



Neutral Citation Number: [2024] EWHC 2853 (SCCO)
CLAIM Nos.: 0UB02050 and C93YM217
SCCO Ref.: SC-2024-BTP-000534

IN THE HIGH COURT OF JUSTICE
SENIOR COURTS COSTS OFFICE

Thomas More Building
Royal Courts of Justice
London, WC2A 2LL

Hearing Dates: 14 and 15/10/24
Judgment 08/11/24

Before:
COSTS JUDGE JAMES

Miss Madhu Kapoor (Deceased)

- and -

Mr Harchand Johal
Mrs Gurdev Johal (deceased)
Mr Baltaj Johal

Judgment on Solicitors Act Assessment

Introduction

1. This matter appeared before me for a two-day detailed assessment of RP¹'s Bill of Costs ('the Bill') running to 65 pages including the front sheet, claiming a total of £258,583.78 including VAT. At the Hearing I assessed the Bill at nil and awarded PP's² costs of detailed assessment on the Indemnity Basis, as drawn (£10,314.00). The basis of costs was set by reference to the findings of conduct by RP and/or some of those representing RP which was unreasonable and improper, as well as 'out of the norm' (which justifies an order for indemnity costs: *Excelsior Commercial and Industrial Holdings Ltd* [2002] EWCA Civ 879, [2002] C.P. Rep. 67).

¹ RP = Receiving Party, Mr Baltaj Johal - represented by Ms S Multani of RH Solicitors (Solicitor), Mr S Kumar of Nathan Associates (Costs Draftsman) and Mr M Roberts (Counsel)

² PP = Paying Party, Personal Representative of Miss Madhu Kapoor (deceased) – represented by Mr S Gibbs of GWS Costs (Costs Lawyer)

2. I indicated that I would give a written Judgment at the earliest opportunity because of the seriousness of the findings made during the Hearing, upon which I based these decisions. The issues enumerated below, upon which this Judgment is based, were aired and decided upon during the Hearing. If I cite in this Judgment, examples which were not read into the record in Court, the principles upon which those examples turn, certainly were raised at the Hearing and RP (who had a Costs Draftsman, a Solicitor and Counsel in Court) had an opportunity to respond.
3. There is one exception; after the Hearing, I found a further, potentially extremely serious, issue around VAT. I have included it within this Judgment for the attention of the SRA and, if appropriate, HMRC (see below under '*VAT*'). However, VAT was not aired in Court and RP had no opportunity to answer the point. I did not factor it into my decision to assess the Bill at nil, nor to award PP's costs on the Indemnity Basis; those decisions were made during the Hearing as stated above.
4. I also indicated that I would be reporting Ms Multani (who is a sole practitioner at RH Solicitors Ltd) to the Solicitors Regulation Authority, to whom a copy of this Judgment will be sent. If Mr Kumar were a Costs Lawyer, I would report him to the ACL but as he is not practicing in the regulated sector, I simply note that I consider his conduct also warrants investigation. I accept that Counsel was not aware of what I would find on Ms Multani's files and I make no criticism of him. As it is so fact-specific, I will not be uploading this decision to the National Archives, but I confirm that it is a document of public record in the usual way.³

Brief background

5. The background to the case need not be recited in any detail; suffice to say that the parties were involved in a long-drawn-out neighbour dispute involving works undertaken by RP with which PP was extremely unhappy. PP commenced ex parte Injunction proceedings (Claim no. 0UB02050 issued 13 October 2010) alleging (inter alia) theft and criminal damage of her fence, harassment, verbal abuse and threats by RP.

³ This case was not (originally) intended to be uploaded to the National Archives as it is so case-specific. However, the case has been reported in the legal press, indicating that it is of wider interest, and in those circumstances, it has now been uploaded to the National Archives. All footnotes have been added for the purpose of uploading to the National Archives.

6. PP's ex parte Injunction was dismissed swiftly, but the underlying claim for damages for the wrongs alleged by her, dragged on until 17 May 2022 when District Judge Jordan ordered PP to pay RP's costs of that Hearing, summarily assessed at £4,000.00 inclusive of VAT. The Hearing appears on page 33 of the Bill and there is (rightly) no claim for costs against it, as they were summarily assessed on 17 May 2022.
7. PP also issued Damages proceedings (Claim no. C93YM217 – issued 6 October 2016). PP sought damages limited to £10,000.00. The wrongs complained of by PP were apparently similar to those in the Injunction proceedings. Those proceedings were concluded on 19 May 2022 when His Honour Judge Lethem made an Order that PP's Estate do pay the costs of the Appeal, as well as the costs of 6 December 2021, to be assessed if not agreed. PP's brother and personal representative Ashok Kapoor was ordered to pay the costs reserved on 6 January 2022, summarily assessed at £3,855.00. That Hearing appears on page 32 of the Bill with (again rightly) no claim for costs against it.
8. HHJ Lethem added the following recital to his Order:

'(v) The Court intending to summarily assess the costs of the Appeal today but being unable to do so because [RP] have failed without good reason to file and serve any compliant Statement of Costs and the Court being of the opinion that unless the Court orders otherwise [RP] should pay the costs of any assessment proceedings.'

9. These are the two sets of proceedings referred to on the front page of the Bill itself as well as in the Notice of Commencement (N252) dated 6 October 2023 and the Request for detailed assessment (N258) dated 28 June 2024. It is clear from the Order that HHJ Lethem was unimpressed with the lack of a compliant Statement of Costs (N260); as seen below, a Statement of Costs was prepared as at 5 February 2022 but it was not in form N260.

Other Matter Numbers

10. RP brought proceedings seeking access to PP's property so that RP could undertake works (Claim no. C01UB082). The first and only Order seen by me, dated 5 July 2016, set a Hearing for 12 October 2016. That Hearing appears in the Bill at **Item 22** on page 17. Clearly there will be other costs of and incidental to C01UB082, within the Bill.
11. RP applied for a Charging Order in relation to a further Injunction Application from PP (Claim

no. B00UB325 – issued 6 March 2015). PP’s Application was duly dismissed, and RP was awarded costs, summarily assessed at £950.00, on 1 May 2015. That Hearing appears in the Bill at **Item 14** on page 12 where a Brief Fee of £1,250.00 plus VAT is claimed for Counsel (Mr Roberts). RP later (in October 2020) sought a Charging Order on PP’s property for £1,357.00 representing the aforementioned £950.00 plus interest and costs.

12. Claiming in the Bill, costs which were already summarily assessed during the proceedings, is obviously problematic and I return to it below (under the heading ‘*Summarily Assessed Costs*’). In addition, clearly there will be other costs of and incidental to B00UB325, within the Bill.

The Points of Dispute

13. In Points of Dispute (PODs) dated 17 November 2023, almost eleven months prior to the Hearing, PP raised a number of points, of grave consequence if upheld. The main ones considered at the Hearing and in this Judgment, are as follows.

14. **Point 1:** PP relied upon the Costs Practice Direction at PD 47 paragraph 5.8(7):

‘Where it is necessary or convenient to do so, a bill of costs may be divided into two or more parts, each part containing sections (2), (3) and (4) above. Circumstances in which it will be necessary or convenient to divide a bill into parts include the following—

...

(7) Where the case commenced on or after 1 April 2013, the bill covers costs for work done both before and after that date and the costs are to be assessed on the standard basis, the bill must be divided into parts so as to distinguish between costs shown as incurred for work done before 1 April 2013 and costs shown as incurred for work done on or after 1 April 2013.’

15. Matter number 0UB02050 began in 2010 and continued until 2022, so that it covers work done both before and after 1 April 2013. Matter number C93YM217 did not begin until 2016. The significance of this to 0UB02050 (per the PODs) is that the test for Proportionality prior to 1 April 2013 was different to (and more lenient than) the test from 1 April 2013 onwards. Although the Bill is split into five parts, these do not take into account the above Practice Direction and do not split Part 1 (16 November 2010 to 30 August 2013) into costs pre- and post- 1 April 2013. PP therefore argued that the later, more stringent, test should apply across the board. As to the two different tests, see section on ‘*Proportionality*’ below.

16. **Point 2:** PP relied upon the Costs Practice Direction at PD 47 paragraph 5.16(2):

'In each part of the bill of costs which claims items under head (1) in paragraph 5.12 (attendances at Court and upon counsel) a note should be made of—

...

(2) any orders for costs which the Court made (whether or not a claim is made in respect of those costs in this bill of costs).'

17. As shown above, there are costs in the Bill across four matter numbers, whereas the N252 refers only to matter numbers 0UB02050 and C93YM217. In the PODs, PP argued that, absent an N252 in respect of matter numbers C01UB082 and B00UB325, no detailed assessment had been commenced and costs in those matters had no place in the Bill. Further, as the Bill does not separate out the four different matters, it would (per PP) be extremely difficult to resolve this during a live Hearing in the SCCO. How many routine (undated) letters and calls refer to matter numbers C01UB082 and B00UB325? How many timed attendances 'taking instructions' or 'updating Counsel' (etc.) refer to matter numbers 0UB02050 and C93YM217?
18. **Point 3:** PP asserted that C93YM217 had been struck out on 1 May 2018 without any Order for costs being made, so that no costs in respect of that claim should have been included. There was then an Appeal on C93YM217, and costs were stated to be correctly claimed in the Appeal (but not in the underlying claim).
19. This apparently confusing position is explained by Supplemental PODs raised on 27 March 2024, which were served after PP successfully Appealed the 19 May 2022 Order of HHJ Lethem. The provisions in HHJ Lethem's Order, that PP's Estate do pay the costs of the Appeal, as well as the costs of 6 December 2021, to be assessed if not agreed, were duly set aside.
20. Per PP, the C93YM217 Appeal costs were properly included in the Bill when it was served with the N252 on 17 November 2023. However, by the time the N258 was filed at the SCCO on 28 June 2024, those costs had been disallowed on Appeal, and the above Supplemental PODs had been served. As that was three months before the N258 was filed, PP asserted that RP's failure even to attempt to redraw the Bill to reflect this turn of events, was improper and/or unreasonable. See *'Failure to Redraw the Bill'* below.
21. **Point 4 onwards:** PP pointed out a number of concerns regarding the Bill. PP's main issues

(briefly stated) were:

- (a) By reference to earlier N260s for various Hearings, the Bill claims substantially higher amounts and times
- (b) Costs Summarily Assessed during the proceedings have been claimed again in the Bill
- (c) Costs which were previously stated to be ‘fixed’ at a figure, appear in the Bill at a higher figure
- (d) RP’s signed Statement of Costs dated 5 February 2022, for a Hearing on 8 February 2022 (‘the 5 February 2022 Statement of Costs’) claimed substantially lower amounts than are now in the Bill; even taking into account that the Bill includes some costs after the date of the Costs Summary (including Bill preparation time) the discrepancy is striking
- (e) Grade A fee earner time in the 5 February 2022 Statement of Costs (and in a Costs Schedule said to have been served around the same time) was claimed in February 2022 at £150/hour; it is now claimed in the Bill at £220 (1 August to 31 December 2018) and £250 (1 January 2019 onwards)
- (f) Documents times in the 5 February 2022 Statement of Costs do not match the same times in the Bill; the latter are invariably substantially higher

22. The above paraphrases the PODs which list a large number of examples. I list below those which I have checked against the files (either during the Hearing or thereafter) in determining that I have seen enough to be sure that my decision was fair. In a letter dated 17 November 2023 (serving the PODs on behalf of PP) Mr Gibbs, Costs Lawyer for PP, stated:

‘You will see the very serious issues that have been raised in the Points of Dispute. In particular there were costs schedules and Statements of Costs served by [RP] during the claim, that you apparently personally prepared and supported with signed Statements of Truth, which claim amounts completely different (and materially less) than are now claimed within your Bill of Costs. This raises extremely serious issues as to the accuracy of the Bill of Costs (which you have signed as being accurate).

