

[Insert name and address of relevant licensing authority and its reference number (optional)]

**Application for the review of a premises licence or club premises certificate under the
Licensing Act 2003**

PLEASE READ THE FOLLOWING INSTRUCTIONS FIRST

Before completing this form please read the guidance notes at the end of the form.
If you are completing this form by hand please write legibly in block capitals. In all cases ensure
that your answers are inside the boxes and written in black ink. Use additional sheets if necessary.
You may wish to keep a copy of the completed form for your records.

I Anu Prashar, on behalf of Simon Legg , Senior Regulatory Manager, London
Borough of Harrow, Trading Standards Service.

(Insert name of applicant)

**apply for the review of a premises licence under section 51 / apply for the review of a club
premises certificate under section 87 of the Licensing Act 2003 for the premises described in
Part 1 below (delete as applicable)**

Part 1 – Premises or club premises details

Postal address of premises or, if none, ordnance survey map reference or description Good Morning Superstore Limited 262 Streatfield Road Harrow	
Post town Harrow	Post code (if known) HA3 9BY
Name of premises licence holder or club holding club premises certificate (if known) Mr Amrik Singh Arora	
Number of premises licence or club premises certificate (if known) LN/000000548/2014/4&5	

Part 2 - Applicant details

I am

Please tick ✓ yes

- 1) an individual, body or business which is not a responsible authority (please read guidance note 1, and complete (A) or (B) below)
- 2) a responsible authority (please complete (C) below)
- 3) a member of the club to which this application relates

(please complete (A) below)

(A) DETAILS OF INDIVIDUAL APPLICANT (fill in as applicable)

Please tick ✓ yes

Mr Mrs Miss Ms Other title
(for example, Rev)

Surname

First names

I am 18 years old or over

Please tick ✓ yes

**Current postal
address if
different from
premises
address**

Post town

Post Code

Daytime contact telephone number

**E-mail address
(optional)**

(B) DETAILS OF OTHER APPLICANT

Name and address
Telephone number (if any)
E-mail address (optional)

(C) DETAILS OF RESPONSIBLE AUTHORITY APPLICANT

Name and address Ms. Anu Prashar, Senior Prosecutor Trading Standards Service London Borough of Harrow Brent Civic Centre Engineers Way Wembley HA9 0FJ
Telephone number (if any) 0208937 5515
E-mail address (optional) Anu.prashar@brent.gov.uk

This application to review relates to the following licensing objective(s)

- 1) the prevention of crime and disorder
- 2) public safety
- 3) the prevention of public nuisance
- 4) the protection of children from harm

Please tick one or more boxes ✓

<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>

Please state the ground(s) for review (please read guidance note 2)

Mr Arora is the Company Director of Good Morning Superstore Ltd. We believe the business is failing to promote two of the licensing objectives, namely the prevention of crime and disorder and public safety.

The business's current licensable activity is the sale of retail alcohol.

On 16th April 2015, as part of a routine inspection, Trading Standards officers and Her Majesty Revenue and Customs (HMRC) visited Good Morning Superstore Ltd at 262 Streatfield Road, Harrow, HA3 9BY. Whilst there the HMRC officers seized 564 litres of beer, 270 litres of wine and 13.7 litres of spirits, which the business could not prove they have paid any duty on. The Trading Standards officers confiscated tobacco products which consisted of 33 packets of cigarettes, 5 packets of smoking tobacco and 104 packets of chewing tobacco which did not display the correct statutory health warnings on them as required by the Tobacco Products (Manufacture, Presentation, and Sale) (Safety) Regulations 2002. These Regulations make it an offence for tobacco products to not have the health warnings in the correct format and this wording must be in English. All these products were in possession for sale to members of the public. None of the tobacco products seized had English labelling on them and were therefore not made for the UK market. We therefore believe due to the quantity of items found that these products have been smuggled illegally into the country to be sold on in UK shops. (See attached documents 1 & 2)

Mr Arora was interviewed under caution on the 11th May 2016 and stated that he purchased the products from a man who came into his shop selling these products and had no contact details for him. Mr Arora stated that three months prior to this, he had purchased the alcohol seized by HMRC from a different man. He also admitted he had the tobacco products as he knew it was wrong to sell them.

London Borough of Harrow Trading Standards Service, laid two informations at Willesden Magistrates Court with regards to the illicit tobacco seized from the company. One of the charges was for 38 smoking tobacco products and the other charge was for 104 chewing tobacco products failing to comply with the above Regulations. These charges were heard on the 3/11/15. Mr Arora, pleaded guilty on behalf of the company to these charges. The company was fined £200 and ordered to pay fines of £1021. (See attached documents 3)

On 24th February 2016, another joint inspection was carried out, with Trading Standards and HMRC officers at . Officers found a further 2386 litres of various brand/strength beer which the business could not prove they paid duty on. Ken Buzor, Fraud investigation Officer for HMRC, seized the alcohol as Mr Arora failed to give him any proof that duty had been paid on the alcohol. Mr Buzor has stated in his statement that the loss of revenue for the seized goods amounts to £2,654.42 Excise Duty, plus £817.26 VAT. (See attached document 4)

