



EMPLOYMENT TRIBUNALS

Claimant: Mr V Gupta

Respondent: ZK Enterprise Limited

JUDGMENT

Employment Tribunals Rules of Procedure 2013 – Rule 21

1. The respondent has failed to present a valid response on time. The Employment Judge has decided that a determination can properly be made on the claim in accordance with Rule 21 of the Rules of Procedure.
2. The respondent made an unauthorised deduction from the claimant's wages in the sum of **£2,064.21**, as follows:
 - a. Arrears of pay 12-31 December 2022 being a gross deduction of **£1,909.41** (164.18 hours x £11.63 gross per hour).
 - b. Arrears of pay 1 May 2023 being a gross deduction of **£66.06** (5.68 hours x £11.63 gross per hour).
 - c. Arrears of pay 2 May 2023 being a gross deduction of **£88.74** (7.63 hours x £11.63 gross per hour).
3. The respondent failed to pay the claimant's accrued untaken annual leave entitlement between December 2022 and May 2023 of 11.66 days and the claimant would be entitled to the gross sum of **£1,148.28** (gross daily pay of £98.48 x 11.66 days).
4. Consequently, the amount due to the claimant was £3,212.49 (£2,064.21 + £1,148.28). The respondent, through its director, made two payments on account to the claimant totalling £2,350.00 (£1,500 on 10/01/2023 and £850.00 on an unspecified date). Consequently, the respondent is ordered to pay the claimant the total gross sum of **£862.49** (£3,212.49 - £2,350.00).
5. The claimant will be responsible for paying tax liabilities arising out of the gross award if they receive the gross figure and tax is not deducted at source.
6. The hearing on 20 May 2024 at 10:00 is cancelled.

Employment Judge Phil Allen
2 May 2024

JUDGMENT SENT TO THE PARTIES ON
9 May 2024
AND ENTERED IN THE REGISTER

FOR THE TRIBUNAL OFFICE



NOTICE

THE EMPLOYMENT TRIBUNALS (INTEREST) ORDER 1990 ARTICLE 12

Case number: **2410783/2023**

Name of case: **Mr V Gupta** v **ZK Enterprise Limited**

Interest is payable when an Employment Tribunal makes an award or determination requiring one party to proceedings to pay a sum of money to another party, apart from sums representing costs or expenses.

No interest is payable if the sum is paid in full within 14 days after the date the Tribunal sent the written record of the decision to the parties. The date the Tribunal sent the written record of the decision to the parties is called **the relevant decision day**.

Interest starts to accrue from the day immediately after the relevant decision day. That is called **the calculation day**.

The rate of interest payable is the rate specified in section 17 of the Judgments Act 1838 on the relevant decision day. This is known as **the stipulated rate of interest**.

The Secretary of the Tribunal is required to give you notice of **the relevant decision day**, **the calculation day**, and **the stipulated rate of interest** in your case. They are as follows:

the relevant decision day in this case is: 9 May 2024

the calculation day in this case is: 10 May 2024

the stipulated rate of interest is: **8% per annum**.

Mr S Artingstall
For the Employment Tribunal Office

GUIDANCE NOTE

1. There is more information about Tribunal judgments here, which you should read with this guidance note:
www.gov.uk/government/publications/employment-tribunal-hearings-judgment-guide-t426

If you do not have access to the internet, you can ask for a paper copy by telephoning the Tribunal office dealing with the claim.

2. The payment of interest on Employment Tribunal awards is governed by The Employment Tribunals (Interest) Order 1990. Interest is payable on Employment Tribunal awards if they remain wholly or partly unpaid more than 14 days after the **relevant decision day**. Sums in the award that represent costs or expenses are excluded. Interest starts to accrue from the day immediately after the **relevant decision day**, which is called **the calculation day**.
3. The date of the **relevant decision day** in your case is set out in the Notice. If the judgment is paid in full by that date, no interest will be payable. If the judgment is not paid in full by that date, interest will start to accrue from the next day.
4. Requesting written reasons after you have received a written judgment does **not** change the date of the **relevant decision day**.
5. Interest will be calculated as simple interest accruing from day to day on any part of the sum of money awarded by the Tribunal that remains unpaid.
6. If the person paying the Tribunal award is required to pay part of it to a public authority by way of tax or National Insurance, no interest is payable on that part.
7. If the Secretary of State has claimed any part of the sum awarded by the Tribunal in a recoupment notice, no interest is payable on that part.
8. If the sum awarded is varied, either because the Tribunal reconsiders its own judgment, or following an appeal to the Employment Appeal Tribunal or a higher court, interest will still be payable from **the calculation day** but it will be payable on the new sum not the sum originally awarded.
9. The online information explains how Employment Tribunal awards are enforced. The interest element of an award is enforced in the same way.