*You are put on notice that should this proceed to a detailed assessment hearing the Court will be invited to impose sanctions under CPR 44.11(2) consisting of a complete disallowance of all costs claimed within the Bill. **As matters stand, although an explanation is awaited, this has the appearance of being one of the most serious cases of miscertification of a Bill imaginable.** [PP] obviously does not know to what extent [RP] personally approved the Bill as drafted.’*

23. The emphasis is my own. As will be evident from the below, I do not think that Mr Gibbs was

guilty of hyperbole. Not only were most of the matters in the PODs of very grave consequence, but a comparison of the amounts in the Bill to the amounts in interim statute Invoices sent to RP during the litigation (which the PODs did not and could not do, as PP and his Costs Lawyer have never seen those interim statute Invoices) raised even more serious concerns as seen below under the heading '*Interim Statute Invoices vs the Bill*'.

Point 1: Proportionality

24. PP is correct that the Bill should have differentiated between work done pre- and post- 1 April 2013. The legal framework can usefully be cited by reference to the Judgment of Mrs Justice Lambert in *East Sussex Fire and Rescue Service v Timothy Austin* [2019] EWHC 1455 (QB).

'21. The proceedings were commenced before 1 April 2013 and the detailed assessment was to be undertaken in accordance with the Civil Procedure Rules before the re-enactment of Part 44 by the Civil Procedure (Amendment) Rules 2013 (SI 2013/262). The relevant CPR 44.4(2) set out that where costs are to be assessed on a standard basis (as in this case) then the Court will (a) only allow costs which are proportionate to the matters in issue and (b) resolve any doubt which it may have as to whether costs were reasonably incurred or reasonable and proportionate in amount in favour of the paying party. In determining the amount of costs, the Court must have regard to all of the circumstances in deciding whether costs were proportionately and reasonably incurred or were proportionate and reasonable in amount.

22. Although all of the circumstances are relevant, the rules identify seven factors to which the Court must have regard in CPR 44.5(3):

a. The conduct of all the parties, including, in particular

i) Conduct before as well as during, the proceedings; and

ii) The efforts made, if any, before and during the proceedings in order to try and resolve the dispute;

b. The amount or value of any money or property involved;

c. The importance of the matter to all the parties;

d. The particular complexity of the matter or the difficulty or novelty of the questions raised;

e. The skill, effort, specialised knowledge and responsibility involved;

f. The time spent on the case, and

g. The place where and the circumstances in which work or any part of it was done.

*23. In *Lownds v Home Office* [2002] EWCA Civ 365 Woolf CJ prescribed a two-stage approach to the detailed assessment process: a global proportionality assessment and then an item-by-item assessment. The global approach would indicate whether the total sum claimed was or appeared to be disproportionate having particular regard to the considerations in CPR 44.5(3). If the costs are not disproportionate, then all that would normally be required is*

that each item should have been reasonably incurred and the costs for that item should be reasonable. If on the other hand the costs as a whole appear disproportionate then the Court will want to be satisfied that the work in relation to each item should be necessary and, if necessary, that the cost of the item was reasonable.

...

25. As Master Gordon-Saker noted in his ruling, the old approach to assessment of proportionality did not work: even disproportionate costs could be recovered if at stage two of Lownds the receiving party was able to satisfy the stringent test of necessity and reasonableness. The mischief was noted by the Court in Lawrence v Fen Tigers Ltd, [2015] UKSC 50, [2015] 1 WLR 3485 at [36]: “where base costs were incurred which were necessary, they would be treated as being proportionate even if in fact they were not proportionate to the matters in issue.”

...

27. Under the current relevant rules, necessity and reasonableness do not trump disproportionality. Under CPR 44.3(2)(a) the Court will “only allow costs which are proportionate to the matters in issue. Costs which are disproportionate in amount may be disallowed or reduced even if they were reasonably or necessarily incurred.” CPR 44.3(5) sets out that costs incurred are proportionate if they bear a reasonable relationship to (a) the sums in issue in the proceedings (b) the value of any non-monetary relief in issue in the proceedings (c) the complexity of the litigation (d) any additional work generated by the conduct of the paying party and (e) any wider factors involved in the proceedings such as relation or public importance. CPR 44.4(3) sets out the (now) 8 pillars of wisdom, the additional factor being the receiving party’s last approved or agreed budget.’

25. In isolation, as to Part 1 of the Bill (which is the only Part to include work before 1 April 2013) not being split between pre- and post- 1 April 2013 costs, I would find it unduly harsh to invoke the provisions of CPR 44.11. Errors of that sort should not arise but frequently do and if that were all, I would not describe it as unreasonable or improper. RP would have to pay the costs of unravelling this issue; in furtherance of the overriding objective of the CPR, PP’s suggested route of applying the later and more stringent test across the board, may have been adopted.

26. Due to findings of serious misconduct on RP’s side there was ultimately no question of Proportionality to resolve, as the Bill was assessed at nil. However, the PODs were entirely correct in raising this point as they did.

Point 2: Matter Numbers not covered by the N252, N258 or the Bill

27. The PODs are correct and the inclusion in the Bill of costs in respect of matter numbers whereby no formal N252 had ever been served (and no formal N258 filed) was inappropriate. However, had this been all, I would find it unduly harsh to invoke the provisions of CPR 44.11. In isolation, I would not describe it as unreasonable or improper. RP would have had to pay the costs of unravelling this issue, possibly by an adjournment to allow for the N252 and N258 to be re-filed and re-served, with RP paying the costs thrown away.
28. However, because of findings of serious misconduct on RP's side, there was ultimately no question to resolve here, as the Bill was assessed at nil. The PODs were entirely correct in raising this and I record here that it is not open to RP to seek to recover the costs under matter numbers 0UB02050, C93YM217, C01UB082 or B00UB325 that were included in the Bill; they have now been assessed at nil.

Point 3: Failure to Redraw the Bill

29. The PODs are correct, and the inclusion within the Bill as filed at the SCCO in respect of HHJ Lethem's award of costs, which had already successfully been overturned on Appeal, was inappropriate. However, had this been all, I would find it unduly harsh to invoke the provisions of CPR 44.11. In isolation, I would not describe it as unreasonable or improper. RP would have had to pay the costs of unravelling this issue, possibly by an adjournment to allow for the Bill to be redrawn, with RP paying the costs thrown away.

Cumulative effect of these three Points of Dispute

30. In my view Points 1, 2 and 3 would, taken together, warrant a sanction under CPR Part 44.11. The cumulative effect of all three of the errors in the Bill challenged in those Points of Dispute, would have taken a considerable amount of scarce Court resources to resolve. Whilst RP is not obliged to file and serve Replies to Points of Dispute, to ignore Points 1, 2 and 3 when they clearly warranted attention (and a redrawn Bill) was unreasonable.
31. The suggestion at the Hearing that the matter (listed for two days) should be adjourned to allow for '*mistakes*' to be corrected, would have been bad enough if it covered only Points 1, 2 and 3, which do appear to be genuine mistakes (but which should have been put right before the N258 was filed in June 2024). RP had plenty of notice that these Points were in issue and

did nothing. Even more serious are the issues set out below, regarding Point 4 and onwards, in respect of which I found at the Hearing that CPR 44.11 was engaged due to serious misconduct. I do not accept that what follows are ‘mistakes’ but instead are deliberate acts by RP and/or those advising him (with the exception of Counsel).

Misconduct CPR 44.11

32. CPR Part 44.11 states as follows (under the heading Court’s powers in relation to misconduct):

- (1) The Court may make an order under this rule where –*
 - (a) a party or that party’s legal representative, in connection with a summary or detailed assessment, fails to comply with a rule, practice direction or Court order; or*
 - (b) it appears to the Court that the conduct of a party or that party’s legal representative, before or during the proceedings or in the assessment proceedings, was unreasonable or improper.*
- (2) Where paragraph (1) applies, the Court may –*
 - (a) disallow all or part of the costs which are being assessed; or*
 - (b) order the party at fault or that party’s legal representative to pay costs which that party or legal representative has caused any other party to incur.*
- (3) Where –*
 - (a) the Court makes an order under paragraph (2) against a legally represented party; and*
 - (b) the party is not present when the order is made,**the party’s legal representative must notify that party in writing of the order no later than 7 days after the legal representative receives notice of the order.*

33. At the Hearing I referred to *Gempriede Limited -v- Bamrah and others* [2018] EWCA 1367 which is a leading case on the operation of CPR Part 44.11, particularly in the context of unreasonable or improper conduct. The Court of Appeal reviewed the jurisdiction extensively and considered its relationship to the wasted costs jurisdiction which is described as ‘plainly similar’ to that set out in CPR Part 44.11. The points relevant to this case are as follows.

34. The jurisdiction under CPR Part 44.11 is not compensatory and it thereby differs from the wasted costs jurisdiction which is compensatory. When invoking CPR Part 44.11, there is no need to show that the misconduct has led to a loss. It is a jurisdiction intended to mark the Court’s disapproval of the failure of a party or his legal representative to comply with his duty to the Court, by way of an appropriate and proportionate sanction (paras [12] and [14]).

35. The CPR does not contain definitions of ‘unreasonable’ or ‘improper’. They have the meaning attributed to them in the wasted costs provisions (para [17]). The leading case on the wasted costs provisions is *Ridehalgh -v- Horsefield* [1994] Ch 205 which was endorsed by the

House of Lords in *Medcalf -v- Weatherill* [2002] UKHL 27.

36. The jurisdiction to make a wasted costs order against a Solicitor is founded on a breach of duty owed by the Solicitor to the Court as an officer of the Court. To establish such a breach, it is not necessary to show dishonesty (para [20]).
37. CPR Part 44.11 does not engage if the conduct concerned is no more than merely negligent. “*Negligent*” in this context should be understood in an untechnical way to denote failure to act with the competence reasonably to be expected of ordinary members of the profession (para [22]). Conduct which is unreasonable may also be improper and conduct which is negligent may also be unreasonable (para [23]).
38. Mistake, error of judgment or negligence are insufficient to justify an order under CPR Part 44.11, but a Solicitor cannot abrogate his professional responsibility to another legal professional (para [25]). The burden of proof is on the applicant (here, PP) to show that CPR Part 44.11 is engaged, and that the discretion should be exercised (para [26]) and even when the threshold criteria are present, the Court still has a discretion as to whether an order should be made (para [26]). Any order made must be proportionate to the misconduct which the Court finds has occurred.
39. During the Hearing, it was apparent (as shown below) that there had been significant misconduct on RP’s side. At the Hearing, RP’s representatives apologised for ‘*mistakes*’ in the Bill and asked for an adjournment to enable them to redraw the Bill. Mr Gibbs asserted that PP would have no confidence in such an exercise although he did propose the possibility of the Court appointing an independent Costs Lawyer to draw an honest Bill.
40. I considered whether I should adjourn to allow the Bill to be redrawn, and for Witness Statements and cross-examination of RP and his representatives regarding the issues set out below (save for VAT, which I only found after the Hearing). I did not do so for three reasons. Firstly, the expense of doing so would be entirely disproportionate; RP would have to pay PP’s costs thrown away but that would not address the further costs at a re-listed Hearing, nor the delay and the waste of scarce Court resources that such a step would involve.
41. Secondly, as Mr Gibbs pointed out, RP was on notice from the first set of PODs that there were extremely serious issues with the Bill of Costs. Not only had there been no attempt to

redraw the Bill, but there was also no Witness evidence before the Court seeking to explain the discrepancies identified in the PODs. If RP or those representing RP wished to explain the position in evidence over a Statement of Truth, that should have been done before the Hearing. Instead, there were not even any Replies to PODs until, at the door of the Court, a two-and-a-half-page ‘Response to the Points of Dispute served by [PP]’ was handed to Mr Gibbs and I. This document (of which there were two versions) said nothing material about the matters addressed below.

42. Finally, as Mr Gibbs put it, the best evidence is the contents of the file of papers lodged for detailed assessment. As shown below, the matters uncovered during the Hearing (and during adjournments taken to read the papers) were such as to permit of the matter being dealt with immediately. If RP, Ms Multani and Mr Kumar need to resolve between themselves who should take (or share) the blame for RP’s loss of the chance to recoup from PP costs and disbursements paid by RP during the County Court litigation, they can do so in a forum other than the SCCO.

