Neutral Citation: **[2024] UKUT 00435 (TCC)**

Case Number: UT/2024/000117

UPPER TRIBUNAL
(Tax and Chancery Chamber)

By remote video hearing

PROCEDURE - Application to extend time to file notice of appeal outside of one month time limit– three stage approach in Martland applied – permission refused

Heard on: 20 November 2024
Judgment date: 20 December 2024

Before

UPPER TRIBUNAL JUDGE SWAMI RAGHAVAN

Between

PAUL DAVID EVELEIGH

Appellant

and

THE COMMISSIONERS FOR HIS MAJESTY'S REVENUE AND CUSTOMS

Respondents

Representation:

For the Appellant: Harriet Brown and Rebecca Sheldon, Counsel, appearing *pro bono*

For the Respondents: Rupert Davies, Counsel, instructed by the General Counsel and Solicitor to His Majesty's Revenue and Customs

DECISION

INTRODUCTION

1. The applicant, Mr Eveleigh, was granted permission to appeal to the Upper Tribunal ("UT") by the First-tier Tribunal ("FTT") on 27 July 2023 against a decision of that FTT which had dismissed his appeal. The procedural rules of the Upper Tribunal ("UT") required him to file his Notice of Appeal with the UT within one month of the FTT sending him that grant of permission in July/August 2023 but the Notice was not filed until close to a year later in September 2024. This decision deals with Mr Eveleigh's application to extend the relevant one month time limit for filing the Notice of Appeal. For the reasons explained below (which apply the three-stage approach suggested by the UT in *Martland v HMRC* [2018] UKUT 178 (TCC)) I have decided that the application should be refused.

BACKGROUND

2. The following facts by way of background and chronology to the proceedings are taken from the FTT decision which Mr Eveleigh appeals against (published as *Paul David Eveleigh v HMRC* [2023] UKFTT 00356 (TC)) and subsequent correspondence referred to by the parties. No witness evidence was adduced for the application.

3. The substantive matter concerns Mr Eveleigh's appeal against HMRC's decision to uphold, on review, an excise duty assessment issued on 4 June 2018 in the sum of £121,666. That approximated to half the duty of £243,333 on 1,180kg of hand rolling tobacco found in a large goods vehicle Mr Eveleigh was driving (his passenger having been assessed for the other half) which was stopped at the UK Zone Coquelles while returning to the UK on 9 June 2017. Mr Eveleigh was not carrying the tobacco for his own purposes but had undertaken to transport it in return for £4,000 which he did not receive. On 24 April 2018 he pleaded guilty to charges of being knowingly concerned in the fraudulent evasion of excise duty, receiving a suspended 18 month imprisonment sentence. He was also ordered to do community service and pay a fine and costs.

4. Following an HMRC review decision upholding the 4 June 2018 excise duty assessment that HMRC then issued, Mr Eveleigh appealed to the FTT on 31 January 2019 (the FTT having given him permission to make a late appeal). HMRC subsequently sought to strike that out and a hearing took place at which Mr Eveleigh appeared without representation. In its summary decision of 29 July 2021, the FTT refused to strike out the appeal and issued directions identifying various legal issues for decision. Those concerned whether HMRC had any discretion regarding issue of the assessment, whether the FTT had jurisdiction to quash or vary an assessment on the basis it was disproportionate, and if so whether, on the facts, the assessment should be so quashed or varied.

5. At the substantive hearing which later took place on 8 and 9 June 2022 to decide those issues, Mr Eveleigh was represented *pro bono* by counsel, (Ms Brown and Ms Sheldon, who also now appear for him on that basis). In its decision of 3 April 2023, the FTT dismissed Mr Eveleigh's appeal. An application for permission to appeal to the UT, drafted by Mr Eveleigh's counsel, was filed with the FTT on 31 May 2023. The grounds are set out below (at [31]) and raise issues concerning whether HMRC had discretion to assess, issues of proportionality, irrationality and validity, and include arguments relating to Article 1 Protocol 1 ECHR. The FTT granted permission to appeal to the UT on all the grounds sought on 27 July 2023. It is not disputed that Mr Eveleigh was sent that decision and that the accompanying letter and guidance that typically accompany such decisions would have informed Mr Eveleigh of his right to appeal, the one month time limit for doing so (and the risk of losing the opportunity to appeal if that was not done) together with details of how and where to make the appeal. The Notice of Appeal was not however filed with the Upper Tribunal until 13 September 2024.