Good Morning Superstore Limited was also in possession of tobacco products, namely 13 packets of cigarettes, 12 pouches of chewing tobacco which failed to display the correct statutory health warnings on them as the labelling was not in English. Trading Standards Officers have supplied statements, detailing the seizures and including photographs of the tobacco products. The illicit alcohol and tobacco were seized and removed from the premises by the officers. Once again none of the tobacco products seized had English labelling on them and were therefore not made for the UK market. We therefore believe that these products have been smuggled illegally into the country to be sold on in UK shops. (See attached document 5)

Mr Arora was interviewed under caution on 31/3/16 and gave a no comment interview to all questions including where he had obtained the products from. This Service wishes to remind the panel that they should draw their own inferences from this 'No Comment' interview.

Companies House records also show that they wrote to the company on the 5/7/16 given them notice that the company will be struck off the register and the company dissolved, two months from the 5/7/16. This is because it has failed to file any accounts with them. (See attached document 6).

It is in my professional opinion, the smuggled alcohol and tobacco products were in possession for sale and therefore this matter should be treated particularly seriously as per the guidance in paragraph 11.27 of the Home Office publication 'Amended Guidance Issued Under Section 182 of the Licensing Act 2003'.

Mr Arora the company director, holds a personal licence as he is the designated premise supervisor number Hounslow H03056. Good Morning Superstore Limited is very much aware of the law and has been prosecuted before.

The products were not labelled in English and therefore not made for the UK market. Tobacco products are highly regulated as to the amount of harmful chemicals in the products. This amount varies from country to country, and therefore undermines the public safety objective.

This Service is of the opinion that the appropriate and proportionate response to this continued flouting of the laws is revocation of the licence.

Please provide as much information as possible to support the application (please read guidance note 3)

Inspection date: 16th April 2015: Items seized:

Type of Alcohol:

Wine - 270 litres

Beer - 564 litres

Spirits - 13.5 litres

Tobacco

Cigarettes

Marlboro Gold - 33 packets

Benson and Hedges Gold - 1 packet

Rolling Tobacco

Golden Virginia (50g) - 2 packets

Amber Leaf (50g)- 3 packets

Chewing Tobacco

Mirage Blue (20g) - 17 packets

Mirage Blue (14g) - 1 packet

Mirage Yellow (15g) - 18 packets

Kuber scented Khain (10g) - 11 packets

Tulsi Mix (20g) - 3 packets

Tulsi Mix (2g) - 45 packets

RMD Guthka (0.14oz) - 1 pack

Inspection date: 24th February 2016. Items seized;

Type of Alcohol:

Beer: 2386 litres

Tobacco

Cigarettes

Blue Kent - 9 packets

Marlboro Gold - 2 packets

Benson and Hedges - 1 packet

Marlboro - 1 packet

Chewing Tobacco

RMD Guthka (0.14oz) - 11 packets

Mirage Blue (14g) - 1 packet

Supporting documents;

Seizure on 16/4/15

1. Mr Abdullahi, Trading Standards Service statement dated 7/7/15
(Includes part of the interview under caution and photographs of tobacco)
2. Mr Abdullahi statement dated 14/9/16
(includes reference to alcohol seizure)
3. Willesden Magistrates Court's entry of conviction

Seizure on 24/2/16

4. Ken Buzor, Her Majesty's Revenue & Customs, statement dated 29/7/16 (includes reference to the seizure of alcohol)
5. Mr Karia, Trading Standards Service, statements dated 29/4/16 & 20/6/16 (includes photographs of tobacco)
6. Letter from Companies House dated 5th July 2016 to compulsory strike off the company.

Please tick ✓ yes

Have you made an application for review relating to the premises before

If yes please state the date of that application

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

If you have made representations before relating to the premises please state what they were and when you made them

Please tick ✓ yes

- I have sent copies of this form and enclosures to the responsible authorities and the premises licence holder or club holding the club premises certificate, as appropriate
- I understand that if I do not comply with the above requirements my application will be rejected

IT IS AN OFFENCE, LIABLE ON CONVICTION TO A FINE UP TO LEVEL 5 ON THE STANDARD SCALE, UNDER SECTION 158 OF THE LICENSING ACT 2003 TO MAKE A FALSE STATEMENT IN OR IN CONNECTION WITH THIS APPLICATION

Part 3 – Signatures (please read guidance note 4)

Signature of applicant or applicant's solicitor or other duly authorised agent (please read guidance note 5). **If signing on behalf of the applicant please state in what capacity.**

Signature

Simon Legg

Date

16 September 2016

Capacity

Senior Service Manager

Contact name (where not previously given) and postal address for correspondence associated with this application (please read guidance note 6)

Post town

Post Code

Telephone number (if any)

If you would prefer us to correspond with you using an e-mail address your e-mail address (optional)

Notes for Guidance

1. A responsible authority includes the local police, fire and rescue authority and other statutory bodies which exercise specific functions in the local area.
2. The ground(s) for review must be based on one of the licensing objectives.
3. Please list any additional information or details for example dates of problems which are included in the grounds for review if available.
4. The application form must be signed.
5. An applicant's agent (for example solicitor) may sign the form on their behalf provided that they have actual authority to do so.
6. This is the address which we shall use to correspond with you about this application.

