



**NCN: [2024] UKFTT 96 (GRC)**

**Case Reference: PEN/2023/0294/AE**

**First-tier Tribunal  
General Regulatory Chamber  
Pensions Regulation**

**Before**

**TRIBUNAL JUDGE BUCKLEY**

**Between**

**ORANGE FISHER LIMITED**

Appellant

**and**

**THE PENSIONS REGULATOR**

Respondent

## **DECISION**

1. I refuse to extend the time limit for the notice of appeal.
2. The notice of appeal is not admitted by the tribunal.

## **REASONS**

3. The notice of appeal was received on 28 November 2023 in relation to a decision made on 20 October 2023. The appellant has confirmed that only the fixed penalty notice is being appealed.
4. The length of delay is significant and serious in the context of a 28-day time limit.

5. In terms of the reason for the delay, the appellant states as follows:

“The reason for the late appeal is because the fixed penalty notice was appealed with TPR and we had been asked to provide proof that was provided by the previous pension provider after the time limit. We were then advised to lodge an appeal via this avenue.”

6. I note that the decision made on 20 October 2023 states clearly that any appeal must be made to the First-tier tribunal within 28 days of the date of that email:

“If you do not agree with this decision, you can appeal to the General Regulatory Chamber (GRC) of the First Tier Tribunal (The Tribunal). If you wish to appeal, you must submit an application in writing to the Tribunal within 28 days of the date of this email.”

7. The deadline for appealing is clearly set out in the decision letter. That letter gives a final decision on the review by the Regulator. No later correspondence has been provided by the appellant. It is not clear what the appellant means by proof that was provided ‘after the time limit’ or whether the appellant is referring to a different email when it states that it was ‘then advised’ to lodge an appeal.

8. In the circumstances I am not persuaded that there is a good reason for the delay. The deadline had been clearly communicated to the appellant in the decision letter, and there is no good explanation as to why that appeal was then submitted late.

9. Considering the overriding objective, I take account of the need to conduct litigation efficiently and at a proportionate cost and of the need to enforce compliance with procedural rules.

10. I am not persuaded that it is in the interests of justice to grant an extension of time and I refuse to do so. The appeal is not admitted.

Signed

Date:

Sophie Buckley

31 January 2024

Tribunal Judge