LAW

6. The relevant one-month deadline is set out in Rule 23(2) of the UT Rules[1] That provides the appellant:

> "must provide a notice of appeal to the Upper Tribunal so that it is received within 1 month after the date the tribunal that gave permission sent notice of such permission to the appellant…"

7. Under Rule 23(5)(b), if the appellant provides the notice of appeal to the UT later than one month or by any time extension allowed, the UT:

> "… must not admit the notice of Appeal unless the Upper Tribunal extends time under Rule 5(3)(a) (power to extend time)…"

8. The power to extend time in Rule 5(3)(a) is one of the UT's case management powers. Pursuant to Rule 2, the UT must, when exercising or interpreting any power under the rules, seek to give effect to the overriding objective (to deal with cases fairly and justly)

9. There is no dispute between the parties that in exercising its discretion the UT should follow the three-stage approach set out in *Martland* (that is also consistent with the approach the UT took in *Terry Paul Bell v HMRC* [2018] UKUT 0254 (TCC)) in relation to an application to the UT for an extension of time under Rule 5(3)(a) but in that case in relation to a late application for permission to appeal to the UT).

10. The three stage approach in *Martland* in summary is that the tribunal should:

(1) establish the length of the delay and whether it was serious and significant,

(2) establish the reasons for the default, and

(3) evaluate all the circumstances of the case, which involved balancing the merits of the reason(s) given for the delay, any prejudice in granting or refusing the application, taking into account the particular importance of the need for litigation to be conducted efficiently and at proportionate cost and for statutory time limits to be respected.

DISCUSSION

Length of Delay and reasons for delay

11. It is common ground that the delay here was serious and significant. It is accepted the FTT's permission decision was sent to Mr Eveleigh and it can be inferred from the contents of the e-mail of 31 August 2024 which he sent to HMRC (detailed in the paragraph below) that he had been sent it by at least that date. On the basis the decision was sent some time between 27 July 2023 and 31 August 2023, the latest date for filing with the UT would have been 30 September 2023. The notice was not filed until just over 11 months later on 13 September 2024.

12. The limited set of e-mail exchanges that took place in relation to the appeal as referred to me by the parties is set out below. From the further correspondence which took place subsequent to the FTTs' grant of permission detailed below it can be inferred that some time in late July, or during August 2023, Mr Eveleigh had a telephone conversation with an HMRC official working in HMRC's debt management operation in relation to the assessment. On 31 August 2023 Mr Eveleigh e-mailed the official explaining:

> "…Following up our recent telephone conversation, I was advised by my solicitor that the case is still open due to my appeal against the decision which has been accepted and is now going to the upper tier tribunal."

[1] The Tribunal Procedure (Upper Tribunal) Rules 2008

13. The following year, on 20 June 2024, HMRC debt management e-mailed Mr Eveleigh asking:

> "Can you please contact HMRC on [*telephone number*] to discuss you [sic] outstanding liability and potential appeal? Please contact us by 24/06/24 to prevent further enforcement?"

14. Mr Eveleigh responded on 19 July 2024 saying he had tried to telephone HMRC but was always put on hold; he confirmed:

> "Yes I have been contact with my barrister Harriet Brown. She is contacting the tribunal for the next step…I will be in contact the minute I hear from Harriet Brown."

15. The notice of appeal form was then filed with the UT on 13 September 2024.

16. The principal reason advanced on behalf of Mr Eveleigh, for the delay is that the FTT did not copy Ms Brown in and that the FTT should have done as it was clearly aware Mr Eveleigh was being represented *pro bono*). (Ms Brown and Ms Sheldon set out in their skeleton that they did not recollect (either from memory or from searching their records) having been made aware of the grant of permission decision. It was explained they did not have instructions to follow up on the permission application to the FTT that counsel had drafted; Ms Brown indicated at the hearing their instructions were on an "aspect by aspect" basis).

17. It is further argued that although Mr Eveleigh had received the document and guidance explaining the need to notify his appeal, his e-mail of 31 August 2023 indicated he had clearly misunderstood that notification requirement. Ms Brown highlights the FTT had previously identified Mr Eveleigh as requiring assistance to present his case and also referred to the FTT's finding that he was vulnerable (the FTT had noted at [21] of its decision that "at the time of the offence, for reasons that do not have to be articulated here, the appellant was vulnerable and was "used" by the owner of the tobacco").

