

UPPER TRIBUNAL

(TAX AND CHANCERY CHAMBER)

**Neutral Citation Number: [2026] UKUT 00102 (TCC)**

**UT-2025-000085**

BETWEEN:

AFSHIN SAJEDI, AKRAM RAFIE,  
PHILLIP HALL AND TRUSHA PILLAY

Appellants

-and-

THE COMMISSIONERS FOR  
HIS MAJESTY'S REVENUE AND CUSTOMS

Respondents

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CONSENT ORDER

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**UPON** the parties agreeing that, the Appellants having been granted permission to appeal in September 2025, the appeal to the Upper Tribunal ("UT") from the First-tier Tribunal ("FTT") should be disposed of without a hearing, without giving reasons pursuant to Rule 40(3) and by consent order pursuant to Rule 39 of the Tribunal Procedure (Upper Tribunal) Rules 2008;

**AND UPON** the UT considering that it is both appropriate and just and fair (in accordance with the overriding objective) to dispose of the appeal by consent order and that it is appropriate to make the further directions set out below;

**IT IS ORDERED** by consent that:

1. The Appellant's appeal to the UT shall be allowed and the decision of the FTT released on 5 March 2025 ([2025] UKFTT 297 (TC)) shall be set aside for material error of law.
2. The decision of the FTT shall be remade and the Appellants' appeal is allowed against HMRC's decisions to issue closure notices against them refusing their claims for overpayment relief in respect of Stamp Duty Land Tax ("SDLT"). The Appellants are entitled to overpayment relief in respect of SDLT as claimed.
3. HMRC ("the Respondents") shall pay the Appellants' reasonable costs of proceedings in the Upper Tribunal, including preparing their application for permission to appeal to the UT.

**Upper Tribunal Judge Rupert Jones**

**Dated 29 January 2026**