IN THE VALUATION TRIBUNAL FOR ENGLAND
IN THE MATTER OF A 2023 RATING LIST APPEAL

Case No: CHG101299232

Sitting remotely using
Microsoft Teams

Date: 6 November 2025

2023 rating list appeal; Local Government Finance Act 1988; Non-Domestic Rating (Alteration of Lists and Appeals) (England)Regulations 2009. Appeal dismissed.

Before:
Mrs A Fielder
Mr M Nwosu

Between:

Pizzaiolo Limited **Appellant**

- and -

Andrew Mouland
(Valuation Officer) **Respondent**

Regarding:
180 South Ealing Road, London W5 4RJ
(the 'subject property')

Appearances:
Ms S Shukor, representing the Appellant
Mr M Hussain, representing the Respondent

Hearing date: 16 October 2025

DECISION AND STATEMENT OF REASONS

Decision

1. The appeal is dismissed.

2. The panel found that the appeal submitted by the Appellant against the entry in the 2017 had no prospect of success.

Introduction and background

3. This decision and statement of reasons is not a contemporaneous or verbatim record of the proceedings.

4. The Appellant was represented by Ms Shukor who was an associate of the director of the Appellant. The Respondent was represented by Mr M Hussain. Prior to the remote hearing, Mr Hussain confirmed to the Tribunal that he was representing the Respondent as an advocate and expert witness and he confirmed, if presenting evidence as expert witnesses, that his duty was to the Tribunal irrespective of whether his expert evidence supported the Respondent's argument.

5. The Appellant submitted a 'challenge' to the Respondent in respect of the 2023 rating list entry of the subject property in accordance with the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009. The challenge sought the deletion of the subject property from a date prior to 1 April 2023.

Preliminary matters

6. At the commencement of the remote hearing Ms Shukor sought a postponement of the proceedings on two grounds. Firstly, she stated that she had experienced a family emergency and, secondly, that she considered it appropriate to speak with the director of the Appellant company following a conversation she had with Mr Hussain immediately prior to the remote hearing. After a brief discussion, the panel adjourned the proceedings to allow Ms Shukor to contact the company director.

7. When the remote hearing reconvened (approximately fifteen minutes later) Ms Shukor explained that the company director wished to proceed with the remote hearing. This was on the grounds that whilst the subject property had been deleted from the 2023 rating list (effective from 1 April 2023), it was considered to have been overvalued in the 2017 rating list, which had meant the Appellant had a non-domestic rate liability of approximately £20,000 non-domestic which was considered to be unfair. Ms Shukor also explained that Mr Hussain had agreed to provide her with copies of correspondence relating to the 2017 rating list entry which would need to be reviewed.

8. When asked, Mr Hussain stated that he opposed the application for a postponement because the correspondence in question related to the 2017 rating list entry and, as such, it had no bearing whatsoever upon this appeal which had been submitted in respect of the subject property's entry in the 2023 rating list.

9. Whilst the panel was mindful of the family emergency to which Ms Shukor had referred, the exact nature of it was not explained and given that she had sought time to speak with the company director it did not, with due respect to Ms Shukor, appear to be particularly urgent. The panel decided that it was not an efficient or appropriate use of Tribunal time to postpone

the remote hearing and, mindful of the clear statutory position relating to this appeal, it found that postponing matters to another day was not appropriate.

Discussion

10. The panel had been provided with evidence from the parties in support of their respective arguments. This, amongst other things, included a copy of the Appellant's Challenge submission, a copy of the Appellant's appeal statement and a copy of the Valuation Officer's decision.

11. On 26 September 2023, the Respondent received a 'check' from the Appellant in respect of the subject property which was completed on 25 October 2024. A 'challenge' was submitted to the Respondent on 6 December 2024 and was completed on 7 April 2025. Both were in respect of the 2023 rating list entry for the subject property. The outcome was the Respondent's decision to delete the subject property's entry from the rating list with effect from 1 April 2023. Given that the 'check' and the 'challenge' had been submitted in respect of the 2023 rating list any alteration cannot be effective from any date prior to 1 April 2023.

12. Irrespective of the statutory restriction which prevents any alteration of the 2017 rating list, the Appellant has nonetheless used the decision in respect of the 2023 rating list entry for the subject property to challenge its entry in the 2017 rating list.

13. However, the panel finds that the appeal must be dismissed because, as far as is relevant in this appeal, regulation 5A(2) of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009 stipulates that a proposal to alter a rating list (a 'Challenge') must be submitted before the day on which the next rating list is compiled. This means that, in order for the Appellant to be able to submit an appeal in respect of the subject property's entry in the 2017 rating list, it must first have submitted a Challenge against its entry before 1 April 2023. Instead, the Appellant had submitted an appeal against the 2023 rating list entry for the subject property and the subsequent decision of the Respondent to alter the 2023 rating list cannot, as a matter of law, have effective from a date earlier than 1 April 2023.

14. If the Appellant had submitted the Check and Challenge against the 2023 rating list entry (on 26 September 2023 and 25 October 2025 respectively) in the belief they could have effect prior to 1 April 2023 then the very fact they were submitted after the 2017 list had closed meant this could not be the case.

Decision

15. In view of the binding statutory provisions, the panel has no power to alter the 2017 rating list entry as sought by the Appellant. This appeal must therefore be dismissed.

Right of further appeal

16. Any party who is aggrieved at the Tribunal's decision, and who appeared or was represented at the hearing, has a statutory right of further appeal to the Upper Tribunal (Lands Chamber) pursuant to Regulation 42 of the Tribunal Procedure Regulations. A party does not require permission to appeal from the Tribunal. Any appeal must be made directly to the Upper Tribunal (Lands Chamber) within **four weeks** of the date this decision and statement of reasons is issued.

17. Further information regarding this statutory right of further appeal, and the parties' other rights, is contained in the guidance booklet "*A guide to tribunal decisions"* available on the Tribunal's website at www.valuationtribunal.gov.uk/guidance-booklets/.

Mrs A Fielder, Senior Member
Mr M Nwosu, Member

Mr A Johnson, Clerk to the Tribunal
Clerk to the Tribunal

Date issued to the parties: 6 November 2025