Neutral citation number: [2024] EWHC 1611 (Ch)

Case No: CR-2024-MAN-000587

IN THE HIGH COURT OF JUSTICE
BUSINESS AND PROPERTY COURTS IN MANCHESTER
INSOLVENCY & COMPANIES LIST (ChD)

Manchester Civil Justice Centre
1 Bridge Street West
Manchester
M60 9DJ

Hearing and judgment date: Friday 10 May 2024

BEFORE:

HIS HONOUR JUDGE HODGE KC
Sitting as a Judge of the High Court

IN THE MATTER OF A COMPANY
AND IN THE MATTER OF THE INSOLVENCY ACT 1986

BETWEEN:

A COMPANY

Applicant

- and -

HIS MAJESTY'S REVENUE AND CUSTOMS

Respondent

Legal Representation
Ms Claire Bunbury (instructed by **Farleys Solicitors LLP**) on behalf of the **applicant**
Ms Jennifer Newstead Taylor (instructed by **Solicitor to HM Revenue and Customs**) on behalf of the **respondent**

Approved Judgment

His Honour Judge Hodge KC:

1. By an application notice dated 24 April 2024, and issued the following day, the applicant company seeks, pursuant to Rule 7.24 of the Insolvency Rules 2016, an injunction restraining the respondent, His Majesty's Revenue and Customs, from presenting a petition for the winding up of the applicant company. The application notice also seeks the applicant's costs of this application on the indemnity basis.

2. The evidence in support of the application is contained within the witness statement of one of the directors of the Company, to whom I shall refer as Mr Michael B, dated 24 April 2024, together with exhibit MJB1. The matter was originally listed for hearing in last Friday's applications list but, by consent, the matter was stood over to today, Friday 10 May, with directions for evidence.

3. Evidence in answer is contained within the witness statement of Mr Christopher Jones, a civil servant in His Majesty's Revenue and Customs debt management, enforcement and insolvency service, dated 2 May 2024, together with exhibit CJ1. Evidence in reply is contained in the second witness statement of Mr Michael B, dated 7 May 2024, together with exhibit MB2.

4. The applicant seeks to rely upon a third witness statement from Mr Michael B dated 9 May 2024 - that is yesterday - together with exhibit MB3. At the commencement of this hearing, Ms Jennifer Newstead Taylor (of counsel), who appears for the respondent, indicated that the respondent's position with regard to the admission of that witness evidence was one of 'concerned neutrality'. There was no explanation as to why the material in the third witness statement could not have been included within the second witness statement.

5. The respondent has no wish to exclude relevant evidence from the court but is concerned, nevertheless, as to how this situation has come about, with the third witness statement following on from the service of Ms Newstead Taylor's skeleton argument. Ms Newstead Taylor did, however, accept that there was no prejudice to the respondent in admitting the witness evidence. Ms Bunbury accepted that the material in the third witness statement could, and probably should, have been included within the second witness statement.

6. I admitted the third witness statement in evidence on the footing that the court should have the fullest picture of the up-to-date position before it, and because of the absence of any consequential prejudice to the respondent.

7. I have also received a helpful skeleton argument from Ms Claire Bunbury (also of counsel), who appears for the applicant company. As Ms Bunbury recognises, this is a somewhat unusual application. She is seeking to prevent a proposed winding up petition in respect of a debt in excess of £1.5 million from proceeding, where the debt is undisputed, and there is no crossclaim. That is certainly an unusual situation.

8. It is Ms Bunbury's submission that the respondent should be restrained from presenting a winding up petition against the applicant company because the company expects in the near future to complete a sale of its business, negotiations in respect of which are said to be well under way; and that the result of such sale will be that the undisputed debt due to the respondent will be able to be paid in full.

9. Ms Bunbury submits that it is plainly not in the best interests of the company's creditors as a whole for it to be placed into compulsory liquidation, and that any petition would be oppressive and unfair. She submits that the view of Mr Michael B is that the respondent is using the threat of winding up proceedings as a debt collection tool, rather than for its legitimate purpose as a class remedy.

10. Although in his first witness statement Mr Michael B relied upon an alternative proposed sale of shares in the applicant company, it is now clear from his latest witness statement that that alternative proposal has effectively been abandoned in favour of a sale of the entire business to an entity known as 'Compass'. If it becomes clear that that deal is to proceed, the company envisages that it will be able to obtain a loan from its bank, HSBC, in a sufficient amount to enable the applicant to discharge its debt to the respondent in full.

