**Decision and reasons**

1. The appeal is dismissed.

2. The Appellant was not present or represented at the hearing. The Clerk to the Tribunal confirmed that the Tribunal had not received any contact from the Appellant or a representative following the issue of the Notice of Hearing (which was issued on 8 December 2022). The Tribunal Panel was satisfied that the Appellant (or their representative) had been notified of the hearing and that it is in the overall interests of justice to proceed in their absence, and in particular having considered the need to deal with appeal proportionately and avoid unnecessary delay.

3. The Respondent Valuation Officer was represented by Mr Andrew Dent. Mr Dent confirmed that the Valuation Officer had not received the Appellant's statements of case. In view of this, Mr Dent contended that there was no case to answer that the entry for the subject hereditament in the 2010 non-domestic rating list was incorrect. Accordingly, he sought dismissal of the appeal.

4. Given the serious failure by the Appellant to comply with the Tribunal's standard directions regarding the disclosure of statements of case, and in view of there being no substantive argument disputing the rateable value for the subject hereditament, the Tribunal Panel is satisfied that the entry shown in the 2010 non-domestic rating list for the subject hereditament is correct.

**Right of further appeal:**

Any party who is aggrieved by the Tribunal's decision, and who appeared or was represented at the hearing, has the right of appeal to the Upper Tribunal (Lands Chamber). Any such appeal should be made within four weeks of the date of this decision notice.