43. Although I expressed some concern on day one of the Hearing regarding Counsel’s role, Mr Roberts attended simply to address the Court on the complexities of the litigation, as one of numerous Counsel instructed on RP’s behalf during the County Court litigation. I accept Mr Roberts’ assertion that he had no prior knowledge of what was about to be found upon comparing the Bill to the files of papers lodged by RP’s Solicitor. I make no criticism of Mr Roberts, nor of the other Counsel and Experts engaged during the litigation. Assuming that they have already been paid, the fact that RP has been unable to recoup Counsel’s and Experts’ fees from PP is between RP and his Solicitor and Costs Draftsman. The Bill was assessed at nil between the parties; that does not mean that Counsel or the Experts are bound to refund their fees to RP.

Findings of Misconduct:

Summarily Assessed Costs

44. I have seen the Orders dated 17 May 2022 and 19 May 2022, and both refer to summary assessment of costs (on 17 May 2022 DJ Jordan ordered PP to pay RP’s costs of that Hearing, summarily assessed at £4,000.00 inclusive of VAT, and on 19 May HHJ Lethem ordered PP’s brother and personal representative Ashok Kapoor to pay the costs reserved on 6 January 2022, summarily assessed at £3,855.00).

45. Whilst the Bill correctly omits the costs of the Hearing on 6 January 2022 (which appears on page 32) and 17 May 2022 (which appears on page 33) the PODs correctly identify a number of claims that should properly have been omitted. These include the Court fee at **Item 53** on page 33 (£275.00) and 30 minutes of documents time on 7 January 2022 (on page 60).
46. **Part 2 of the Bill at Item 14** As stated above, on 1 May 2015, PP's Application to adjourn was dismissed, the Injunction granted on 6 March 2015 was discharged, and RP was awarded costs, summarily assessed at £950.00. However, that Hearing (in matter number B00UB325) appears in Part 2 of the Bill (Bana Vaid) on page 12. A Brief Fee of £1,250.00 plus VAT is claimed for Counsel (Mr Roberts). The Bill also contains a Court fee of £155.00 and (looking at page 44 of the Bill) time is claimed on documents between 22 April and 1 May 2015, something like fifteen-and-a-half hours at £150 plus VAT, totalling £2,790.00. Time is claimed with RP on 16 April and 1 May 2015 (three-and-a-half hours at £150 plus VAT, totalling £630.00 – page 13 of the Bill) and Counsel on 22 and 30 April and 1 May 2015 (2 hours at £150 plus VAT, totalling £360.00 – page 14 of the Bill). Adding all of those together, the claim for this Hearing is at least £5,435.00, and possibly more if there are any untimed letters and calls. I stated a different, higher figure during the Hearing but upon recalculating the documents time the £5,435.00 is in my view the more accurate figure.
47. That is still a very serious matter; for one thing, given that these costs were summarily assessed at £950.00 on 1 May 2015, none of this should be in the Bill at all. For another, the total costs of Bana Vaid Solicitors (the firm with conduct at the time of this Hearing) were included in the 5 February 2022 Statement of Costs. In that document, Ms Multani stated that Bana Vaid's total charges, inclusive of disbursements and VAT, were £4,068.00. How Part 2 of the Bill has been drafted in such a way that this single Hearing alone is being claimed against PP at more than Bana Vaid's total charges to RP inclusive of disbursements and VAT, is unclear, but is clearly both unreasonable and improper.

No Order as to Costs/Silent as to Costs:

48. The Orders of 2 August 2012, 1 May 2015 and 27 October 2017 are either silent as to costs or state that there is no Order as to costs. As I stated during the Hearing, if an Order is silent as to costs it means the same as no Order as to costs. Therefore no costs should have been claimed against any of these Orders. There were two Orders of 1 May 2015, one of which included

summary assessment at £950.00 (in matter B00UB325 addressed above) and one of which is silent as to costs (District Judge Guildford's Order joining Mr Baltaj Johal as a Defendant and dismissing the remainder of the Application to carry out works).

49. **Part 1 of the Bill** contains costs of a Hearing on 27 July 2012 before DDJ Sofa in the Uxbridge County Court, but in the Order made following that Hearing (on 2 August 2012) paragraph 5 clearly states 'No Order as to Costs'. Yet the Bill on page 8 includes a Court fee of £155.00, Solicitor's costs of £720.00 including VAT and (if one looks at time claimed with RP on page 9, time on 27 March and 27 July 2012 of two-and-a-half hours, plus time claimed on documents on page 43, a further 5 hours between 27 March and 31 July 2012) a further seven-and-a-half hours at £150 plus VAT (£1,350.00). thus the total is £2,225.00, possibly more if there are untimed letters and calls claimed in the Bill regarding this Hearing.
50. That is again very serious, firstly because, with no Order as to costs, none of this should even be in the Bill. Secondly, in the 5 February 2022 Statement of Costs, Ms Multani stated that M and S Solicitors' fees inclusive of disbursements and VAT, were £2,500.00. How Part 1 of the Bill has been drafted in such a way that this single Hearing alone is being claimed against PP at almost as much as M and S Solicitors' total charges to RP inclusive of disbursements and VAT, is unclear, but is again clearly both unreasonable and improper.
51. The Order of DJ Mendel dated 27 October 2017 is again silent as to costs yet the Bill (on page 20) claims Counsel's Brief fee at £300.00 (which appears, uniquely, to be an undercharge as the Invoice claims £350.00) plus Solicitor's costs (at the Grade A rate) of £675.00 plus VAT. There is also one-and-a-half hours claimed with RP on 27 October 2017, 36 minutes with Counsel on 19 October 2017 (on page 22) and time claimed on documents between 19 October and 1 November 2017 (on pages 49 and 50) of something like 16 hours at £150. That gives a total of £4,368.00, which is slightly lower than the figure I gave during the Hearing.
52. As will be seen below, this Hearing has multiple difficulties besides being claimed when it should not have been. The Grade A Solicitor did not attend Court, a clerk did so at a fixed fee of £150.00 and no VAT was charged to RP. Looking at Invoices 6 and 7, which cover the period from 24 May 2017 to 11 December 2017, they claim a total of £1,737.50 profit costs with no VAT. How the Bill has been drafted in such a way that this single Hearing alone is being claimed against PP at more than two-and-a-half times as much as RH Solicitors' total charges to RP during the seven months around this Hearing, is unclear, but is again clearly both

unreasonable and improper.

Interim Invoices and Statements of Costs vs the Bill

53. PP requested (at Point 4 of the original PODs) disclosure of all time records, all retainer documents and any Invoices/bills sent to RP. On day one of the Hearing, I requested sight of the Solicitor/Client Invoices ('the Invoices') to RP, as I had not been able to find them – I did point out to Mr Gibbs that he was not necessarily entitled to see them, but I certainly wished to. After a thorough search by Ms Multani and Mr Kumar (Mr Gibbs and PP having been released by this point) I was informed that these were still at the Costs Draftsman's office.
54. I explained that the Invoices should have been filed with the rest of the papers and that they must be produced the next day, together with a short Witness Statement from Mr Kumar explaining why they had not been at Court on day one.
55. On day two, Ms Multani produced an incomplete set of Invoices for her own firm but none for the two firms instructed by RP before Ms Multani went on the record (M and S Solicitors – Part 1 of the Bill, and Bana Vaid Solicitors – Part 2 of the Bill). The covering Witness Statement from Mr Kumar did not explain why none of the Invoices were lodged at Court with the rest of the file, nor what had happened to M and S Solicitors' and Bana Vaid Solicitors' Invoices.
56. Filleting the Invoices out of the file before lodging it at Court is a serious matter in itself. However, upon reviewing the partial set of Ms Multani's Invoices on day two of the Hearing, their contents were of grave concern and indicated serious misconduct on a number of issues, which I addressed during the Hearing.

Status of the Invoices

57. The Invoices I saw from Ms Multani are (in my view) interim statute Bills. They cover a specific time period and include a breakdown of the time spent/work done during that period. They do not say anywhere on their face that they are interim Bills. They contain a Notice under the *Solicitors' (Non-Contentious Business) Remuneration Order 2009* which does not make sense to me; not only were there (highly) contentious proceedings, but there were also four separate matters as seen above. However, the Notice on each Bill clearly refers to RP's right to a detailed assessment and to the Solicitors Act 1974 Sections 70, 71 and 72. There are

references on the invoices to whether RP has a credit or a debit balance and (in correspondence on the files of RH Solicitors) to costs being within the estimate or increasing the estimate due to recent events.

58. Hence, as I stated during the Hearing, I find that these were interim statute Bills. Despite RP having a Solicitor, Counsel and a Costs Draftsman in Court, no submissions were made on RP's side to suggest that I was wrong and that these were interim 'on account' Bills. Even if they had been, in my view the matters below would still be just as serious. It is one thing to allow scope for a Bill to pick up the odd matter that may have been overlooked when an interim Invoice was issued. It is entirely different to suggest that, many years after the fact, a Grade A fee earner can claim time spent/work done for not just one but many Hearings that were attended by a clerk and charged to RP at a Fixed Fee that was a fraction of what was claimed from PP in the Bill.

Invoices vs Part 3 of the Bill

59. The first tranche of Invoices, which I was able to address during the Hearing, equates to the dates claimed in Part 3 of the Bill as follows:

Date of Invoice *indicates only a Breakdown	Dates of work (from breakdown unless a timed attendance shows work before/after those dates)	Profit Costs exc. VAT	Hourly rate
1. 21.03.2016	24 February to 21 March 2016	1,095.00	150.00
2. 24.06.2016	22 March to 23 June 2016	3,257.50	150.00
3. 03.10.2016	24 June to 3 October 2016	2,152.50	150.00
4. 06.03.2017	4 October 2016 to 6 March 2017	2,725.00	150.00
5. *23.05.2017	7 March to 23 May 2017	1,715.00	150.00
6. 17.10.2017	24 May to 16 October 2017	987.50	150.00
7. 11.12.2017	17 October to 11 December 2017	750.00	150.00
Subtotal		00	
Compared to Part 3 of the Bill (which covers approximately the same dates)			
Item 20 Hearing 3 June 2016		675.00	150.00
Item 22 Hearing 12 October 2016		600.00	150.00
Item 24 Hearing 14 November 2016		600.00	150.00
Item 29 Hearing 27 October 2017		675.00	150.00
Item 35 attendances and communications		12,690.00	150.00
Item 36 documents 135 hours 36 minutes.		20,430.00	150.00
Subtotal		35670.00	

60. Thus, the sum claimed in Part 3 of the Bill is almost three times the amount invoiced to RP. That is significant because, by operation of the indemnity principle, RP is only entitled to

recoup from PP what has been paid to Ms Multani's firm. The principle is that RP cannot recover from PP more by way of costs than they are liable to pay their own legal representatives: *Harold v Smith* [1865] H&N 381 at 385 and *Gundry v Sainsbury* [1910] 1KB 645 CA refer.

61. There are in addition a number of Statements of Costs (I have seen ten, in Form N260) between 26 April 2017 and 6 January 2022. These are less directly comparable to the Bill as they refer to discrete steps such as Applications and Hearings, in the various proceedings (the Invoices, in contrast, should cover all work from date a to date b). I have included in this Judgment references to a sample of the discrepancies between the N260s and the Bill.
62. The signature of an N260 or a Bill for detailed assessment by a Solicitor is in normal circumstances sufficient to enable the Court to be satisfied that the indemnity principle has not been breached in respect of costs payable under a conventional Bill: *Bailey v IBC Vehicles Ltd* [1998] 3 All ER 570 CA (referred to in the Hearing, when Mr Gibbs handed a copy of the decision to RP's representatives).
63. However, as that case makes clear, if (having signed the Bill and asserted that the costs claimed in the Bill do not exceed the costs which RP is liable to pay in respect of the work which this statement covers) the Bill in fact claims more than RP is liable to pay, it is a serious disciplinary matter. The Bill claims approximately three times the amount that RP was invoiced, and the reasons for that are serious issues and not (in my view) mere 'mistakes'.

VAT

64. None of the Invoices numbered 1 to 7 above (and 8 to 19 below) claims VAT on Ms Multani's costs, and there is no VAT number on those Invoices either. VAT is claimed on certain disbursements in them e.g. it is claimed on some (but not all) Counsel's fees.
65. As shown below, VAT was not claimed on Ms Multani's costs in the Statements of Costs (N260s) filed during the litigation, either (although it is charged on some Counsel's fees, for example). It appears that the Invoices and Statements of Costs were drawn so as to differentiate between practitioners who are VAT-registered, and those who are not, which suggests that Ms Multani were not VAT registered during the period covered by Invoices 1 through 19, or from 26 February 2016 to 31 August 2021.