11. Ms Bunbury submits that the grounds on which the court may grant an injunction to restrain presentation of a winding up petition are neither circumscribed nor constrained by Insolvency Rule 7.24. The discretion is a broad one. An example of the width of that discretion is to be found in the decision of Birss J in the case of *Travelodge Hotels Ltd v Prime Aesthetics Ltd* [2020] EWHC 1217 (Ch). In that case, the applicant hotel business applied for an injunction to restrain presentation of a winding up petition by the respondent landlord.

12. The hotel chain's financial performance had deteriorated significantly as a result of the Covid 19 pandemic, and as a result it has fallen behind with its rent. It applied for injunctive relief on the basis, first, that legislation was due to be passed imminently that would restrict the landlord's ability to petition for winding up, where the relevant default had been as a result of the pandemic, and, secondly, that a winding up petition would be an abuse of the process. The hotel was successful in obtaining a 14 day injunction on both grounds.

13. Ms Bunbury refers me to paragraphs 29 and 30 of the judgment, which, she says, are particularly instructive:

> "29. I turn to consider the other ground on which I am asked to grant the injunction. This is on the basis that the petition is abusive because it is adverse to the class interest. Essentially, the point is, first, that petitions are for the benefit of the class of creditors as a whole (I accept that) and second, it is said, on the evidence, that this petition would be adverse to the interest of the class as a whole having regard to the situation which Travelodge finds itself in. That situation is characterised by three features, as follows. The first is that there is likely to be a nil return on a winding up, which I agree with. The second feature is that the turnaround proposal now on the table is likely to produce a better return for all creditors, including Mr Sood's businesses, than the nil dividend they would receive from a winding up. The evidence establishes that matter to my satisfaction as well, at least at this stage. The third aspect is that allowing an insolvency process like this petition to be presented in this way would itself jeopardise the proposed turnaround and the ability to have that proposal accepted, either consensually or via a CVA. That is for a number of reasons, including the fact that the terms of many of the leases held by Travelodge would lead for those leases to be terminated if a petition of this kind was presented. I agree.

> 30. Another important dimension is that there is no evidence that there is any other reason why there should be a winding up petition presented in this case. There are no transactions at an undervalue which are said to have taken place, and there is positive evidence that the advisors to Travelodge are making sure that their future trading will comply with the relevant law."

14. Ms Bunbury observes that there are obvious parallels between the type of abuse of process described by Birss J in the *Travelodge* case and the present circumstances under which the respondent is threatening to present a petition. In particular, there is said to be a valid rescue strategy in play that is, on the evidence of Mr Michael B, due to complete imminently. Winding up would put an end to that proposed turnaround, and would be detrimental to the applicant's creditors as a whole.

15. Further, and as in *Travelodge*, there is no evidence in this case that there is any other reason why a petition should be presented; and, notably, the applicant has recently been making payments on time, and is plainly aware of the requirement to keep up with its tax liabilities as they fall due. In that regard, I observe that at paragraph 50b of his first witness statement, Mr Michael B observes that there is no prejudice caused to the respondent if the petition is not presented. This is because the respondent's new tax liabilities have been, and will be, paid in the meantime, until the sale has completed. In fact, the presentation of the petition would worsen both the respondent and the applicant's other creditors' positions. This is because it is highly likely that a sale of the applicant's business in any liquidation would achieve a significantly lower value than the sales that the applicant is currently negotiating.

16. I note that that is the only evidence of the comparative positions of a sale by the applicant company without the existence of a winding up petition, and a sale by the applicant company in liquidation.

17. Ms Bunbury goes on to observe that at paragraph 36 of his judgment, Birss J cited with approval a decision of Rose J in Re Maud, *Maud v Aabar Block* [2015] EWHC 1626 (Ch). There, Rose J identified two situations which amounted to abuse, the second of which was where the petitioner does want to achieve a winding up order, but is not acting in the interests of the class of creditors of which he is one, or where the success of his petition will operate to the disadvantage of the body of creditors.