Document 1

LONDON BOROUGHS OF BRENT AND HARROW

TRADING STANDARDS SERVICE

Witness Statement

(C.J.Act 1967 - S.9, M.C. Act 1980 – ss5A(3)(a) and 5B, M.C. Rules 1981 r.70)

Statement of: Samuel Abdullahi
Age if under 18: Over 18
Occupation: Senior Enforcement Officer

This statement (consisting of 4 page(s) signed by me) is true to the best of my knowledge and belief and I make it knowing that, if it is tendered in evidence, I shall be liable to prosecution if I have wilfully stated in it anything which I know to be false or do not believe to be true.

Dated 7th July 2015

Signature .....

I am employed by the London Boroughs of Brent and Harrow Trading Standards Service as a Senior Enforcement Officer. I am authorised to enforce various statutes including the Consumer Protection Act 1987 and the Consumer Protection from Unfair Trading Regulations 2008.

5

On 16th April 2015, whilst working in partnership with HM Revenue & Customs, HMRC officers along with my a colleagues Paul HAYWARD and Amar KARIA both with the London Boroughs of Brent and Harrow Trading Standards Service, to check for compliance of tobacco and alcohol being sold within the borough. At approximately

10 11:35am we entered Premiere Express, Euro Superstore situated at 262 Streatfield Road, Harrow, HA3 9BY. At the front of the shop to the left as we entered was displayed salt products by the Amazing Himalayan Salt Company. Mr HAYWARD informed me that he has had previous dealings with the company, however, he was not aware of them trading from this premises and he would like to speak with them. Mr HAYWARD and Mr KARIA
15 approached a man who appeared to be working there. The HMRC officers and I then

Signature .....

E31 Sept 2003

Continuation of witness statement of: Samuel Abdullahi

proceeded further into the shop and behind the counter on the left was an Asian lady of a Sri-Lankan origin wearing an orange zip top. I now know this lady as

We introduced ourselves to her by showing of our warrant cards and explaining the reasons and nature of our visit to the shop. Ms

20 explained that she was just a worker and that the owner was on his way in. We then began our inspection of the premises. One of the HMRC officer's went behind the counter to inspect the cigarettes when he came across couple of plastic carrier bags and placed them on the counter and asked me to look inside the bag, which I did. In the bags were a quantity of cigarettes and various types of other tobacco products such as rolling and
25 chewing tobacco. A closer inspection of the goods within the bag revealed that none of the products had the correct Health Warnings as required and prescribed by the Tobacco Products (Manufacture, Presentation and Sale) (Safety) Regulations 2002 as amended. I then brought this to the attention of Ms ' and at 11:49am I issued her with a Police and Criminal Evidence Act 1984: Code B Notice explaining our powers and
30 that further search will be made and any goods found or believed to be counterfeit and/or illicit will be seized in order to ascertain whether an offence has been committed. HMRC officers had also identified a number of things they were unhappy with and requested to speak with the owner. At this point my colleague Mr Karia had joined me and I explained to him what was happening and requested that he assisted me completing the inspection
35 summary sheet. I took photographs of the items in the bags using my work phone, separated the tobacco products into types and brands, counted these recorded the type and amount into my notebook and then placed them into an evidence bag and sealed the bag with a unique numbered security seal E02111, I now produce the bag as exhibit SA/GMS/1. I recorded what was seized onto a Trading Standards Receipt PH/0051 and

Signature 

E31 Sept 2003

Continuation of witness statement of: Samuel Abdullahi

40 handed the original copy to Ms
in relation to the Tobacco products.

At 12:39 I closed off the PACE Code B

The tobacco products seized and recorded is as detailed below;

Seal Bag	Description	Quantity
E02111	Marlboro Gold	33
	Benson & Hedges (Gold)	1
	Golden Virginia (50g)	2
	Amber Leaf (50g)	3
	Mirage Blue (20g)	17
	Mirage Blue (14g)	1
	Mirage Yellow (15g)	18
	Kuber scented Khain (10g)	11
	Tulsi Mix (20g)	3
	Tulsi Royal (2g)	45
	RMD Guthka (0.14oz)	1


45 Due to the quantity of alcohol products identified by HMRC as non duty paid products, my
colleagues and I assisted in placing the bottles of alcohol being seized by HMRC into
boxes and then have them moved to the back of the shop to be collected by an HMRC
vehicle. Whilst moving the boxes to the back at 13:40 an Asian male wearing a turban
arrived and stated that he is the owner of the business, he provided his name as Amrik
50 Singh ARORA the Director of Good Morning Superstore Ltd. Once we finished moving all
the boxes to the back of the shop we left the shop with seal bag E02111 and left the
HMRC officers at the shop as they waited for their vehicle to arrive. Back at the office the
goods were booked into the evidence store.

