APPEAL COURT, HIGH COURT OF JUSTICIARY

[2025] HCJAC 51
HCA/2025/429/XC

Lord Justice Clerk
Lord Doherty
Lord Matthews

OPINION OF THE COURT

delivered by LORD BECKETT, THE LORD JUSTICE CLERK

in

CROWN APPEAL AGAINST SENTENCE

by

HIS MAJESTY'S ADVOCATE

Appellant

against

STP

Respondent

Appellant: Campbell, sol adv, AD; the Crown Agent
Respondent: Brannigan; Faculty Services Limited (for James McKay, Criminal Defence Solicitors)

18 November 2025

Introduction

[1] This is a Crown appeal against an extended sentence of 9 years and 1 month with a custodial term of 7 years and 1 month imposed on the respondent on 16 July 2025 after he was found guilty of four charges, charge 4 being attempted murder. The Crown contend that by failing to recognise the gravity of charge 4 the sentencing judge, although erring

against the respondent's interests in the way she took account of time spent on remand and on a bail curfew subject to electronic monitoring, imposed an unduly lenient sentence.

[2] The respondent was convicted, after trial, of four charges:

> (001) on 11 June 2023 at [an address at a town in] Moray, you [STP] did assault [AA], your ex-partner … and did struggle with her, pull at her clothing, punch her on the head causing her to fall to the ground and whilst on the ground you did repeatedly punch her on her head and stamp on her wrist, all to her injury;
> and it will be proved in terms of section 1 of the Abusive Behaviour and Sexual Harm (Scotland) Act 2016 that the aforesaid offence was aggravated by involving abuse of your partner or ex-partner;
>
> (002) on 11 June 2023 at [the same address], you [STP] did assault [BB a boy then aged 9] …and did push or throw him causing him to fall to the ground;
>
> (003) on 11 June 2023 at [the same address], you [STP] did abduct [AA], your ex-partner, [BB], and [CC a girl then aged 3], and did shout and swear, lock the door and remove the key to prevent their escape, conceal clothing belonging to the said [CC] and conceal a mobile telephone belonging to the said [AA], prevent [BB] from accessing his mobile telephone and threaten to destroy said mobile telephone, place a blanket over [CC] and pin her to a bed there in order that she could not move and detain them there against their will;
> and it will be proved in terms of section 1 of the Abusive Behaviour and Sexual Harm (Scotland) Act 2016 that the aforesaid offence was aggravated by involving abuse of your partner or ex-partner;
>
> (004) on 11 June 2023 in the course of a journey in motor vehicle … on the A941 near Fogwatt, Moray you [STP] did assault [AA], your ex partner, [BB] and [CC] …and whilst the [AA] was driving said vehicle and the said [BB] and [CC] were passengers, you did repeatedly grab and pull the steering wheel and pull the handbrake up causing said motor vehicle to veer off the road and roll over, all to their injury and to the danger of their lives and you did attempt to murder them.

The circumstances of the offences

Charges 1, 2 and 3

[3] AA, who was 33 at the time of these events was intermittently in a relationship with the respondent from the age of 16. AA is the mother of BB and CC. The respondent is CC's father. During the weekend of 11 June 2023, they all went on an outing together before returning to the respondent's home. On 11 June, they had eaten together there and AA left

the living room to begin packing for their return by car to the town where she and her children lived. BB noticed that, whilst the respondent was looking after CC, he appeared to be falling asleep and BB told his mother. AA called the respondent through to the bedroom. From his appearance she suspected he had been taking drugs. She challenged him and he denied it.

[4] The respondent became very agitated and struck AA on the forehead as she tried to push him away from her. He struck her twice. He got her to the ground and was repeatedly punching her on the head and kicking her. CC was under the bed and screaming for her mother. When BB intervened and jumped on the respondent's back, the respondent threw him off and stamped on AA's wrist.

[5] It became apparent that the respondent had locked his front door to prevent them leaving. He dangled his keys in front of BB to mock him. The respondent had hidden AA's mobile phone. When BB said he would phone for help the respondent took his mobile phone from him. The respondent put a blanket over CC and held her down on the bed saying she was not going anywhere. He then said he would have to accompany them to their home as he had left some clothing there. It was not true, and AA told him so, but he insisted.

