Neutral Citation Number: [2024] EWHC 685 (Admin)

Case No: AC-2024-MAN-000021

IN THE HIGH COURT OF JUSTICE
KING'S BENCH DIVISION
ADMINISTRATIVE COURT
SITTING IN MANCHESTER

Wednesday, 27th March 2024

Before:
FORDHAM J

- -

Between:

THE KING	**Claimant**
(on the application of SHARON KOFA)	
- and -	
OLDHAM METROPOLITAN BOLTON COUNCIL	**Defendant**

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- -

The Claimant in person
Anam Khan (instructed by Oldham MBC) for the **Defendant**

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Hearing date: 20.3.24
Draft judgment: 22.3.24

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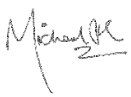
Approved Judgment

I direct that no official shorthand note shall be taken of this Judgment and that copies of this version as handed down may be treated as authentic.



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FORDHAM J

FORDHAM J:

Introduction

1. This is a case about council tax. The specific governing legislation is the Local Government Finance Act 1992 (the "1992 Act") and the Council Tax (Administration and Enforcement) Regulations 1992 (the "1992 Regulations"). The case came before me as a renewed application for permission for judicial review. I had to decide, afresh, whether there is (a) an arguable claim with a realistic prospect of success (b) to which no 'discretionary bar' applies. The arguability threshold is described in the Administrative Court Judicial Review Guide 2023 §9.1.3 and the principal 'discretionary bars' are described at §§9.1.4 to 9.1.6.

2. Ms Kofa has been in dispute with the Council about her council tax, since 2021. Council tax bills in respect of her dwelling at Foxdenton Lane in Chadderton have since then gone unpaid. Council tax, and associated costs, have mounted up. A Reminder Notice on 13 May 2021 asked for payment of £233.43 in full by 27 May 2021, warning that otherwise legal proceedings would be commenced through Tameside Magistrates Court, incurring recovery costs. A Reminder Notice on 13 April 2022 asked for payment of £122.36 in full by 27 April 2022, with the same warning. Ms Kofa's case has now been in three courts. First, it was in the Magistrates' Court for summonses and liability orders (see regulations 34 and 35 of the 1992 Regulations, pursuant to Schedule 4 §3 to the 1992 Act). That was in mid-2021 and mid-2022. Secondly, it was in the Manchester County Court for an interim charging order (in May 2023) and a continuation of that order (in October 2023) (see regulations 50 and 51, pursuant to Schedule 4 §11). Thirdly, it has now arrived here in the High Court.

3. For the High Court, Ms Kofa's case had been set out in a November 2023 letter before claim, January 2024 judicial review grounds and February 2024 grounds of renewal. She then complied – on time – with the Court's invitation to file a skeleton argument. Through no fault of Ms Kofa's, that skeleton argument had not reached me for my pre-reading. When this dysfunction came to light, I paused the hearing mid-morning, so I could take proper time to read that skeleton argument and its supporting materials. During the hearing, Ms Kofa and then Ms Khan (who had also filed a skeleton argument) made focused oral submissions. In the circumstances, I allowed the hearing time slot to be extended long beyond the 30 minutes allocated, to take a full morning, after which I decided to deliberate before issuing a written judgment. The hearing was a hybrid hearing. This was an appropriate adjustment, promptly and properly requested on the Council's side, securing continuity of Counsel. I was satisfied that the hearing, and the mode of hearing, involved no unfairness or prejudice. Open justice was preserved.

Form N461

4. It is appropriate to start with the judicial review claim form (Form N461). The date of the decision being judicially reviewed is described as 10 October 2023. The claim was filed on 5 January 2024, within 3 months of that challenged decision. In the Form N461, the person who made the decision to be reviewed is identified as District Judge Clarke ("Judge Clarke"). The first of the remedies sought in the claim form is that the charging order be declared void and removed from Ms Kofa's property. What had happened on 10 October 2023, in the County Court, is that Judge Clarke had extended the interim charging order. That is the charging order dated 10 October 2023 which the Claimant is

asking, in these proceedings, be declared void and removed from her property. What that means, in substance, is that this is an in-time challenge which seeks to have the Charging Order (10 October 2023) set aside.

