

Appeal No: VA23/5/1060

**AN BINSE LUACHÁLA
VALUATION TRIBUNAL**

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

LNC Property Managers Ltd

APPELLANT

and

Commissioner of Valuation

RESPONDENT

In relation to the valuation of

Property No. 502342, Office(s) 3rd Generation at Ground, 2nd & 3rd Floor, Oyster Point, Temple Road, Blackrock, County Dublin. (“the Property”)

B E F O R E

John Stewart - FSCI, FRICS, MCI Arb

Deputy Chairperson

Sarah Reid - BL

Member

Martin Connolly - M.Agrs., M.Sc., MSCSI, FCI Arb

Member

**JUDGMENT OF THE VALUATION TRIBUNAL
ISSUED ON THE 2ND DAY OF SEPTEMBER, 2024**

1. THE APPEAL

- 1.1 By Notice of Appeal received on the 18th 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 (‘the Property’) was fixed in the sum of €272,000.
- 1.2 The sole ground of appeal, as set out in the Notice of Appeal, is 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 Act because: “*Building is wrongly classified as 3rd Gen and is in fact 2nd Generation.*”
- 1.3 The Appellant considers that the valuation of the Property ought to have been determined in the sum of €207,000.

2. REVALUATION HISTORY

- 2.1 On the 23rd day of September 2022 a copy of the valuation certificate proposed to be issued in relation to the Property under section 24(1) of the Valuation Act 2001 (“the Act”), was sent to the Appellant indicating a valuation of €272,000.
- 2.2 Being dissatisfied with the valuation proposed, representations were made to the valuation manager in relation to the valuation. Following consideration of those representations, the valuation manager did not consider it appropriate to provide for a lower valuation.
- 2.3 A Final Valuation Certificate issued on the 15th day of September 2023 stating a valuation of €272,000.
- 2.4 The date by reference to which the value of the property, the subject of this appeal, was determined is the 1st day of February 2022.

3. THE HEARING

- 3.1 The Appeal proceeded by way of an oral hearing heard remotely, on the 23rd day of February 2023. At the hearing, the Appellant was represented by Mr. Brian Bagnall FRICSI, FRICS of BDM Property and the Respondent was represented by Mr. John Shaughnessy MSc Real Estate, PgDip Edu, BSc Mgt. & Law, MLDI of the Valuation Office.
- 3.2 In accordance with the Rules of the Tribunal, the parties had exchanged their respective reports and précis’ of evidence prior to the commencement of the hearing and submitted them to the Tribunal. At the oral hearing, each witness, having taken the oath, adopted his précis as his evidence-in-chief in addition to giving oral evidence.

4. FACTS

From the evidence adduced by the parties, the Tribunal finds the following facts.

- 4.1 The Property comprises ground, second and third floor office and basement carparking in a modern style office building, Oyster Point, constructed in the 1980’s at Temple Road, Blackrock, Co Dublin.
- 4.2 The Property’s accommodation was agreed by the parties as follows:

Use	Floor	Area m ² GEA
Offices	0	306.82
Offices	2	350.31
Offices	3	270.40
Total		927.53
Car Spaces	-1	25

- 4.3 The Property has raised floors and suspended ceilings; ceiling height is 2.4 m.
- 4.4 The Property is in good condition. It is fitted with gas fired central heating. Air conditioning was retrofitted but no longer functions and the BER of the Property is E2.

5. ISSUES

- 5.1 The primary issue between the parties is that of quantum. In the Notice of Appeal, the Appellant considered that the value should have been determined at €207,000. In his précis Mr Bagnall for the Appellant contended for an NAV of €198,205. Mr Shaughnessy for the Respondent contended that the valuation on the list as €272,000, was appropriate and should be let stand.
- 5.2 A secondary issue is the correct classification of the building. Mr Shaughnessy for the Respondent contended that the Property should be classified as third generation office. Mr Bagnall for the Appellant, on the other hand, contended that Property is not a third-generation office as understood by the market.

