



**Upper Tribunal
(Immigration and Asylum Chamber)**

Appeal Number: HU/11003/2018

THE IMMIGRATION ACTS

Heard at Field House

On 9th May 2019

**Decision & Reasons
Promulgated
On 23rd May 2019**

Before

DEPUTY UPPER TRIBUNAL JUDGE SAFFER

Between

**BALJINDER SINGH SAINI
(ANONYMITY DIRECTION NOT MADE)**

Appellant

and

THE SECRETARY OF STATE FOR THE HOME DEPARTMENT

Respondent

Representation:

For the Appellant: Ms Faizza Abla, A1 Solicitors

For the Respondent: Mr Bramble, Home Office Presenting Officer

DECISION AND REASONS

1. The application by Mr Saini for leave to remain was made on 23rd August 2017. His application was refused by the Secretary of State on 2nd May 2018. The matter came before Judge Widdup who heard the appeal on 6th and 13th December 2018. Judge Widdup allowed the appeal. Permission to appeal was granted by Judge Kebede on 1st April 2019. The basis upon which it was granted was that

“The respondent makes the point, with some arguable merit, that if the appellant had incorrectly deducted expenses from his tax returns, this should have been the same amount declared to UKVI and that the judge had arguably overlooked that requirements of the immigration

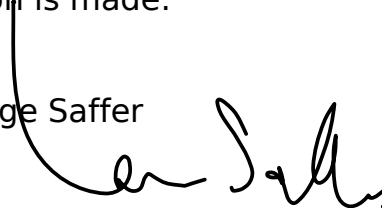
rules in Appendix A when determining whether the appellant had exercised deception. The grounds are arguable.”

2. Mr Bramble stated that the Respondent has missed the point. Even though permission to appeal has been granted, in Mr Bramble’s view there is limited merit to what the Respondent is arguing. Mr Bramble pointed out that there is a difference between the functions of Her Majesty’s Revenue & Customs and the Respondent’s obligations and the fact that there were no proceedings issued by Her Majesty’s Revenue & Customs is not the salient point. Mr Bramble accepted that the Appellant had given an innocent explanation which the Judge had accepted regarding his tax returns. In essence what happened was that Mr Saini had included payments in the tax return for the wrong year. An invoice had been raised on 31st March 2011 and there was a technical error as to which year this particular invoice should have been claimed.
3. I am satisfied that Mr Bramble’s concession was entirely correct. Upon reading the decision, and in particular [54-61], it is quite clear that the Judge was entitled to find that the Appellant had not acted dishonestly in relation to the tax returns for 2010/11 and 2011/12. It is unnecessary to recite that information here given the concession.

Notice of Decision

4. There was no material error of law. The decision stands.
5. No anonymity direction is made.

Deputy Upper Tribunal Judge Saffer
22 May 2019



TO THE RESPONDENT - FEE AWARD

The Appellant’s original appeal has been allowed. I have decided not to make a fee award as the Tribunal has simply taken a different view to the explanation for the discrepancy than was provided where an explanation was required

Deputy Upper Tribunal Judge Saffer
22 May 2019

