FIRST-TIER TRIBUNAL
PROPERTY CHAMBER
(RESIDENTIAL PROPERTY)

Case Reference	:	**HAV/00MS/LSC/2025/0768**
Property	:	**C603 Royal Crescent Apartments, 1 Royal Crescent Rd, Southampton, SO14 3AD**
Applicant	:	**Vaarisan Ganeshalingam**
Respondent	:	**Swinton Street Studios LLP**
Type of Application	:	**For the determination of the liability to pay service charges under section 27A of the Landlord and Tenant Act 1985**
Tribunal Members	:	**Mr D Cotterell FRICS Mr P Cliffe-Roberts FRICS**
Date of Hearing	:	**2 June 2026**
Date of Decision	:	**3 August 2026**

DECISION

Decision of the Tribunal: Summary

1. **The Tribunal finds that having regard to the evidence placed before it and having considered the arguments of the parties, the service charges for the years 2022, 2023, 2024, and 2025 are payable as demanded except in respect of any deficit or overspend for 2022 as identified in the letter of 29 June 2023 from Evolve Block Management to the Applicant.**

2. **The Tribunal makes an Order pursuant to section 20(c) of the Landlord and Tenant Act 1985 that any costs incurred by the Respondent in relation to these proceedings are not to be regarded as relevant costs to be taken into account in determining the service charge payable by the Applicant or by the other persons specified in the section 20(c) application.**

3. **The Tribunal further makes an Order pursuant to paragraph 5A of Schedule 11 to the Commonhold and Leasehold Reform Act 2002 that any costs incurred by the Respondent in relation to these proceedings shall not be recoverable from the Applicant by way of administration charge. The Tribunal's reasons are set out below.**

The Application

4. The application seeks determination of liability to pay and/or reasonableness of service charges under s.27A of the Landlord & Tenant Act 1985 in relation to C603 Royal Crescent Apartments, 1 Royal Crescent Rd, Southampton, SO14 3AD (the Property). The application was dated 9 September 2025. The Applicant challenges service charges levied in 2022, 2023, 2024, and in estimate in 2025.

5. The application listed items in issue for 2022 only, but in the Applicant's statement of case, he refers to 2023, 2024, and 2025 in each case with similar concerns expressed in relation to the detail supporting the block's management accounts.

6. By Directions given on the 10 February 2026, further directions given on 6 March 2026, and on 7 April 2026 following an application to extend the application's timetable, it was noted that the Applicant seeks

   a. determination in respect of liability to pay and reasonableness of service charges for the years 2022, 2023, 2024 and 2025, namely:

      i. 2022 – Initial demand - £3,532.23. Additional amount £431.64

      ii. 2023 – Demand - £1,847.96

iii. 2024 – Demand - £4,138.96

iv. 2025 – Demand - £3,117.09 & Insurance demand - £2,832.36

b. An order under section 20C of the 1985 Act and/or paragraph 5A of Schedule 11 to the 2002 Act.

7. The application was heard on the 2 June 2026 at Havant Justice Centre, Elmleigh Road, Havant. The parties provided, and the Tribunal read and considered, an electronic bundle of 297 pages. Numbers below in square brackets [ ] refer to electronic page numbers in that bundle.

8. The Applicants' case was supported by a statement of case and a response to the Respondent's statement of case and a witness statement from Richard Wright who states that he is "*... the person who is tasked with dealing with the management entity of Royal Crescent Apartments, Southampton. I have held this role throughout the relevant period covered by the Claimant's application*".

9. Notwithstanding that the Tribunal had not received any written authority from the Respondent concerning Mr Wright's conduct of their case at the hearing, it is evident from correspondence in the Bundle that the Applicant has dealt with him as a representative of the Respondent, has responded to his evidence as set out in his witness statement and accordingly the Tribunal decided that it would be fair and proportionate to hear evidence and submissions from Mr Wright on behalf of the Respondent.

10. The Respondent's case was supported by a statement of case, Mr Wright's witness statement and his evidence in person. At the hearing the Applicant and Mr Wright having given their evidence in person, were cross examined, and also answered questions from the Tribunal.

Background

11. The Property is situated in a purpose-built apartment block with commercial premises in part, arranged over ground and 6 upper floors. The Applicant is leaseholder of unit C603 and also a car parking space (No.27).