The Charging Order

5. The Charging Order is in the Court bundle. It is in the form of a court order in which the Council is the named claimant and Ms Kofa is the named defendant. The order records amounts owing under two previous orders which were given on 18 June 2021 and 20 May 2022. The total is £2,568.79, to which Judge Clarke added costs (£249).

Liability Orders

6. That express description, within the terms of the Charging Order, to two previous orders given on 18 June 2021 and 20 May 2022 is to two "liability orders". In the bundle are two 'print outs' generated by the Council, describing the Magistrates' Court as having made those liability orders on those dates.

The County Court is not a Defendant

7. Notwithstanding the contents of the Form N461 which I have described, Ms Kofa has chosen not to name the Manchester County Court as the defendant to her judicial review claim. Instead, she has named the Council. The Council issued the Reminder Notices. It was the applicant for liability orders. It was also the applicant for a charging order. She says the principal focus for the points she wants to make is the Council.

8. Sometimes, a public authority who applies to a court can properly be named as a second defendant in judicial review proceedings. An example is where a public authority applies to a court for a warrant and there are issues about how the warrant was obtained, granted or enforced. The judicial review claim may properly name the court as first defendant and the applicant authority as a second defendant. This is a situation where there are two bodies responsible for the conduct under challenge (see Judicial Review Guide §3.3.2).

9. In this case, an Administrative Court Lawyer made a court order (26 January 2024) directing that the Manchester County Court be named as defendant and served with the claim papers. Ms Kofa replied, objecting to that order. She was entitled to ask that a High Court judge review the decision (Civil Procedure Rules 54.1A(5)). In my judgment, the Lawyer was correct to identify that the County Court would need to be made a defendant. It was the County Court, and not the Council, who made the Charging Order on 10 October 2023. It would not be right for a claim to continue, whose impugned decision is a County Court charging order, and whose claimed remedies include effectively setting aside that charging order, without the County Court being joined as a defendant.

10. I will put this to one side for now. I am not going to refuse permission for judicial review on this basis. If permission for judicial review is otherwise appropriate, I can address the question of who is – or are – defendant to the claim.

Crux Points

11. At the hearing Ms Kofa was able to explain clearly the points which are at the crux of her claim for judicial review. By way of an overarching submission, she says she had

never refused to pay council tax; but that she has instead insisted on it being established and demonstrated that she owes a liability.

12. The first crux point is about demonstrating that liability orders were made by the Magistrates Court. Ms Kofa says that it has never been established and demonstrated that the Magistrates' Court did make the two liability orders (18.6.21 and 20.5.22). This point was put in two ways:

    i) The first way it is put is this. What is required, in law, is a "court-issued" liability order. In this case, no "court-issued" liability order has ever been produced. Ms Kofa has repeatedly asked for their production. In fact, it is known that Magistrates' courts have not issued such orders since 2003. Regulation 35 of the 1992 Regulations was amended (SI 2003 No.2211 regulation 3) to delete the references to a liability order being in a "specified" form or "a form to like effect". The position is described as "a serious flaw in the legislation" in the Council Tax Handbook (13th edition, page 220). The HMCTS guidance "Council Tax and Other Council Enforcement in Magistrates' Courts" (8 June 2023) says (p.5): "There is no longer a prescribed order and so the court does not produce one". A freedom of information response (17 February 2023, Ref. 230124015) says "the court does not generate a liability order". Ms Kofa was herself told by HMCTS (27 July 2021), in response to her request for a copy of the liability order, that "this is not something that the Court deals with". There is also a rule which provides that there is no duty on the court officer to "serve" a liability order (see Magistrates Courts Rules 2019 rule 115(6)). But, in law, nothing short of a "court-issued" order can satisfy regulation 34 and 35. And, in law, nothing short of a "court-issued" liability order can satisfy regulation 50, for the purposes of obtaining a charging order from a county court. A "liability order" must be an "order", which must mean an order issued by the court. That is the first argument.

