimant may apply for reconsideration, and the award may be increased to reflect any tax liability.
2. The parties agreeing the relevant calculation for interest.

The judgment of the tribunal is as follows:

1. Damages for injury to feelings £22,500.
2. Damages for all further heads of claim £106,381.52.
3. Agreed interest to the date of calculation (12 August 2019 – 924 days) £15,328.93.

Employment Judge Hodgson

Dated: 29th Oct 2019

Sent to the parties on:

30/10/2019

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For the Tribunal Office

Note - Reasons for the judgment will be given in writing.