12. During the service charge years in issue, the Property was managed by agents on behalf of the Respondent.

The Leases

13. The bundle included a copy of the lease of the unit C603. It is dated 13 February 2020 and grants a term of 125 years from 1 April 2018.

14. The extent of the demised flat is described in the lease's First Schedule, being: "*...The flat known as C603 which is shown edged red on Plan 1 and Plan 2 situate on the sixth floor of block C of the Building which is shown edged blue on Plan 3*. It is further defined by reference to plasterwork and structural elements and distinguished from the Retained Parts.

15. "Service Costs" are defined in the lease to include the costs of "Services" in turn defined as (and tabulated as):

    "*(j) cleaning, maintaining, decorating, repairing and replacing the Retained Parts and remedying any inherent defect;*

    (k) providing heating to the internal areas of the Common Parts during such periods of the year as the Landlord reasonably considers appropriate, and cleaning, maintaining, repairing and replacing the heating machinery and equipment;

    (l) lighting the Common Parts and cleaning, maintaining, repairing and replacing lighting, machinery and equipment on the Common Parts;

    (m) cleaning, maintaining, repairing and replacing the furniture, fittings and. equipment in the Common Parts;

    (n) cleaning, maintaining, repairing, operating and replacing security machinery and equipment on the Common Parts;

    (o) cleaning the outside of the windows of the Building other than those which relate to the Commercial Premises; maintaining any landscaped and grassed areas of the Common Parts; cleaning, maintaining, repairing and replacing the floor coverings on the internal areas of the Common Parts;

    (r) cleaning, maintaining, repairing and operating the lifts and equipment in the Building;

    (s) cleaning, maintaining, repairing and re-rendering of external materials of the Building;

    (t) collecting or organising for the collection of refuse from the Refuse Areas on a weekly basis or as the Landlord shall decide is reasonable at its absolute discretion;

    (u) any other service or amenity that the Landlord may in its reasonable discretion (acting in accordance with the principles of good estate management) provide for the benefit of the tenants and occupiers of the Building."

16. The Tenant's covenants at schedule 4 to the lease at paragraph 2 require the tenant: "*To pay to the Landlord the Service Charge demanded by the Landlord under paragraph 4 of Schedule 6 by the date specified in the Landlord's notice*."

17. That paragraph 4 of schedule 6 says:

"... 4.1 Subject to the Tenant paying the Service Charge, to provide the Services.

4.2 Before or as soon as possible after the start of each Service Charge Year, the Landlord shall prepare and send the Tenant an estimate of the Service Costs for that Service Charge Year and a statement of the estimated Service Charge for that Service Charge Year.

4.3 As soon as reasonably practicable after the end of each Service Charge Year, the Landlord shall prepare and send to the Tenant a certificate showing the Service Costs and the Service Charge for that Service Charge Year.

4.4 To keep accounts, records and receipts relating to the Service Costs incurred by the Landlord and to permit the Tenant, on giving at least one week's notice, to inspect the accounts, records and receipts by appointment with the Landlord (or its accountants or managing agents).

4.5 If any cost is omitted from the calculation of the Service Charge in any Service Charge Year, the Landlord shall be entitled to include it in the estimate and certificate of the Service Charge in any following Service Charge Year. Otherwise, and except in the case of manifest error, the Service Charge certificate shall be conclusive as to all matters of fact to which it refers."

The Issues

18. The issues raised by the Applicant that concern the service charges for the service charge years 2022-2025 as detailed in the application and Statement of Case, in particular:

   a. A failure to comply with Sections 21 and 22 of the Landlord & Tenant Act 1985 and in particular a failure to provide service charge information and access to supporting documents within the statutory timescales despite multiple requests between 2024 and 2026. The freeholder had said that full accounts for 2022, 2023 and 2024 have still not been made available and only partial invoices and receipts had been supplied, preventing proper scrutiny of the charges.

   b. A failure to provide sufficient evidence for 2022 service charge expenditure. Having shown expenditure of £476,564, the freeholder had only provided invoices and receipts in relation to £116,591.20. Unsupported expenditure included buildings insurance, management costs, staffing costs and part of the electricity expenditure. The Applicant also complained about invoices from 2021 appearing within the 2022 accounts, apparent 2024 service charge underspend of around £193,564 that has not been refunded, and service charge debts owed by Simplex Supplies Ltd (a company understood to be connected to the freeholder).

c. The Applicant said that a Section 20B notice relating to additional 2022 service charge costs was defective because it did not specify the amount, nature or purpose of the additional costs and therefore recovery of those costs should be disallowed.

d. The Applicant said that from 2025, the Respondent changed the method of apportioning service charges without consultation. The Applicant's contribution increased from 1.1416% to 1.287%, while the shares allocated to the 2 commercial units owned by Simplex Supplies Ltd allegedly decreased. The Applicant said that this change is unreasonable, inadequately justified and potentially influenced by a conflict of interest.