66. Yet in the Bill, VAT is claimed on Ms Multani's costs throughout. In Part 3 (covering the work in Invoices 1 to 7 above) VAT is claimed at 20% i.e. £7,134.00, but if VAT was not invoiced to RP in 2016/2017, why is PP being Billed for it now? The same question applies to Invoices 8 to 19 below.
67. I did not spot the VAT issue during the Hearing, and I had not factored it into the Judgment that I gave at the Hearing on day two (15 October 2024). It has been included here as it is clearly serious, but it is for the SRA and/or HMRC to consider whether the Bill claiming in 2024, VAT that was not invoiced to RP back in 2016/2017, is problematic. It certainly seems so to me.

Hearings in the Bill at items 20, 22, 24 and 29 vs Fixed Fees in Invoices 2, 4 and 7

68. **Item 20: Hearing 3 June 2016** Ms Multani's time is claimed in the Bill as 2 hours 30 minutes at Court and 2 hours travelling and waiting, for a total claim of £675.00 plus £135.00 VAT. However, according to Invoice 2 above, the hearing was attended by a clerk (not by Ms Multani) and was billed to RP at a Fixed Fee of £150 (with no VAT).
69. I have checked the file, and it shows that on 2 June 2016 Ms Multani spoke to Counsel (Mr Roberts) and advised him that her colleague 'Vinny' would be attending Court tomorrow to take notes. There is an attendance note dated 3 June 2016 of Ms Multani speaking to Mr Roberts after the Hearing, to learn the outcome (because she was not in Court that day).
70. It is entirely reasonable and proportionate to send a clerk to Court to sit behind experienced Counsel to save expense. However, to claim a Grade A fee earner's time for attending the Hearing, when she clearly did not do so, is both unreasonable and improper.
71. Even worse, on looking at the file, as I stated during the Hearing, there are several contemporaneous attendance notes in a *sans serif* font (Arial or some such) verifying that Vinny attended Court. There are however also attendance notes in a *serif* font (Times New Roman or some such) recording the following for Ms Multani:

2 June 2016 Attending [RP] at offices. Went through steps taken to date and in preparation for hearing tomorrow. Discussed orders that can be ordered in the matter and next steps 1 hour

3 June 2016 Considering & reviewing all papers, preparing for attending hearing in the

matter to assist client and Counsel ([PP] has been extremely obstructive) 2 hours 30 minutes

3 June 2016 A handwritten attendance note, presumably in Vinny's handwriting, has been annotated in what looks like a different hand, as *Hrg 2.30m T/W* [travel and waiting] 2.00.

3 June 2016 *SM attending [RP] at offices. Went through all matters and issues discussed with Counsel. Discussed the directions ordered and next steps. 1 hour 30 minutes.*

72. The Bill claims 9 hours and 30 minutes at £150 plus VAT or £1,710.00, in respect of a Grade A fee earner at a Hearing for which RP was invoiced, and paid, £150 (with no VAT) as the Fixed Fee for a clerk to attend. That is not only extremely serious in terms of the breach of the indemnity principle, but also in terms of numerous attendance notes having been placed or annotated on the file, as I find to be the case, at a much later date, claiming Grade A Solicitor attendances that never happened. This was not an isolated incident, either, as shown below.
73. As I stated during the Hearing, the *serif* attendance notes and the manuscript annotations are not in my view, contemporaneous. Notes in the same *serif* font and in the same format appear across the files of all three firms involved in the litigation, which is in itself an inherently unlikely circumstance. The impression given is that the file has been supplemented with scores if not hundreds of attendance notes created much more recently. I cannot overstate how serious that is. The complete file has been retained at the SCCO as evidence should the SRA wish to see it.
74. **Item 22** is a Hearing in matter number C01UB082 on 12 October 2016 for which Ms Multani's time is claimed as 2 hours at Court and 2 hours travelling and waiting, for a total claim of £600.00 plus £120.00 VAT. However, according to Invoice 4 above, the hearing was in fact attended by a clerk (Vinny) and billed to RP at a Fixed Fee of £150 (no VAT).
75. According to the file, on 11 October 2016, Ms Multani wrote to Counsel to ensure that Counsel read the most up-to-date correspondence to avoid any *'frivolous allegations'* the next day, adding that Vinny would be there again, to take notes. There is also a letter to RP on the same date, stating that, *'My colleague Veninder will be in attendance to take notes'*. There is a note of a telephone exchange between Counsel who had a question for Ms Multani, who reviewed the file and then rang RP and subsequently rang Counsel back, on 12 October 2016. There is then an attendance note from 13 October 2016 stating that Counsel summarised the events that took place at yesterday's hearing. Clearly Vinny was at Court and Ms Multani was not.

76. Again, the file contains a number of what I find to be non-contemporaneous file notes, including:

12 October 2016 Considering and reviewing all papers, preparing for attending hearing in the matter to assist client and Counsel (Claimant has been extremely obstructive) 2 hours

12 October 2016 there is a contemporaneous *sans serif* attendance note of Ms Multani attending Court to hand-deliver a Bundle at 1 hour, but it has been annotated in manuscript to say:

Court attendance Application adj with liberty to restore

Pre and post attendance on [RP] 1 ½ hr

Court time/Counsel 2 hrs

Travel and waiting 2 hrs

77. In Invoice 4, Ms Multani charged a Fixed Fee of £150 simply to hand-deliver an updated Bundle to Court. Yet the Bill claims Grade A time of 7 hours 30 minutes £1,350.00 including VAT for this Hearing, for which RP was invoiced, and paid, just £150 (no VAT) for Vinny to attend. I return to Invoice 4 (particularly documents time) below.

78. **Item 24** is a Hearing on 14 November 2016 for which Ms Multani's time is claimed as 2 hours at Court and 2 hours travelling and waiting, for a total claim of £600.00 plus £120.00 VAT. However, again according to Invoice 4 above, the hearing was in fact attended by a clerk and billed to RP at a Fixed Fee of £150 (no VAT).

79. The file contains correspondence from Ms Multani to RP dated 9 November 2016 stating that a clerk will be present from the office to take notes, as well as an email from Counsel to Ms Multani dated 14 November 2016 stating that, *'I'm sure Vinny has already let you know how the hearing went today.'* Again, it is very clear that Vinny the clerk, and not Ms Multani, attended Court.

80. Yet the contemporaneous *sans serif* file note showing that Vinny attended Court for the CMC has been annotated in manuscript to state: *Engaged 2h, T/W 2h, discussions with [RP] 1h.* There is also a non-contemporaneous *serif* note: *Considering and reviewing all papers and note of advice from Counsel, preparing for attending hearing in the matter to assist [RP] and Counsel (Claimant has been extremely obstructive) 2hr 30 mins.* That makes a total claim in the Bill of 7 hours 30 mins or £1,350.00 (including VAT) in respect of a Hearing for which RP was

invoiced, and paid, £150 (with no VAT). I do not accept that Ms Multani spent 2 hours 30 minutes preparing for a Hearing that the clerk attended (without her) to take notes; I find that the *serif* note was added much more recently and this is clearly both unreasonable and improper.

81. **Item 29** is a Hearing 27 October 2017 for which Ms Multani's time is claimed as 2 hours 30 minutes at Court and 2 hours travelling and waiting, for a total claim of £675.00 plus £135.00 VAT. However, according to Invoice 7 above, the hearing was in fact (again) attended by a clerk and billed to RP at a Fixed Fee of £150 (no VAT).

82. The file again contains contemporaneous evidence that Vinny and not Ms Multani was at Court; there is a contemporaneous file note in Vinny's handwriting which has been annotated (I find at a much later date) in a different hand, to state *Discussions with [RP] (pre/post) 1 hr 30m, engaged at Court 2 ½ hrs, T/W 2 hrs*. That is a claim in the Bill of 6 hours at £150 plus VAT, totalling £1,080.00, in respect of a Hearing which the Grade A fee earner did not even attend, and for which RP was invoiced, and paid, a Fixed Fee of £150 with no VAT for Vinny to sit behind Counsel. The presence of later annotations falsely suggesting that the Grade A Solicitor attended and consulted with RP at Court on this date, is clearly both unreasonable and improper.

83. Across these four Hearings alone, RP was invoiced (and paid) £600.00 with no VAT, back in 2016/2017, for a clerk to attend behind competent Junior Counsel. That is an entirely reasonable and proportionate approach to these Hearings. However, the Bill claims £3,060.00, including £510.00 of VAT, just for the Hearings themselves, at the Grade A Solicitor rate. Including extra time claimed for meetings with RP at Court (when Ms Multani was not at Court) and preparing for Hearings (that Ms Multani did not attend) the figure is substantially higher, at £5,490.00. That is just over nine times as much as RP actually paid. It is clearly both unreasonable and improper to have claimed Ms Multani's attendance at Court on multiple dates when she was not there.

Invoices vs Part 4 of the Bill

84. I did not manage to look at these during the Hearing, but the situation is similar, as follows.

Date of Invoice	Dates of work (from breakdown unless a timed attendance shows work before/after those dates)	Profit Costs exc. VAT	Hourly rate
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8.	16.03.2017	12 December 2017 to 15 March 2018	1,275.00	150.00
9.	14.05.2018	16 March to 3 May 2018	2,007.50	150.00
10.	05.10.2018	3 May to 4 October 2018	3,647.50	150.00
11.	12.12.2018	5 October to 12 December 2018	1,132.50	150.00
12.	27.02.2019	13 December 2018 to 27 February 2019 (moiety)	230.00	150.00
Subtotal			00	
Compared to Part 4 of the Bill (which covers approximately the same dates)				
Item 38 Hearing 1 May 2018			1,100.00	220.00
Item 41 attendances and communications			9,151.00	220.00
Item 42 documents 91 hours 30 minutes.			20,130.00	220.00
Subtotal			30381.00	

85. Again, VAT is not claimed on Ms Multani's costs in any of Invoices 8 to 12; VAT on costs in Part 4 of the Bill totals £6,076.20. If VAT was not charged to RP in 2018 and 2019, where is it going now? RP paid all of the interim statute Invoices up to and including Invoice 16 (see below) many years ago, with no VAT on RH Solicitors; costs. Also, the Grade A hourly rate for Ms Multani in Invoices 8 to 12 (paid by RP) is £150 but in the Bill, it has been claimed at £220.

86. Even more seriously, the Hearing on 1 May 2018 is claimed (as **Item 38** in the Bill) as 3 hours at Court and 2 hours travel and waiting, or £1,100.00 plus VAT. However, RP was yet again charged a Fixed Fee (in Invoice 9) of just £150 with no VAT, for a clerk to attend and sit behind Counsel. Upon checking the file it is clear that Vinny the clerk attended without Ms Multani; for example, there is a contemporaneous *sans serif* attendance note of Ms Multani speaking to Vinny to ascertain the outcome of the Hearing. There is also a handwritten attendance note in the same hand as I have seen previously when Vinny went to Court. However, the file also contains what I find to be more recent additions by way of *serif* font notes, as follows:

1 May 2018 Considering and reviewing papers, preparing for attending hearing in the matter to assist client and Counsel (Claimant has been extremely obstructive) 2hr 30 mins

1 May 2018 Attending hearing with Counsel when judgement dated 20th December 2016 was set aside, claim issued under C93YM217 struck out as clear abuse of Court process, Limited Civil Restraint Order granted, further directions, to be listed for CMC after 21st September 2018 Time engaged with client (pre and post) 1 hour; Engaged at Court 3 hours; Travel and Waiting 2 hours.

87. Hence 8.5 hours at £220, or £2,244.00 including VAT is claimed in the Bill, for a Hearing which Ms Multani did not attend, and which was invoiced to RP at £150 with no VAT. A contemporaneous *sans serif* note dated 1 May 2018 states that Ms Multani spoke to RP and updated him about the outcome of today's case (having spoken to Vinny about how it had gone). This confirms that Ms Multani did not attend the Hearing with RP, nor did she spend time pre and post Hearing with RP as claimed in the Bill, notwithstanding the presence of much later *serif* notes stating falsely that she was there.

