



EMPLOYMENT TRIBUNALS

Appellant: Mr S Kakabash
(t/a Mr Bubble Hand Car Wash)

Respondent: The Commissioners for HM Revenue and Customs

HELD AT: Liverpool **ON:** 1 & 2 February 2018

BEFORE: Employment Judge Holbrook

REPRESENTATION:

Appellant: Mr N Ginniff, Counsel
Respondent: Mr A Weiss, Counsel

JUDGMENT

The judgment of the Tribunal is that:-

1. The appeal fails on the grounds pleaded.
2. Nevertheless, the notice of underpayment dated 13 June 2017 must be rectified. The parties are to comply with the case management order of even date herewith for that purpose.
3. The appellant must pay costs to the respondent in the sum of £2,475.00.

Employment Judge Holbrook

2 February 2018

Reasons for the judgment having been given orally at the hearing, written reasons will not be provided unless a request was made by either party at the hearing or a written request is presented by either party within 14 days of the sending of this written record of the decision.