[6] The respondent injured AA by stamping on her wrist. BB had to help his mother dress as she was unable to change from her T-shirt after the respondent had ripped it. AA had to wear a plaster cast for 6 weeks.

Charge 4

[7] BB sat in a booster seat and CC sat in a child seat in the rear of AA's car along with a dog. AA began driving home with the respondent in the front passenger seat. She was

struggling with the pain in her wrist and the respondent was frustrated with her slow speed. He began to insist that he should drive. He kept grabbing the steering wheel but she was unwilling to allow him to drive when he had been taking drugs. BB was telling the respondent to stop shouting at his mother. Whilst AA drove along the A941, the respondent grabbed the steering wheel, leaned across AA and pulled up the handbrake, causing the car to veer off the road and roll over before coming to rest upright. The respondent got out and threw away AA's mobile phone. In the appeal hearing, parties confirmed that there were other vehicles on the road at the time the respondent caused the accident.

[8] Both AA and CC sustained cuts and bruises in the accident. The police later found AA's phone nearby. Expert examination revealed that the respondent had pulled up the handbrake as far as it would go, a feat of considerable strength from a seated position.

Defence

[9] The respondent gave evidence, saying the only drugs he had consumed had been his prescribed medication, which can make him tired. Whilst they had a verbal exchange about his condition, he had not assaulted AA. She had hurt her wrist by punching him, cutting his eye. He did not stamp on her wrist. He did not touch BB and he did not detain CC or anyone else. The keys were always accessible. He had asked AA to drive as he was unfit to drive. (We note that he was disqualified from driving three days previously.) He needed to retrieve work clothing. When it became apparent that AA could not drive because of her wrist, he operated the steering wheel from the passenger seat while she operated the pedals. AA was shouting about the pain in her hand and BB was asking her to be quiet when the car rolled over. The respondent had not touched the handbrake and, whilst he might have accidentally moved the steering wheel when he looked around to check that the children

were all right in the back seat, he did not cause the car to leave the road. He did not know how it happened. He did not throw AA's phone away. He had realised that he had it instead of his own and had thrown it towards her to return it.

Victim information

[10] The judge reports that AA spoke to suffering from post-traumatic stress disorder and that BB had required 9 months of (unspecified) therapy. The earlier incidents left CC crying under a bed. The judge considered the occupants of the car could have died.

Respondent's circumstances and Justice Social Work Report

[11] The respondent was 34 when sentence was passed. He had a difficult start in life with his parents separating when he was a baby. His mother was physically abusive and from 10 years old he lived with his grandparents in England before returning to Scotland after two years. He was unable to attend mainstream secondary schooling and was in a residential school until he was 16, when he left. His dyslexia made education difficult. He had some work gardening and on fishing boats, completed a sports recreation course and was self-employed as a tree-surgeon before being sentenced to a period of imprisonment in 2019. He suffered mental health problems that prevented him resuming tree surgery work after his release, but he had done some more gardening work in 2020 and he did agency work for a sand-blasting company until he was remanded.

[12] The respondent says he has suffered from depression and anxiety and currently receives Mirtazapine. Despite claiming never to have taken heroin, he was on an opiate replacement programme in 2018 and currently receives prescription medication in the form of Espranor and Pregabalin.

[13] The respondent has two sons from previous relationships but has had no contact with either of them for several years. He had a turbulent relationship with AA since 2018 and he has been a father figure to CC. He is now single but retains the support of two sisters.

[14] He denied all the offences he was convicted of, largely repeating his evidence at trial, but he gave a different explanation for the complainer's wrist injury. On charge 4, he not only denied the offence but minimised its consequences. Despite these clear denials, the social worker wrote of his attitude, insight and level of responsibility:

> "Whilst [the respondent] states he takes responsibility for his actions and regrets what he did his insight into the significant impact of the offences towards the victims is perhaps limited. He states, 'I wish I had thought things through and behaved differently.'"

She also proposed that:

> "He expressed deep regret and remorse for his actions/inactions and appears to take responsibility for his behaviour."

[15] His level of risk was such that post-release supervision was required following the prison sentence the respondent anticipated receiving.

Previous convictions

[16] The respondent has a criminal record extending from 2008 including a number of convictions for mostly minor motoring offences. On 8 June 2023, he was made subject to a community payback order with a one-year supervision requirement, 112 hours of unpaid work and disqualification from driving for 14 months for stealing a car and failing to provide details after an accident. He has convictions for breaking bail conditions, most recently in 2021.

