IN THE VALUATION TRIBUNAL FOR ENGLAND
IN THE MATTER OF A NON-DOMESTIC TRANSITIONAL CERTIFICATION APPEAL

Case No: VT00028549

Sitting remotely using Microsoft Teams

Date: 2 September 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — Regulation 19 of the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2022 – statements of case

Before:
MR P A JENNINGS
DR S PENNI

Between:

SHEKHAR BHARANIA OF PHILIP JONES LEGAL LTD — **Appellant**

- and -

ANDREW MOULAND (VALUATION OFFICER) — **Respondent**

Regarding:
400 UXBRIDGE ROAD, PINNER, MIDDLESEX HA5 4HP
(the "subject property")

Mrs N Bharania, representing the Appellant.
Ms L Brown-Lee, for the Respondent

Hearing date: 11 August 2025

DECISION AND STATEMENT OF REASONS

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Decision

1. The appeal is dismissed.

2. The Tribunal finds that there was insufficient evidence to demonstrate the Rateable Value of £16,000 certified as applicable on 31 March 2023 was unreasonable.

Introduction

3. On 12 January 2025, the Valuation Officer (VO) issued a certificate of rateable value for transitional purposes (the "transitional certificate"). That certificate set the value at the end of the 2017 Rating List, on 31 March 2023, at £16,000 and set out the right of appeal against that valuation within six months of the notice. On 24 February 2025, the appellant made an appeal to the VO against the transitional certificate and the matter was passed to the Tribunal to resolve.

4. With the agreement of the parties, the panel decided to vary normal procedure and invite the respondent to present her case first as it was felt that this would assist Mrs Bharania and the panel. Mrs Bharania confirmed that the appellant is her son, and she would be representing him in this matter.

5. At the hearing Mrs Bharania did not have the appeal documents or the VO's evidence to hand, so copies were provided by the clerk. She also asked if she could provide a copy of her oral presentation for the panel. This was circulated to the panel and Ms Brown-Lee. Part of that document sought an adjournment "*to allow a full hearing on the true condition of the property as at 31 March 2023."* The panel refused an adjournment as this was the second listing of the appeal, and the appellant had been given sufficient opportunity to prepare in accordance with the Tribunal's directions.

6. This statement of reasons is not and does not purport to be a full verbatim record of proceedings.

<u>*Background*</u>

7. This appeal was originally listed for hearing on 2 July 2025 and the parties notified in April 2025 of the date and the Tribunal's directions for the exchange and filing of Statements of Case ("SoC"). The appellant failed to comply with those directions and served his SoC late. On that occasion, Ms Brown-Lee did not object to the late service but sought a postponement of the appeal as the appellant's late submission meant she could not keep to the prescribed deadline for her response. The appeal was postponed from the July hearing and the appellant was reminded of his responsibilities under the Tribunal's directions.

8. A further Notice of Hearing was issued on 12 June 2025, setting a new hearing date of 11 August 2025. The parties were again provided with the Tribunal's directions for the filing of SoCs.

<u>*Preliminary issue*</u>

9. The appellant again breached the Tribunal's directions and filed a late submission with the Tribunal, omitting the VO's SoC. As this was a second breach in the directions, Ms Brown-Lee objected to the inclusion of the appellant's evidence and sought dismissal of the appeal.

10. The matter was considered by the Presiding Senior Member prior to the hearing and the appellant's evidence excluded, as it was found the breach was serious and there was no good reason for a repeated failure to comply. Therefore, the appellant could only rely on the content of their appeal form at the hearing. The decision on this matter was issued to the parties separately before the hearing.

Issue and Relevant Law

11. The issue before the Tribunal was to determine the correct rateable value for the subject property on 31 March 2023, for transitional purposes.

12. When calculating the amount of Non-Domestic Rates to be paid for a particular hereditament, the local Billing Authority must have regard to transitional arrangements between rating lists. Regulation 19 of the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2002 states –

"19. Certificates for change in rateable value: 31st March 2023

(1) This regulation applies where the appropriate valuation officer is of the view (whether following a request from the ratepayer in relation to the hereditament in question or not) that the rateable value shown in a list for a hereditament for 31st March 2023 is inaccurate.

(2) If this regulation applies, the appropriate valuation officer must—
(a) certify that this regulation applies; and

(b) certify the rateable value that should have been shown in a list for the hereditament for 31st March 2023."

Discussion

13. The VO's SoC stated that following the Check stage in the process to challenge an entry in the current rating list, the subject property's ratable value was reduced to £19,250 to reflect the removal of the upper floors from the hereditament. Due to this reduction, the VO considered the value at the end of the, now closed, 2017 rating list should be £16,000.