6. RELEVANT STATUTORY PROVISIONS:

- 6.1 The net annual value of the Property has to be determined in accordance with the provisions of section 48 (1) of the Act 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.”

- 6.2 Section 48(3) of the Act as amended by section 27 of the Valuation (Amendment) Act 2015 provides for the factors to be taken into account 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 be expected to let from year to year, on the assumption that the probable 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 Bagnall adopted his précis, which provided location maps and photographs to support his case.
- 7.2 In his précis he described the Property as being located on the fringe of Blackrock Village, fronting on to Temple Road and with visibility from the Blackrock Bypass. It comprised a modern style office building extending to four storeys over a basement car park. Mr Bagnall contended that the Property did not have raised floors when constructed but that

they were added subsequently. This resulted in a floor to ceiling height of 2.3 m which Mr Bagnall described as low for modern offices. In his oral evidence Mr Bagnall contended that the first occupier of the Property installed the raised floors. He also accepted the figure of 2.4 m floor to ceiling height put forward by Mr Shaughnessy for the Respondent. Attempts were made to retrofit air conditioning, but it is no longer in use. Heating is gas fired.

- 7.3 Mr Bagnall contended that the Respondent erred in describing the Property as Third Generation. The raised floors were added retrospectively and compromised the floor to ceiling heights. Air conditioning was retrofitted but no longer functions. In support of his argument Mr. Bagnall relied on a copy of the Commissioner's Revaluation Practice Notes for offices, dated May 2006 which states that in third generation offices "*lifts and air conditioning are standard.*"
- 7.4 The Property has a BER rating of E2, which Mr Bagnall described as pretty poor.
- 7.5 In his précis Mr Bagnall put forward two office lettings in support of his case, one on the second floor of Avoca Court, Blackrock and the other on the first floor of Oyster Point, Blackrock. The details provided for these lettings are shown in Appendix 1 (N/A to public). Mr Bagnall also provided copies in his précis of the Property Services Regulatory Authority's New Commercial Lease Returns for lettings on the first and second floors of Oyster Point and analysed these lettings as devaluing to €17.50/ft²/€188/m² for the Avoca Court letting and €149.85/m² and €1,000/car space for Oyster Point No 1 letting.
- 7.6 Mr Shaughnessy questioned Mr. Bagnall at length on the letting comparisons put forward by the Appellant. Regarding the letting of the second floor, Oyster Point, Mr Bagnall confirmed that the lease had been extended in 2020 from year to year on the same terms as the expired lease. He had seen no written agreement. However, the landlord had confirmed this, and he informed Mr Shaughnessy accordingly by email. When Mr Shaughnessy put it to him that there was nothing in writing and asked him if he would regard this arrangement as an open market lease Mr Bagnall replied that he would.
- 7.7 Regarding the letting in Avoca Court, Mr Shaughnessy asked Mr Bagnall if the Property had been upgraded in a similar fashion and to the same extent as the Avoca Court unit, would this constitute a material change in circumstances under the Act. Mr Bagnall replied that in his opinion these works would be a significant improvement and an economic change, but he was unsure if it would represent a material change of circumstances as defined in S. 3 of the Act.
- 7.8 Mr Bagnall put forward one NAV comparison, Temple House, Blackrock, immediately in front of the Property. It was constructed in the same era as the Property, is on the valuation list at €190/m² and is described as second generation. Mr Bagnall described the building as fronting on to the Blackrock Bypass and having a better profile. Further, based on an external inspection only he was of the view that this property was broadly similar to the Subject Property.

