



EMPLOYMENT TRIBUNALS (SCOTLAND)

Case No: 4106024/2019

Employment Judge S Maclean

Little Flowers Ltd

Appellant

Commisioners For Her Majesty's Revenue And Customs

Respondents

JUDGMENT

The appeal is struck out under rule 37 of the Rules contained in Schedule 1 of the Employment Tribunals (Constitution and Rules of Procedure) Regulations 2013 on the grounds that the appeal has not been actively pursued in terms of rule 37(1)(d)

REASONS

1. On 28 August 2019, the Tribunal wrote to the appellant's representative directing him to reply to letters dated 30 July 2019 and 14 August 2019. In particular, a reply by return was requested on whether the appellant was insisting on the appeal.
2. On 6 September 2019 the Tribunal gave the appellant an opportunity to give written reasons by 20 September 2019 or to request a hearing in order to consider why the appeal should not be struck out.

- 3 The appellant's representative replied on 19 September 2019 stating that if the judge does not have power to adjust the level of penalty, the appellant did not see the point of pursuing the appeal.
- 4 The Tribunal referred the appellant to previous correspondence. It was explained that the Tribunal could not give legal advice. A reply was requested by 2 October 2019.
- 5 The appellant has failed to give an acceptable reason why such a judgment should not be made or to request a hearing. The Tribunal therefore strikes out the appeal.

Employment Judge:

S MacLean

Date of Judgement:

15 October 2019

Entered in Register,

Copied to Parties:

23 October 2019