    ii) The second way it is put is this. Leaving aside the question of a "court-issued" liability order, what is required in law is that the Magistrates' Court must have made an entry in the court record, and this must be produced. The June 2023 guidance says: "It is a legal requirement that an accurate record is made of every decision of the [magistrates'] court and retained in perpetuity" (p.3) and that a liability order is "made when the presiding justice pronounces is, and [it] is recorded in the court register" (p.5). HMCTS's letter (27 July 2021) spoke of legal advisers to magistrates making notes, it being "noted whether or not a liability order was made". Rule 66 of the Magistrates Courts Rules 1981 requires that the clerk to the magistrates' court "shall keep a register in which there shall be entered … a minute or memorandum of every adjudication of the court". Ms Kofa has requested this. On 29 May 2023, she wrote asking the Magistrates' Court for "a copy of the genuine Memorandum of Entry from the Court's register", with regard to a later "Liability Order" said to have been made on 19 May 2023. In law, nothing short of an entry in a court record can satisfy regulation 34 and 35. And, in law, nothing short of this can satisfy regulation 50, for the purposes of obtaining a charging order from a county court. There must be official evidence from the court's own record that a liability order has been "made". That is the second argument.

13. In support of these arguments, Ms Kofa cites Leighton v Bristow & Sutor (20 September 2023) [2024] RA 65 (HHJ Harrison, sitting as a Judge of the High Court). In that case, the Court held that an enforcement agency instructed by a local authority to pursue

council tax liabilities had been unable to show any physical individual liability order, and had not demonstrated that they had "authority" to act (see §§27, 41). Ms Kofa relies on the discussion in that case about the absence of court-issued liability orders and the nature of evidence that orders were made.

14. The second crux point is this. It has never been established and demonstrated that the 1992 Act or the 1992 Regulations authorise the Council to recover council tax from Ms Kofa in respect of her property at Foxdenton Lane. This, in essence, is for what I will call "constitutional" reasons. The essence of the argument was as follows. This legislation does not and cannot bind any individual absent their individual consent. The fundamental common law principle is found in Ashby v White (1703) 91 ER 665, where Chief Justice Holt said: "By the common law of England, every commoner hath a right not to be subjected to laws made without their consent …" The preamble to the 1992 Act refers to "consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same", highlighting that a meeting of minds has taken place. Also relevant are the Bill of Rights and other "constitutional statutes". There has been no individual consent – and no contract – and so there can be no liability. Further, there has been no impact assessment, which is a fundamental requirement for any statutory scheme of this kind to be binding. The statutory scheme is incompatible with fundamental common law principles; and contrary to the rule of law. That, in essence, is the constitutional argument. That is where I will start.

The Constitutional Points

15. Secondary legislation, like the 1992 Regulations, can in principle be challenged directly for incompatibility with primary legislation or incompatibility with an applicable public law principle. Here, however, it is the 1992 Act itself which imposes obligations on local authorities (see s.1) to levy the council tax from individuals (see s.6). The statutory scheme expressly applies to dwellings. The application of the legislation to a property as a chargeable dwelling gives rise to an express right of appeal (1992 Act s.16), and not in the forum of subsequent enforcement (Schedule 4 paragraph 15; regulation 57). The absence of an impact assessment as a vitiating flaw would need an identified superior legal source imposing such a precondition, as well as evidence of breach by the makers of the regulations. Neither of these has been identified. There is no viable argument identified based on unjustified interference with property rights, at common law or under the Human Rights Act 1998 (Article 1 Protocol 1). There is no viable argument based on 'systemic' public law incompatibility. An example of a systemic fairness judicial review challenge in the context of council tax is R (Woolcock) v Communities Secretary [2018] EWHC 17 (Admin) [2018] 4 WLR 49.

16. Ms Kofa's is not the first judicial review case to suggest that there are constitutional limits to what may be done by primary legislation. In R (Jackson) v Attorney General [2005] UKHL 56 [2006] 1 AC 262 at §102, Lord Steyn posed the question whether Parliamentary supremacy would extend to "oppressive and wholly undemocratic legislation" such as "to abolish judicial review of flagrant abuse of power by a government". When interpreting primary legislation, the Courts apply a "principle of legality", to interpret primary legislation compatibly with constitutional rights and values.