19. The Applicant has not asserted that any specific item of service charge is not properly recoverable by reason of its being money spent on a matter not permitted by the terms of the lease, or at an unreasonable cost: the complaint to be considered within the Tribunal's jurisdiction is that charges are insufficiently evidenced, or are pursuant to an invalid s.20B notice, or are calculated by reference to an incorrect apportionment and consequent on any of which, they are not payable.

The Evidence & Hearing

20. In written reply to the Applicant's statement of case the Respondent submitted:

a. In relation to responding to the Sections 21 and 22 notices, the Respondent claimed that it did not control the management of the building or many of the records during the periods in question and that there were multiple changes of managing agents, incomplete transfers of records and a need to reconstruct documentation from third parties and audit records. The Respondent argued that consequently the complaints related to historic expenditure and that documentation gaps are a consequence of management disruption rather than evidence that costs were not incurred.

b. The Respondent accepted in respect of Section 21 and 22 requests, that the 2022 service charge summary was issued late, on 12 August 2024, but said that the delay was caused by unresolved accounting issues and reliance on managing agents and accountants and that delay does not invalidate the charges. In particular the Respondent denies failing to comply with Section 22 requests, saying that many documents were held by former managing agents and accountants, were not readily available, and were supplied progressively as they were obtained: that situation amounts to a "reasonable excuse" (for the purpose of the Act) because as freeholder it lacked direct control of the records and actively sought to obtain them.

c. The Respondent rejected the argument that service charges are unrecoverable if every invoice cannot be produced saying that the legal test is whether costs were reasonably incurred, not whether every supporting document is available. In particular, insurance, staffing, management and utility costs can be evidenced through accounts and financial records rather than individual invoices. The Respondent also relied on the accounts having been prepared by qualified accountants and thus reconciled to underlying records.

d. The Respondent maintains that the s.20B notice issued on 29 June 2023 was valid because it informed leaseholders of the overspend and the intention to recover it, and claims that the legislation does not require a full breakdown or finalised figures.

e. The Respondent said that the 2024 accounts were not yet finalised and that comparing budgets with incomplete accounts would be misleading. The Respondent denied withholding funds and defended the revised service charge apportionment, arguing that the lease allows the landlord to determine a fair and reasonable proportion, and that an approach referencing floor area is more rational consistent than previous approach es.

21. The Respondent had filed a witness statement from Richard Wright supporting the Respondent's case, in which Mr Wright stated that the management disruption at the Property had led to difficulties obtaining and finalising service charge records. He said that there had been several changes of managing agents, including PBM, Evolve and 8AM, resulting in incomplete handovers and fragmented documentation, affecting the 2022 and 2023 accounts.

22. Mr Wright added that from January 2025 he had pursued outstanding accounts, invoices and receipts, making repeated requests and escalating matters where necessary. He stated that the 2022 accounts were finalised showing a deficit of £38,107, while the 2023 accounts showed a surplus of approximately £84,945 which had been credited back to leaseholders.

23. In response to the Applicant's Section 21 / 22 requests, Mr Wright maintained that information was provided as soon as it came into the Respondent's control and that the Freeholder had used its best endeavours to obtain further documents. He denied withholding information and attributed delays to difficulties with the transfer of records and accounting processes. He also claimed that a Section 20B notice dated 29 June 2023 was properly served on leaseholders and that the revised service charge apportionment was based on floor area, which he submitted was a fair and transparent method.

24. In reply to the Respondent's statements The Applicant argued that that explanations about management disruption, missing records, and reliance on former managing agents, do not relieve the freeholder of its statutory obligations or prove that disputed service charges were properly incurred, reasonable and payable.

25. The Applicant noted that the Respondent admits the 2022 Section 21 summary was served late, that documents were supplied only gradually, that responses to Section 22 requests were delayed, and that the 2024 accounts remained unfinished. He argues these admissions support rather than undermine his case.