18. Ms Bunbury submits that this is just such a case. It simply cannot be said that the respondent, in seeking to bring a premature end to the negotiations concerning the sale to Compass, is acting in the interests of the creditors as a whole. Accordingly, so Ms Bunbury submits, any petition would be abusive.

19. Miss Bunbury also refers me to the decision of Morgan J in the case of *Re Minrealm Limited* [2007] EWHC 3078 (Ch). Ms Bunbury recognises that that was not a creditor's petition, but a petition by the directors of the company. Accepting that distinction, however, she notes that there the court adjourned a winding up petition in circumstances where although the company was at that time insolvent, there was evidence that, as a result of some linked unfair prejudice proceedings, it ought not to be long before the company would receive funds from a third party, thereby solving its cashflow insolvency. The court noted that it had an unfettered discretion when dealing with a winding up petition, and that it could adjourn, grant, or dismiss it.

20. Here, Ms Bunbury says that there is evidence that the applicant's own cashflow insolvency issues will be solved in the near future. Therefore, applying *Minrealm*, she submits that if a petition had already been presented, it would be very likely to be adjourned. If the prospect of an imminent return to solvency is sufficient justification for adjourning a petition, she submits that it should also be sufficient justification for preventing a petition from being presented in the first place.

21. In conclusion, Ms Bunbury submits that this is plainly one of those admittedly rare cases where it is not appropriate for a winding up petition to be allowed to proceed, notwithstanding the fact that the debt is undisputed, and there is no cross-claim. It certainly is not just and equitable for the applicant to be wound up in circumstances where there is a very real possibility of an imminent sale of its business, and full repayment of the debt.

22. She submits that the respondent should be restrained from presenting a petition, at least for a reasonable period of time, so that the sale can be progressed, because any other outcome would be detrimental to the interests of the applicant's creditors as a whole, and inconsistent with the purpose and spirit of the winding up regime. She therefore invites the court to grant the relief sought, and to order that the costs of the application be paid by the respondent on an indemnity basis.

23. In her oral submissions, Ms Bunbury adverted to the possibility of an injunction being granted limited in point of time. She refers to the latest evidence from Mr Michael B, where he anticipates an offer from Compass on Monday or Tuesday of next week. She emphasises that it is not within the gift of the applicant to move this along. She emphasises that if a winding up petition is presented, the company will be in a weaker position. The prospective purchaser may seek to exploit the existence of a winding up petition to drive the price to be paid for the applicant company down.

24. Ms Bunbury submits that it is in the interests of the general body of creditors for the applicant's business to be sold as a going concern, rather than as a fire sale in the course of the company's liquidation. She points to the lack of prejudice to the respondent in having to wait a further short period of time to recover its debt. She submits that the balance of convenience is overwhelmingly in favour of the grant of a time-limited injunction.

25. In her skeleton argument for the respondent, Ms Newstead Taylor sets out the chronology of the background to the present application. Having taken instructions, Ms Newstead Taylor acknowledges that, as related at paragraph 8 of Mr Michael B's first witness statement, a further sum of just under £130,000 has been paid on 26 April, which would reduce the amount owed to the respondent to a little over £1.5 million. Having taken instructions however, she tells me that that sum has not yet been properly credited to the applicant company's account with the respondent.

26. For the purposes of the present application, I have to proceed on the footing that there is a debt of at least £1.5 million due and owing to the respondent which is undisputed. There is no relevant cross-claim.

27. Ms Newstead-Taylor points to the fact that since January 2023, there have been two 'Time to Pay Agreements' concluded with the applicant company, both of which have been cancelled due to the applicant's failure to perform its agreement. The first

lasted from 16 January 2023 to 4 May 2023. On 20 July 2023 the case was referred within HMRC for enforcement action in respect of an outstanding debt, then of some £1.276 million. On 13 October 2023, a seven-day demand letter threatening the presentation, and then the service, of a winding up petition was issued to the applicant at its registered office in the sum of £1.566 million-odd.

28. A second payment plan was agreed on 16 November 2023, but was cancelled on 12 January 2024 due to the applicant defaulting on its September 2023 VAT return, and payment of its month eight PAYE. On 15 January, Leonard Curtis, acting on behalf of the applicant, contacted the respondent looking to reinstate the Time to Pay Agreement. The respondent advised that if the applicant caught up with the missing payments, the arrangement would be reinstated.

