



# EMPLOYMENT TRIBUNALS

**Appellant:** Mrs R Vardy

**Respondent:** Commissioners for HM Revenue and Customs

**Heard at:** Nottingham                      **On:** Thursday 26 April 2018

**Before:** Employment Judge Milgate (sitting alone)

**Representation**

**Claimant:** Did Not Attend

**Respondent:** Mr D Maxwell of Counsel

## JUDGMENT

On hearing Counsel for the Respondent and having considered various written submissions from the Appellant and also from Mr Alan Kennedy on her behalf, judgment is given as follows;-

The applicant's appeal against a notice of underpayment is dismissed for want of jurisdiction as it was made outside the statutory time limit.

---

Employment Judge Milgate

Date 17 May 2018

JUDGMENT SENT TO THE PARTIES ON

19 May 2018

FOR THE TRIBUNAL OFFICE

Notes

Reasons for the judgment having been given orally at the hearing, written reasons will not be provided unless a request was made by either party at the hearing or a written request is presented by either

party within 14 days of the sending of this written record of the decision.

**Public access to employment tribunal decisions**

Judgments and reasons for the judgments are published, in full, online at [www.gov.uk/employment-tribunal-decisions](http://www.gov.uk/employment-tribunal-decisions) shortly after a copy has been sent to the claimant(s) and respondent(s) in a case.