26. With regard to ss. 21 / 22, the Applicant contended that the landlord remained responsible for compliance regardless of whether records were held by managing agents or accountants, arguing that incomplete disclosure and delayed access to records had prevented proper scrutiny of the accounts. These management failures should not, he submitted, deprive leaseholders of their statutory rights.

27. As to 2022 service charge expenditure, the Applicant submitted that that he had established a prima facie case by identifying significant unsupported expenditure, duplicate invoices, wrong-year invoices and discrepancies between the accounts and disclosed documents. He stated that total expenditure of £476,564 is supported by only £116,591.20-worth of receipts and invoices, leaving £359,972.80 unsupported. He highlighted disputed insurance, management, staffing and electricity costs and said the Respondent had not provided sufficient evidence or reconciliations to justify them

28. Regarding the Section 20B notice, the Applicant argued that merely notifying leaseholders of an overspend was insufficient. He maintains that the notice failed to specify the amount, nature and basis of the additional costs and therefore may be invalid. Even if valid, he argued that the charges must still satisfy the statutory tests of reasonableness and payability.

29. With regard to the 2024 accounts, the Applicant argued that the continued lack of finalised accounts was unacceptable. He identified a potential underspend of approximately £193,564 requiring a reconciliation showing amounts demanded, collected, spent and any surplus that might be due to leaseholders.

30. As to an apportionment of service charge, he challenged the Respondent's preference for a unit floor area-based approach, arguing that no independent evidence, calculations, survey or justification had been provided. He alleged that the revised percentages favour commercial units connected to the freeholder while increasing his own contribution.

31. The Applicant also raised a new issue concerning an insurance demand dated 14 May 2026, arguing it to be invalid because it did not disclose the total premium, his proportion, the basis of calculation or include supporting insurance documentation.

32. He asked the Tribunal to disallow unsupported charges, invalidate the Section 20B notice and insurance demand, require disclosure and reconciliation of accounts, reject the revised apportionment, and make orders under Section 20C and Schedule 11 paragraph 5A.

33. Under cross-examination, the Applicant confirmed that he was not alleging that any service charge item was necessarily unreasonable, rather it was the absence of evidence in the form of invoices that had been requested and not made available that were the basis of his concern. He also detailed his complaint about the changes to the calculation of service charge apportionment to the detriment of residential leaseholders but the advantage of commercial leaseholders.

The Legal Principles

34. The law requires that service charges must be reasonably incurred and are payable only where works are carried out to a reasonable standard. For that purpose, s.18 of the Landlord & Tenant Act 1985 defines the concept of "service charge" and "relevant costs":

(1) In the following provisions of this Act "service charge" means an amount payable by a tenant of a dwelling as part of or in addition to the rent –

(a) which is payable, directly or indirectly, for services, repairs, maintenance, improvements or insurance or the landlord's costs of management, and

(b) the whole or part of which varies or may vary according to the relevant costs.

(2) The relevant costs are the costs or estimate costs incurred or to be incurred by or on behalf of the landlord, or a superior landlord, in connection with matters for which the service charge is payable."

35. As to the limitation of service charges and their reasonableness it goes on to say at section 19:

(1) Relevant costs shall be taken into account in determining the amount of a service charge payable for a period—

(a) only to the extent that they are reasonably incurred, and

(b) where they are incurred on the provision of services or the carrying out of works, only if the services or works are of a reasonable standard; and the amount payable shall be limited accordingly.

(2) Where a service charge is payable before the relevant costs are incurred, no greater amount than is reasonable is so payable, and after the relevant costs

have been incurred any necessary adjustment shall be made by repayment, reduction or subsequent charges or otherwise.

36. Relevant to this application, section 20B says:

(1) If any of the relevant costs taken into account in determining the amount of any service charge were incurred more than 18 months before a demand for payment of the service charge is served on the tenant, then (subject to subsection (2)), the tenant shall not be liable to pay so much of the service charge as reflects the costs so incurred.

(2) Subsection (1) shall not apply if, within the period of 18 months beginning with the date when the relevant costs in question were incurred, the tenant was notified in writing that those costs had been incurred and that he would subsequently be required under the terms of his lease to contribute to them by the payment of a service charge.

