

**IN THE UPPER TRIBUNAL
ADMINISTRATIVE APPEALS CHAMBER**

**Appeal Nos. CTC/3658/2014
CTC/3664/2014
CTC/3665/2014
CTC/3666/2014
CTC/3668/2014
CTC/3670/2014**

ADMINISTRATIVE APPEALS CHAMBER

Appellant: Yewande Adetona

Respondent: Her Majesty's Revenue and Customs

DECISION OF THE UPPER TRIBUNAL

UPPER TRIBUNAL JUDGE GRAY

**Tribunal: First-Tier Tribunal (Social Security and Child Support)
Tribunal Case No: SC919/14/00158 and the 5 linked cases
Tribunal Venue: Basildon
Hearing Date: 18 March 2014**

**IN THE UPPER TRIBUNAL
ADMINISTRATIVE APPEALS CHAMBER**

**Appeal Nos. CTC/3658/2014
CTC/3664/2014
CTC/3665/2014
CTC/3666/2014
CTC/3668/2014
CTC/3670/2014**

Before: Upper Tribunal Judge Gray

The appeals are allowed.

The parties have agreed the matters in issue for all 6 of the tax years with which these appeals were concerned and their agreement is set out in a consent order which I approve under rule 39 Tribunal Procedure (Upper Tribunal) Rules 2008. That consent order is attached to and forms part of this decision. In those circumstances I need not give reasons.

**Upper Tribunal Judge Gray
Signed on the original on 5 April 2016**

**IN THE UPPER TRIBUNAL
(ADMINISTRATIVE APPEALS CHAMBER)**

CTC/3658/2014

CTC/3664/2014

CTC/3665/2014

SITTING IN LONDON

CTC/3666/2014

CTC/3668/2014

CTC/3670/2014

**ON APPEAL FROM
THE FIRST-TIER TRIBUNAL
(SOCIAL ENTITLEMENT CHAMBER)**

SC919/14/00158

SC919/14/00159

SC919/14/00160

SC919/14/00161

SITTING IN BASILDON

SC919/14/00162

SC919/14/00163

B E T W E E N

YEWANDE ADETONA

Appellant

- and -

HER MAJESTY'S REVENUE AND CUSTOMS

Respondents

CONSENT ORDER

WHEREAS the Respondents made decisions under Tax Credits Act 2002 section 18 (“the entitlement decisions”) as to the Appellant’s entitlement to working tax credits and child tax credits for each of the tax years ending 5 April 2004, 5 April 2005, 5 April 2006, 5 April 2007, 5 April 2008, and 5 April 2009 (“the relevant tax years”)

UPON the Respondents acknowledging that no valid decisions were taken to reduce the Appellant’s entitlement to working tax credits or child tax credits from the entitlements set out in the entitlement decisions and that there has accordingly been no overpayment of working tax credits or child tax credits to the Appellant in respect of any of the relevant tax years

AND UPON the Upper Tribunal being satisfied that the decisions of the First-tier Tribunal that the Appellant’s appeals were brought out of time were reached in a procedurally unfair manner

and were reached on the incorrect basis that the Respondents had issued valid decisions on 11 March 2009 in respect of each of the relevant tax years

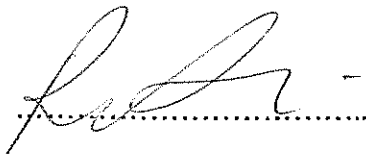
AND UPON the Joint Application of the Appellant and the Respondents

AND PURSUANT TO Tribunals, Courts and Enforcement Act 2007 section 12 and Tribunal Procedure (Upper Tribunal) Rules 2008 rule 39;

BY CONSENT IT IS ORDERED THAT:

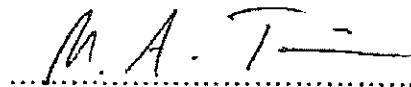
1. the Appellant's appeals are allowed;
2. the Decisions of the First-tier Tribunal are set aside;
3. there were no valid decisions to reduce the Appellant's entitlement to working tax credits or child tax credits from those set out in the entitlement decisions; and
4. the Appellant did not receive an overpayment of working tax credits or child tax credits in any of the relevant tax years.

Signed:



For the Appellant

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**for and on behalf of the General
Counsel and Solicitor to HM Revenue
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