Other issues with items in the Invoices vs the Bill

88. There are scores if not hundreds of non-contemporaneous *serif* attendance notes across the files of all three firms of Solicitors who acted in this matter; the notes all look the same as to font, font size and layout, and they do not look like the other (contemporaneous) attendance notes on the files of papers. I find that they were added at a much later date. That is a matter of the gravest seriousness. There are also issues with Ms Multani's time being claimed in the Bill at hourly rates of £220 and £250, not the £150/hour invoiced to RP. There are also issues with VAT being claimed in the Bill when it was not claimed in Invoices sent to and paid by RP years before.

89. It would not be a good use of scarce Court resources to try to pin down each and every discrepancy. Besides there being such a large number, according to Ms Multani, the '*...billing period 1 September 2021 to 2 August 2022 is missing as the files are with the Costs Draftsman and RP has not yet been invoiced for this period.*' Hence, I cannot make a meaningful comparison between Part 5 of the Bill, and what has been invoiced to RP, as I have sought to do with Parts 3 and 4. The remaining Invoices that I have seen, are as follows.

Date of Invoice	Dates of work (from breakdown unless a timed attendance shows work before/after those dates)	Profit Costs exc. VAT	Hourly rate
12. 27.02.2019	13 December 2018 to 27 February 2019 (moiety)	2,420.00	150.00
13. 29.05.2019	16 February 2019 to 29 May 2019	845.00	150.00
14. 08.08.2019	30 May to 8 August 2019	215.00	150.00
15. 11.09.2019	9 August to 11 September 2019	1,355.00	150.00

16. 23.10.2019	12 September to 8 October 2019	427.50	150.00
17. 04.11.2020	9 October 2019 to 27 October 2020	10,470.83	250.00
18. 07.05.2021	28 October 2020 to 7 May 2021	4,237.75	250.00
19. 31.08.2021	8 May to 31 August 2021	7,870.84	250.00
Subtotal		27841.92	
All of the above costs have been claimed with NO VAT.			

90. **Invoice number 20** is dated 20 May 2024, but it covers dates from 6 August 2022 to 20 May 2024. As such, it includes costs which were incurred after the Orders of 17 and 19 May 2022 upon which the Bill is based. It claims £38,866.70 of costs with (for the first time) VAT of £7,773.34 as well as Counsel's fees and other disbursements, for an Invoice total of £71,533.39. I have not seen any Invoice/s to cover the period from 1 September 2021 to 2 August 2022 and as stated above, Ms Multani asserts that RP has not yet been invoiced for that period. I have disregarded Invoice number 20 as it does not overlap with the dates claimed in the Bill.

91. The above Hearings aside, the Bill contains numerous discrepancies when compared to Invoices 1 to 19 and to the N260s served during the litigation. The below comprise a sample to show that I have sought to be fair to RP and his legal team in not assuming that a couple of isolated issues should tarnish the entire Bill. Having spent two days in Court and as long again after the Hearing reviewing the file, I have found the Bill to be riddled with claims that (regrettably) I find dishonest, and unreasonable and improper, across all 19 of the Invoices and all 10 of the N260s.

92. **Invoice 1 from 24.02.16 to 21.03.16:** includes an attendance upon RP dated 24 February 2016 claimed at 15 minutes. In the Bill, on page 20, that has been claimed at 1 hour and 30 mins. Although there is a contemporaneous *sans serif* attendance note on the file, the time engaged as typed in that note has been covered with correction tape and written in manuscript, as 90 minutes. It is a note of brief gist recording a meeting principally to discuss funding, so that it should not be in the Bill at all. It certainly did not take 90 minutes.

93. Also, Invoice 1 includes a claim for 1 hour on 29 February 2016 reviewing the file of papers received from Bana Vaid Solicitors. That appears in the Bill, on page 45, as two separate tranches of 3 hours and 30 minutes on 23 and 29 February 2016, for a total of 7 hours. Interestingly, the contemporaneous notes on the file indicate that RP was unable to attend Ms Multani's offices on 23 February 2016 but there is a *serif* attendance note on the file on that

date recording 3 hours and 30 minutes of reading time (as there is on 29 February 2016). These notes have in my view been added to the file at a much later date. Bana Vaid's file may have taken 1 hour to read; it would not have taken 7 hours, and especially not when 3 hours and 30 minutes of that was claimed before RP even attended the offices of RH Solicitors.

94. **Invoice 2 from 22.03.16 to 23.06.16:** includes an attendance upon RP dated 25 May 2016 claimed at 10 minutes. In the Bill, on page 20, that has been claimed at 2 hours. Looking at the file, there is contemporaneous evidence that RP was on his way into the office on 25 May 2016 to sign his Statement. There is a *serif* attendance note on file dated 25 May 2016, which refers to 2 hours going through and approving amendments to the Statement, which I find is a more recent addition. The Statement (in support of RP's Application for a Limited Civil Restraint Order) is four pages long. Invoice 2 includes a claim of 2 hours to draft the Statement, but there are *serif* notes on the file showing 4 hours and 30 minutes on 11 May 2016 drafting the Statement, 2 hours on 19 May 2016 and 1 hour on 25 May 2016 checking and amending it (none of these *serif* notes are in my view contemporaneous). That is a claim for 11.5 hours at £150 or £2,070.00 including VAT to take instructions and draft a 4-page Statement, which was invoiced to RP back in 2016 as 2 hours and 10 minutes with no VAT (£325.00). In other words, RP was invoiced (and paid) less than one sixth of the amount claimed from PP in the Bill.
95. **Invoice 3 from 24.06.16 to 03.10.16:** includes 3 August 2016 perusal of 3 letters received from PP at 18 minutes, claimed in the Bill (on page 47) as 1 hour to include '*detailed letter of advice to [RP]*'. There is a letter of advice to RP at this time, although it is only just over one page and mostly refers to the report of Mr Volker the Surveyor. All that the letter says about PP's correspondence is that she has been advised that it is unacceptable to hand-deliver backdated letters, and to ask for RP's comments upon what has been received. I would not anticipate it took more than 12 minutes to draft the letter.
96. Documents time claimed on 29 September 2016 (page 47 of the Bill) preparing Instructions to Counsel and enclosures, accords with the time in Invoice 3. However, the Invoice refers to spending several hours photocopying Bundles for Court (which is not fee earner work and should not have been invoiced to RP). The Bill at page 47 makes no reference to photocopying, so that time appears to have been rebranded in the Bill. That is clearly both unreasonable and improper.
97. On looking through the file regarding Invoice 3, I have seen a letter from Ms Multani to RP,

which has been signed and returned to the firm. In it, Ms Multani refers to costs to date and to RP being in credit. She also refers to an initial estimate of £7,500.00 to £10,000.00. She refers to PP's non-compliance and obstructive behaviour and asks RP to sign and return the letter to confirm acceptance of a revised estimate of £10,000.00 to £20,000.00, which RP does. This letter in my view confirms that it was correct to find (as I did) during the Hearing that the Invoices rendered to RP were indeed interim statute Invoices.

98. There is other correspondence on the file referring to RP's costs invoiced and paid to date, and regarding whether the current estimate has been exceeded, which again support the finding that RP was being invoiced on an interim statute basis. There was no question of a final '*top up*' Invoice based upon the (contemporaneous) contents of the file, and even the substantial later *serif* additions and manuscript amendments suggest no such thing. If RP had genuinely been expected to pay, years after the fact, an amount several times greater than the Invoices paid during the litigation, that would have been addressed very clearly in the correspondence. It simply is not addressed, and I find that it is not addressed because no such expectation existed.
99. **Invoice 4 from 04.10.16 to 06.03.17:** includes 10 minutes on 23 December 2016 and 15 minutes on 29 December 2016, attending RP. These appear in the Bill on page 20 as 30 minutes and 1 hour respectively, and on looking at the file there are two contemporaneous *sans serif* file notes, but both have again had the time eradicated with correction tape and written over in manuscript. I find that this was done much more recently than December 2016.
100. Invoice 4 also contains time spent on 11 October 2016 as 30 minutes to consider the Skeleton Argument and 12 minutes perusing a Statement of Service, or 42 minutes at £150 per hour; £105.00 (with no VAT) was invoiced to RP. However, time spent on 11 October 2016 is claimed in the Bill on page 47 as 2 hours checking papers, preparing updating index and Bundles for the Hearing on 12 October 2016, 30 minutes considering further questions from Counsel, checking papers and drafting a response, 1 hour considering Skeleton Argument prepared by Counsel for the Hearing on 12 October 2016, and 18 minutes considering the Statement of Service and enclosures from the Process Server. That is a total of 3 hours and 48 minutes all at the Grade A rate of at £150 per hour, or £684.00 including VAT. Hence RP was invoiced (and paid) back in 2016, less than one sixth of the amount claimed in the Bill against PP. As seen above, the Hearing on 12 October 2016 was not even attended by Ms Multani; it was attended by the clerk (Vinny).

101. The attendance note of perusing the Statement of Service is a contemporaneous *sans serif* note on which the time engaged (12 minutes/2 units) as claimed in the Invoice, has been amended in manuscript to 18 minutes/3 units, as claimed in the Bill. There are *serif* attendance notes for the remainder of the time. I find that those notes are not contemporaneous (and nor was the manuscript amendment to the contemporaneous note). The N260 for 10 May 2017, completed in manuscript and signed by Ms Multani, records preparing the Application dated 30 December 2016 as 45 minutes, but claimed in the Bill (on page 48) as 1 hour 30 minutes.
102. **Breakdown 5 from 07.03.17 to 23.05.17:** contains an attendance on RP on 19 April 2017, of 30 minutes. This is in the Bill (on page 20) as 1 hour. Upon checking the contemporaneous *sans serif* file note, the time typed in (30 minutes) has been eradicated with correction tape – just the 3 – and overwritten as a 6. Hence the note now records 60 minutes rather than (as one would normally record) 1 hour. I find that this was done much more recently than April 2017.
103. Breakdown 5 claims time spent on 26 April 2017 on preparation of Form N260, 30 mins, preparation of lengthy Instructions to Counsel, 1 hour 50 mins, and updating and collating documents and updated Bundle and index, 60 mins. Hence RP was invoiced for 3 hours and 20 minutes at £150 per hour, or £500.00 (no VAT). In the Bill, on page 48, a total of 7 hours and 30 minutes is claimed for documents time on 26 April 2017, at £150 per hour or £1,350.00 including VAT. That is nearly three times what RP was invoiced, and paid, back in 2017.
104. The N260 for 10 May 2017, completed in manuscript and signed by Ms Multani, records preparing Application dated 19 April 2017, 45 minutes, which is in the Bill (on page 48) as 1 hour 30 minutes. A further 30 minutes recorded in the N260 for drafting the N260, is in the Bill as 1 hour. The manuscript N260 claims 60 minutes for Instructions to Counsel, which are in the Bill on 26 April 2017 as 3 hours (plus another 2 hours 30 minutes collating enclosures, claimed at 60 minutes in the N260). The emerging pattern is of contemporaneous times (as recorded in N260s and Invoices) almost invariably being claimed in the Bill at times which are higher (often substantially so).
105. There are *serif* attendance notes (or manuscript amendments to contemporaneous file notes) for many of these higher times but I find that these are of much more recent date. For example, I have looked at the Instructions to Counsel; they are two pages long and even with collating documents and updating the Bundle I would say that the 1 hour and 50 minutes in Breakdown

5, was already excessive. The Bill claims 3 hours for the Instructions and 2 hours 30 minutes for the updated index and Bundle, so 5 hours 30 minutes for work charged to RP years prior at an already high 1 hour 50 minutes. Another example is the 30 minutes claimed for a detailed note to PP; I have read it, and it is nine lines long. That is clearly not a 30-minute attendance note.