[17] The following convictions are of note:

- 2009, sheriff court indictment, 21 months detention with a supervised release order for 12 months for three charges of assault, all aggravated by causing severe injury and one being to the danger of life; bail aggravation;

- 2011, community payback order with 200 hours of unpaid work and a non-harassment order for 3 years in respect of AA for breach of bail conditions and two offences involving violence towards the police whilst on bail;

- 2012, a CPO with 160 hours of unpaid work for a domestically aggravated assault;

- 2014, a fine for assault;

- 2017, a CPO with 80 hours unpaid work for a domestically aggravated statutory breach of the peace; bail aggravation;

- 2018, for domestically aggravated statutory breach of the peace, possession of an offensive weapon in the form of an axe and vandalism, a CPO with 18 months supervision, 198 hours of unpaid work and a restriction of liberty requirement for 135 days;

- 2018, restriction of liberty order of 80 days for being concerned in supplying drugs including diazepam;

- 2019, sheriff court indictment, imprisonment for 4 months for three charges of breach of bail conditions and 7 months for a statutory breach of the peace on bail. On the same indictment a CPO for 24 months with unpaid work of 300 hours was imposed for charges including two domestically aggravated statutory breaches of the peace, three charges of assault, of which two were aggravated by injury, one also domestically, and a charge of culpable and reckless conduct causing injury and permanent disfigurement with bail and domestic aggravations.

Procedural history

[18] Following his first appearance on petition on 13 June 2023 the respondent was continuously remanded in custody until he was admitted to bail subject to electronic monitoring on 17 October 2024. He retained that status for 232 days up to and including 5 June 2025. On 6 June 2025 he was remanded in custody until sentence was passed on 16 July.

Plea in mitigation

[19] The respondent's criminal record showed that he was little more than a nuisance. He had shown an ability to work. He suffered from a developmental disorder (presumably dyslexia). The court should take account of time spent on remand and subject to electronic monitoring. Parties agreed that it was equivalent to 597 days. The court would find appropriate guidance in *HM Advocate* v *O'Doherty* [2022] HCJAC 31, 2022 JC 253. It was accepted that some form of post-release supervision would be necessary.

The sentencing judge's report

[20] The judge considered these to be despicable offences and noted the impact on the victims as described above. She noted the respondent's previous convictions. He was a danger to women with whom he formed relationships, presenting a high risk of domestic offending. On charge 4 he had "taken a momentary leave of his senses" the consequences of which must have been terrifying for the complainers, two of whom were children.

[21] The judge identified sentencing objectives of punishment, rehabilitation and deterrence. The nature of charge 4 was less serious than using a car as a weapon to assault someone and the respondent had endangered himself. She gave, "weight to the fact he had recognised his behaviour and displayed remorse." He suffered poor mental health. He had proved himself able to work.

[22] For charges 1-3 she considered a cumulative sentence of imprisonment for 3 years appropriate. For charge 4 it would have been 7 years. Making those sentences consecutive would result in "a grossly disproportionate sentence." Accordingly, the appropriate sentence was an extended sentence with a headline custodial term of 8 years given the need

to protect the public from serious harm. To take account of time spent on remand and bail subject to electronic monitoring, the judge reduced the headline by 11 months and imposed an extended sentence of 9 years and 1 month with a custodial term of 7 years and 1 month backdated to 6 June 2025, when he was remanded in custody at the end of the trial. The judge considered the reduction was equivalent to a prison sentence of 22 months.

[23] In commenting on the grounds of appeal the judge observes that she did not err in her approach to remorse and insight given the passages from the report we have quoted at para [14] above.

Note of appeal

[24] The judge's selection of a notional headline custodial term of 7 years on charge 4 led to the imposition of a sentence that was unduly lenient. The judge underestimated the respondent's culpability and erred in her assessment of harm. She gave insufficient weight to the presence of multiple victims, including two children, and the respondent's criminal record. She erred in finding from the terms of the JSWR that the respondent accepted responsibility and demonstrated remorse. Precedents such as *HM Advocate* v *Budge* [2025] HCJAC 27, *HM Advocate* v *McBurnie* (an unreported first instance decision) and *Iqbal* v *HM Advocate* [2018] HCJAC 65 indicated that the sentence was outside the range of sentences that the judge could reasonably have considered appropriate.