- 7.9 Mr Shaughnessy questioned Mr Bagnall on the details of the two Key Rental Transactions (“KRT”) that he put forward (PN 502344 and PN502341) which were commercial leases in place at the valuation date and represented open market rents. Mr Bagnall agreed that on the face of it they did but he pointed out the lease dates predated the valuation date.
- 7.10 When asked by the Tribunal why the Appellant’s estimate of value differed from the representation stage (€164,000), the notice of appeal (€207,000) and the value cited in his précis (€198,000) Mr. Bagnall said his view changed as better information came available to him, in particular the letting in the adjacent Avoca Court and the lease renewal in Oyster Point which indicated a soft market post Covid.
- 7.11 In conclusion, Mr Bagnall stated that the rent achievable for the Property is in the order of €150-180/m² and the open market rental value at the valuation date, February 2022, should take precedence over a particular (in his submission incorrect) classification by the Commissioner of the Property as a third-generation office.
- 7.12 In summing up, Mr Bagnall stated that the Respondent’s rental evidence was old and pre Covid. His evidence was post Covid and indicated a softer market. He reiterated that in his opinion that the Property was not up to the same standard as the two adjoining units and asked that the Tribunal take this into account.
- 7.13 Based on the evidence and his opinion of value, Mr. Bagnall contended for a NAV of €198,205, calculated as follows:

Use	Area(m ²)	NAV(€/m ²)	NAV (€)
Office	927.53	€180	€166,955,40
Car Parking	25	€1,250	€31,250.00
Total			€198,205,40
		Say	€198,205.00

8. RESPONDENT’S CASE

- 8.1 Mr. Shaughnessy for the Respondent provided a summary of his case, his response to the Appellant’s case, the valuation history of the Property, a location map, floor plans and photographs in support of his description of the Subject Property.
- 8.2 He described the Property as being located on Temple Road, Blackrock and within 600 metres of the Blackrock Dart Station, Frascati Shopping Centre, Blackrock Shopping Centre and 4.3 kilometres from the M50. The Property is located beside two similar blocks, Avoca Court, and Maple House.
- 8.3 Mr Shaughnessy provided a copy of the survey notes from the initial revision of valuation in the 1990’s that stated that the Property, and the two adjoining blocks, had raised floors and suspended ceilings at the time. Ceiling height of 2.4 m was agreed at the hearing, Mr Shaughnessy agreed with Mr Bagnall contention that air conditioning had been added but that it is no longer in use.

- 8.4 As regards the question of classification of the Property, Mr Shaughnessy disagreed that the Property was not a third-generation office as understood by the market. He accepted that the two neighbouring blocks have been upgraded but would not accept that newer eco heating systems (M & E or HVAC) put those properties in better standing.
- 8.5 Mr Shaughnessy questioned the information that Mr Bagnall put forward regarding the letting on the first floor of Oyster point, as set out in Appendix 1 of the judgement (N/A to public). He stated that at the time of inspection that this floor was vacant and that his requests for information on the lease were not answered.
- 8.6 Mr Shaughnessy stated that the Property is freehold and provided details of a five-year lease from 2015 of the second floor. According to Mr Shaughnessy, the Appellant had indicated that the lease had been extended at the passing rent and that there was a lease, details of which were not made available.
- 8.7 In support of his valuation, Mr. Shaughnessy put forward two KRTs from the adjoining properties of Maple House and Avoca Cout respectively, details of which are set out in an Appendix hereto (N/A to public). He contended that the leases thereon of 20 and 15 years respectively were representative of long commercial leases, albeit dating from 2017 and 2018, respectively. On questioning by the Tribunal Mr Shaughnessy was unable to provide details of any rent reviews that may have taken place. On questioning by Mr Bagnall regarding any concessions associated with the KRTs he accepted that there were, but he had not provided details. In his view they would have been considered up to the first rent review and would not have affected the Net Effective Rent (“NER”) at the valuation date.
- 8.8 Mr Shaughnessy put forward three NAV comparisons to assist the Tribunal.

Comparison 1

Property No.	502344
Address	Maple House, Temple Road, Blackrock.
Building Floor Are	1,228.51 m ² .
Total NAV	€358,000

Comparative Analysis of NAV			
Level	Description	Size/No	NAV/m ² /No.
-1	Car Spaces	31	€1,250
0	Offices	315.14	€260
1	Offices	334.88	€260
2	Offices	333.76	€260
3	Offices	244.73	€260
	Total	1,228.51	€358,162.60

This comparison, in Maple House, is described as the third in a series of three properties identical to the Property, in construction date, location and layout.