106. **Invoice 6 from 24.05.17 to 16.10.17:** contains documents time on 17 July 2017 preparing lengthy Instructions to Counsel 45 minutes and updating Bundle 30 mins. These items appear in the Bill on page 49, but they are now dated 1 August 2017 and are both claimed at 2 hours. Hence, whereas RP was invoiced for 75 minutes, and paid £187.50 (with no VAT) in 2017, the Bill claims 4 hours, or £720.00 including VAT. That is almost four times as much as RP paid. There are *serif* notes on the file recording 2 hours for each item, but I find that those are not contemporaneous. The Instructions are two-and-a-half pages long, but they are almost word-for-word the same as the previous Instructions to Counsel (bearing in mind that the previous Hearing was adjourned, as indeed this one would in due course be adjourned). I do not believe that they took 45 minutes; they certainly did not take 2 hours.

107. There is an N260 for the Hearing on 21 August 2017 (which was adjourned due to Judicial unavailability – see page 19 of the Bill) and it is a typed version of the earlier manuscript N260 from 10 May 2017. The Bill already claims the times in the manuscript N260 at well over the amounts claimed in that document as stated above. In the typewritten N260 for 21 August 2017 the original 60 minutes (from the manuscript N260) is again claimed for Instructions to Counsel and Bundle, These are already claimed in the Bill at 5 hours 30 minutes. A further 45 minutes is then claimed, presumably to update the Instructions (which were barely changed) plus 30 minutes for the Bundle. In the Bill (on 1 August 2017 on page 49) this is claimed at a total of 4 hours, with another hour to prepare the typewritten N260 (which says on its face that it took 30 minutes).

108. **Invoice 7 from 17.10.17 to 11.12.17:** this covers 17 October to 11 December 2017 and according to the breakdown there was no documents time spent during this period (there is a Fixed Fee of £150 for the clerk to attend Court on 27 October 2017 but the rest is correspondence and calls).

109. I note that the manuscript N260 (10 May 2017) the typewritten N260 (21 August 2017) and the typewritten N260 dated 19 October 2017 and signed by Ms Multani, all claim attendance at

the 27 October 2017 Hearing (already referred to at **Item 29** above) as a £150.00 fixed fee for the clerk to attend. This Hearing is claimed in the Bill at the Grade A Solicitor's hourly rate for 5 hours and 30 minutes, which is both unreasonable and improper, and in my view is clearly not a '*mistake*' given much later manuscript amendments to attendance notes on the file to state that Ms Multani attended Court, when it is clear from the file that she did not do so.

110. Similarly, the documents item in the Bill records (on pages 49 and 50) a total of 17 hours between the dates covered by Invoice 7. In other words, the Bill claims £3,060.00 including VAT in respect of time that has apparently never been invoiced to PP. The N260 for the 27 October 2017 Hearing says on its face that it took 30 minutes to prepare; in the Bill it is claimed at 1 hour. The N260 claims 1 hour to update the Bundle; in the Bill, 2 hours are claimed. There is a set of Instructions to Counsel, of less than two pages. In the N260, 1 hour is claimed which is not only already excessive in my view but is likely a repeat of the prior claims in N260s from 10 May and 21 August 2017 given that both of those Hearings were adjourned ergo the Instructions would already have been drafted. In the Bill, 2 hours are claimed to prepare these Instructions, and *serif* notes on the file reflect the higher times claimed in the Bill; I find that these were added later.

111. Invoices/breakdowns 1 to 7 correspond fairly accurately to Part 3 of the Bill. Across those seven Invoices, documents time is claimed as follows:

Invoice	Documents time: Units (6 mins each)
Invoice 1	30
Invoice 2	113
Invoice 3	69.17
Invoice 4	46.5
Breakdown 5	46.33
Invoice 6	24.17
Invoice 7	0
Subtotal	329.17
Compared to the Bill	
Documents Schedule (Part 3):	1356

112. The Schedule to Part 3 of the Bill claims 102 hours 41 minutes more time on documents, than was invoiced to RP in the corresponding interim statute Invoices. The 135 hours 36 minutes claimed in the Bill equates to £24,408.00 including VAT (**Item 36** on page 22). The 32 hours and 55 minutes invoiced to RP during this period, equates to £4,937.55 with no VAT. That is a discrepancy of £19,470.45 just on that one item and I find (regrettably) that a significant

amount of the extra documents time has been claimed, and backed up by attendance notes added, after the fact. The time was not spent and the work was not done, as claimed.

113. **Invoice 8 from 12.12.17 to 15.03.18:** Contains an attendance on RP on 8 March 2018, claimed at 15 minutes. It is in the Bill (on page 25) as 2 hours. There is a letter on file dated 6 March 2018; it is one page long and contains verbatim the changes requested by RP, before confirming that these would be incorporated into the Statement. The Statement is 8 pages long, but the Invoice claims 3 hours and 30 minutes to draft it, with a further 1 hour and 30 minutes to collate the enclosures, which in my view is already high.

114. However, in the Bill (on page 50) 16 hours is claimed for these tasks. There is a mixture of *sans serif* notes that accord with the times in Invoice 8, and a number of *serif* notes that account for the extra 11 hours claimed in the Bill but which I find were added much more recently. RP was invoiced (and paid) £750 with no VAT for this work, but in the Bill, it is claimed at £4,224.00 including VAT and at £220 per hour (which is £70 per hour higher than the £150 hourly rate that RP was invoiced and paid, back in 2018).

115. **Invoice 9 from 16.03.18 to 03.05.18:** Contains another Fixed Fee of £150 with no VAT for Vinny to attend Court on 1 May 2018; this is claimed at **Item 38** in the Bill, as 5 hours at Ms Multani's rate of £220 per hour or £1,320.00 including VAT, nearly nine times what RP was invoiced and paid, back in 2018. Again, there is a handwritten note in Vinny's handwriting (based on other attendance notes seen by me and above referred to) and a *serif* note recording 5 hours for Ms Multani at Court plus a further hour with RP at Court. That does not make sense next to a contemporaneous *sans serif* note recording a telephone call to Vinny regarding the outcome of the Hearing, or another note recording a telephone call to update RP on the outcome of today's hearing. Clearly Vinny was there and Ms Multani (who spoke to Vinny and then to RP over the telephone) was not.

116. Invoice 9 contains 4 hours on 25 April 2018 preparing Instructions to Counsel, updating the Bundle and updating the Index. 6 hours are claimed in the Bill (page 50). The N260 dated 1 May 2018 and signed by Ms Multani states on its face that it took 30 minutes to draft at a cost to RP of £75.00 (no VAT); that has gone in the Bill as 1 hour and 30 minutes, or £396.00 including VAT, on 25 May 2018 (page 50 of the Bill). The N260 records time spent drafting RP's Statement as 1 hour 45 minutes; the Bill claims time on this task on page 50 between 28 February and 7 March 2018, totalling 11 hours and 30 minutes.

117. **Invoice 10 from 03.05.18 to 04.10.18:** Contains an attendance on RP on 9 July 2018, of 20 minutes, and an attendance on Counsel, on 13 June 2018, of 30 minutes. Both are in the Bill (on page 25) at 1 hour each. Invoice 10 contains 1 hour on 20 July 2018 considering PP's Appeal and 2 hours on 30 July 2018 preparing a Response. Those are in the Bill (page 51) at 2 hours and 5 hours respectively. An hour in the Invoice collating and copying documents to attach to RP's Response (dated 2 August 2018) appears on page 51 of the Bill on 31 July 2018 as 5 hours 30 minutes and on 1 August 2018 4 hours 30 minutes with no reference to copying. So, 4 hours invoiced to RP in 2018, and paid at £600 with no VAT, has been claimed in the Bill as £4,488.00 including VAT, almost seven and a half times as much as RP paid.
118. **Invoice 11 from 05.10.18 to 12.12.18:** Contains an hour on 30 November 2018 typing up Counsel's handwritten notes; that is not Grade A work although as it appears the Court requested it, Vinny the clerk could reasonably have done it. However, in the Bill (on page 52) this time appears on 30 November and 6 December 2018 at 3 hours at the Grade A rate. So, instead of £150 with no VAT (to copy type Counsel's notes, as invoiced to RP in 2018) the Bill claims £792.00 including VAT, more than five times as much.
119. **Invoice 12 from 13.12.18 to 15.02.19:** Contains a single attendance upon RP on 19 December 2018, at 10 minutes; this is in the Bill on page 25, as 1 hour. RP was charged £25.00 with no VAT for that attendance (at an hourly rate of £150) but in the Bill PP is charged 3 hours 30 minutes at £220 (page 25) and 1 hour at £250 (page 34) for a total of £1,224.00 including VAT, nearly forty-nine times what RP was invoiced (and paid) back in 2019. The contemporaneous *sans serif* note has been amended (using correction tape) to read 60 minutes; I find that was done much more recently.
120. A £150 Fixed Fee (with no VAT) was charged to RP in Invoice 12, to effect personal service of documents upon PP on 14 December 2018. That appears in the Bill on page 25 as '*site visit, further instructions*' for 2 hours 30 minutes or £660.00 including VAT, more than 4 times what RP had to pay. There is a contemporaneous *sans serif* note recording that Ms Multani had attended for a fixed fee of £150 and that whilst she was awaiting to see if PP would answer the door and accept service, she noted a loose tile, which she photographed along with some general shots showing that the building works were in reasonably tidy condition.
121. There is then a *serif* note of (I find) much more recent date stating, '*SM attending on [RP] to*

discuss his matter and site visit to take photographs in order to prepare for forthcoming Hearing. Discussed his matter in detail and demise of his Mother. 2 hours 30 mins. It is clear from the file that the 'site visit' was no such thing and that on 14 December 2018 all that Ms Multani did was to effect personal service of a document and take some site photographs while she happened to be there. The detailed discussion referred to in the *serif* attendance note never took place and it is clearly unreasonable and improper (and no 'mistake' to have done this.)

122. In Invoice 12, RP was charged £75.00 with no VAT for one, 30-minute call with Mr Roberts (Counsel) on 7 February 2019 (hourly rate £150). In the Bill, PP is charged 24 minutes at £220 (page 26, 14 December 2018) and 1 hour 10 minutes at £250 (page 36) for a total of £655.60 including VAT, nearly nine times what RP was invoiced (and paid) back in 2019. The 24 minutes has been endorsed in manuscript on the *serif* note from 14 December 2018 (regarding the 'site visit'). The 1 hour and 10 minutes is claimed as 40 minutes 'instructions' on 25 January 2019 and 30 minutes 'skeleton' on 7 February 2019. The 40 minutes has been hand-endorsed in manuscript onto a *serif* note of much more recent date than 25 January 2019. The discussion on 7 February 2019 is (in contrast) verified by a contemporaneous *sans serif* note.

123. Invoice 12 contains 90 minutes for Instructions to Counsel (25 January 2019) and 2 hours preparing the Bundle. Hence RP was invoiced, and paid, £525.00 with no VAT, in 2019. In the Bill on page 53 these items appear as 25 January 2019 3 hours and 30 minutes on the Instructions and as for the Bundle, 5 hours on 31 January 2019, 4 hours 30 minutes on 6 February 2019 and 2 hours 30 minutes on 7 February 2019. Hence PP is being billed for 15 hours and 30 minutes at £250 or £4,650.00 including VAT, which is nearly nine times what RP paid.

124. In fairness, the Instructions to Counsel bear little resemblance to the previous set, so this is an exercise in drafting rather than updating. However, they are three pages long and in my view 90 minutes as claimed in Invoice 12, is already excessive. The 3 hours and 30 minutes in the Bill have been evidenced by a *serif* note, which I find was much more recently-added. I do not accept that this amount of time could have been spent, nor was this not created by 'mistake'.

125. The Instructions to Counsel merely refer to a 'Bundle of relevant documents' but in a letter to PP dated 7 February 2019 Ms Multani lists the contents of the Bundle. There are 5 items from 2010, 3 from 2011, 6 from 2012, 3 from 2013, 6 from 2015, 17 from 2016, 14 from 2017 and 18 from 2018 plus two undated items, totalling 74 items. However, most of them were very

historic, of brief gist and clearly (in a well-kept file) should have been at Ms Multani's fingertips. For example, there are 23 Orders in the Bundle, and 22 Notices from the Court. 9 of the documents are Statements from Ms Multani, made between 24 May 2018 and 14 December 2018, attesting to personal service of documents upon PP in circumstances that PP habitually denied having received anything sent by post. That is 54 out of the 74 and the other 20 were no more difficult.

