

**Appeal No: VA23/5/1311**

**AN BINSE LUACHÁLA  
VALUATION TRIBUNAL**

**NA hACHTANNA LUACHÁLA, 2001 - 2015  
VALUATION ACTS, 2001 - 2015**

**Vincent O’Hara T/A Marlay Signs**

**APPELLANT**

**and**

**Commissioner of Valuation (Tailte Éireann)**

**RESPONDENT**

**In relation to the valuation of**

Property No. 335166, Shop at Unit 2 Marlay Craft Courtyard, Grange Road, Rathfarnham,  
County Dublin.

**JUDGMENT OF THE VALUATION TRIBUNAL  
ISSUED ON THE 13<sup>TH</sup> DAY OF MAY, 2024**

**BEFORE**

**Donal Madigan - MRICS, MSCSI**

**Deputy Chairperson**

**1. THE APPEAL**

- 1.1 By Notice of Appeal received on the 17<sup>th</sup> day of October, 2023 the Appellant appealed against the determination of the Respondent pursuant to which the net annual value (the ‘NAV’) of the above relevant Property was fixed in the sum of € **13,400**.
- 1.2 The grounds of appeal as set out in the Notice of Appeal are that the determination of the valuation of the Property is not a determination that accords with that required to be achieved by section 19 (5) of the Valuation Act 2001, as amended, because:
- “(a) The Valuation is Incorrect  
(b) Details stated in the relevant Valuation List are incorrect  
(d) Property Concerned ought to have been excluded in relevant Valuation List  
(e) Other grounds*
- 1. The measurements are incorrect for starters indicating 67sq m2. Correct size without doubt 47sq m.*

*These craft units in Marlay Park were [sentence incomplete on Notice of Appeal]*

*The unit is not retail, with no window display area. Access difficult as customers have to navigate through Marlay Park.*

*We are forced to close for 2 weeks with concert disruption in Marlay Park every year with no remuneration.*

*The revised valuations are extortionate for one person craft businesses who have no means to generate additional income especially when their age is late sixties combined with huge increase in rent*

*The fact that the workshop units are in a public park where the grounds on 300 acres were donated by the Love family in 1974. The IDA setup these units for craft businesses with the express intention of keeping rents and rates low as all craft businesses are low income.*

*Access to units are difficult for customers*

*There are 4 remaining veteran tenants in this block that I occupy and are here over 40 years with no pensions of any description. To intention to ramp up massive rent and rates in an aggressive manner without due respect to aged tenants is not good or helpful. We are forced to close for 2 full weeks annually for concerts in Marlay Park with no remuneration.*

*Valuation incorrect and overpriced valuation”*

- 1.3 The Appellant considers that the valuation of the Property ought to have been determined in the sum of € **515** as stated on the Notice of Appeal.

## **2. RE-VALUATION HISTORY**

- 2.1 This is a Revaluation appeal arising from the Dun Laoghaire Rathdown County Council revaluation which was undertaken as a result of the Dun Laoghaire-Rathdown County Council Valuation Order 2022 that was signed by the Commissioner of Valuation on 6<sup>th</sup> September, 2022, for the Valuation List published on 22<sup>nd</sup> September, 2023.
- 2.2 The functions of the Commissioner of Valuation are now performed under the authority of Tailte Éireann with effect from 1<sup>st</sup> March, 2023 (S.I. No. 58/2023 - Tailte Act 2022 (Commencement) Order 2023).
- 2.3 On the 25<sup>th</sup> day of May, 2023 a copy of a valuation certificate proposed to be issued under section 24(1) of the Valuation Act 2001 (“the Act”) in relation to the Property was sent to the Appellant indicating a valuation of € **13,400**.
- 2.4 A Final Valuation Certificate issued on the 15<sup>th</sup> day of September, 2023 stating a valuation of € **13,400**.
- 2.5 The date by reference to which the value of the Property, the subject of this appeal, was determined is **1<sup>st</sup> February, 2022**.

## **3. DOCUMENT BASED APPEAL**

- 3.1 The Tribunal considered it appropriate that this appeal be determined on the basis of documents without the need for an oral hearing and, on the agreement of the parties, the Chairperson assigned the appeal to one member of the Tribunal for determination.