Comparison 2

Property No. 502341
Address Ground Floor, Avoca Court, Temple Road Blackrock.
Building Floor Are 303.10 m²
Total NAV €88,800

Comparative Analysis of NAV			
Level	Description	Size/No	NAV/m ² /No.
-1	Car Spaces	8	€1,250
0	Offices	303.10	€260
	Total	303.10	€88,806

This comparison is described as being located beside the Property, with shared carparking entrance. It is identical to the Property, in construction date, location and layout.

Comparison 3

Property No. 503431
Address First Floor, Avoca Court, Temple Road Blackrock.
Building Floor Are 354.10 m²
Total NAV €102,000

Comparative Analysis of NAV			
Level	Description	Size/No	NAV/m ² /No.
-1	Car Spaces	8	€1,250
0	Offices	354.10	€260
	Total	354.10	€102,066

This comparison is described as being located beside the Property, with shared carparking entrance. It is identical to the Property, in construction date, location and lay out.

- 8.9 In cross examination by Mr. Bagnall, Mr. Shaughnessy was unable to say when the raised floors had been installed in the Property. When it was put to him that 2.4 m ceiling height was “tight” Mr. Shaughnessy replied that this was a relative statement and when asked if 8 feet (2.4 m) was unusual he replied that he could not give any comment. On the same issue it was put to him by the Tribunal that a 2.4 m ceiling height would be expected in a domestic dwelling, and he was asked what effect this might have on staff, he replied that it depended on the building and that the building could be upgraded.
- 8.10 Mr. Bagnall questioned Mr. Shaughnessy on the effect of capital expenditure on the capital and rental value of offices. Mr. Shaughnessy conceded that going from an E to a B energy rating for a property may increase the capital value of a building but argued the effect on rental value would depend on the market. Mr. Shaughnessy accepted that there had been no capital expenditure on the building and stated that this added to his point posing the question if a tenant does not upgrade the building in line with the neighbours should this mean a reduction in rateable value.

- 8.11 Mr. Shaughnessy was questioned by the Tribunal on the distinction between repairs and upgrades in a property and the effect of same on rent. He replied that where the tenant is liable for repairs the rent would be lower. However, Mr Bagnall clarified that in the case of the letting he cited in Oyster Point the tenant is effectively liable for repairs by way of a service charge.
- 8.12 When questioned by the Tribunal Mr Shaughnessy stated that in his opinion the three adjoining buildings (i.e. the Property, Maple House, and Avoca Court) were similarly circumstanced for the purposes of the valuation exercise. When questioned on the attractiveness, to the hypothetical tenant, of a commercial building with a B2 energy rating compared to a similar building with a C3 rating Mr. Shaughnessy replied that the energy rating was different but that the buildings were not. When asked by the Tribunal if he were offered two similar buildings, one upgraded and one not, would he pay the same rent for both Mr Shaughnessy replied: “no” and that an occupier could upgrade to an A energy rating. However, the Valuation Manager would not know this and so in order to be equitable, buildings could not be analysed on the basis of energy rating.
- 8.13 When it was put to Mr. Shaughnessy by the Tribunal that properties must be assessed as they are and not as they might be he replied that buildings must be looked in their actual state assuming that repairs and upgrades have been done over time.
- 8.14 In summing up the Respondent’s case, Mr. Shaughnessy stated that the Property is a third-generation office, one of three identical blocks on Temple Road. It was his view that the fact that its energy rating is inferior to the two adjoining buildings is not a basis for reducing the NAV/m² of the Property. Mr Shaughnessy viewed the Appellant’s rental information as vague and incomplete and could not be described as market rents unlike the evidence shown by his Key Rental Transactions.
- 8.15 Based on the foregoing the Respondent contended for a NAV of €272,00, calculated as follows:

Floor	Use	Area(m ²)/No.	NAV(€/m ² /No.)	NAV (€)
0	Offices	306.82	€260	€79,773.20
2	Offices	350.31	€260	€91,080.60
3	Offices	<u>270.40</u>	€260	€70,304.00
	Total office	927.53		
	Car Parking	25	€1,250	<u>€31,250.00</u>
	Total			€272,407.80
			Say	€272,000.00

9. SUBMISSIONS

- 9.1 There were no formal legal submissions. However, Mr. Shaughnessy submitted Tribunal judgement VA00/02/032, Proudland Ltd. t/a Plaza Hotel v Commissioner of Valuation in support of his contention that the onus of proof was on the Appellant to prove its case.