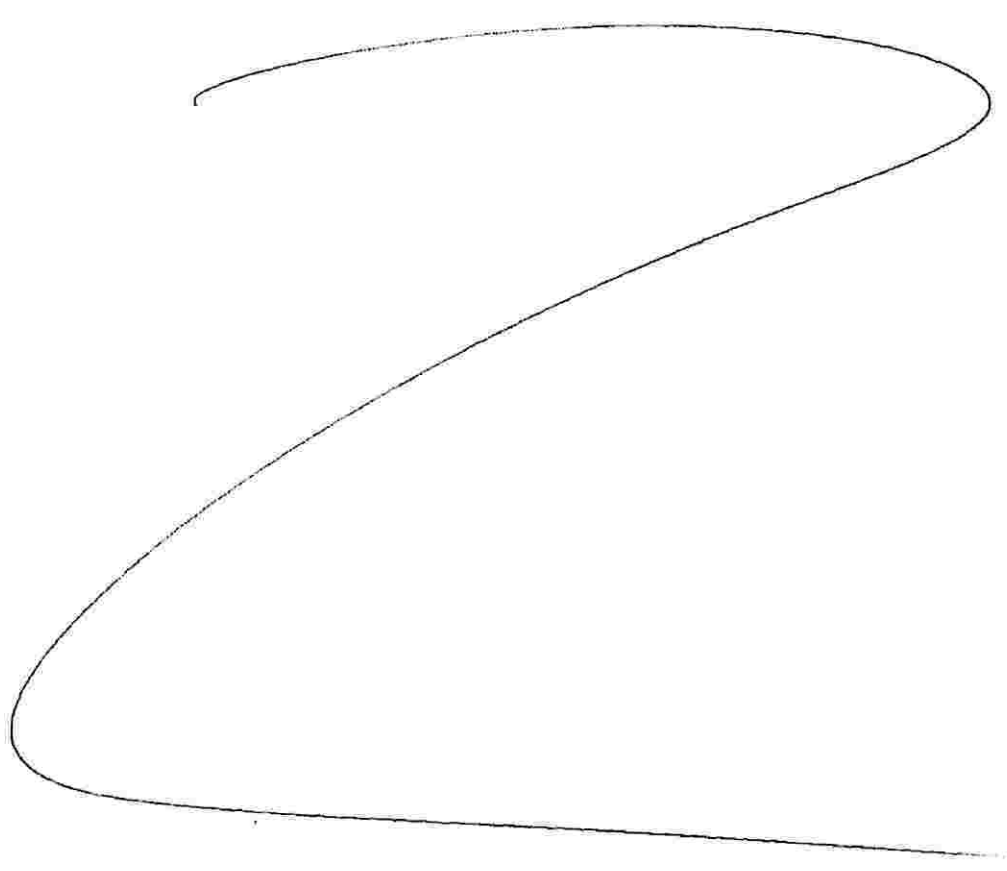
55 On 23rd April 2015, I wrote and sent letters addressed to Mr ARORA to the various
addresses shown on the Companies House website inviting him in for an interview to be
conducted in accordance with the Police and Criminal Evidence Act 1984, stipulating, that
he contacted me by 29th April 2015 to arrange for an interview date and time. Mr ARORA
Signature

E31 Sept 2003

Continuation of witness statement of: Samuel Abdullahi

60 contacted me within the stipulated time and an interview was arranged to take place on
11th May 2015 at 11:30am at Brent Civic Centre, Engineer's Way.

On 11th May 2015, Mr ARORA was interviewed under caution with accordance to PACE.
The interview began at 11:28am, he was cautioned at 11:31am and the interview
concluded at 11:51am. Mr KARIA was present with me during the interview. The
65 interview was recorded on a CD which I exhibited as SA/ASA/PACE/1. I now produce a
transcript of the interview into evidence as exhibit SA/GMS/2. I also produce a print out of
the photographs taken on the day as exhibits SA/GMS/3 to SA/GMS/5. **Signed:** 



Signature 

E31 Sept 2003

SA/GMS/ A. H. H. H.



08/19/13 / S. [unclear]



SA/GMS/15 Anti-Smoking



Document 2

Witness Statement

(C.J.Act 1967 - S.9, M.C. Act 1980 – ss5A(3)(a) and 5B, M.C. Rules 1981 r.70)

Statement of: Samuel Abdullahi

Age if under 18: Over 18

Occupation: Team Leader

This statement (consisting of 2 page(s) signed by me) is true to the best of my knowledge and belief and I make it knowing that, if it is tendered in evidence, I shall be liable to prosecution if I have wilfully stated in it anything which I know to be false or do not believe to be true.

Dated 14th September 2016

Signature 

I am employed by the London Boroughs of Brent and Harrow Trading Standards Service as a Team Leader. I am authorised to enforce various statutes including the Consumer Protection Act 1987 and the Consumer Protection from Unfair Trading Regulations 2008.