17. Here, the specific constitutional principle identified by Ms Kofa – from Ashby v White – plainly does not have the effect for which she contends. That is no surprise. If it did,

no rating or taxing statute would apply to authorise levying monies from an individual who had not consented to it. Rating and taxing statutes ensure legal prescription, securing rather than undermining the rule of law, entirely compatibly with the Bill of Rights and other constitutional statutes. The 1992 Act and 1992 Regulations are themselves legislative prescriptions forming part of the "law", to which "rule of law" we are all subject. Ashby v White was a case about actions said to have obstructed the claimant – an individual eligible under the rules of that age – from voting in an election of a representative to serve in Parliament. The full quotation is this:

> ***By the common law of England, every commoner hath a right not to be subjected to laws made without their consent, and because such consent cannot be given by every individual man in person, by reason of number and confusion, therefore that power is lodged in their representatives, elected and chosen by them for that purpose, who are either knights, citizens, or burgesses.***

The point being made was about consent as expressed through the ballot box, with elected representatives in Parliament then deciding collectively about the merits of primary legislation. That is what is reflected in the statutory preamble on which Ms Kofa relies. This focus is precisely because of the impossibility and inappropriateness of individualised consent to legislation, from "every individual … in person". The sense of laws made with consent of the citizenry is a statement about democratic accountability and broad consent through the chance to elect representatives to act as a legislature. The threshold of arguability with a realistic prospect of success is a modest one. But the constitutional arguments, in my judgment, come nowhere near satisfying it.

The Liability Order Precondition

18. That leaves the two lines of argument about establishing that liability orders have been made. The starting point, in the context of this claim for judicial review – with its identified target of Judge Clark's October 2023 Charging Order – is an important statutory precondition. It is found in regulation 50(1), pursuant to Schedule 4 paragraph 11 of the 1992 Act. Regulation 50(1) provides as follows:

> ***An application to the appropriate court may be made under this regulation where–(a) a magistrates' court has made one or more liability orders pursuant to either regulation 34(6) or 36A(5); (b) the amount mentioned in regulation 34(7)(a) or 36A(5)(a) in respect of which the liability order was made, or, where more than one liability order was made, the aggregate of the amounts mentioned in regulation 34(7)(a) or 36A(5)(a) in respect of which each such liability order was made, is an amount the debtor is liable to pay under Part V; and (c) at the time that the application under this regulation is made at least £1000 of the amount in respect of which the liability order was made, or, where more than one liability order was made, the aggregate of the amounts in respect of which those liability orders were made, remains outstanding.***

19. This provision is clear and express. In making a Charging Order, the county court (as the appropriate court) will need to be satisfied that a liability order (or liability orders) have been "made" by the magistrates' court.

An Appropriate Forum

20. This means Ms Kofa had a forum in which she could raise her Liability Order crux points. There was a hearing on 10 October 2023 before Judge Clarke. She was aware of that hearing. She had, as she accepts, received the Council's skeleton argument. She had filed a document – entitled "Motion to Dismiss" – which contained her legal objections. She

chose not to attend the hearing before Judge Clarke, to raise her arguments about needing a "court-issued" liability order, or alternatively about needing proof from an entry in the court record. She told me that this choice was taken because of the 'block listing' of the case with its 10 minute time estimate. I am unimpressed by that explanation. She chose to stay away. She could have invited Judge Clarke to direct a longer hearing for her legal points. The Council had filed a skeleton argument, which she had received, filed in her own individual case. The Council was addressing her case individually. So could she. She could have attended her hearing. She could have pointed to the Liability Order Precondition. She could have raised her two arguments about the crux point regarding establishing and demonstrating that liability orders have been made.

Alternative Remedy (Appeal)

21. Both Ms Kofa and Ms Khan recognised in their submissions that there was a right of appeal – from Judge Clarke to a Circuit Judge – within 21 days (CPR 52.12(2)). Ms Kofa's answer is that 21 days was too tight, as a litigant in person, especially given that she did not receive the Charging Order for 10 days. I am unimpressed by that explanation. Ms Kofa had marshalled her legal arguments in her Motion to Dismiss. She knew about the interim Charging Order. She knew the hearing date for the Charging Order. If she had a good reason to need more time, she could have asked for an extension of time. She could have appealed. She could have pointed to the Liability Order Precondition. She could have raised her two arguments about the crux point regarding establishing and demonstrating that liability orders had been made. And, if relevant, any explanation for not having attended the hearing could have been given in the appeal.

Alternative Remedy (Set Aside)

22. Ms Kofa's procedural rights do not stop there. There was another way. Regulation 51 is entitled "Charging Orders: Further Provision". Regulation 51(4) provides:

> ***(4) The court by which a charging order was made may at any time, on the application of the debtor, the authority on whose application the order was made or any person interested in the dwelling, make an order discharging or varying the charging order.***

As Ms Khan points out, this is reflected in CPR73PD §3A.