18. In relation to the argument that the FTT ought to have sent the permission grant to Ms Brown, I raised with the parties at the hearing the provisions of Rule 11(2) of the FTT Rules[2] pursuant to which a legal representative, if a party has appointed one, must send or deliver to the Tribunal and to each other party to the proceedings written notice of the representative's name and address. Under Rule 11(4) a person who received such notice:

> "(a) must provide to the representative any document which is required to be provided to the represented party, and need not provide that document to the represented party; and
>
> (b) may assume that the representative is and remains authorised as such until they receive written notification that this is not so from the representative or the represented party."

19. Accordingly, if the FTT had received notification Ms Brown was Mr Eveleigh's legal representative then by the application of Rule 11(4)(a), or else by analogy with the obligation it imposes on persons, the FTT ought to have sent Ms Brown, as the legal representative on record, a copy of the FTT permission decision (which was required to be sent to the parties under Rule 40(3) of the FTT Rules). In the absence of documentary evidence, and given Ms Brown, as counsel, was not giving oral evidence on what had been filed, I do not make a finding that a notification was filed.

20. Ms Brown referred to the fact the FTT Decision and its grant of permission decision mentioned multiple times that Mr Eveleigh was represented *pro bono* at the substantive FTT

[2] The Tribunal Procedure (First-tier Tribunal)(Tax Chamber) Rules 2009

hearing. Although Ms Brown's submissions did not venture this far, for the sake of completeness I rule out those mentions could be taken to indicate there had been due notification. Rule 11(5) provides that "At a hearing a party may be accompanied by another person who, with the permission of the Tribunal, may act as a representative or otherwise assist in presenting the party's case at the hearing." The fact a party is represented by another person at a hearing does not necessarily mean that person is appointed as their representative, legal or otherwise, for Rule 11(4) purposes.

21. Returning to Ms Brown's original point (made without reliance on Rule 11) she argues that the FTT ought, given the mention of counsel's *pro bono* representation in the FTT's decisions, to have sent the grant of permission decision to her. I do not agree such omission represented a failure on the FTT's part. The fact Rule 11 sets up a clear process for representatives coming on and off record, and distinguishes that from situations where a person, who is otherwise unrepresented, can be represented at the hearing, reflects a purpose of the rules in establishing a system which is administratively workable. That envisages the receipt of clear written forms of authorisation, not examination of the content of the FTT's decisions to see who is referred to there and in what capacity. This is so that the FTT administration and other parties can straightforwardly determine who to send documents to, who to expect receipt of them from, and for parties and representatives to similarly know where the lines of communication with the FTT and other parties will lie. Without such due specific appointment as representative under Rule 11(4) (and as already mentioned attending as someone's representative at the hearing would not in itself constitute such wider appointment) I cannot see what basis the FTT was obliged to send Mr Eveleigh's grant of permission decision to someone not on record.

22. The other element advanced by way of explanation for the delay concerns Mr Eveleigh's lack of understanding of the requirement to file the notice. Ms Brown argues that the fact Mr Eveleigh's 31 August 2023 email set out that he believed the case was proceeding (despite it not having been notified it to the UT) demonstrates his confusion. She also argues that he clearly had not understood the requirement to file within one month.

23. As Mr Davies, appearing for HMRC, points out, there is no oral evidence from Mr Eveleigh to help us on his understanding at the time. Nor is there is any evidence to throw light on the solicitor Mr Eveleigh referred to having received advice from. Irrespective of any advice received there is nothing to suggest that such solicitor notified the FTT or the UT that they represented Mr Eveleigh or make any filing on his behalf. However, taking the contents of the 31 August 2023 e-mail as they stand, those are consistent with Mr Eveleigh believing an appeal was proceeding to the UT and believing also that there was nothing that needed to be done in respect of notifying the appeal to the UT on his part.

