

Statement of Reasons

Relative to appeal by

Taj Mahal (Lanark) Ltd

In respect of

Takeaway, 43/45 High Street, Lanark, ML11 7LU

This appeal which was in respect of the 2010 Re-valuation, called for hearing at a meeting of a committee of the Lanarkshire Valuation Appeal Panel on 15th May, 2013.

Mr & Mrs Ahmad appeared on behalf of the Appellants and Mr Clelland appeared on behalf of the Assessor.

Mr Clelland for the Assessor moved that the appeal be dismissed in terms of Regulation 10 (3) of the Valuation Appeal Committee, etc. (Scotland) Regulations 1995 on the basis that the appellants had failed to comply with the terms of Regulation 10 (1) of said Regulations.

Regulation 10 (1) provides 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 in the roll and the grounds on which that valuation is arrived at.

The basis of the Assessor's motion was that there had been various attempts by members of the Assessor's staff to discuss the appeal with the Appellants to no avail. The appellants had failed to lodge the written statement as required by the said Regulations. Mr Clelland stated that the Assessor was opposed to the Appellants' request for a continuation of the appeal as this would cause additional pressure on the system for processing appeals.

Mrs Ahmad, for the appellants, accepted that the appellants had not complied with the Regulations. She stated that this was due to their ignorance of them. She stated that she had

spoken to a member of the Assessor's staff on a few occasions and had sought her assistance but had been advised that she was not in a position to help her. Mrs Ahmad sought a continuation of the appeal to allow the appellants to comply with the Regulations.

The Committee gave careful consideration to all of the submissions made. It was accepted on behalf of the appellants that they had not complied with the terms of the said Regulations. The appellants had clearly received the citation to appear at the appeal hearing. The citation contained reference to guidance on the appeal procedure. The appellants had failed to inform themselves of this. It was reasonable for them, having lodged the appeal, to attempt to ascertain the procedure for determining it. The Committee was aware that there is a significant amount of outstanding appeals which require to be disposed of by 31st December 2013 which is the last date for disposal in terms of the statutory timetable. The Committee whilst mindful that the appellants had not instructed professional agents, they were satisfied that the granting of a continuation in such circumstances would unduly prejudice the assessor in the efficient and expedient processing of all appeals.

The Committee decided to refuse the motion of the appellants for an adjournment of the appeal and granted the motion for the assessor.

The appeal has accordingly been dismissed.