- 3.2 In accordance with the Tribunal's directions, the parties exchanged their respective summaries of evidence and submitted them to the Tribunal.
- 3.3 The rateable occupier/Appellant is not professionally represented in this appeal and conducts his written appeal himself whilst Tailte Éireann is represented by M/s Ita McNally, B.Sc., Dip Arch., as the Respondent Valuer.

#### 4. FACTS

From the submissions of the parties the following are the agreed or undisputed background facts:

- 4.1 The Property is located in the Marlay Park courtyard situated to the north west of Marlay House at the eastern end of Marlay Park close to Grange Road. Access to the unit is via a pathway leading to a tenant car park. A further visitor's car park is located someway to the east of the building.
- 4.2 The Property comprises a ground floor craft unit of 47.81m<sup>2</sup> being part of an old two storey building containing a variety of broadly similar units engaged in various crafts and retail. This unit has a shared front entrance and rear exit door and is located in the corner of the courtyard. [Although this adjoins Property Number 335167, also occupied by the Appellant, this appeal is only concerned with Property Number **335166**]
- 4.3 The Property is held under a tenancy but it is understood that there is no formal lease in place.

#### 5. ISSUES

- 5.1 (a) As the floor area of the unit, which was originally a point of contention, has now been corrected by the Respondent Valuer, the remaining issues raised in this appeal relate to the quantum of the valuation and the factors relating to that, including the designation of the use of the Property.

(b) The Appellant seeks a valuation which he outlines at the base of his precis as:

*In summary I propose a modest increase of 30% in both rent and rates and a month's free rent in lieu of the concert disruption.*

whilst the Respondent Valuer seeks a valuation of **€ 8,120** which is a reduced amount from that originally stated in the Final Valuation Certificate, which was **€ 13,400**.

#### 6. RELEVANT STATUTORY PROVISIONS:

- 6.1 All references hereinafter to a particular section of the Valuation Act 2001 ('the Act') refer to that section as amended, extended, modified, or re-enacted by the Valuation (Amendment) Act, 2015 and other statutes.

6.2 In **Revaluation** type appeals, as in this appeal, sec. 37 of the Act provides that the Valuation Tribunal must reach a determination having regard to the provisions of section 19(5) inserted by section 7 of the of the Valuation (Amendment) Act 2015 as follows:

*“The valuation list as referred to in this section shall be drawn up and compiled by reference to relevant market data and other relevant data available on or before the date of issue of the valuation certificates concerned, and shall achieve both (insofar as is reasonably practicable)*

*(a) correctness of value, and*

*(b) equity and uniformity of value between properties on that valuation list, and so that (as regards the matters referred to in paragraph (b) the value of each property on that valuation list is relative to the value of other properties comparable to that property on that valuation list in the rating authority area concerned or, if no such comparable properties exist, is relative to the value of other properties on that valuation list in that rating authority area.”*

6.3 The Net Annual Value (the **NAV**) of the Property must be determined in accordance with the provisions of section 48 (1) of the Act, as amended, which provides as follows:

*“The value of a relevant property shall be determined under this Act by estimating the net annual value of the property and the amount so estimated to be the net annual value of the property shall, accordingly, be its value.”*

6.4 Section 48(3) of the Act as amended by section 27 of the Valuation (Amendment) Act 2015 provides for the basis in calculating the net annual value:

*“Subject to Section 50, for the purposes of this Act, “net annual value” means, in relation to a property, the rent for which, one year with another, the property might, in its actual state, be reasonably expected to let from year to year, on the assumption that the probable average annual cost of repairs, insurance and other expenses (if any) that would be necessary to maintain the property in that state, and all rates and other taxes in respect of the property, are borne by the tenant.”*

## **7. APPELLANT’S CASE**

7.1 Mr. Vincent O’Hara, who describes himself as Owner/Manager of the rateable occupier, Marlay Signs, provided a submission to the Tribunal in which he contends, inter alia and in summary, that he occupies two ground floor units in this courtyard at the Marlay Craft Centre and that the business is involved in producing signs and plaques in niche areas such as church seat nameplates and corporate new building plaques. He states that specialist areas include brass, bronze cast plaques, stainless steel and acrylic plaques spanning 44 years since 1979. He confirms that the revised floor area [as per the Respondent Valuer] is 47.81m<sup>2</sup> and that the unit the subject of this appeal (Property Number 335166) has a rear exit door. The adjoining unit is also occupied by him (PN 335167) but is not the subject of this appeal reference **VA.23.5.1311**.