126. Regrettably I find that the claim for 12 hours to put together this amount of documentation is substantially fabricated. The two hours claimed in Invoice 12 would probably have been reasonable if a touch high; there are *serif* notes recording 12 hours on this task but it is very clear from the file and from what was in the Bundle that these *serif* notes were added much later and that it did not take anything like that amount of time to make this Bundle.

127. There is an N260 dated 7 February 2019, for the Hearing dated 15 February 2019, signed by Ms Multani; it claims 3 hours for RP's Response, 1 hour for the Bundle, 1 hour for the Index, 1 hour 30 minutes photocopying the Bundle (which is not fee earner work, much less Grade A work) and 2 hours on Instructions to Counsel. So, it approximates to what was claimed in Invoice 12, at 8 hours 30 minutes (7 hours of properly chargeable time, excluding the photocopying). The corresponding items in the Bill appear on page 53 totalling something in excess of 20 hours. This includes preparation of the N260 itself, claimed at 1 hour 30 minutes on 7 February 2019, which is clearly excessive given an N260 with a mere five items in the Documents Schedule. 30 minutes at most would have been needed to draw the N260.

128. In fairness, the N260 omits any claim for drafting it; that would not necessarily be fatal to a claim for an estimated time in drafting it, but (per the PODs) it has been claimed that no time in the Bill has been estimated, and there is another *serif* note of recent vintage, claiming 1 hour and 30 minutes for this task. Had that *serif* note (or the scores if not hundreds of others) been on the file when the Invoices were raised, they would surely have been claimed at that time. Instead, the *serif* notes referred to in this Judgment (which are a mere sample) are in addition to the amounts contemporaneously noted on the file and invoiced to RP on an interim statute basis.

129. **Invoice 13 from 16.02.19 to 29.05.19:** An attendance on 8 April 2019 invoiced to RP as 10 minutes at £150 with no VAT (£25.00) appears in the Bill on page 34 as 40 minutes at £250 plus VAT, or £200.00, exactly eight times what RP had to pay. The contemporaneous *sans*

serif note has been amended in manuscript from 10 minutes to 40 minutes and I find that this was done much later.

130. **Invoice 14 from 30.05.19 to 08.08.19:** This small Invoice, which contains just £215.00 of profit costs, does not appear as problematic as some of the others. However, within the parameters of this Invoice, 50 minutes was claimed for preparation of a Consent Order on 1 August 2019, for which RP was charged £125.00 with no VAT. In the documents schedule on page 54 PP is charged 2 hours at £250 or £600.00 including VAT, nearly five times what RP had to pay.

131. I have seen the draft Order; the header (Court name, parties etc.), the reference to '*Before District Judge [name] sitting at the Uxbridge County Court [address]*' and the footer (with space for both parties to sign) would all have been saved by RP's Solicitors based upon the multiple Orders et cetera obtained prior to August 2019. Aside from those, the Order is 9 lines long. It did not (in my view) take 50 minutes as invoiced to RP back in 2019. It certainly did not take 2 hours although I note there is a (much later) *serif* attendance note claiming that it did.

132. **Invoice 15 from 09.08.19 to 11.09.19:** Claims a Fixed Fee of £500.00 with no VAT for Ms Multani to attend Court on 2 September 2019; this has gone in the Bill on page 27 at **Item 44** as 5 hours at £250 plus VAT, or £1,500.00. There is contemporaneous correspondence (letter to RP dated 14 August 2019) confirming the fixed fee as, '*...the most cost-effective approach.*' There is nothing to say that RP will be billed more at a later date.

133. Time spent on the Position Statement and Costs Schedule on 30 August 2019 appears in the Invoice as 2 hours and 10 minutes at £150 per hour with no VAT for a charge of £325.00. In the Bill on page 54 these items are claimed at a total of 5 hours and 30 minutes at £250 plus VAT or £1,650.00, which is just over five times as much. There are recent *serif* notes in respect of these times, which I find were not spent by Ms Multani as claimed in the Bill.

134. An email to PP on 11 September 2019 invoiced at 24 minutes or £60.00 with no VAT, is in the Bill on page 54 at 2 hours or £600.00 (ten times what RP had to pay). The letter on file is 22 lines long; I think 24 minutes is already high (but given that PP was a very difficult litigant I could see an excess of caution being taken by Ms Multani). However, there is no way that letter took 2 hours to draw, notwithstanding a recent *serif* note stating that it did (and notwithstanding an update letter to RP, which overlapped substantially with the letter to PP).

135. In an N260 dated 30 August 2019 for the Hearing on 2 September 2019, signed by Ms Multani, the instructing Solicitor's attendance on 2 September 2019 has been claimed at £850.00 with no VAT, which is £350.00 more than the fixed fee of £500.00 invoiced to and paid by RP. It is considerably less than the £1,500.00 in the Bill at **Item 44**. The N260 contains just two items in the Documents Schedule but the Bill on page 54 claims 1 hour 30 minutes to prepare the N260 which is clearly not true (although again there is a *serif* note claiming 1 hour 30 minutes on 30 August 2019). The N260 claims 1 hour and 30 minutes to prepare the Position Statement and Consent Order; the Bill on page 54 has a total (excluding N260 preparation) of 10 hours preparing for the Hearing, including Position Statement.
136. A personal attendance on RP on 4 September 2019, invoiced at £50 with no VAT for 20 minutes, is in the Bill on page 34 as 1 hour at £250 plus VAT or £300.00, six times what RP had to pay. There is a contemporaneous *sans serif* note on the file but the time has been altered in manuscript and correction tape from 20 minutes to 60 minutes (rather than, say, 1 hour).
137. **Invoice 16 from 12.09.19 to 08.10.19:** Contains a charge of 30 minutes to complete a Police Disclosure Form (£75.00 with no VAT) for which there is a contemporaneous *sans serif* note dated 17 September 2019. In the Bill, between 12 September 2019 and 8 October 2019, there are 3 hours and 30 minutes at £250 per hour plus VAT, or £1,050.00 (which is fourteen times what RP paid). Even allowing for some very straightforward correspondence to and fro, that claim has been greatly inflated.
138. Several of the Invoices up to and including Invoice 16 show a credit balance and it is clear that RP's legal costs were fully paid up to date as of 8 October 2019 which again bolsters my finding that these were interim statute Invoices. Nothing on the file suggests that there was to be a reckoning or reconciliation (or any further 'top up' invoice) down the line.
139. Every Invoice after Invoice 16 shows RP owing substantial unpaid costs. For example, Invoice 20 is dated 20 May 2024 but shows a '*Balance due from previous invoice dated 31 August 2021*' of £6,688.28. So, in May of 2024, long after the N252 dated 6 October 2023 and shortly before the N258 dated 28 June 2024, RP had (and, as I understand it, still has) a substantial outstanding balance of unpaid costs from 2021. RP has (or had at the Hearing in October 2024) yet to be invoiced for work done between 1 September 2021 and 3 August 2022.
140. **Invoice 17 from 09.10.19 to 27.10.20:** This is the first Invoice in which Ms Multani's time is

charged at £250 per hour, but still no VAT is claimed upon her firm's profit costs. The Invoice contains 1 hour of timed attendances on RP (30 minutes on each of 29 June 2020 and 3 July 2020). Both appear in the Bill on page 34, but the June attendance is claimed at 1 hour (again, the time on the contemporaneous attendance note has been amended in manuscript, I find at a much later date). A total of 8 hours and 10 minutes is claimed in the Bill for attending RP between the dates covered by Invoice 17, rather than the 1 hour claimed in the Invoice itself. The total including VAT is £2,450.00, nearly ten times as much as RP had to pay. As far as I can see, the rest of the time was simply not spent. For example, on 27 October 2020, 2 hours is claimed and there is a *serif* note recording 2 hours '*...attending on [RP] to discuss his Application and detailed Statement for removing stay and listing Appeal for Hearing,*' but the file shows correspondence to RP on 22 October 2020 that simply refers to filing and serving documents, and makes no mention of a forthcoming Appointment.

141. I appreciate that, in the entire year covered by Invoice 17, an hour of timed attendances on RP may seem to be on the light side. In an N260 dated 3 January 2020 for a Hearing on 9 January 2020, attendances upon RP are claimed at 7 hours and 42 minutes (although no details are given). The Documents Schedule to this N260 is identical to the Documents Schedule to the N260 dated 7 February 2019; there is an identical number of documents items, and identical times and descriptions thereof. The Documents Schedule seeks 8 hours and 30 minutes including 1 hour and 30 minutes of photocopying.

142. The corresponding items in the Bill (excluding preparation of the N260) appear on page 54 at 10 hours and 30 minutes, with no reference to photocopying. Considerably more worrying is the inherent unlikeliness of two separate N260s, almost a year apart, claiming five documents which are identical as to descriptions and times. That causes me to be sceptical about the remaining claims in this N260, including the 7 hours and 18 minutes claimed for attendances upon RP, and I place no weight upon the times claimed in the N260 given these concerns.

143. Invoice 17 claims time on 3 January 2020 of 2 hours and 10 minutes at £250 or £541.67 with no VAT, on Instructions to Counsel and Court Bundle. These tasks appear in the Bill on pages 54 and 55 as 2 hours 30 minutes each, plus a further 3 hours 30 minutes on 6 January 2020 for a total of 8 hours 30 minutes at £250 or £2,550.00 (nearly five times as much as RP had to pay).

144. Invoice 17 claims time on 30 June 2020 of 60 minutes updating Index, 30 mins collating documents for Bundle, 30 minutes copying Bundle (which is not fee earner work, much less Grade A work) and 90 minutes on Instructions to Counsel with enclosures. Hence, 3 hours and 30 minutes at £250 with no VAT, or £875.00, invoiced to RP. Yet on page 56 of the Bill these same tasks are claimed against PP at 7 hours or £2,100.00 (more than double).
145. **Invoice 18 from 28.10.20 to 07.05.21:** Includes no timed attendances upon RP, yet in the Bill on page 34 there are 90 minutes of attendances between 28 October 2020 and 7 May 2021. A contemporaneous telephone attendance note (on 3 November 2020) refers to RP calling in to sign his (already proofread and approved) Statement, yet there is a much later (as I find) *serif* note referring to taking 1 hour to go through and approve it. Documents time is claimed in Invoice 18 on 13 April 2021 at 1 hour 33 minutes or £387.50 with no VAT, but is claimed in the Bill on page 57 as 4 hours or £1,200.00 including VAT, more than three times what RP was charged. There are *serif* notes (which I find were added later) for this time, but when compared to the contemporaneous correspondence on the file they do not withstand anxious scrutiny.
146. **Invoice 19 from 08.05.21 to 31.08.21:** Claims timed attendances on RP at 1 hour 36 minutes or £400 with no VAT. Yet the Bill on page 34 claims 4 hours and 36 minutes between 8 May 2021 and 31 August 2021, or £1,380.00 including VAT, more than three times what RP was charged. Again, time on documents in Invoice 19 on 30 and 31 July 2021 was charged at 6 hours 40 minutes or £1,666.67 with no VAT but appears in the Bill on page 58 as 15 hours or £4,350.00 including VAT, over two-and-a-half times what RP was charged.
147. There is an N260 dated 31 July 2021, which appears to relate to the Hearing on 3 August 2021 (attended by Counsel alone, see page 30 **Item 49** of the Bill). Again this N260 claims attendances with RP well in excess of those claimed in Invoice 19, at 6 hours 36 minutes. The Documents Schedule in this N260 claims 5 hours and 27 minutes; the Bill on page 58 (excluding another excessive 1 hour 30 minutes claimed to draw the N260) claims 15 hours, well in excess of the time in either the Invoice or the N260. There are again *serif* notes of more recent vintage, claiming these times.
148. In common with all of the *serif* notes that I have found were added much later, they are of very brief gist and contain no detail of what was done, why each task took as long as it did and so on. They are at most one or two lines long and are markedly lacking in detail compared to contemporaneous *sans serif* attendance notes where, for much shorter times, much greater

detail has been given to justify the time claimed and to assist the Solicitor in reviewing what has already been done and need not be re-done.