23. In Ms Kofa's otherwise meticulously researched legal arguments, this entitlement appears to have been entirely overlooked. She says she is applying – in time – to challenge a decision embodied in the Charging Order. She is seeking, in essence, a remedy which sets aside the Charging Order. For the purposes of regulation 51(4), Ms Kofa is said to be "the debtor". She is also a "person interested in the dwelling". She could apply to Manchester County Court under regulation 51(4). If she had a good point – a crux liability order point relating to a statutory precondition – she could advance that argument. As Ms Khan accepts – given the language "at any time" – Ms Kofa can still make such an application.

A Discretionary Bar

24. Judicial review of county court decisions is relatively rare. That is because there is a system of direct remedies, including appeals and applications to set aside orders. And one of the important 'discretionary bars' to judicial review is where there is an unused alternative remedy (see Judicial Review Guide §§6.3.3, 9.1.6).

25. In my judgment, the discretionary bar of alternative remedy has rightly been invoked by the Council, on all issues capable of being raised to resist, challenge or impugn the Charging Order. That includes whether the Liability Order Precondition was met. I am going to refuse permission for judicial review on the basis that Ms Kofa plainly had an appropriate statutory alternative remedy to judicial review, which she did not use.

26. That, in my judgment, is the correct principled position, even if (a) an application pursuant to regulation 51(4) were now timed-out; or even if (b) Ms Kofa – having failed to attend her hearing – were somehow now precluded from denying that the liability orders had been "made". But the position is all the stronger because, on the face of it – as Ms Khan accepts – the regulation 51(4) route remains available and Ms Kofa can still invoke the absence of the Statutory Precondition. It is, in my judgment and in this case, inappropriate to allow judicial review to be used where Ms Kofa has failed to take advantage of the procedural rights by which she could have raised the crux issues about liability orders not having been made. It would be contrary to the interests of justice, and the public interest, if such points could be 'reserved' for a later High Court challenge by judicial review. The primary forum where they should be considered, subject to further appeal, is the County Court.

Some Further Observations

27. In relation to the crux point about liability orders, I am basing my refusal of permission for judicial review squarely on the alternative remedy discretionary bar. That is the principled position.

28. But it is right, in the light of what I have read and heard, to make some observations identifying difficulties which her arguments on liability orders may face.

29. The 1992 Regulations do not require a "court-issued" order. They did include a requirement of that kind, until an express amendment in 2003. I have been shown no provision of the 1992 Act which requires a court-issued order. Regulation 34(6) provides that the magistrates' court will "make the order". Rule 115 specifically excludes liability orders from the general duty to serve orders. Regulation 50 (charging orders) speaks of whether a liability order has been "made". So do other regulations: eg. regulation 49(1) (insolvency); and regulation 54(4) (joint liability). I have been shown no provision which requires an entry in the court record, to be sent or served on person against whom a liability order is made or enforced, or to be produced to the county court for the purposes of a charging order. The making of a charging order is something which could be treated as "evidenced" without necessarily pointing to an entry in a court record, at least absent a direct challenge properly raised when a court is considering whether a statutory precondition has been satisfied. Suppose the county court has before it evidence from a person who was present in the magistrates court, who owes ethical duties to the court, and who confirms that a liability order was made and on what basis that is being confirmed. Reliance has been placed by Ms Kofa on the June 2023 HMCTS Guidance, but that document speaks of recording in the court register ("recorded in the court register, see section 7") by reference to a mechanism of "resulting" using a "result code" which records the "number" of liability orders made. This practice was what was considered in Leighton (see §§7-9, 15) and "misgivings" were expressed (see §17). There, the judgment in Leighton concluded – based on extracts from a "court list" paired with a signature certifying "the number of liability orders made" – that the evidence set out in the documents satisfied the High Court on the balance of probabilities that the

liability orders in question had been made (see §§14-18). Here, the question is about a county court being satisfied, whether based on the Council's generated print-out or what it is told about what happened in the magistrates' Court or both, and all in a case where the individual does not attend the county court hearing to ask for some further inquiry.

30. It is also right to make this further observation, recording that there could be a costs risk, in an individual putting in issue whether liability orders were made and requiring some further evidential enquiry, and the court at a hearing then being satisfied.