- 7.2 He explains how the courtyard is accessed and that the facade of the unit faces inwards into the courtyard, which he says can be crowded on occasions. He states that noise from the manufacturing process carried on by him is kept to a minimum when the courtyard is busy and it is re-allocated when quieter. He has had to change the business model and products made at several times in sympathy with the surrounding environment.
- 7.3 He outlines that there are four veteran crafts people here now, all in their mid sixties to late seventies, with approximately 40 years tenancy experience, each occupying both ground and 1st floor in the same building that he occupies in the courtyard. The age profile of their community is a critical factor to consider in that they have dedicated over 40 years each in the pursuit of their craft and that, as such, they have limited financial resources and rely on the craftwork, not only as a source of personal fulfilment, but also as a means of survival. Given their unique circumstances, he contends that the proposed increases, in both rent and rates, will place an undue burden on our few remaining veterans, thus jeopardizing the continuity of their workshops and the preservation of traditional crafts within the public park.
- 7.4 Mr. O'Hara submits that he has had no lease from the landlord, Dun Laoghaire Rathdown County Council, and that the proposed large increases in both rent and rates are too much all in one go. He states that he was promised a lifelong tenancy last year and that the inference he took from that is that both rents and rates would be kept at the same level. He cites, as an example the combined rent and rates to date for him (both units) amounts to € 6,070 p.a. whereas the proposed new combined increase amounts to € 14,510 which he says is unsustainable, being a 140 % increase.
- 7.5 He submits that the traders also face other challenges such as the increase in the cost of materials against the situation where customers are not prepared to pay more. He urges the Tribunal to consider the social and cultural value that the crafts people bring to the community and to explore alternative solutions that ensure the sustainability of their workshops without imposing an overwhelming financial burden on them.
- 7.6 He contends that there is a further issue arising here which are the annual concerts at Marlay Park where they are forced to close for 12 days each year, with no consultation or indeed remuneration but only an email notification outlining dates to vacate their units.
- 7.7 He submits that the traders should be treated as a special unique group given the arguments which he has outlined and seeks a modest increase of 30% in both rent and rates plus a months' free rent in lieu of the concert disruption.
- 7.8 Mr. O'Harra supplemented his submission with maps,, photographs, extracts and valuation certificates, rates invoices and correspondence with DLRCC and Tailte Eireann, all of which has been reviewed.

## **8. RESPONDENT'S CASE**

- 8.1 M/s Ita McNally, Respondent Valuer, submitted a précis of evidence in which, inter alia and in summary, she outlined the location, description, floor area, tenure and other

characteristics of the Property in addition to the basis of valuation, commentary on the grounds of appeal and her opinion with both rental and other comparables in support. Her submission included a profile of the rating authority area and milestones in the history of the appeal as well as commentary on the valuation scheme. M/s McNally's submission was supplemented by maps, a block plan and photographs. She also included, as an expert witness, the standard Declaration and Statement of Truth in compliance with Rule 41 of the Valuation Tribunal (Appeals) Rules 2019.

- 8.2 M/s McNally submitted a revised valuation for the Property of € 8,120 which she calculated as follows:

Ground Floor Unit	47.81m <sup>2</sup> @ € 200.00	9,562.00
<u>Less</u>	end allowance of 15%	<u>1,434.30</u>
		8,127.70 say, NAV € 8,120.

- 8.3 M/s McNally outlines the rationale for the development scheme used to value the courtyard units which was, after analysis of rental information, to adopt, for the 21 units, overall unit values of € 200.00 per square metre for ground floor units and € 130.00 per square metre for first floor units. She further explained that the Appellant is one of four original tenants who have been at the Marlay Craft Courtyard for over 40 years. She states that, when the units were being refurbished, starting in 2015, these tenants were moved across to the southern section of the courtyard and that, from the rental information provided by the landlord, these units have a lower rent than the remaining units on the northern section which are occupied by new tenants following refurbishment works which were completed in 2018.
- 8.4 In support of her valuation, M/s McNally relied upon six rental transactions (the first being labelled as key ) and three NAV comparables, briefly summarised ( PN information part redacted) hereunder:

**KRT No. 1**

Unit of 67.00m<sup>2</sup> over two floors in the courtyard let at the rent of € 11,100 per annum [date not specified] that is assessed at the NAV of € 11,160. This was subsequently divided into three assessments at the representations stage. The net effective rent devalues to € 200.00 per m<sup>2</sup> on the ground floor and to € 128.00 per m<sup>2</sup> on the first floor. The unit is valued at € 200.00 per m<sup>2</sup> (ground floor) and at € 130.00 per m<sup>2</sup> (first floor). In the update rental information to this, the ground floor part of 16.50m<sup>2</sup> was let at the rent of € 4,560 per annum from August 2019 which reflects a unit value rate of € 276.00 per m<sup>2</sup> and has an NAV of € 3,300 which is still assessed at a unit value rate of € 200.00 per m<sup>2</sup>.

**Rental No. 2**

Ground Floor unit of 19.20m<sup>2</sup> which was let at the rent of € 4,500 per annum with effect from October 2019 which reflects a unit value rate of € 234.00 per m<sup>2</sup> and this is assessed at the NAV of € 3,840 which devalues to a unit value rate of € 200.00 per m<sup>2</sup>.

### **Rental No. 3**

Ground Floor unit of 23.00m<sup>2</sup> which was let at the rent of € 5,856 per annum with effect from August 2019 which reflects a unit value rate of € 255.00 per m<sup>2</sup> and this is assessed at the NAV of € 4,600 which devalues to a unit value rate of € 200.00 per m<sup>2</sup>.

### **Rental No. 4**

Ground Floor unit of 26.00m<sup>2</sup> which was let at the rent of € 6,000 per annum with effect from October 2019 which reflects a unit value rate of € 230.00 per m<sup>2</sup> and this is assessed at the NAV of € 5,200 which devalues to a unit value rate of € 200.00 per m<sup>2</sup>.

### **Rental No. 5**

Ground Floor unit of 15.67m<sup>2</sup> which was let at the rent of € 5,664 per annum with effect from August 2019 which reflects a unit value rate of € 361.00 per m<sup>2</sup> and this is assessed at the NAV of € 3,130 which devalues to a unit value rate of € 200.00 per m<sup>2</sup>.

### **Rental No. 6**

First Floor unit of 21.50m<sup>2</sup> which was let at the rent of € 3,876 per annum with effect from August 2019 which reflects a unit value rate of € 180.00 per m<sup>2</sup> and this is assessed at the NAV of € 2,790 which devalues to a unit value rate of € 130.00 per m<sup>2</sup>

The comparables from the Valuation List cited are as follows:

### **NAV No.1**

PN 335173 Ground Floor Unit of 16.50m<sup>2</sup> across the courtyard which has an NAV of € 3,300 that devalues to a unit value rate of € 200.00 per m<sup>2</sup>.

### **NAV No.2**

PN 5028806 Ground Floor Unit of 19.20m<sup>2</sup> across the courtyard which has an NAV of € 3,840 that devalues to a unit value rate of € 200.00 per m<sup>2</sup>.

### **NAV No. 3**

PN 335181 Ground Floor Unit of 15.67m<sup>2</sup> across the courtyard which has an NAV of € 3,130 that devalues to a unit value rate of € 200.00 per m<sup>2</sup>.

## 9. SUBMISSIONS

There were no legal submissions in this case.