5 Further to my statements dated 7th July 2015 and 28th April 2016, on 16th April 2015, whilst working with my colleagues Paul Hayward and Amar Karia along with HM Revenue & Customs officers. We entered 262 Streatfield Road, Harrow, HA3 9BY to check for compliance of tobacco and alcohol products being sold within the business.

10 During this visit Trading Standards seized a number of tobacco products for failing to comply with the Health Warnings as required and prescribed by the Tobacco Products (Manufacture, Presentation and Sale) (Safety) Regulations 2002 as amended. HMRC officers seized a quantity of alcohol products as they had reasons to believe that the UK excise duty had not been paid.

15

Signature 

E31 Sept 2003

Continuation of witness statement of: Samuel Abdullahi

On 11th May 2015, I received an email from HMRC Officer Ken BUZOR informing me that HMRC had seized 564 litres of beer, 270 litres of wine and 13.7 litres of spirits.

I can confirm that on the 16th April 2015 when we entered the business premises at 262
20 Streatfield Road, Harrow, HA3 9BY, we all had reasons to believe that the name of the
business was Premier Express as this was what the sign had stated at the front of the shop.
However, on 11th May 2015 at the tape recorded interview of Mr Amrik Singh ARORA the
licensee revealed the correct name of the business/company as Good Morning Superstore
Ltd trading as Good Morning Superstore and he is the director. **Signed:** *Samuel Abdullahi*

25

Signature *Samuel Abdullahi*.....

E31 Sept 2003

Document 3

GOOD MORNING SUPERSTORE LIMITED

Doshi Accountants Ltd
6th Floor, AMP House
Dingwall Road
Croydon
CRO 2LX

Case Number: **1502492371**
Defendant Present: Yes
Attending Solicitor: Represented
Informant: LBHW LB of Harrow
Post-Hearing Custody Status:

1

CP87006

On 16/04/2015 at 262 Streatfield Road, Harrow HA3 9BY did have in possession for supply tobacco products, namely 33 Marlboro Gold cigarette packs, 2 Golden Virginia tobacco pouches, 3 Amber Leaf tobacco pouches whereby the producer had failed to place the necessary health warning in accordance with and Regulation 7(1) of the Tobacco products (Manufacture, Presentation, and Sale) (Safety) Regulations 2002, contrary to Regulation 14(1) and section 12(1) of Consumer Protection Act 1987 .
Contrary to the above regulations and section 12(1) of the Consumer Protection Act 1987.

Plea: Guilty - 03/11/2015

ACNOTE

FO 200.00
Fined £200.00.

FVS 20.00
To pay victim surcharge of £20.00.

FCOST 1,201.00
To pay costs of £1201.00.

FCC 150.00
To pay a criminal courts charge of £150.00.

COLLO
Collection order made.

FDEST
tobacco to be forfeited under section 27 of the Misuse of Drugs Act 1971 and destroyed.

GPTAC
Defendant's guilty plea taken into account when imposing sentence.

2

CP87006

On 16/04/2015 at 262 Streatfield Road, Harrow HA3 9BY did have in possession for supply tobacco products, namely 45 pouches of Tulsi Roual, 45 Pouches of Mirage, 11 pouches of Kuber scented Khain, 3 pouches of Tulsi Mix and 1 pouch of RMD Guthka, all being chewing tobacco, whereby the producer had failed to place the necessary health warning in accordance with and Regulation 7(5) of the Tobacco products (Manufacture, Presentation, and Sale) (Safety) Regulations 2002, contrary to Regulation 14(1) and section 12(1) of Consumer Protection Act 1987 .

NSP
No separate penalty.

FDEST
tobacco to be forfeited under section 27 of the Misuse of Drugs Act 1971 and destroyed.

GPTAC
Defendant's guilty plea taken into account when imposing sentence.

Contrary to the above regulations and section 12(1) of the Consumer Protection Act 1987.

Plea: Guilty - 03/11/2015

3 **CM85188**

On 16th April 2015, at 262 Streatfield Road, Harrow, HA3 9BY, failed to display its registered name at its registered office contrary to Regulation 21 and Regulation 28 of the Company, Limited Liability Partnership and Business (Names and Trading Disclosures) Regulations 2015.

Plea: Guilty - 03/11/2015

NSP

No separate penalty.

GPTAC

Defendant's guilty plea taken into account when imposing sentence.

Time To Pay: To be paid by 03/12/2015

BALANCE 1,571.00

I certify the above extract to be a true copy

Date Printed: 12/09/2016 _____ of the said Magistrates' Court.

