



EMPLOYMENT TRIBUNALS

Appellant: Morecare at Home Ltd

Respondent: Commissioners for Her Majesty's Revenue and Customs

Heard at: Birmingham **On:** 6 November 2019

Before: Employment Judge Miller

Representation

Claimant: Did not attend

Respondent: Miss J Moore - counsel

JUDGMENT

The judgment of the tribunal is:

1. The tribunal has no jurisdiction to determine the Appellant's appeal on the basis that the appeal was submitted out of time; and
2. The appeal is dismissed.

Employment Judge **Miller**

6 November 2019