14. The appellant's appeal against the transitional certificate stated "*I am writing to formally appeal your decision regarding the reduction in the rateable value (RV) of my business property. While I acknowledge the reduction from £19,000 to £16,000, I strongly believe that the new rateable value does not accurately reflect the significant changes to the property."* The appeal went on to set out that the property originally consisted of three floors and two sheds. It was submitted that it now comprises only the ground floor and the sheds have been removed. The appellant contended that this "*has dramatically reduced the usable space and functionality of the property. This warrants a more substantial reduction in the RV*." No proposed rateable value was provided.

15. Ms Brown-Lee explained that the appellant was contacted on 7 February 2025 by email and advised that if they wished to challenge the valuation in the current 2023 rating list, they should either lodge a Challenge to the Check decision or make another Check submission. The VO's records showed a further Check submission was made on 10 February 2025 against the list entry at £19,250 and this was progressing through the Check, Challenge, Appeal process.

16. The VO's SoC stated that the appellant's SoC (which had been excluded from evidence due to the breach in directions), sought to challenge the method of valuation. The subject property had been valued using the Zoning method, as a shop, and the appellant submitted it should be valued as an office. The panel was aware that the transitional certificate does not re-open discussions on the entry in the closed 2017 list but certifies a different rateable value to that which was in the list, for transitional relief purposes. It therefore concluded that submissions regarding the method of valuation should be addressed through the Check, Challenge, Appeal process against the entry in the current rating list.

17. At the hearing, Mrs Bharania submitted that the first and second floors of the subject property were already in residential use or undergoing conversion prior to the appellant's occupation. She submitted that the physical facts of the property should be reflected in the value certified on 31 March 2023 and contended that the current valuation for the 2023 rating list still included the first and second floors. Ms Brown-Lee submitted that the upper floors were no longer part of the valuation and referred the panel to her valuation for the 2023 list in the SoC, showing only retail zones A and B on the ground floor.

18. There was much discussion at the hearing around an inspection of the property, which Mrs Bharania submitted had been carried out by a representative of the VOA and had not been mentioned prior to the hearing. Ms Brown-Lee initially stated she had no record of such an inspection but later submitted that it was carried out by a representative for the Listing Officer, in respect of the council tax valuation list, not the Non-Domestic Rating list.

19. After the hearing had concluded, the appellant forwarded an email to the clerk containing an email from the VOA dated 20 August 2024 seeking to inspect the subject property. This email was not copied to Ms Brown-Lee. Mrs Bharania had asked at the end of the hearing if she should forward the email regarding the inspection, but the panel confirmed it had noted her comments on the subject and would weigh it accordingly. No permission was given for additional submissions and, as the email was not disclosed to the respondent, the panel did not accept it into evidence.

20. The panel accepted the appellant's submissions that the first and second floors were not part of the hereditament when he took on the property. The VO confirmed the upper floors were removed from the valuation in response to the Check filed and the valuation for the 2023 list in the VO's SoC confirmed only the ground floor was valued. In response to questions at the hearing Mrs Bharania confirmed the appellant became the ratepayer for the subject property on 1 November 2023. The panel noted that this was after the 2017 list had closed on 31 March 2023. The VO had issued the transitional certificate to set the rateable value on 31 March 2023 to reflect the physical changes to the property but could not alter the entry in the 2017 list for earlier periods as the list is closed. The appellant did not become the ratepayer until after the 2023 list came into force and therefore could not evidence the situation at the property prior to November 2023. The inspection by the VOA was carried out in 2024 and therefore again only confirmed the situation at that time, not in March 2023.

21. After considering the available evidence, the panel was not persuaded that the certified value of £16,000 on 31 March 2023 was unreasonable. Mrs Bharania submitted at the hearing that she sought a reduction to £13,000 but no valuation was provided or evidence to support this by way of rents or comparable properties. The panel concluded that the appellant would be better served to engage with the Check, Challenge, Appeal process to challenge the entry in the 2023 rating list, if he is dissatisfied with the reduction already made by the VO.

Determination

22. In view of the above findings and conclusions, the Tribunal is satisfied that the certified value on 31 March 2023 at £16,000 is reasonable. The appeal is therefore dismissed.

Right of further appeal

23. 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.

24. 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/.

Mr P A Jennings, Senior Member (Presiding)

Dr S Penni, Senior Member

2 September 2025

Mrs A Sloan
Clerk to the Tribunal
Date issued to the parties: 2 September 2025