[25] The judge erred in law by failing to backdate the sentence to a notional remand date as suggested in *O'Doherty* in order to take account of time on remand interrupted by a period on bail, and by failing to comply with the Criminal Procedure (Scotland) Act 1995 section 210ZA(2)(b) and (c) as explained in *Brown (PF Airdrie)* v *Rea* [2025] SAC Crim 2, 2025 SC (SAC) 63.

Submissions

Crown

[26] In finding the respondent guilty of attempted murder, the jury determined that his actions on charge 4 constituted an assault intended to harm three persons, showing wicked recklessness. Two of the complainers were injured and there was substantial potential for fatal injury. The respondent's actions were also dangerous for the other road users present. Two of his victims being children of 3 and 9 was a materially aggravating feature, with an element of breach of trust given his relationship with them. His actions as reflected in charges 1-3 were also materially aggravating as was his decision to throw away AA's mobile phone after the accident. His score was high on a domestic violence screening tool and he presented at least a medium risk. Analysis of the respondent's significant criminal record suggested that the judge gave it insufficient weight.

[27] The court might find some assistance in certain recent first instance examples of sentencing for attempted murder, including:

- *HM Advocate* v *McBurnie* 10 October 2024, where the judge identified a headline custodial term of 12 years for assault to danger of life and attempted murder, with domestic and bail aggravations, for driving into business premises occupied by the accused's former partner and her mother who were present but were not injured. Mr McBurnie had only minor previous convictions.

- *HM Advocate* v *Danquah*, 13 August 2025, where a sentence *in cumulo* of 10 years imprisonment for a charge of culpable and reckless conduct and the attempted murder of the accused's two-year-old son was imposed. Both offences were dangerous and the second involved stepping in front of a moving train whilst holding the child. This was a first offender whose mental health offered some mitigation.

- *HM Advocate* v *Johnston*, 21 August 2025, where a headline extended sentence of 13 years with a 10-year custodial term was deemed appropriate for attempted murder by repeatedly striking the complainer with a knife where the accused had a limited record including no custodial sentence. Mitigating circumstances included a history

between complainer and accused, the latter's mental health problems and his remorse.

[28] The judge erred in taking from the JSWR that the respondent accepted responsibility and in concluding from it that he showed genuine remorse.

[29] For the reasons stated in the Note of Appeal, the judge erred in her treatment of the interruption of time spent on remand and in allowing for time subject to an electronically monitored bail curfew.

Respondent

[30] The judge had been correct that there was an acceptance of responsibility even if the respondent's insight was somewhat limited. She did not err in agreeing with the reporting social worker. The judge correctly assessed the respondent's criminal record, noting that his longest custodial sentence came in 2009. The respondent's age and work record left intact some prospect of rehabilitation. The judge had taken account of all relevant sentencing aims and reached a sentence that, albeit perhaps at the lower end of the appropriate range, was reasonably open to her. It was not unduly lenient and none of the cases the Crown founded on demonstrated otherwise. *Budge* was a markedly more serious case.

[31] The Crown were correct on the points of law raised about the respondent's time on remand and subject to electronically monitored bail. To give effect to the former, a notional commencement date of 1 February 2024 would be appropriate.

Decision

[32] In *HM Advocate* v *Bell* 1995 SCCR 244, the Lord Justice General (Hope), in delivering the opinion of the court expounded a test for undue leniency that continues to apply:

> "It is clear that a person is not to be subjected to the risk of an increase in sentence just because the appeal court considers that it would have passed a more severe sentence than that which was passed at first instance. The sentence must be seen to be unduly lenient. This means that it must fall outside the range of sentences which the judge at first instance, applying his mind to all the relevant factors, could reasonably have considered appropriate. Weight must always be given to the views of the trial judge, especially in a case which has gone to trial and the trial judge has had the advantage of seeing and hearing all the evidence. There may also be cases where, in the particular circumstances, a lenient sentence is entirely appropriate. It is only if it can properly be said to be unduly lenient that the appeal court is entitled to interfere with it at the request of the Lord Advocate."

