

LANARKSHIRE VALUATION APPEAL PANEL

STATEMENT OF REASONS

RELATIVE TO APPEALS

by

MOHAMMED ASLAM, NASAR ASLAM and
ZUBIDA ASLAM

in respect of

SHOP, UNIT 3, SHOPPING DEVELOPMENT,
MAIN STREET, CLELAND ML1 5QN

SHOP, UNIT 7, SHOPPING DEVELOPMENT,
MAIN STREET, CLELLAND ML1 5QN

SHOP, UNIT 3A, SHOPPING DEVELOPMENT,
MAIN STREET, CLELLAND ML1 5QN

These appeals which were in respect of the 2010 Revaluation were called for hearing at a meeting of the Committee of the Lanarkshire Valuation Appeal Panel on 8 February 2012. Mr Mohammed Aslam appeared for the Appellants. He was assisted by John Brown, a family friend. Mr Iain Newton presented the case for the Assessor.

Mr Newton moved that the appeals be dismissed under Regulation 10(3) of the Valuation Appeal Committee (Procedure in Appeals under the Valuation Acts) (Scotland) 1995 (S.I. 1995 No 572) on the basis that the Appellants had not complied with the terms of Regulation 10(1)(a) and 10(1)(b) of the said Regulations.

Regulation 10(1)(a) and 10(1)(b) provide that:-

- (1) An Appellant shall, not later than 35 days before the date set for the hearing, furnish to the Assessor a written statement specifying – (a) the grounds for his appeal; and (b) if the appeal relates to the valuation entered in the Valuation Roll, the valuation which the Appellant considers should be entered into the Roll and the grounds on which that valuation is arrived at.

Regulation 10(3) provides that:-

If an appellant fails timeously to-

(a) furnish the statement required in paragraph (1)...the assessor may apply to the Committee to have the appeal dismissed and the Committee may grant that application if it thinks fit.

The Assessor explained that the requirement for grounds of appeal and the Appellants' alternative valuation to be lodged was so that the Assessor had fair notice of the Appellants' case. The Appellants had failed to furnish the statement required under paragraph (1).

At a previous hearing on 7th September 2011, the Committee had declined to grant a motion by the Assessor for dismissal on grounds of non-compliance. It had decided instead that the appeal would be recited for hearing and it had been made clear that it would then be incumbent on the Appellants to comply fully with the procedural requirements laid down in the Regulations. The terms of Regulations 10(1)(b) and 10(3) had been set out in full in the Committee's decision.

At the hearing, it was initially put forward on behalf of the Appellants that Mr Aslam did not have internet access and was unaware of the terms of the Regulations. It did not appear to be in dispute however that the Appellants had received copies of the Committee's decision following the previous hearing. This stated in terms that it was incumbent on the Appellants to comply fully with the procedural requirements laid down in the Regulations and set out verbatim the terms of Regulation 10(1)(b) which *inter alia* had been in issue at the previous hearing and what may happen should they fail to do comply with Regulation 10(1).

In the circumstances, the Committee considered there was no reasonable excuse for non compliance, thought fit to grant the Assessor's motion, and dismissed the appeals.

10 February 2012