29. The applicant then paid £40,000 in respect of VAT, but no payments towards the second Time to Pay Agreement. As a result, on 8 February 2024, the case was progressed to the stage of a winding up petition being prepared in respect of a sum of some £1.45 million. Further, negotiations took place during which Leonard Curtis, on 16 February 2024, called HMRC, advising that the company could pay the debt in full by the end of February. As a result, the respondent agreed to hold off presenting the petition to the court. That payment was not made.

30. On 28 February 2024, the applicant's solicitors notified Mr Jones of the respondent that the applicant was considering a moratorium. Mr Jones advised that the respondent would extend time for the petition based on payment of months nine and ten PAYE, which were not paid, and the moratorium being issued by 8 March 2024, which it was not. Nonetheless, the respondent afforded the applicant time to enter into a moratorium.

31. However on 9 March 2024, the applicant's solicitor emailed Mr Jones explaining that the applicant had decided against entering into a moratorium due to concerns over its impact on the applicant's trading relationships. These are related at paragraph 22 of Mr Michael B's first witness statement. The solicitor informed Mr Jones that the applicant was at that time seeking a share sale which would allow payment to the respondent in full, to an entity known as 'Boundary'. A short extension of time was sought to enable that to be progressed.

32. It would appear that the month 11 PAYE was paid to the respondent on or around 25 March 2024. That is related at paragraph 33 of Mr Jones's witness statement, although it would appear to be contradicted by what he later says at paragraph 43. I must proceed, for present purposes, on the footing that the month 11 PAYE was paid. More recently, the month 12 PAYE has also been paid.

33. By 15 April 2024, the applicant's solicitors were forwarding to Mr Jones emails explaining that in addition to the prospective sale of shares to Boundary, which was a complex transaction requiring time, there were also discussions ongoing to sell the business as a whole to Compass, to which end HSBC was offering to lend the applicant sufficient funds to pay the debt in full. Matters came to a head on or around 22 April when, notwithstanding payment to clear month 12 PAYE, the respondent indicated that due to lack of progress on the sale, HMRC would be looking to file a winding up petition.

34. There is a complaint by Mr Michael B that the respondent had led the applicant to believe that as long as the last two months of current PAYE was paid, which it has been, the respondent would allow enough time for the remainder of the debt to be paid in full. I am not satisfied that any such stance on the part of the respondent has been made out on the evidence. Even if it were, however, it is quite clear that more than £1.5 million is due and owing to the respondent, and that the proposed sale has not progressed as quickly as had been represented by and on behalf of the applicant.

35. On 24 April, Mr Jones advised the applicant that the respondent would continue with enforcement action. It was that which led the applicant to issue the present application, which was served on the respondent on 25 April. Against that background, Ms Newstead Taylor invites the court to dismiss the present application. She emphasises that a seven-day demand letter requiring payment of the sum of £1.566 million-odd in seven days was sent on 13 October 2023. Failing payment, the applicant was warned that a winding up petition would be presented. The applicant did not pay the sum due in full within seven days.

36. I am satisfied that the applicant is cashflow insolvent. There are also concerns as to whether it is also balance sheet insolvent, but it is unnecessary for me to make a determination on that. It is sufficient that I am satisfied that the applicant is cashflow insolvent. The respondent is an undisputed creditor of the applicant in a sum in excess of £1.5 million. The applicant has defaulted on two Time to Pay Agreements. The debt includes unpaid PAYE and unpaid VAT, as well as other tax liabilities.

37. It should be borne in mind that the respondent is an involuntary creditor. PAYE is taken out of the wages of employees, and should be accounted for to the respondent. Likewise, VAT is charged to suppliers and is charged to customers by an addition to the price of goods and services supplied; and it should be accounted for to the respondent. On the evidence, it is clear that the applicant has been using PAYE and VAT collected from employees and customers as part of its working capital; and, to that extent, has been trading to the detriment of the respondent.

38. Ms Newstead Taylor emphasises that the respondent considers a winding up petition to be a last resort. In this case, the respondent has afforded the applicant significant time and support to regularise its tax position, having entered into two Time to Pay arrangements. The applicant has complied with neither of them. The respondent has also afforded the applicant time to enter into a moratorium, which the applicant decided against; and it has allowed time to enter into an agreement for the sale of the applicant's shares or its business, neither of which have progressed significantly.