Document 4

WITNESS STATEMENT OF KEN BUZOR

**Visit to Good Morning Superstore, 262 Stratfield Road, Harrow HA3 9BY
on 24th February 2016.**

I, Ken Buzor, Fraud Investigation Officer of Her Majesty's Revenue & Customs, (HMRC) based at Custom House, 20 Lower Thames Street, London EC3R 6EE, WILL SAY as follows:

1. On 24th February 2016, accompanied by other Officers of HMRC and Officers of Harrow Trading Standards, I attended GOOD MORNING SUPERSTORE, 262 Stratfield Road, Harrow HA3 9BY under the authority of section 112 of the Customs & Excise Management Act 1979 (CEMA). I entered the premises at 09:50 hours.
2. The shop sales assistant, who identified himself to me as MR [REDACTED], was present throughout the visit. I introduced myself to MR [REDACTED] and explained that the purpose of the visit was to conduct an inspection of tobacco and alcohol products in the shop.
3. MR [REDACTED] said that he was the previous owner of Good Morning Superstore, that he sold the business a year and half ago and that he has worked as the Shop Assistant since then.
4. A request was made to MR [REDACTED] to produce invoices for the beer and wins in the shop. MR [REDACTED] A red boxed folder containing invoices was produced. The invoices were inspected and found not to contain any canned beer. MR [REDACTED] was asked to produce invoices for the canned beer.
5. MRS [REDACTED], also shop sales assistant, said attempts have been made to contact the shop owner, to no avail. MRS [REDACTED] said the shop manager will arrive by noon.

6. At 11:41 hours, MRS [REDACTED] said the shop owner was on the line and handed me a mobile phone. A man identified himself to me as MR AMRIK ARORA said he was the owner of Good Morning Superstore and that he was currently in Manchester. I asked MR ARORA for invoices for the canned beer and MR ARORA said the invoices were with his accountant in Croydon. MR ARORA said it would be difficult to get the invoices to me because of distance. I gave MR ARORA my official email address and asked that the invoices be scanned and emailed to me to save time. MR ARORA said he will inform his accountant and call back once expected time of email is confirmed.
7. At 12:13 hours, a man arrived and identified himself to me as MR [REDACTED], the Shop manager. MR [REDACTED] said he has no other invoices aside those in the red boxed folder.
8. At 12:26 hours, MR [REDACTED] handed me a mobile phone to speak to MR ARORA. MR ARORA said his accountant will have the invoices for the beer scanned to me within the hour. I informed MR ARORA that I shall give him till 14:30 hours.
9. At 13:07 hours, I received an email on my official phone with 8 x scanned copies of invoices attached. I inspected the invoices and found 5 x cases of Fosters beer, 2 x cases of Kaliber beer and 4 x cases of bottles Stella beer.
10. At 13:23 hours, I replied to the email, asking for further invoices for canned beer only. At 14:19 hours, I received another email with the same 8 x scanned copies of invoices attached
11. At 14:39 hours, MR ARORA informed me over the mobile phone that his accountant could not find the invoices.
12. At 14:40 hours, I seized a total of 2386 litres of beer under authority of sections 139 of CEMA as they were liable to forfeiture on the basis that, on the balance of probability, the UK excise duty had not been paid.
13. I completed and issued an ENF156 Seizure Information Notice and an ENF3174 Warning Letter, acknowledged by MR BAJAJ, along with a copy of Public Notice 12A booklet which explains the right to appeal the seizure

14. I left the premises at 19:50 hours after HMRC contractors had uplifted the seized beer.
15. The loss of revenue for the seized goods amounts to £2,654.42 Excise Duty, plus £817.26 VAT.
16. I have been asked by an Officer of Harrow Trading Standards what, if any, offences are committed in general terms relevant to the evasion of excise duty. The relevant overarching criminal offence is one of being knowingly concerned in the fraudulent evasion of excise duty contrary to section 170 of the Customs & Excise Management Act 1979. However, the decision made on this occasion was to seize the goods only, thereby limiting this to civil proceedings only.

Statement of Truth

I believe that the facts contained in this witness statement are true.

Signed:



Ken BUZOR

Dated: 29 July 2016

Document 5

TRADING STANDARDS SERVICE

Witness Statement

(C.J.Act 1967 - S.9, M.C. Act 1980 – ss5A(3)(a) and 5B, M.C. Rules 1981 r.70)

Statement of: Amar Karia
Age if under 18: Over 18
Occupation: Enforcement Officer

This statement consisting of 3 page(s) signed by me is true to the best of my knowledge and belief and I make it knowing that, if it is tendered in evidence, I shall be liable to prosecution if I have wilfully stated in it anything which I know to be false or do not believe to be true.

Dated 29th April 2016

Signature



.....

I am employed by the London Boroughs of Brent and Harrow Trading Standards Service as an Enforcement Officer.

- 5 On 24 February 2016, I accompanied my colleague Mr Samuel Abdullahi, Senior Enforcement Officer with Brent and Harrow Trading Standards Service and HMRC HM Revenue & Customs officers to check for compliance of tobacco and alcohol being sold within the London borough of Harrow.
- 10 At approximately 09:50hrs we arrived at Good Morning Superstore, 262 Streatfield Road, Harrow HA3 9BY. I observed a male behind the counter, I now know him as Mr. _____, DOB: _____, Sri Lanka. We explained to him the purpose of our visit. Shortly afterwards at 10:00hrs an Asian female came in to the business premise and Mr Abdullahi and I recognised her from a previous visit that took place last
- 15 year. This person was the wife of Mr _____, I can now confirm she was Mrs

Signature



.....