24. As mentioned above Ms Brown also relied on two other matters as being relevant to Mr Eveleigh's lack of understanding of the process. The FTT previously identified that Mr Eveleigh required assistance (at the time of the strike out hearing). It also later referred to his vulnerability in its substantive decision. Neither point however assists in establishing facts that throw any material light on his lack of understanding during the period relevant to the delay under consideration. As Mr Davies pointed out, the FTT's encouragement to seek *pro bono* legal representation reflected that the arguments identified by the FTT principally concerned issues which required an understanding of the law. The finding of vulnerability was made in relation to the time of the offence i.e. in June 2017. Mr Davies also rightly points out that no evidence has been provided linking the vulnerability mentioned that was in regard to the circumstances concerning the seizure and Mr Eveleigh's capacity to conduct his appeal during the relevant period of delay from July/August 2023 to September 2024.

Evaluation of all the circumstances

25. Regarding the merits of the explanation for the delay, the reason for the delay which falls to be evaluated is the misapprehension Mr Eveleigh held that all that was required to be done to bring his appeal before the UT had been done and that no further action in that regard was required on his behalf. In my view the merits of that reason should be looked at from the point of view of how a reasonable appellant in the situation of Mr Eveleigh would have behaved in relation to the conduct of their appeal. On the basis of the evidence before me, Mr Eveleigh's situation does not entail attributing any particular vulnerability or lack of capability to that reasonable appellant.

26. When that exercise is carried out it is clear the explanation for delay lacks merit:

(1) A reasonable appellant, having received information addressed to them which indicated the filing deadline and consequences for their appeal of not filing with the UT would not assume no further action was required on their part. They would either take steps to file the notice with the UT in line with the instructions received, or if they believed they had a representative handling it for them who they thought was doing this, clarify with the representative that the representative had filed the notice with the UT. No evidence is provided Mr Eveleigh took such steps or checked with any representative that the notice had been duly filed. A reasonable appellant in the position indicated by the 31 August 2023 e-mail Mr Eveleigh sent (who had been advised by their solicitor that the case was still open due to their appeal against the decision having been accepted and that it was now going to the UT) would still want to clarify the references to the case "being accepted" and it "now going to the UT" did not just refer to the fact the FTT had granted permission to appeal to the UT but that the required filing of the notice of appeal with the UT had been made.)

(2) Despite not having sought to file, or check their representative had done so, a reasonable appellant would, if they had not heard anything further within a reasonable period of time from the UT, or their representative, regarding the progress or next steps in their appeal, take action to follow that up with either or both. Again there is no indication Mr Eveleigh took any such action going by what he said in his e-mails until around June/July 2024 in response to a query as to the appeal's status by HMRC. For the sake of completeness I do not regard the submission Ms Brown made regarding delays in judgments being common (albeit in the context of whether counsel instructed *pro bono* could be expected to follow up of their own accord what had happened in relation to the permission application to the FTT) as explaining why an appellant might take no follow up action. The awaited step was not a judgment but the routine matter of further directions regarding the proceedings and/or regarding the listing of the UT hearing. On any view, a reasonable appellant would have made some enquiry into the progress of their appeal which they considered was before the UT when three months had passed if they had not heard anything. That timeframe would represent a reasonable margin of a month after the Response and Reply stages had been worked through, which under the UT Rules would follow the filing of notice of appeal with respective time limits of one month.

27. Both of the above reasons would apply equally so as to mean there was not a good explanation for the delay even if (contrary to my view above) the FTT had wrongly omitted to send a decision to counsel. A reasonable appellant having received a letter addressed to them telling them they needed to file the notice within a time limit would still either have confirmed the notice had been filed by their representative, or even if they had not done that would have made further enquiry on the appeal's progress if nothing had been heard by three months.

28. Putting Mr Eveleigh's case at its highest, he might say that he would not have been expected to follow up on his appeal's progress until around 30 December 2023. That is 3 months from 30 September 2023 – the expiry of the one month deadline (if it is assumed, again in Mr Eveleigh's favour the FTT grant of permission was only received by him on 31 August 2023 despite the release date stated on the decision being 27 July 2023). Taking the contents of the correspondence between him and HMRC in June/July 2024 at face value to show that he considered he had taken steps around that time (following the prompt from HMRC on 20 June 2024) to follow up on the status of the appeal to the UT, that would still then leave a significant period of around six and a half months in which Mr Eveleigh had not kept tabs on his appeal in the way he ought reasonably to have done. Mr Eveleigh's account as gleaned from the limited correspondence also does not, in addition, provide any good explanation for the delay in filing between any follow up in June/July 2024 and the filing date of 13 September 2024 (a delay of around two and half months).All in all that represents an delay without any reasons of merit in the order of at least nine months.