39. Mr Michael B emphasises that the applicant has 130 employees and ten apprentices, all of whom could be made redundant if the applicant were to be wound up, with the apprentices having to start their apprenticeships again. Ms Newstead Taylor points out that the respondent is alert to the impact on employees, apprentices, and other contractors and suppliers down the line; but she invites the court to note that winding up proceedings will be the result of the applicant's own failure to meet its tax liabilities as they fall due.

40. Ms Newstead Taylor points to the fact that although emphasised originally, the share sale to Boundary appears now to have been abandoned. So far as the sale to Compass is concerned, she points to the fact that this would appear to be in breach of the exclusivity agreement that the applicant had entered into with Boundary.

41. She has taken me to an email from the Director of Finance, UK and Ireland, for Compass, of 12 April at pages 84 to 85 of the hearing bundle. By reference to that email, she points to the fact that exactly four weeks later, there is still not even any indicative, non-binding offer from Compass that has been forthcoming for the applicant's consideration. There is therefore no offer outlining the proposed structure, price, key assumptions, or any other specific terms, conditions or pre-conditions associated with any potential transaction.

42. The email makes it clear that should agreement be reached on the headline terms in any indicative not non-binding offer, any subsequent transaction would then be subject to:

    1) Compass conducting, and being satisfied with the results of, legal, tax, financial, commercial and other due diligence.
    2) The signing of binding transaction documentation.
    3) Any other conditions or preconditions as set out in the non-binding offer.

43. The email itself envisages that work will be required during the coming weeks and months to move discussions forward towards a positive outcome. She points to the fact that a promised meeting on 29 April resulted in no offer, and that one has nothing more from Compass itself. All one has is the hearsay evidence in Mr Michael B's third witness statement, which does no more than indicate that he expects an offer to be forthcoming on Monday or Tuesday of next week. As a result, there is no certainty at all as to this deal going ahead. There is a lack of specificity about any sale, and virtually all of the evidence from the applicant is hearsay. She accuses Mr Michael B of profound over-optimism. She also points to the fact that there is no evidence from HSBC about the timing or the terms of any loan.

44. She cautions the court against the adoption of any short term injunctive solution in view of the dearth of any direct evidence from Compass or HSBC, and the fact that there has been a lack of any positive action on Compass's part over a not insignificant period of time. She points out that insolvency is a class remedy, and there are other creditors to consider.

45. The applicant's draft accounts to 30 June 2023 refer to creditors in excess of £5 million. The applicant states that these are usual debts, and that the creditors are not pressing for payment; but Ms Newstead Taylor submits that those debts are an important consideration when there is no evidence that other creditors are being paid, especially when the share sale agreement would not generate enough funds to satisfy all creditors, and there is no evidence as to the level of funds to be realised from the sale to Compass.

46. Ms Newstead Taylor points to the dearth of any evidence of a better price being achieved if the company is not wound up on a petition presented by the respondent. In all the circumstances, Ms Newstead Taylor submits that it is both just and equitable to allow the respondent to present a winding up petition.

47. Those are the submissions.

48. Here, it is clear that there is an undisputed debt due and owing to the respondent in excess of £1.5 million. There has been little real progress in reducing the applicant's

historic outstanding indebtedness to the respondent over the last 18 months or so. There is no relevant cross-claim. The applicant is clearly insolvent on a cashflow basis. The respondent is entitled to present a winding up petition.

49. I accept that the court has the power to restrain presentation of a creditor's winding up petition if it would be adverse to the interests of the creditors as a whole. I am not satisfied that the respondent is simply using the threat of a winding up petition to put undue and improper pressure on the applicant to make payment. A winding up petition was first threatened more than six months ago, and yet the respondent has been persuaded to hold its hand since then for some six months or more.

50. However, it must be borne in mind, as a I have already observed, that the respondent is an involuntary creditor, which has no choice over continuing to deal with the applicant. The applicant has been clearly making use of monies that were collected from employees and customers on behalf of the respondent, and failing to account to the respondent for those monies over a long period of time. There are serious doubts about whether any sale is going to proceed.

51. However, I have formed the view that the applicant should be afforded a last, short opportunity to try and bring the proposed sale to Compass to a resolution. I cannot see that it will cause any real prejudice to the respondent if I allow the applicant a short, further, and final opportunity to try to close this proposed sale to Compass. However, it must achieve a resolution over the next couple of working days. A conclusion had already been promised for the end of April, and that has now been and gone.