10. FINDINGS AND CONCLUSIONS

- 10.1 On this appeal the Tribunal has to determine the value of the Property so as to achieve, insofar as is reasonably practical, a valuation that is correct and equitable 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 The Property comprises three floors and basement car parking in a four storey over basement office block, built in the 1980's, being one of three similar blocks on Temple Road, Blackrock, Co Dublin. On the evidence before it, the Tribunal finds that the Property was in good condition but, unlike the two adjoining blocks, it had not been upgraded. In particular it had a BER rating of E2 compared with a rating of B2 for the adjoining blocks.
- 10.3 The Appellant questioned the definition of the Property as third generation office by the Respondent. However, in his oral evidence Mr. Bagnall conceded that a particular classification is not, of itself, determinative of the value and the Tribunal agrees. The Tribunal, in accordance with s 19(5)(b) of the Act, must determine the value of the Property by reference to other comparable properties on the valuation list regardless of a particular classification or given designation within the Respondent's system or the commercial property market as a whole.
- 10.4 The substantive issue, the assessment of the correct NAV in accordance with the Act, turns on two questions: Is the Property a comparable property to those in the two adjoining blocks (Avoca Court and Maple House) and if not, by how much should the NAV be varied to reflect the differences so found? The Respondent contended that all three blocks were similar and were accordingly ascribed the same NAV/m² of €260 in the revaluation of Dun Laoghaire Rathdown rating area. The Appellant's evidence however, which was not controverted, was that unlike the Property, Avoca Court and Maple House had been upgraded resulting in a far superior energy rating in those units. On that basis, the Appellant contended the Property should have a lower NAV/m².
- 10.5 Mr Shaughnessy dealt at length, both in his précis and his oral evidence on the effect of classification and upgrading on the NAV/m². At Paragraph 5.4 of his précis, he stated:

“... The neighbouring properties invested in and engaged with a replenishment cycle and therefore attracting higher rents compared to the subject property. However, having newer M&E and HVAC systems, does not place them in a better office generational or Grade A category.”

At Paragraph 7.1 of his précis, he further stated that:

“...The claim that energy rating is below the neighbouring blocks is a reason for a reduced rate PSM due to the alleged action of the neighbouring properties owners to upgrade their properties is an erroneous claim.”

In cross examination by Mr. Bagnall, Mr. Shaughnessy answered rhetorically that lack of capital expenditure by the Appellant should not mean that the Property should have a lower NAV/m² making the point that just because a tenant neglected to upgrade a building does not imply that it should attract a lower ratable value than one which had been upgraded.

- 10.6 On his understanding of “...in its actual state...” per Section 48 of the Act, Mr. Shaughnessy stated that “actual state” assumes that the repairs and upgrades have been done over time. The Tribunal does not accept that assertion. Indeed, the opposite was held by the High Court in *Fibonacci Property ICAV -v- Commissioner of Valuation* [2020] IEHC 312 when Mrs. Justice Hyland found the Tribunal was correct in its judgement when it stated:

“The express statutory assumption as to nature of the hypothetical tenancy is that the Property is to be valued in its actual state as opposed to an assumed state of reasonable condition and repair.”