29. Turning then to the respective prejudice to the parties, if the time extension is refused, Mr Eveleigh will lose the opportunity to argue his appeal before the UT and to overturn the FTT's decision which upheld the excise duty assessment on him. As set out in *Martland* (at [46]) the tribunal should consider the arguments of the case in outline so it can form a general impression of its strength or weakness to weigh in the balance. Mr Eveleigh's grounds of appeal are as follows:

> 1) "Use of the word "may" in section 12 [of the Finance Act 1994] clearly indicates that HMRC do have discretion to assess. It was an error of law to find otherwise."
>
> 2) Section 12 [of the Finance Act 1994] is one of a raft of measures which, when taken together, are penal in nature. Even if HMRC has no discretion, proportionality should be taken into account. In the context where the Appellant has already suffered criminal sanctions and a fine, it is disproportionate to also assess the excise duty where the Appellant also does not have possession of the goods."
>
> 3) The excise duty is also a penalty for the purposes of [Article 1 of the First Protocol to the European Convention on Human Rights]. The assessment means that the Appellant bears an individual and excessive burden and should be dismissed."
>
> 4) Even if the scheme is not in itself disproportionate, the assessment is irrational, disproportionate and therefore invalid."

30. The FTT granted permission to appeal on all of these grounds on the basis it considered they were arguable (explaining it meant by this that that would mean the ground "would have a reasonable prospect of success" but commenting that was "…not a high threshold"). HMRC nevertheless point to the weakness of Mr Eveleigh's case to argue that he would therefore only lose a small chance of success if I were to refuse to extend time. They refer to the Court of Appeal's decisions in *Perfect 2019*[3] and *Perfect 2022*[4] as authorities for the strict liability for excise duty for those holding excise goods and that HMRC "must" assess that person for duty, and the ECHR's decision in *Ferrazini*[5] regarding the application of Article 1 Protocol 1. It is submitted that the prospect of persuading the UT those binding cases can be distinguished must be low. To the extent it is argued those authorities stand in the way of the grounds being at least arguable as the FTT has determined then I disagree. Although the Court of Appeal in *Perfect*

[3] *HMRC v Martyn Perfect* [2019] EWCA Civ 465
[4] *HMRC v Martyn Perfect* [2022] EWCA Civ 330
[5] *Ferrazini v Italy* 44759/98 [2001] ECHR 464

2019 said at [67] (in a passage quoted at [10] of *Perfect 2022*) that the Court saw "very considerable force in the argument that given the policy underlying the Directive, the imposition of a strict liability…[did] not offend the principles of fairness or proportionality" the "driver in these circumstances" it referred to was not, as Mr Eveleigh was, one who had in fact been subjected to criminal sanctions. I also do not see that the proposition relied on from *Ferrazini* (at [29]) that tax disputes fall outside the scope of civil rights and obligations necessarily precludes arguments regarding the applicability of Article 1 Protocol 1 (as opposed to Article 6).

31. My general impression of the appeal's merits (which is not formed, in line with the authorities discussed in *Martland*, on the basis of detailed investigation or analysis[6]) remains that it encompasses grounds which are, as the FTT concluded at least arguable. (While Ms Brown's various points on the merits of the grounds addressed Mr Davies' assessment that the appeal's prospects of success were weak, none went as far as suggesting the merits were overwhelmingly in Mr Eveleigh's favour.)

32. Ms Brown goes on to highlight the serious prejudice to Mr Eveleigh if he loses the opportunity to fight the appeal against an assessment which is for a significant sum relying on the finding of fact the FTT made regarding his personal financial circumstances (at [20]). There the FTT noted Mr Eveleigh:

> "…is employed as a Class 1 HGV driver and earns approximately £450 to £600 per week. His wife works part-time as she looks after their child. The family home was purchased in 2020 at a cost of £225,000. It is held in joint names and the mortgage is of the order of £220,000. The appellant's outgoings apart from the mortgage include the finance costs for his vehicle which replaced the van which was seized. He has no savings."

33. Ms Brown contrasts that far-reaching prejudice with the limited prejudice to HMRC in allowing Mr Eveleigh's appeal to proceed. The e-mail correspondence from HMRC was consistent with HMRC assuming an appeal was proceeding to the UT (see [14] above). HMRC did not regard the appeal as final and did not spend any time or money or allocate resources elsewhere on the basis it was. Any loss arising from being kept out of the money due an appeal that ultimately proved unsuccessful could be catered for by interest.

