

CCA ACCOUNTANTS Limited

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HM REVENUE & CUSTOMS
SELF ASSESSMENT
HM REVENUE AND CUSTOMS
BX9 1AS

Our Ref: /HMRC/Sarvesh/02
20 03 2025

Dear Sir or Madam,

Appeal against notices of penalty assessment

Tax reference SX187568A Tax Return for the year ended 5 April 2023

We are filing this appeal on behalf of our new client, Mr Sarvesh Kumar KESHARWANI. We request to waive the penalties with a total of £1,300, as follows:

- a. 21 Mar 2024 Late filing penalty: £100.
- b. 19 Sep 2024 Daily penalty: £900.
- c. 06 Dec 2024 6 month late filing penalty: £300.
- d. Here we presume that the penalties of the future mentioned against the dates of 27 Mar 2025 and 24 Apr 2025, will be automatically wiped off, as the Tax Return of 2022-23 was submitted on 17 March 2025.

The reasons for the appeal are as per the under mentioned reasons.

1. Mr KESHARWANI has become aware of the penalties and the need to file the 2022-23 Tax Return, etc, only after the whole matter of penalties and the Tax Return, got triggered when he received your latest letter of 18 Feb 2025, for the penalty of late filing of the Tax Return of another Tax Year, 2023-24. Incidentally, this penalty for 2023-24 has been cancelled by yourselves, after he had made a call to yourselves; thank you for the same! Unfortunately, he didn't receive any other letters before this for any of the 3 penalties mentioned above. We seek special circumstances as mentioned in this letter to allow this appeal, even though 30-day periods expired previously, to file the appeals against the penalties mentioned.

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2. Mr Kesharwani contacted us very recently; and we filed the 2022-23 Tax Return for him on a most urgent basis on 17 Mar 2025.
3. Mr Kesharwani never received any letter or reminder to file the Tax Return for 2022-23.
4. He thought that since his only income was from PAYE, the taxes due were being deducted and paid to HMRC via the PAYE channel.
5. We request waiver of all the 3 penalties with the total of £1,300, due to his circumstances and especially as he didn't receive any letters from HMRC till the latest one mentioned above.

CCA Accountants Limited

Ravinder Gulati

Authorised Signatory

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