149. **Invoice 20 starts at 3 August 2022:** Hence the period from 1 September 2021 to 2 August 2022, has yet to be billed. That includes the last nine months of the case (up to the Orders of 17 and 19 May 2022). As previously stated, these examples are mere samples from a much larger body of evidence. The same issues occur throughout parts 3 to 5 of the Bill. Given that the Invoices to RP are interim statute invoices, following *The General of Berne Insurance Company -v- Jardine Reinsurance Management Ltd* [1998] Lloyd's Rep Ir 211, parts 3 to 5 of the Bill should have been divided into as many Parts as there are interim statute Invoices. In that way, PP could readily have seen whether the amounts being Billed to PP were greater than the amounts invoiced to (and, up to a point, paid by) RP.

150. There is an N260 for the Hearing on 6 January 2022, which claims 5 hours and 30 minutes on Instructions to Counsel, Bundle, Position Statement and N260. The Bill on page 60 has a number of blank items (as these costs were Summarily Assessed by HHJ Lethem on 19 May 2022.) Even so, clearly, the Certificate on the Bill asserting that *'This Bill is both accurate and complete and that in relation to each and every item included in parts 3 – 5 of the Bill do not exceed the costs which the Receiving Party is/are liable to pay to this firm'* is untrue. As shown above, with few exceptions, the amounts claimed in Parts 3 to 5 of the Bill are substantially more than RP was liable (and indeed was billed and has – mostly – paid, for Ms Multani's services).

151. I found during the Hearing that Invoices 1 through 19 (and 20 although I have not considered Invoice 20 in detail) were interim statute Invoices and nothing I have seen on the files since the Hearing has contradicted that finding. Ms Multani has no basis (and clearly from the files never had any agreement) to reopen historic Invoices sent to RP and paid by him, mostly at £150 per hour with no VAT, years ago. As such, following *Bailey v IBC Vehicles Ltd*, Ms Multani's signature below the – clearly untrue – Certificate, is a serious disciplinary issue.

Bill of Costs v the 5 February Statement of Costs

152. In the 5 February 2022 Statement of Costs, Ms Multani stated that her firm's costs, including disbursements, Counsel's fees and VAT were £78,214.10, as to £66,055.00 of costs (with no VAT) and £12,159.10 of disbursements, Counsel's fees and VAT. The contrast between that, and the Bill at parts 1, 2 and 3 which claims £188,728.32 of costs, disbursements and Counsel's

fees, plus £35,166.46 of VAT (including VAT on historic costs which was never charged to RP at the relevant time) for a total of £223,894.78, is striking. The Bill seeks from PP almost three times what RP was invoiced (on an interim statute basis). I recognise that the two Orders which constitute Authority to Assess RP's costs, were made in May 2022, but clearly three more months of work (from February to May 2022) does not come anywhere near explaining this discrepancy.

153. As shown above, the six-figure increase from the Invoices to the Bill has come from claiming VAT on Ms Multani's costs when none was charged to RP (which suggests that Ms Multani was not VAT registered at the relevant time) as well as from claiming hourly rates higher than those charged to RP and from the creation of scores if not hundreds of much later attendance notes, and manuscript amendments to contemporaneous notes, seeking to claim times much higher than were ever spent. That finding is based upon the Invoices and N260s (which are contemporaneous unlike the Bill, and which claim much lower times) and upon the contents of the files.

154. Claims for massive amounts of time spent on Instructions to Counsel which are almost verbatim the same as the last set of Instructions, or hours and hours spent on a Bundle of only a hundred pages or so, or timed attendances originally claimed at a few units, being increased to a few hours, and of course fixed fees for a clerk to sit behind Counsel, being claimed at Grade A fee earner rates including travel to and from Court and time discussing the case with RP at Court when (according to the file) neither Ms Multani nor RP were at Court, are some examples. These appear throughout Ms Multani's and also her predecessors' files, to which I now turn.

Parts 1 and 2 of the Bill: Excluding matters (e.g. Summarily Assessed Costs) already addressed

155. **Part 1 covers work done by M and S Solicitors between 16 November 2010 and 30 August 2013.** According to the Bill Summary on page 38, M and S Solicitors' total costs, including any disbursements and Counsel's fees, are £13,450.00 plus £2,626.00 VAT i.e. £16,706.00 in total. In the 5 February 2022 Statement of Costs, Ms Multani stated that M and S Solicitors' fees inclusive of disbursements and VAT, were £2,500.00. Hence Part 1 of the Bill seeks from PP almost 7 times what RP apparently paid. Bearing in mind M and S Solicitors ceased to act for RP in August 2013, there is no realistic prospect of them coming to RP for any more money 11 years later, which begs the question of where the extra £14,206.00 was

destined to go.

156. On M and S Solicitors' file there is an Order dated 22 August 2013 made by HHJ Million in the Uxbridge County Court, which states on its face that, '*On hearing [PP] in person, [RP] not attending but on hearing Mr Bob [sic] Johal on their behalf...*' There is nothing to suggest that M and S Solicitors were at the Hearing, which took place on 15 August 2013, and indeed, the most recent correspondence from them was dated what looks like 24 May 2012 (it has been amended in manuscript and is hard to read but has a 'received' stamp from 2012 on it).

157. It appears that only when PP obtained a further without notice Injunction, on 6 March 2015, did the matter resurface and at that time RP instructed new Solicitors, Bana Vaid. Yet in M and S Solicitors file there are yet more (I find) recent *serif* attendance notes recording (on 15 August 2013) 2 hours at Court, 1 hour 30 minutes with RP, 2 hours travel to and from Court and 2 hours preparing for the Hearing. That is 7 hours and 30 minutes at £150 or £1,350.00 (the Hearing and the attendance are both claimed on page 9 of the Bill). Not only was this never invoiced to RP, it is clear from the file that it never happened. I think it is vanishingly unlikely that M and S Solicitors had anything to do with this, either.

158. **Part 2 covers work done by Bana Vaid Solicitors between 6 March 2015 to 22 February 2016.** According to the Bill Summary on page 38, Bana Vaid Solicitors' total costs, including any disbursements and Counsel's fees, are £14,118.33 plus £4,494.67 VAT i.e. £18,613.00. In the 5 February 2022 Statement of Costs, Ms Multani stated that Bana Vaid's charges, inclusive of disbursements and VAT, were £4,068.00. Hence Part 2 of the Bill seeks from PP almost four-and-a-half times what RP apparently paid. Putting it another way, the Bill is £14,545.00 higher than the charges levied by Bana Vaid; as they ceased acting in February 2016, there is no prospect of them coming to RP for any more money nearly 9 years later, not least given a letter dated 11 February 2016 from Kelly Harwood thanking RP for payment of their Bill. That begs the question of where the extra £14,545.00 (or £28,751.00 across Parts 1 and 2) was destined to go.

159. During the Hearing, my attention was drawn by Mr Gibbs (Costs Lawyer for PP) to the fact that Mr Baltaj Johal (RP) signed Parts 1 and 2 of the Bill; the answer may or may not lie there. If the firms of M and S Solicitors and Bana Vaid Solicitors were seeking more money from PP it would be normal for a Partner in each firm to sign their own Certificate. Clearly, the

Certificate on the Bill signed by RP asserting that *'This Bill is both accurate and complete and that in relation to each and every item included in parts 1 – 2 claimed herein do not exceed the costs which I am liable to pay to each of the firms'* was untrue, to the tune of £28,751.00.

160. Bana Vaid's file contains a large number of *serif* attendance notes, added much later (in my view). For example, on 12 March 2015 there is a two-page letter to RP; it would have taken perhaps 18 to 24 minutes to draft but there is a *serif* note claiming 2 hours. There is a Position Statement dated 29 April 2015; it is four-and-a-half pages long and would have taken some time to draft, but the *serif* note on file claiming 3 hours is clearly inflated (plus which this was for the 1 May 2015 Hearing which, as stated above, led to two Orders, one of which was silent as to costs and the other included a figure of £950.00 for summarily assessed costs). There is a contemporaneous manuscript note of discussing the outcome with Counsel; it has been amended (I find recently) in manuscript to say 40 minutes were spent with Counsel and 1 hour with RP.

161. There was a Conference on 10 April 2015 for which Counsel (Mr Elliott) charged £500.00, in the Bill at item 12. However, the file shows (in recent *serif* notes, some amended in manuscript) 16 hours at £150 between 8 and 10 April 2015, or £2,880.00 including VAT, preparing for and attending the Conference. A contemporaneous manuscript note of the Conference shows it clearly took place, but the majority of this time has (I find) been added to the file at a later date.

162. Per *Gempride Limited v Bamrah* Ms Multani cannot shift responsibility for signing the Certificate to Parts 3 to 5, onto Mr Kumar. Nor can RP do so in respect of Parts 1 and 2. The Misconduct in doing so is their own, and the Court's power to reduce the Bill accordingly under CPR Part 44.11, could not be more clearly indicated. This is the worst example of tampering with a file of papers that I have ever encountered and the fact that the files of Ms Multani's two predecessor firms have also had the same treatment, is even more extraordinary.

What amount of costs has been assessed at nil?

163. The amount of costs assessed at nil is nothing like £258,583.78 (being the Bill total including VAT). The profit costs figure in the Bill is, substantially, exaggerated as shown above. As far as I can see, the disbursements have been claimed correctly, save for Counsel's fee at **Item 30**. However, the Bill claims many times more than RP has ever been invoiced, for the services of

all three firms instructed by RP since 2010.

164. The total costs incurred by RP (according to the 5 February 2022 Statement of Costs) were £84,782.10. Whilst that figure is going to be closer to what has been assessed at nil, it is still apt to be considerably higher than the actual figure that would have been allowed after a Standard Basis assessment, had one proceeded. Given the circumstances, I would not have allowed anything for drawing, checking and signing the Bill; had a reasonable and proper Bill been produced at the outset, all of this could have been avoided.

165. Also, even on a reasonable and proper Bill, on a Standard Basis assessment I would allow only what was reasonable and proportionate as against PP and I would resolve any doubt in favour of PP. The Invoices that I have seen claim many items (such as hand-delivering letters and Bundles, photocopying and such like) which I believe took place but which are not fee earner work, let alone Grade A fee earner work. All of that time would have been disallowed.

166. As a rule of thumb, on Standard Basis Assessments a recovery of two thirds to three quarters of the Bill is expected. Given the significant issues with getting to a reasonable and proper baseline for this Bill, I would anticipate an even greater reduction on a line by line assessment, had one taken place. The true costs invoiced to RP are less than one third of the amount claimed in the Bill, and it is likely that those costs would have been reduced on the Standard Basis by as much as 50% if not more.

167. As set out in the tables above, the amounts invoiced to RP are substantially lower even than the amount set out in the 5 February 2022 Statement of Costs. By reference to the tables at paragraphs 50, 73 and 80 above:

Paragraph/ Invoices	Dates	Profit Costs exc. VAT
Para 50 Inv 1 to 7	24 February 2016 to 11 December 2017	12,682.50
Para 73 Inv 8 to 12	12 December 2017 to 12 December 2018	8,292.50
Para 80 Inv 12 to 19	13 December 2018 to 31 August 2021	27,841.92
Subtotal		48816.92
Amount in the 5 February 2022 Statement of Costs dated		66,055.00
Total excess:		17,238.08

168. The period from 1 September 2021 to 19 May 2022 (when the second Order for RP's costs was made) was nine months; it may be that during the last nine months of the case as much as

£17,238.08 would have been incurred. As RP has still not been invoiced for that work I have no way of knowing, but it would certainly represent a significant increase to the average billing in previous years.

169. CPR Part 44.11 creates a jurisdiction intended to mark the Court's disapproval of the failure of a party or his legal representative to comply with his duty to the Court, by way of an appropriate and proportionate sanction. Doing the best I can, I anticipate that the true figure for RP's costs recoverable against PP, would likely have been around the £40,000.00 to £45,000.00 bracket on the Standard Basis. I am in no doubt that the improper and unreasonable attempt to charge PP a six-figure sum more than RP was ever invoiced on a Solicitor/client basis, and to pad the files of three Solicitors' firms with much later *serif* attendance notes and manuscript amendments to contemporaneous file notes, which is what the evidence on all three firms' files compellingly illustrates, would warrant a sanction considerably higher than that.