31. It is a matter for Ms Kofa whether she wishes to seek to pursue the regulation 51(4) route in this case.

Other Points

32. I record that there were other points raised in the papers before the Court. There was an argument about whether council tax can apply to a private dwelling. As to that, Ms Kofa accepts that there is a right of appeal against "chargeable dwelling" decisions to the valuation tribunal (section 16), and those issues cannot be invoked at the enforcement stage (regulation 57; Schedule 4 paragraph 15). There were points about summonses in the Magistrates' Court (regulation 34(2)), but these are long in the past and I would not extend time or allow a claim now to be made to impugn decisions of the Magistrates' Court; nor do I consider the legal arguments to raise any arguable issue. I interpose that procedural rights to apply to set aside, or to appeal, can arise in the context of a liability order: see Mustafa v Bromley LBC [2021] EWHC 404 (Admin) at §3. There was an argument based on regulation 35(3), which says the liability order sums are "not to be treated as a sum adjudged to be paid by order of the court", but that is a provision which ensures enforcement is through Part VI of the 1992 Regulations (including charging orders under regulation 50). There were a raft of criticisms of the Council, but no point raising an issue distinct from the crux points, still less an issue which is arguable and can be advanced by a legal challenge whose nature and timing are referable to the Charging Order made in October 2023 in the County Court.

Costs

33. I am able to deal here with costs, having heard argument at the hearing on a 'rolled-up' basis including as to the costs implications, if I granted or refused permission for judicial review. The principles as to permission-stage costs are in the Judicial Review Guide §25.4.5. I am entirely satisfied, in the light of what I have read and heard, of two things.

34. First, Ms Kofa must pay the costs of the Council's acknowledgment of service and summary grounds, but with a broad brush discount reflecting the fact that costs are not on an indemnity basis. I will reduce the costs order to £3,250, from the £3,968 provisionally awarded on the papers. In all the circumstances, there is no good reason why Ms Kofa should not pay these costs; but no good reason why the Council should recover on an indemnity basis.

35. Secondly, there should be no order as to the costs of the hearing. That is the 'default' position in judicial review. It enables people to know where they stand, absent some good reason for departing from it. There is no sufficiently good reason to order that Ms Kofa should also pay the Council's costs of the hearing. Yes, she persisted in arguments which did not prevail in obtaining permission for judicial review, following refusal on the

papers (but without certification as totally without merit). This, however, is invariably the position in the 'default' category of case. The Council were not required to attend, or spend any further costs. The Council could have left me to hear the application orally, with the advantage of the summary grounds of resistance, and the written submissions on costs of the acknowledgment of service and summary grounds. A skeleton argument was put in by Ms Khan but that can hardly justify the costs order: the only point it developed was as to whether such a costs order should be made.

36. In exercising my judgment and discretion as to costs, I have borne in mind that the Council never specifically drew to the attention of Ms Kofa or the Court to the ongoing statutory entitlement under regulation 51(4) to apply to set aside the Charging Order.

Appeal Rights

37. Ms Kofa is a litigant in person. She has access to the, freely and publicly available Civil Procedure Rules and the Judicial Review Guide which (at §26.3.3) describes her appeal rights. I will nevertheless here that any appeal against the refusal of permission to apply for judicial review must be filed with the Court of Appeal within 7 days of the date of the decision, unless the Administrative Court sets a different timetable (CPR 52.8(3)). Furthermore, because I am giving this judgment in a short time-frame at the end of term, prior to a public holiday period, I will include in my Order that, for the purposes of CPR 52.8(3) and Judicial Review Guide §26.3.3 my refusal of permission is to be taken as 9 April 2024 and the 7 day time limit ends on 16 April 2024. None of this is intended to be understood as encouraging any appeal.

Order

38. I will make the following order. (1) Permission for judicial review is refused. (2) The Claimant is to pay the Defendant's costs of the acknowledgment of service and summary grounds, summarily assessed at £3,250. (3) No order as to costs of the hearing on 20 March 2024. (4) For the purposes of CPR 52.8(3) and Judicial Review Guide 2023 §26.3.3, the timetable for appeal is as follows: (a) the decision of the High Court refusing permission for judicial review is to be taken as Tuesday 9 April 2024; (b) the 7 day time limit ends on Tuesday 16 April 2024; and (c) time is hereby extended accordingly.