E31 Sept 2003


Continuation of witness statement of: Amar Karia

20 I am a shop assistant at Good Morning Superstore. I then issued Mrs
with a Consumer Acts 2015 / Police and Criminal Evidence Act 1984: Code
B notice explaining our powers of inspection due to the fact Mr explained he
was ad hoc worker and not present all the time. Mrs then confirmed the owner
of the business who I know as Mr Amrik Singh Arora was not in the premise during the time
of our visit.

Mr Abdullahi then went behind the counter to inspect the tobacco products for compliance.
Here he came across plastic carrier bag containing cigarettes and other tobacco products,
25 he then placed the items on the counter. Mr Abdullahi then confirmed that none of the
products from the bag had the correct Health Warnings as required and prescribed by the
Tobacco Products (Manufacture, Presentation and Sale) (Safety) Regulations 2002 as
amended. This was then explained to Mrs We then gathered and counted
all the infringing items, all the details were then recorded in my receipt book. Reference
30 number AK/0062. We placed the illicit tobacco into an evidence bag which was then sealed
with a unique numbered security seal 006230. Prior placing these items in to the sealed bag
I took digital photographs of the items. These photographs are exhibited as AK/GMS/2 and
AK/GMS/3 and produced as evidence.

35

Seal Bag	Description	Quantity	No of Packs
006230	Blue Kent	180	9
	Benson & Hedges (Gold)	20	1
	Marlboro Gold	40	2
	Marlboro Original	20	1
	RMD Guthka (0.14oz)	11	-
	Mirage Blue (14g)	1	-

Signature 

E31 Sept 2003

Continuation of witness statement of: Amar Karia

The aforementioned items were exhibited as AK/GMS/1.

40 I then completed an inspection summary. During the inspection, I noted there was no
business names displayed, contrary to the Companies House Act 2006. I also added the
seizure of tobacco on the inspection summary. The paperwork was then concluded. After
the paperwork was concluded I asked Mrs to check and read all the
paperwork which included the CRA / Code B notice, the inspection summary and the receipt
(reference: AK/0062) and sign it.

45

This matter was then concluded at 12:10hrs, when we returned to the office I booked in the
evidence (tobacco) in to secure storage.

On 25 February 2016 I sent a copy of the inspection summary to Mr Arora's email address
50 rickyspecial@mail.com

On the 31 March 2016 I conducted an interview under the Police and Criminal Evidence
Act 1984 (PACE) and accompanying codes of practice at Brent Civic Centre, Engineers
Way, Wembley, Middlesex HA9 0FJ. The interview began at 11:15hrs, he was cautioned
55 at 11:16hrs and the interview concluded at 11:21am. Mr Arora was accompanied by his
legal representative Mr Grover. Mr Faulkner was present with me during the interview. I
include a copy of the transcript, exhibited as AK/GMS/4.

60



Signature



E31 Sept 2003



**LONDON BOROUGHS OF
BRENT & HARROW**

TRADING STANDARDS SERVICE
249 WILLESDEN LANE, NW2 5JH

EXHIBIT No: AK/GMS/2

OFFICER: A KARIA

DATE: 24.2.2016

SIGNATURE:

E4 APR 95

Witness Statement

(C.J.Act 1967 - S.9, M.C. Act 1980 – ss5A(3)(a) and 5B, M.C. Rules 1981 r.70)

Statement of: Amar Karia

Age if under 18: Over 18

Occupation: Enforcement Officer

This statement consisting of 1 page signed by me is true to the best of my knowledge and belief and I make it knowing that, if it is tendered in evidence, I shall be liable to prosecution if I have wilfully stated in it anything which I know to be false or do not believe to be true.

Dated 20th June 2016

Signature 


I am employed by the London Boroughs of Brent and Harrow Trading Standards Service as an Enforcement Officer.

5 Further to my Section 9 statements dated 29th April 2016 and 9th May 2016 respectively. I would like to now produce clear pictures of the tobacco products seized.

I booked out sealed bag 006230 containing the tobacco products from the Good Morning Superstore seizure. I then took photographs of the infringing products. They are exhibited
10 as follows: exhibits AK/GMS/6 a picture of samples of tobacco products seized, AK/GMS/7 picture of a packet of RMD Gutkha and AK/GMS/8 picture of Mirage Tobacco.

I then resealed the items in an evidence bag with seal HSL7456.



Signature 

E31 Sept 2003

LONDON BOROUGHS OF
BRENT & HARROW

TRADING STANDARDS SERVICE
249 WILLESDEN LANE, NW2 5JH

EXHIBIT NO: AK/Gms/6

OFFICER: A KARIN

DATE: 20/06/2016

SIGNATURE:

EX APR 06



LONDON BOROUGH OF
BRENT & HARROW
TRADING STANDARDS SERVICE
249 WILLESDEN LANE, NW2 5JH
EXHIBIT No: AK / GMS / 7
OFFICER: H KANA
DATE: 20/06/2016
SIGNATURE: E4 APR 05