[33] In making that assessment, the circumstances of *Budge* do not provide a straightforward comparator. In that case, which was a Crown appeal, the court identified a headline sentence of 14 years and 6 months, including 18 months for a domestic aggravation, for a crime that was materially worse than this case. Mr Budge deliberately drove over the complainer causing very serious injuries and permanent consequences. There was premeditation and repetition. On the other hand, there was only one complainer, Mr Budge was a first offender, clearly took responsibility for his actions and was genuinely remorseful.

[34] In *Iqbal*, where the court refused an appeal against a cumulative sentence of 16 years' imprisonment, there were two crimes of attempted murder by fire-bombing two houses both occupied by sleeping persons including children. An adult required hospital treatment for burns. The appellant had only relatively minor previous convictions, had a young family and ran a business. The sentence may suggest, in light of the approach later taken by the Lord Justice General (Carloway) in *HM Advocate v Fergusson* [2024] HCJAC 22, 2024 JC 376, who chaired the court in *Iqbal*, that each charge on its own would have attracted imprisonment for 12 years.

[35] Appeal decisions on sentencing offer a more useful source of guidance than first instance decisions not analysed on appeal. None of the first instance decisions referred to by

the Crown is particularly apt to the circumstances of this case and we find little assistance in them. We find it more useful to make our own assessment of the whole circumstances.

[36] The Scottish Sentencing Council's Sentencing process guideline explains that the seriousness of an offence is determined by an offender's culpability and the harm caused, or which might have been caused, by the offence. Accordingly, it is not only the harm actually caused that is relevant. A judge must also consider potential harm.

[37] We consider that the respondent's culpability was considerable, given his deliberate actions in a moving vehicle and their predictable consequences. Turning to harm, we note that injury was caused to the driver of the car and a child. The number of occupants at risk, and the fact that two of them were children of 9 and 3, are significant factors. There was considerable potential for serious, even fatal, injury to the occupants of the car and other road users.

[38] We have summarised the respondent's extensive, varied and concerning record of relevant offending including 11 convictions for assault. It is materially aggravating.

[39] It is accepted generally that remorse, where it is genuine, is a mitigating circumstance. It is identified as such in the Sentencing process guideline. Ordinarily we would defer to a sentencing judge's assessment of remorse but the circumstances of this case merit consideration.

[40] The Oxford English dictionary defines remorse as:

> "Deep regret or guilt for doing something morally wrong; the fact or state of feeling sorrow for committing a sin; repentance, compunction."

That is the basis on which this court has approached remorse, as illustrated in *HM Advocate* v *Cooperwhite* [2013] HCJAC 88, 2013 SCCR 461. In summarising relevant sentencing

considerations when delivering the opinion of the court, the Lord Justice Clerk (Carloway) noted, at para [8], that:

> "The respondent continued to deny culpability and explained to the social worker that he thought that the complainers had conspired against him in order to cause trouble. Not surprisingly, in these circumstances, it was concluded that he displayed no victim empathy or remorse."

[41] In delivering the leading opinion of a full bench in *Gemmell* v *HM Advocate* [2011] HCJAC 129, 2012 JC 223 the Lord Justice Clerk (Gill) at para [51] explained his thinking on remorse:

> "…My own view is that there is seldom any sure criterion for assessing whether the accused is truly remorseful; but where there is convincing evidence of remorse, the sentencer may make allowance for it, as an aspect of mitigation, in deciding on the starting figure (Sentencing Guidelines Council, Reduction in Sentence for a Guilty Plea, para 2.4; Ashworth, Sentencing and Criminal Justice, p 173; cf R v Barney; R v Delucca)."

Lord Eassie opined, at para [139]:

> "…Similarly, in so far as the offender has demonstrated extra-judicially genuine remorse, that factor would also come into play in the selection of the pre-discount sentence."

We note also what is stated in a publication by the Sentencing Council of England and Wales "*Expanded explanations for factors in offence specific guidelines*," that:

> "The court will need to be satisfied that the offender is genuinely remorseful for the offending behaviour in order to reduce the sentence (separate from any guilty plea reduction)."

[42] Accordingly, to sound in mitigation, remorse must proceed on an acceptance of the commission of the crime under consideration and be accepted as genuine by the sentencer. In the absence of acceptance of responsibility, indications of insight and regret *may* have some very limited mitigating effect. They are not remorse.

[43] The respondent's remarks about the offences to the reporting social worker contain no acceptance that he committed the crimes the jury convicted him of and are not remorse.

