



**NCN: [2025] UKFTT 88 (GRC)**

Case Reference: FT/PEN/2024/0348

**First-tier Tribunal  
General Regulatory Chamber  
Information Rights**

**Heard: on the papers in Chambers**

**Heard on: 31 January 2025  
Decision given on: 03 February 2025**

**Before**

**TRIBUNAL JUDGE HAZEL OLIVER**

**Between**

**MAESDU GARAGE LTD**

Appellant

**and**

**THE PENSIONS REGULATOR**

Respondent

**Decision:**

1. The proceedings are struck out under Rule 8(3)(a) for failure to comply with a direction of the Tribunal.

**REASONS**

1. This is an appeal against penalty notices issued to the Appellant by the Pensions Regulator.
2. Under Rule 8(3)(a) of the Tribunal Procedure (First-tier Tribunal) (General Regulatory Chamber) Rules 2009, the Tribunal may strike out the whole or a part of the proceedings if the appellant has failed to comply with a direction which stated that failure by the appellant to comply with the direction could lead to the striking out of the proceedings or part of them.

3. The Appellant's appeal form is dated 31 July 2024. It was not received by the Tribunal until 11 October 2024, when it was sent by email. The appeal form as received by the Tribunal does not include an application for an extension of time. The applicable time limit is 28 days from the Pension Regulator's review decision letter, which according to the appeal documents was 9 July 2024.
4. On 28 October 2024 the Tribunal wrote to the Appellant to explain that the appeal appears to be late, but the Appellant had not completed section 6 of Form GRC1. This section states, "*If your appeal is late, or you are not sure if it will be received in time, explain why and include any supporting evidence you have when sending this form*".
5. The directions attached to the Tribunal's email required the Appellant to provide everything that is required by the rules within 28 days. The list of requirements includes, "*where a notice of appeal is provided later than the applicable time limit, a request for an extension of time and the reason why the notice of appeal was not provided in time*". These directions also say, "*If you do not comply with paragraph 4, then this could lead to your appeal being struck out. This is a formal notice under rule 8(3)(a)*".
6. The Appellant has not replied to this correspondence and has not complied with the directions to request an extension of time and provide reasons.
7. I note that the emailed version of the appeal form does include an envelope which seems to be addressed to the Tribunal. It includes a number of labels with some dates in August 2024. There is a label showing that the item was not delivered because it was not collected which is dated 25 August. There is also an item underpaid label which shows a fee to pay of £1.50. The Appellant did not provide an adequate explanation of this item when sending it to the Tribunal or make an application for an extension of time in section 6 of the appeal form. This is not sufficient information for the Tribunal to make a decision on whether time should be extended – particularly when the appeal was not emailed until October 2024.
8. I consider that it was necessary for the Appellant to comply with the Tribunal's directions in order for the Tribunal to decide whether the appeal could proceed. The Appellant has not complied, and they were warned that this could lead to the appeal being struck out. Having considered all the circumstances, I strike out the appeal under Rule 8(3)(a).

Signed: *Judge Hazel Oliver*

Date: 31 January 2025