LONDON BOROUGH OF
BRENT & HARROW

TRADING STANDARDS SERVICE
249 WILLESDEN LANE, NW2 5JH

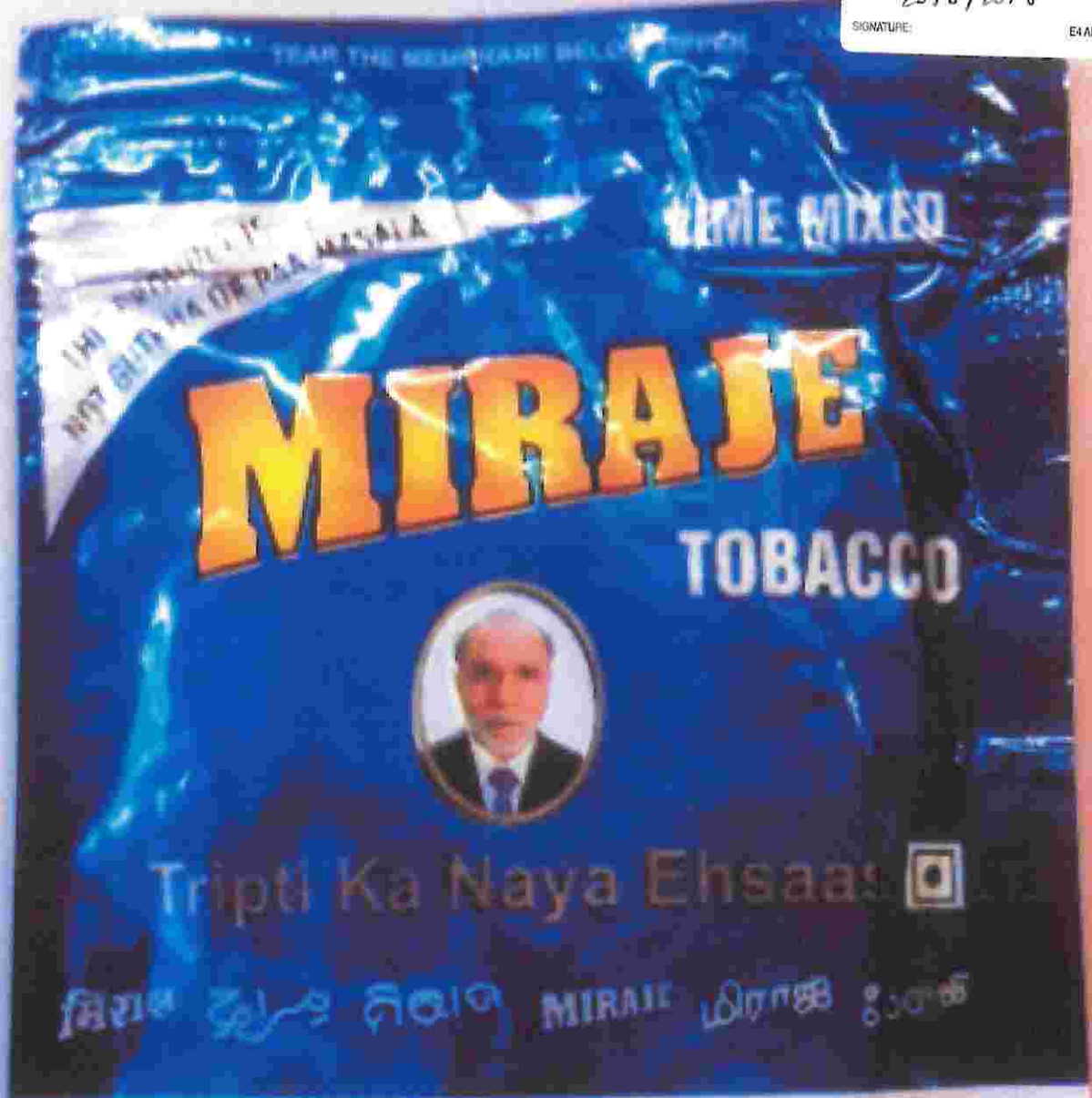
EXHIBIT No: Ak / GMS / 8

OFFICER: A KAR W

DATE: 20/6/2016

SIGNATURE:

E4 APR 95



**WARNING : THIS PRODUCT
IS NOT A SAFE ALTERNATIVE
TO CIGARETTE**

Document 6



Companies House

Companies House
Crown Way
Cardiff, CF14 3UZ

T 02920380808
E enquiries@companieshouse.gov.uk
Twitter @CompaniesHouse
DX 33050 Cardiff

www.gov.uk/companieshouse

THE DIRECTORS
GOOD MORNING SUPERSTORE LTD
262 STREATFIELD ROAD
MIDDLESEX
ENGLAND
HARROW
HA3 9BY

Date: 05/07/2016
Ref: DEF6/08054415

Companies Act 2006 (Section 1000(3))

The Registrar of Companies gives notice that, unless cause is shown to the contrary, at the expiration of 2 months from the above date the name of

GOOD MORNING SUPERSTORE LTD

will be struck off the register and the company will be dissolved.

Upon dissolution all property and rights vested in, or held in trust for, the company are deemed to be bona vacantia, and accordingly will belong to the crown.

FILE COPY



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