The reporting social worker misunderstood the meaning of remorse in making the observations she did in the passages we have set out at para [14] above. The judge erred in treating them as if these were indications of genuine remorse when they were accompanied by complete denial of criminal responsibility.

[44] We consider that the judge made a sound assessment of the criminality on charges 1, 2 and 3. We take a different view of charge 4. Given the considerable culpability involved, the actual harm caused and the obvious potential for much greater harm, where his direct victims included two young children, the sentence selected on charge 4, the attempted murder of three people, was unduly lenient, as was the total ultimately imposed. It is appropriate to impose a different sentence. Its primary purpose is protection of the public, including both individual and general deterrence. Punishment and expression of disapproval of such dangerous conduct are relevant considerations. Rehabilitation is generally relevant but carries limited weight in the whole circumstances.

[45] The judge was correct in concluding that an extended sentence was necessary to protect the public from serious harm from the respondent. The length of the custodial term should not be affected by the fact that an extension period is also imposed: *McGowan* v *HM Advocate* [2005] HCJAC 67, 2005 1 JC 327 at para [15]. We consider that the appropriate custodial term on charge 4 was imprisonment for 10 years. To avoid disproportion, a cumulative extended sentence on all charges of 13 years with a custodial term of 11 years is appropriate.

[46] For the reasons the court explained in *O'Doherty*, the appropriate course in a case such as this where remand was interrupted is to identify a commencement date that allows for the period spent on remand. The simplest method in this case is to start from the original date of remand, 13 June 2023, and then count onwards 232 days (the period the

respondent was on bail). Accordingly, the extended sentence is backdated to 1 February 2024 as parties agreed it should be.

[47] There remains the question of the period subject to curfew and electronic monitoring. Section 210ZA provides:

> "**210ZA Consideration of time spent on electronically monitored bail**
>
> (1) This section applies where—
> (a) a court passes a sentence of imprisonment or detention on a person for an offence, and
> (b) the person has spent a period of time ("the bail period") on qualifying bail awaiting trial or sentence.
>
> (2) When passing the sentence, the court must—
> (a) have regard to the bail period,
> (b) specify, in accordance with subsection (3), a period of time ("the relevant period") which is to be treated as a period of time spent in custody by the person, and
> (c) unless the relevant period is nil, direct (for the purpose of executing the sentence) that the person is to be treated as having served either—
> (i) the sentence in full, where the relevant period is equal to or greater than the sentence passed, or
> (ii) such part of the sentence as is equal to the relevant period, where the relevant period is less than the sentence passed.
>
> (3) The relevant period is to be the period equal to one-half of either of the following (rounded up, as necessary, to the nearest whole day)—
> (a) the bail period, or
> (b) the bail period less such period (whether all or part of the bail period) as the court considers appropriate to disregard.
>
> (4) Where the court specifies the relevant period in accordance with subsection (3)(b), it must state its reasons for disregarding all or (as the case may be) part of the bail period.
>
> (5) Nothing in this section affects the application of section 210 to any period of time which the person may additionally have spent in custody or in hospital as described in that section.
>
> (6) For the purposes of this section—
> (a) "qualifying bail" means bail subject to a condition—
> (i) which requires the person to remain at one or more specified places for a total period (whether or not continuous) of not less than 9 hours in any given day, and

> (ii) in relation to which the person is required to submit to monitoring in accordance with Part 1 of the Management of Offenders (Scotland) Act 2019 (electronic monitoring etc.),
>
> (b) references to the bail period are references to the period beginning on the day on which the person is granted qualifying bail and ending on the day before the day on which the person ceases to be on qualifying bail.…"

[48] The respondent was subject to qualifying bail, an electronically monitored bail curfew requiring him to remain within his home address from 7pm to 7am for the period from 17 October 2024 until 5 June 2025. The bail period was 232 days.

[49] Agreeing with the Sheriff Appeal Court in *Rea*, we note that the language of section 210ZA(2)(c) makes it clear that the court is to direct for the purpose of executing sentence a period that the person is to be treated as having served. The sentence is pronounced by the court but executed by the Scottish Prison Service. Accordingly, we direct that the respondent is to be treated as having served 116 days of his new extended sentence.

[50] For the avoidance of doubt, the non-harassment order imposed on 16 July 2025 was not subject to appeal and continues to have effect.