## 10. FINDINGS AND CONCLUSIONS

- 10.1 On this appeal the Tribunal must determine the value of the Property so as to achieve, insofar as is reasonably practical, a valuation that is correct, equitable and uniform, so that the valuation of the Property as determined by the Tribunal is relative to the value of other comparable properties on the valuation list in the rating authority area of Dun Laoghaire-Rathdown County Council.
- 10.2 In this appeal the Appellant contends in the Notice of Appeal for a figure of € 515 and in his later submission for a 30% reduction of **rent and rates**. In response, the Respondent Valuer seeks a revised valuation, down from the figure of € 13,400 appearing in the Valuation List, to the lower valuation of € 8,120. The fixing of a rent by the Appellant's Landlord, Dun Laoghaire Rathdown County Council is not a matter within the ambit of the Tribunal's powers to intervene in as the function of the Valuation Tribunal is **only** to determine the net annual value for rates purposes.
- 10.3 As is the case in many rating appeals before the Valuation Tribunal mounted by lay Appellants, confusion can arise in the understanding of the role of the Tribunal and its scope of power. A rates bill is comprised of two parts. The first is the **valuation (Net Annual Value)** and the second is the **ARV, the annual rate on valuation**. The total rates payable is a factor of one component multiplied by the other. The jurisdiction of the Tribunal is solely concerned with the correct and equitable determination of the first of these, the **valuation**. The second of these, the **ARV**, is fixed annually by the local rating authority and the Tribunal has no function on the determination of this figure. The **ARV** will vary from local authority to local authority and the amount of this will also vary greatly depending on whether the local authority area has been revalued or not. As stated in sections 6. of this Determination above, the basis of the **valuation** is the notional rental value of the property assuming it to be vacant and to let at the valuation date identified in the Valuation Order, as at 1<sup>st</sup> February, 2022.
- 10.4 The Valuation Tribunal is independent of both Tailte Éireann and the rating authority, in this case, Dun Laoghaire-Rathdown County Council and the scope of its powers is limited by sec. 37 of the Valuation Act 2001, as amended.
- 10.5 The Appellant advances several grounds of appeal and it is evident to the Tribunal that some of the issues arising relate, not to the amount of the valuation for rating purposes, but to matters which are strictly between landlord and tenant. The landlord in this type of situation may grant concessions to tenants for reasons of good estate management or to advance a social or community goal, or to create a special business environment for crafts persons, but such private arrangements do not alter the basis for the correct estimation of the rent (net annual value) for rates purposes in accordance with the statutory framework outlined in section 6 of this Determination.



- 10.6 The Appellant has not advanced any rental evidence in support of his appeal nor has he referenced any comparable net annual values from the Valuation List of other similar properties to the subject Property to make his case.
- 10.7 It is an established principle from several former cases that the onus lies with the Appellant to demonstrate to the Valuation Tribunal that the valuation by the Respondent is incorrect and the following extracts from the Valuation Act 2001 (as amended) and the Valuation Tribunal (Appeals) Rules 2019 Rules of the Tribunal make this clear:

Extract from the Act

*35.—An appeal made under section 34 shall, as appropriate—  
(a) specify—*

*(i) the grounds on which the appellant considers that the value of the property, the subject matter of the appeal (in this section referred to as ‘the property concerned’), being the value as determined by the valuation manager or revision manager, is not a determination of its value that accords with that required to be achieved by section 19(5) or, in the case of an appeal from a valuation made under section 28, with that required to be achieved by section 49, and*

*(ii) in accordance with the matters set out in section 19(5) or 49, as appropriate, what the appellant considers ought to have been determined as the property’s value, .....*

Extract from the Tribunal Rules

*39. Any précis of evidence on behalf of any party as to the value of the property the subject of the appeal must include particulars of -*

- (a) the location of the property the subject of the appeal and the nature of the location, for example, residential, retail park, commercial, office, industrial;*
- (b) an accurate description of the property the subject of the appeal (for example, single storey, workshop building, hotel, public house);*
- (c) the size of the property the subject of the appeal measured in square metres, and where appropriate dimensions, height, and frontage, as agreed between the appellant and the respondent;*
- (d) the general condition of the property the subject of the appeal;*
- (e) the title of the property the subject of the appeal and, if leasehold, the details of the lease to include the names of the landlord and tenant, any side letter or concession letter pertaining to the lease, details of any additional relationship or association between the landlord and tenant, commencement date, term of the lease, the rent and when agreed or fixed, rent review pattern, repairing liabilities, insuring liabilities, break-options, rent-free periods, capital contributions or concessions;*
- (f) the comparator properties that he or she considers to be similarly circumstanced to the property the subject of the appeal and relevant to the assessment of its net annual*

*value and giving such details of the comparators as specified in subparagraphs (i) to (v) above;*

*(g) the witness's opinion on the valuation of the property the subject of the appeal and how such opinion is supported by the comparator evidence.*

*(h) The précis of evidence of each party must be signed by the person who has written the précis.*

If an Appellant chooses not to submit other rents for comparable properties indicating rental values at the valuation date (1<sup>st</sup> February, 2022) or comparable net annual values from the Valuation List, (as per **(f) of Rule 39** outlined above) then, inevitably, he places himself or herself at a disadvantage in making a full case for the appeal. Whilst it may be difficult to access full information on rents by a lay Appellant (albeit some information might be provided on the Commercial Lease Register operated by the Property Services Regulatory Authority, the level of detail available and precision of this might require third party verification) the net annual values of properties valued by the comparator method are displayed on the Tailte Éireann map on line.

