



EMPLOYMENT TRIBUNALS

Claimant: Mr C Wise

Respondent: H M Revenue & Customs

Heard at: London Central Employment Tribunal (By CVP)

On: 22 December 2025

Before: Employment Judge Lewis

Appearances

For the claimant: Represented himself

For the respondent: Ms S Cummings, Counsel

JUDGMENT

The claims are not struck out as out of time.

REASONS

1. The respondent applied to have the whole claim struck out on the basis that it was entirely out of time. The respondent invited me only to consider time in relation to the decision on 24 July 2023 including the fact that was at the end of the period of alleged discriminatory mishandling. However, as regards incidents prior to 24 July 2023, the respondent said that should be left to the final hearing, which is the only place that can sufficiently gather evidence to consider whether there was a continuing discriminatory state of affairs. So purely for the purposes of today's application, it should be on the basis that earlier events were linked. The claimant did not object to this approach.

2. ACAS was notified on 4 December 2023. ACAS issued its certificate on 20 December 2023 and the Claim was presented on 18 January 2024.

3. The events about which the claimant has brought claims took place in the period 3 March 2022 to 24 July 2023. Ms Povey's refusal to grant the reasonable adjustment took place on 24 July 2023. The claimant appealed on 3 August 2023 and his appeal was rejected on 12 September 2023. The claimant lodged a grievance on 10 November 2023. The first preliminary hearing for case management took place on 25 July 2025, two previous dates (29 April 2024 and 28 January 2025) having been postponed because the parties agreed a stay pending the outcome of the claimant's grievance and grievance appeal.

4. The latest date for notifying ACAS under Early Conciliation was 23 October 2023. As the claimant did not do this, there is no time extension and the claims are at least 12 weeks 3 days out of time (from 23 October 2023 to 18 January 2024).

5. The claimant did not realise he was out of time. He thought it was correct to count the 3 months from the appeal outcome, which he considered the end of the decision-making process by HMRC. Although he had trade union advice at that stage, they did not tell him about time-limits and he did not have legal advice. The claimant notified ACAS 1 week before the end of 3 months from the appeal outcome. He then presented his claim within 1 month of an ACAS certificate which he thought was valid.

6. The respondent has not suffered any prejudice by the lateness of the claim. It was already well aware of the claimant's complaints as a result of his appeal and grievance. There is no evidence that any witness has disappeared or documents lost. It is only just over 12 weeks late, and at the point when the respondent knew a claim was probably coming (4 December 2023) it was only 6 weeks later than the respondent would otherwise have known (ie on 23 October 2023).

7. Indeed, it is likely there would be no difference whatsoever in the time-line for progressing the case had the claimant presented his claim / notified ACAS on 23 October 2023. By the time the first preliminary hearing would have been listed (say late January 2024, ie roughly 12 weeks prior to 29 April 2024 when it was in fact first listed) the claimant would still have lodged his grievance on 10 November 2023 and there would still have been an agreed stay until the end of the grievance outcome.

8. On the other hand, if I do not extend time, the claimant will lose his entire claim. It is a sensible claim and deserves consideration. For these reasons, I consider it just and equitable to extend time as regards any incidents taking place on 24 July 2023 including the decision to refuse the claimant's application for home working.

9. I would add that the respondent took an extremely long time to decide his reasonable adjustment application in the first place and later, to deal with his grievance and grievance appeal. If it is now a long time since the matters subject of the claim, the respondent is at least partly responsible for that.

Employment Judge Lewis

Dated: 22 December 2025

Judgment and Reasons sent to the parties on:

30 December 2025

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For the Tribunal Office