34. Mr Davies acknowledged that it could be said the consequences of granting the extension for HMRC, as a public body with access to greater resources as compared with the amount in issue, would be less severe but argued that would generally be the case where an individual was litigating against a public body and it would not therefore make sense for that to be taken as a determinative factor against public bodies. However Mr Eveleigh does not argue such prejudice is determinative and I consider it is correct to recognise that the prejudice to HMRC is more limited as a factor to weigh in the balance as compared to that which Eveleigh will suffer by loss of the chance to argue his appeal. Mr Davies was however right to emphasised, as was noted in *Martland* and the authorities referred to there, the importance and public interest in finality underlying the purpose of time limits and the need to give that factor due weight.

35. Ms Brown also raised various other points to be considered as part of considering all of the circumstances but I do not agree these take Mr Eveleigh's case further. She submitted that the fact Mr Eveleigh's case was not a simple dispute, but concerned a dispute involving the fundamental right, Article 1 Protocol 1 ECHR between the state and an individual. That issue

[6] See [46] *Martland* which refes to Moore-Bick LJ's judgment at [46] in *R (Hysaj) v Secretary of State for the Home Department* [2015] 1 WLR 2472

should, she submits, be properly decided and not determined by default on an administrative oversight by a taxpayer.

36. I disagree however the above should weigh in Mr Eveleigh's favour as a particularly relevant factor. Any point of law which goes to the ability of the litigant to overturn the FTT decision may be viewed as of a fundamental nature for the appellant concerned. I do not see what basis there is for the UT, in the context of looking at all the circumstances when deciding a time extension application, to essentially make a societal value judgment on which points of law are more important than others. The reference to determining the issue on an "administrative oversight" also does not take the case further. Every time extension case in relation to appeal time limits, by definition, engages the question of whether the substantive matters under appeal are allowed to proceed further, or whether they remain as determined by the FTT decision under appeal because the time limit is not extended.

37. Similarly, I also reject the suggestion that, because of its subject matter, any public interest in the case being litigated should be an additional factor to take into account. To the extent I have formed a view of the overall impression of the merits those already include consideration of the case's subject matter. The public interest, which in an appeal is in determining whether there has been any error of law and if so addressing that, is the same as any other appeal.

38. Moving on to the overall balancing exercise, the main factor operating in Mr Eveleigh's favour is the greater prejudice to him if the time extension is refused. He will lose the opportunity to proceed with an arguable appeal that, if successful, would mean he was not liable to a large excise duty assessment with the significant personal and financial consequences that would in turn entail. That prejudice exceeds the particular prejudice to HMRC in this case where HMRC had not in fact assumed the matter was final and ought to be in a position to respond to an appeal which will turn on submissions on points of law. Nevertheless the tribunal should in considering the significance of the adverse consequences for Mr Eveleigh if the time extension is not granted, keep in perspective that his having an arguable case merely means there is a chance, not a certainty, of overturning the FTT decision and assessment. In other words it needs to be taken account that even if the time extension were granted Mr Eveleigh might still lose the appeal and remain liable for the assessment. So although the comparative greater degree of prejudice is a factor in Mr Eveleigh's favour of some weight its weight is not to be overstated.

39. On the other side of the balance and against Mr Eveleigh is the serious and significant delay. Taking it at its most generous to Mr Eveleigh, the duration is in the order of nine months. For all the reasons already explained that is a delay for which there is no explanation of any merit. There is also the public interest in finality, in complying with time limits, which weighs against granting the extension.

40. In my judgment the unjustified lengthy delay of such magnitude combined with the public importance in finality (which is a factor to be accorded its due weight irrespective of the particular manifestation of prejudice to HMRC on the facts of the case) points firmly towards refusing the application. The lack of good explanation for the delay and the particular importance for statutory time limits to be respected given the public interest in finality outweigh the comparative greater prejudice on the other side of the scales that points in Mr Eveleigh's favour. A consideration of all the circumstances accordingly leads to the conclusion the application for extension of time should be refused.

CONCLUSION

41. Mr Eveleigh's application to extend the time limit for filing his notice of appeal is refused.

UPPER TRIBUNAL JUDGE SWAMI RAGHAVAN

Release date: 20 December 2024