52. In her skeleton argument, Ms Bunbury had submitted that the respondent was simply not able to refute Mr Michael B's evidence, at paragraph 47 of his first witness statement, that at the proposed meeting arranged for 29 April, Compass's chief executive and financial officers would be able to review the terms of the offer negotiated, and agree the transaction documents, and that there was no reason to doubt that the sale to Compass will not complete imminently thereafter.

53. The reality is that, almost two weeks on, there is not even any concluded binding agreement. I therefore do not accept that the Court must take Mr Michael B's assertions at face value concerning the likelihood of a sale in the near future, and consequential payment in full to the Respondent. I am satisfied that the applicant should be allowed one last final throw of the dice; but that it would be wrong to shut the respondent out from pursuing its class remedy of winding up if that last throw of the dice fails to achieve a sufficiently high number.

54. For those reasons, I propose to grant a short pause before any winding up petition is presented. I will either grant an injunction, or accept an undertaking from the respondent, preventing the presentation of any winding up petition for 14 days, that is until after Friday 24 May. But if no deal has been concluded, at least to a sufficient level to give the respondent assurance as to payment of its debt within a short period of time, then the respondent must be entitled to present a winding up petition thereafter.

55. The order will be conditional on the term envisaged by Mr Michael B, at paragraph 50b of his witness statement, that all sums falling due to the respondent hereafter must be paid on time.

56. So, I will grant an injunction, or accept an undertaking, on that basis. I will now need to address the costs of the application.

(Proceedings continue)

57. Having delivered an extemporary judgment on the substantive injunction application, I now have to address the issue of costs. Ms Bunbury naturally submits that her client has succeeded in obtaining an injunction, albeit limited in point of time, and is therefore the successful party. She invites the court to make an order for costs in the applicant's favour, although she recognises that she has not been entirely successful; and she therefore invites the court to award the applicant 70% of its costs. Alternatively, she submits that there should be no order as to costs.

58. Ms Newstead Taylor, for the respondent, invites the court to order the applicant to pay the respondent's costs, alternatively invites the court to make no order as to costs.

59. I bear in mind that the applicant has succeeded to the extent of obtaining a short, time-limited injunction of 14 days. Nevertheless, that was not the relief that was originally sought.

60. In allowing a respite of 14 days, I have had particular regard to the evidence as to the meeting next Monday, and the prospect of an offer being made either then or the following day. That evidence came only in Mr Michael B's third witness statement. It should properly have come on Tuesday 7 May, as part of his evidence in reply. There is no reason why it should not have come then; and had that evidence been forthcoming, then it may be that the parties would have had sufficient time to reach some accommodation along the lines of the order I have made today.

61. Whilst I bear in mind the limited success of the applicant, I have to bear in mind also that this is a case where the applicant has effectively had to seek the indulgence of the court to restrain the respondent from petitioning for an undisputed debt in excess of £1.5 million, in circumstances where there is no cross-claim, and where the applicant is clearly insolvent on a cashflow basis. Essentially, the applicant has had to throw itself on the mercy of the court.

62. In those circumstances, I regard the applicant as having sought an indulgence from the court, and it must pay the price of that indulgence. I do not consider it appropriate simply to say no order as to costs. It seems to me that having sought a considerable indulgence from the court, and having put forward the evidence that has persuaded the court to grant that indulgence only yesterday, two days after it should have properly put that evidence forward, the proper order as to costs, in the exercise of the court's discretion, is that the applicant should pay the respondent's costs of the application, without any deduction.

63. I will now proceed to a summary assessment. I do have costs statements. I note that had the applicant obtained costs, it would have been seeking just under £28,000, whereas the amount sought by the respondent, no doubt because of the modest rates at which its lawyers and counsel are charged out, is under £4,500. In fact, it is the figure of £4,345.07.

(Proceedings continue)

64. I will summarily assess the costs at £4,125.07, simply to allow for a reduction in the time taken by this hearing; and that sum should be payable within 14 days.

This Transcript has been approved by the Judge.

The Transcription Agency hereby certifies that the above is an accurate and complete recording of the proceedings or part thereof.

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