Parties' Submissions

37. For the Respondent, Mr Wright admitted in relation to the Applicant's s.21 requests, that there had been delays in providing information, but this was due to some of the information not being in his control. In relation to the section 20B notice, he added that this had not previously been challenged and the notice was in his opinion served correctly. There was, he said, a delay to the production of the 2024 service charge accounts that was due to the accountants seeking to resolve an issue of accrual and prepayments, and in relation to service charge apportionment, that the revised methodology was now in line with other schemes that the freeholder managed.

38. The Applicant repeated his submissions, saying that his request in relation to disclosure of invoices had still not been met. In addition, the 2024 accounts remained unresolved, and he had received insufficient response by way of explanation.

39. He also pointed out that information relating to expenditure receipts so far provided left a large gap in the record, making the charges levied, unsupported. In addition, he submitted that the section 20B notice (at page 246 of the bundle) was ineffective in its purpose to serve as such a notice.

40. He submitted that the demands for insurance costs do not comply with contractual or statutory requirements and are therefore irrecoverable.

The Tribunal's Decision

41. The Tribunal thanks the parties for their comprehensive and helpful submissions.

42. The issues to be determined by the Tribunal are whether the sums claimed in the service charge years 2022-2025 are payable and reasonable. In relation to the matters raised by the Applicant in the Application, the Tribunal finds as follows:

Sections 21,22 & 25 of the Landlord & Tenant Act 1985

43. The Tribunal points out that it lacks jurisdiction to consider or impose any sanction under section 25 of the Landlord & Tenant Act 1985 for failure to meet requests under ss 21 and 22 of the Act.

Failure to provide evidence to support service charge amounts claimed.

44. The Tribunal understands the Applicant's complaint in this regard to apply to all of the service charge years in issue. The Respondent has provided audited service charge accounts for years 2022 [141] and 2023 [150] and relies on a statement of anticipated service charge expenditure for 2024 [255] and 2025 [257]. These documents relate to service charge amounts concerning residential units and not to garages. The Application does not appear to argue that any service charge liability arising in relation to the lease of car parking space 27 should be differentiated from liability in relation to flat C603 and therefore the Tribunal's decision concerns both properties taken together.

45. The lease terms for flat C603, in Schedule 6 of the lease, grant the Landlord a wide discretion in the administration of service charges and certification of amounts spent, including flexibility to recover a cost in a different service charge year. It also grants a contractual right of inspection to the Tenant, supplementing the statutory entitlement.

46. In the Tribunal's view, taking into account the matters brought to its attention by the parties, any failure by the Respondent to abide by contractual obligations and meet statutory requirements on the provision of information does not nullify a liability of the Applicant to pay service charges as described in the lease, nor does it make such charges unreasonably incurred, or of an unreasonable amount; accordingly, the Tribunal finds that, except as mentioned below in relation to the section 20B notice, the service charges for 2022, 2023, 2024, and in estimate in 2025, as demanded, are reasonable and payable.

Section 20B Notice

47. The Applicant's further complaint is that the Section 20B notice [247] is ineffective in its purpose to preserve recoverability of service charges. Repeating section 20B(2) mentioned above: "*Subsection (1) shall not apply if, within the period of 18 months beginning with the date when the relevant costs in question were incurred, the tenant was notified in writing that those costs had been incurred and that he would subsequently be required under the terms of his lease to contribute to them by the payment of a service charge.*"

48. The purported s.20B notice contained in a letter dated the 29 June 2023 from Evolve Block Management to the Applicant says:

"*…We are issuing you with this communication as the year end accounts have not yet been finalised. We are advising that when the accounts have been finalised there may be a deficit (overspend), however this cannot be confirmed until the accounts have been completed.*

Unfortunately, we will not be able to complete and issue the final accounts before 30.06.2023. In order for the Management Company to be able to recover these costs they are required under Section 20b of the Landlord & Tenant Act 1985, as amended, to issue this notice to let you know that they intend to recover these costs by recharging them to the leaseholders as per the terms of your lease…"

49. This purported notice does not set out the amount of the deficit – nor any estimate of the amount. In <u>Brent London Borough Council v Shulem B Association Ltd [2011] EWHC 1663 (Ch)</u> Morgan J at paragraph 58 says:

"*58. I have considered what a lessor should do if it knows that it has incurred costs but it is unable to state with precision what the amount of those costs was and it is concerned to serve a notice under section 20B(2) to stop time running against it. In my judgment, there is a clear practical course open to a lessor in such a case. It should specify a figure for costs which the lessor is content to have as a limit on the cost ultimately recoverable. In my judgment, a lessor can err on the side of caution and include a figure which it feels will suffice to enable it to recover in due course its actual costs, when all uncertainty has been removed. If a lessor states that its actual costs were £x that will be a valid notification in writing for the purposes of subsection (2) even though the lessor knows that it may turn out that the costs will be somewhat less than £x. If the lessor wants to ensure that the lessee is not misled by such a notice, it will be open to the lessor to explain that although it is making a clear statement that its costs were £x, it hopes that it might be in a position later to state that the actual costs were less than £x … In any event, it is my view that if a lessor states that the cost was £x, it satisfies the subsection even in a case where it is not certain as to what the costs will eventually turn out to be. If the lessor states that the costs are £x, and it later puts forward a service charge demand based on a smaller sum, then the statement of the greater amount includes a statement of the lower amount.*"

50. Applying that approach in the subject case, the Tribunal finds that the letter from Evolve Block Management is ineffective as a notice under section 20B because no amount or estimate is mentioned and consequently the stated "*deficit (overspend)*" may not be recovered by the Respondent as a service charge from the Applicant.

Service Charge Apportionment

51. The Tribunal has considered the evidence and arguments set out by the parties in relation to apportionment, and not least that the Respondent was unable to explain the calculation by which the original service charge apportionment of 1.1416% was established. The Respondent did however give evidence that the new basis (whereby a 1.287% liability is charged) was based on a calculation of relative floor area of the Property within the wider block and the Respondent did not challenge that this was the calculation that had now been applied.

52. The lease of C603 defines "Service Charge" (at section 1.1) as "*…a fair and reasonable proportion determined by the Landlord of the Service Costs*" thereby giving the Landlord discretion within the bounds of reasonableness to allocate liability share as it sees fit.

53. The Tribunal finds that a calculation reflecting an estimate of relative floorspace of component properties contributing to the service charge budget, is a reasonable basis on which to estimate a share of liability and therefore service charges calculated in accordance with the derived fraction will be reasonable in that respect.

Insurance Demand 2026

54. This was a matter raised by the Applicant at the hearing. As the matter of the insurance demand for 2026 did not form part of the subject Application, the Tribunal has not considered and makes no findings in relation to its reasonableness or payability.

Costs applications under section 20C of the Landlord & Tenant Act 1985 & Paragraph 5A, Schedule 11 to the Commonhold & Leasehold Reform Act 2002.

55. In the application form and at the hearing, the Applicant applied for an order on under section 20C of the Landlord and Tenant Act 1985 Act. Such an order may restrict costs incurred by the landlord in these proceedings being levied in the service charge payable by the tenant or any other leaseholder who signs up to the section 20C application. Additionally, an application was made under paragraph 5A of Schedule 11 to the Commonhold and Leasehold Reform Act 2002. Such an application may reduce or extinguish the tenant's liability to pay an administration charge under the terms of their lease.

56. The most significant issues for the Tribunal to determine in this application were the consequences of the failure provide the information requested by the Applicant generally, and under ss. 21 and 22 of the Landlord & Tenant Act 1985, and the effectiveness of a purported s20B notice.

57. The former matter has had no effect on the reasonableness or payability of service charges; the Applicant has however succeeded on the matter of the s.20B notice. In the circumstances we are satisfied that it is just and equitable that the Tribunal make orders under section 20C and paragraph 5A in favour of the Applicants.

RIGHTS OF APPEAL

By rule 36(2) of the Tribunal Procedure (First-tier Tribunal) (Property Chamber) Rules 2013, the Tribunal is required to notify the parties about any right of appeal they may have.

If a party wishes to appeal this decision to the Upper Tribunal (Lands Chamber), then a written application for permission must be made to the First-tier Tribunal at the regional office which has been dealing with the case. The application for permission to appeal must arrive at the regional office within 28 days after the Tribunal sends written reasons for the decision to the person making the application.

If the application is not made within the 28-day time limit, such application must include a request for an extension of time and the reason for not complying with the 28-day time limit; the Tribunal will then look at such reason(s) and decide whether to allow the application for permission to appeal to proceed, despite not being within the time limit.

The application for permission to appeal must identify the decision of the Tribunal to which it relates (i.e. give the date, the property and the case number), state the grounds of appeal and state the result the party making the application is seeking.

If the Tribunal refuses to grant permission to appeal, a further application for permission may be made to the Upper Tribunal (Lands Chamber).