- 10.8 The Respondent Valuer has set out the basis of how rents obtained within the courtyard have set the pattern of net annual values to be applied to the various units and from the information supplied it is a fact that the net effective rents for ground floor units indicate, after analysis, a range of unit values of € 200.00 to € 361.00 per square metre whilst the rents for the first floor units reflect net effective rents of € 128.00 to € 180.00 per square metre. Working from these rental indicators, the Respondent has applied unit value rates of € 200.00 per m<sup>2</sup> to ground floor units and € 130.00 per m<sup>2</sup> to first floor units.
- 10.9 Notwithstanding that the valuation date in this case is 1<sup>st</sup> February 2022 and that the rents adopted by the Respondent to inform the level of net annual values date from 2019, mainly, it is accepted that relying on rents after 2019 would have been difficult given the unwelcome intrusion of the coronavirus pandemic during its more virulent stages in 2020 and 2021.
- 10.10 It is not abundantly clear to the Tribunal what the planning status is for the variety of units and uses in this courtyard as clearly some units are what can be described as retail whereas others are more of a craft nature or service user. In this case the rating authority (who are also the planning authority) control the type of uses permitted, as landlords. Rating law predates planning law and so in this case the test of what use must be valued is to have regard to the twin rating principles of rebus sic stantibus (valuing things as they are) and the other of the assumption of valuing the Property as being “vacant and to let” on the valuation date of 1<sup>st</sup> February, 2022.
- It is clear to the Tribunal that the essential characteristics exist here for the rateable occupier to be rateable in that his occupation, apart from being actual, is exclusive, of beneficial value and is not for too transient a period Applying these long established principles to the subject Property it is the view of the Tribunal that if vacant and to let, considering the characteristics of this Property, especially with the lack of a display window/frontage, that it would be of interest, primarily, to Tenants seeking a craft studio

but not ruling out other uses in similar units such as the adjacent corner coffee takeaway unit or other quasi-retail uses.

10.11 Some of the grounds of appeal cited certain factors such as accessibility and the part closure for concerts as being distinct factors requiring some reduction in the valuation but it is considered that rents taken from **the courtyard only** will reflect these disabilities, if any, as the Respondent Valuer has not relied on rents from other locations not subject to such restraints. She has confined her evidence to rents and net annual values within the courtyard.

10.12 Proceeding from the view that the overall assessments of net annual value are acceptable as set out in section 10.8 above, or, in other words, not disproved, the final issue is to examine the end allowance granted by the Respondent Valuer to the valuation of the subject Property to distinguish it from the others on the grounds of its separate characteristics. Having carefully considered the allowance granted of 15%, the Tribunal is not persuaded to alter that degree of discount because:

(a) it reflects a reasonable subjective judgment of the discount that might be negotiated between a hypothetical landlord and hypothetical tenant in the market at the valuation date on the terms of a letting for this actual Property,

(b) it suggests a reasonable discount, in the opinion of the Tribunal, to value the Property in the absence of any compelling case for an alternative being put forward, and

(c) after application of the 15% allowance (or discount) this analyses back to a unit value rate of € 169.84 per m<sup>2</sup> (i.e. € 8,120/47.81m<sup>2</sup>) which is well below the pattern of net annual value unit rates for other ground floor units in this courtyard and is therefore deemed to capture any expected disabilities this unit might endure compared to the others.

#### **DETERMINATION:**

Accordingly, for the above reasons, the Tribunal disallows the appeal and confirms the decision of the Respondent at the revised valuation of Net Annual Value **€ 8,120**.

#### **RIGHT OF APPEAL**

In accordance with section 39 of the Valuation Act 2001 any party who is dissatisfied with the Tribunal's determination as being erroneous in point of law may declare such dissatisfaction and require the Tribunal to state and sign a case for the opinion of the High Court

This right of appeal may be exercised only if a party makes a declaration of dissatisfaction in writing to the Tribunal so that it is received within 21 days from the date of the Tribunal's Determination and having declared dissatisfaction, by notice in writing addressed to the

Chairperson of the Tribunal within 28 days from the date of the said Determination, requires the Tribunal to state and sign a case for the opinion of the High Court thereon within 3 months from the date of receipt of such notice.