- 10.7 The Tribunal does not accept the Respondent’s contention that the possibility of upgrading a property makes it comparable with buildings already upgraded. The Property must be assessed in its actual state at the valuation date, 1st February 2022, and the hypothetical tenant would regard the property in that (un-upgraded) state.
- 10.8 Four items of rental evidence were put forward to assist the Tribunal, two by the Appellant and two KRTs by the Respondent. One of Appellants examples in Oyster Point was a lease renewal, which would be regarded as having a lesser evidential value in terms of rental evidence. The other, a lease in the adjoining Avoca Court, was lacking in key information, such as the parties and the actual passing rent which would have enabled the Tribunal to form an objective view on the transaction. In the circumstances, the Tribunal found this evidence to be of little assistance.
- 10.9 The two KRTs put forward by the Respondent were a 20-year lease in the adjoining Maple House dating from 2017 and a 15-year lease in Avoca Court from 2018. The Tribunal is of the view that these are too remote in time (being 4 -5 years prior to the valuation date and in notably reflecting pre-Covid rental information) to be of any assistance in the present appeal. In addition, the Respondent had no information on any rent reviews that may have taken place noting the dates for same would likely have been 2022 and 2023 and therefore close to the Valuation Date. The absence of this information was unfortunate and would have assisted the Tribunal’s understanding of the market evidence in this appeal.
- 10.10 From the NAV comparisons put forward in this appeal, the Appellant’s examples demonstrated a NAV of €190/m² while Respondent’s comparisons showed NAVs of €260/m².
- 10.11 Insofar as the Appellant relied on the Temple House property, which is classified by the Commissioner as second generation, Mr. Shaughnessy stated that based on Tailte Éireann records that building was constructed in 1984. Mr Bagnall had only inspected the building externally and neither party were able to advise the Tribunal as to the internal condition of

the building its layout or fitout etc. Thus, the Tribunal is unable to determine if this comparison is comparable to the Subject Property and it is therefore of limited assistance in the present appeal.

- 10.12 The Tribunal notes, and the parties seem to accept that, Maple House, and Avoca House, in which the Respondent’s three comparisons are located, were initially similar to the Property. However, these buildings were subsequently upgraded, and the Property was not. Thus, the Tribunal finds that the three comparisons put forward by the Respondent are not comparable to the Property, as required by s 19(5)(b) of the Act and are therefore of no direct assistance.
- 10.13 The Tribunal does not accept the Respondent’s proposition that while the energy rating of Avoca Court and Maple House are different from the Property, the buildings themselves are similar. Indeed, in cross examination by the Tribunal Mr. Shaughnessy confirmed that he would not pay the same rent for two buildings with differing energy ratings.
- 10.14 The Tribunal has some sympathy with Mr Shaughnessy’s assertion that it would not be practical for the Commissioner, i.e. the valuation manager, to ascertain the energy rating of each building in the entire stock of offices within the rating area when preparing a valuation list. However, in the present case this information for the Property and the adjoining Maple House and Avoca Court buildings used as comparators was available but does not appear to have been considered.
- 10.15 The onus of proof in an appeal rests with an Appellant to establish that the NAV in the Valuation List is incorrect. Further, per Tribunal decision *FGM Properties v Commissioner for Valuation* (VA19/5/1091), “*The onus of proof rests on the Appellant to demonstrate, through cogent evidence that the Respondent has erred.*”. The Tribunal finds that the Commissioner erred in its valuation of the Property where reliance was placed on KRT’s which were out of date relative to the Valuation date of 1st day of February 2022 and notably, represented pre-Covid rental information. Further, the Tribunal finds that the Property and the two adjoining buildings (Avoca Court and Maple House) which grounded the Respondent’s valuation, are not comparable for the reasons set out above. Accordingly, the resultant valuation arrived at by the Respondent, and entered on the List is incorrect. In all of the circumstances and based on the evidence put before the Tribunal in this appeal, the Tribunal is satisfied that the Appellant has met the threshold in establishing their case.

DETERMINATION:

Accordingly, for the above reasons, the Tribunal allows the appeal and decreases the valuation of the Property as stated in the valuation certificate to **€198,205**, calculated as follows:

Use	Floor	Area m ² GEA	NAV/m ² /Space	NAV
Offices	0	306.82	€180	€55,227.60
Offices	2	350.31	€180	€63,055.80
Offices	3	270.40	€180	€8,672.00
Car Spaces	-1	25	€1,250	€31,250.00

Total				€198,205.40
			Say	€198,205.00

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.