

Appeal No. VA90/2/086

AN BINSE LUACHÁLA
VALUATION TRIBUNAL
AN tACHT LUACHÁLA, 1988
VALUATION ACT, 1988

Sasha Denholme Limited

APPELLANT

and

Commissioner of Valuation

RESPONDENT

RE: Sasha Denholme Limited t/a Sasha - shop stores, and offices at 32, Henry Street, Dublin 1
Co. Dublin

B E F O R E

Henry Abbott

Barrister Chairman

Padraig Connellan

Solicitor

Veronica Gates

Barrister

JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 13TH DAY OF FEBRUARY, 1991

At the oral hearing of this appeal a preliminary issue was raised by the Commissioner of Valuation in relation to the validity of the Notice of Appeal. The Notice of Appeal is dated the 31st July, 1990 but the closing date was the 30th July, 1990. It is common case that the Notice of Appeal was so dated and that it was handed in to the Tribunal's office on the 31st July, 1990. Mr Peter Shannon argued for the appellant that the Notice of Appeal ought to be accepted as valid on the following grounds:-

- (a) had the Notice been posted and arrived on the 31st day of July, 1990 it would have been within the terms of Section 3 of the Valuation Act, 1988.
- (b) the appeal had been processed administratively by the registrar and staff and the fee paid and accepted.
- (c) a letter from Dublin Corporation date stamped the 17th July, 1990 warned that the Notice of Appeal should reach the Valuation Tribunal not later than the 30th July, 1990.
- (d) that the wording of section 3 subsection 5 paragraph (a) using the word "may" allowed for flexibility in the application in the 28 day time limit.

The Tribunal heard Mr Aindrias O'Caoimh B.L. in reply for the respondent. It has considered the question as to whether the Notice of Appeal is validly served within the terms of the 1988 Act. The Tribunal decides that the Notice of Appeal is not valid by reason of lateness. In so deciding the Tribunal has much sympathy with the appellant who was not warned by the Commissioner that he intended to have the point raised until late in the day. It is the wish of the Tribunal that the Commissioner would give as early notice as possible of such preliminary points relating to the form of appeal so as to save appellants needless expense.