

# Disqualified restaurateurs failed to pay £4 million in taxes

Sukdev Gill (55) signed a disqualification undertaking for eight years after he did not dispute that over six years, he caused companies he was a director of to conceal VAT resulting in a loss for HMRC of £1.97 million.

While his business partner, Inderjit Singh (47), has also been disqualified for nine years after he did not dispute that he traded through successor companies while also concealing VAT resulting in a loss of £4.37 million.

Sukdev Gill and Inderjit Singh were directors of five companies – Coin De Indes Buffet Limited, Experience India Limited, Salut E Hind, Seeeye Diamonds and Hot Flame World Buffett – trading as licensed restaurants in or around the Glasgow area.

The five companies were incorporated between 2010 and 2012 but all ceased to exist by March 2018, with each one entering into a form of insolvency, either through compulsory liquidation or Creditors Voluntary Liquidation.

Post liquidation, HMRC made enquiries into the companies before establishing that all five had participated in some form of tax misconduct, including under-declaring tax, failing to register for VAT and concealing tax owed.

As the companies ceased to operate, Inderjit Singh then proceeded to incorporate successor companies, all of which traded as “Cook and Indi World Buffet” to continue the activities of the five companies that had gone through insolvency.

However, each of the 14 companies succumbed to the same fate as their predecessors and entered into a form of insolvency. Again, HMRC looked at the companies’ activities following their liquidation and discovered that Inderjit Singh allowed the buffet restaurant businesses to conceal millions of unpaid tax from HMRC.

Similar to the actions of their predecessors, the new companies concealed VAT and under-declared tax contributions, while at the same time failed to notify HMRC that new businesses were continuing the work of previous companies.

The two former directors’ disqualifications come into effect on 20 September. From this day forward, the pair will be prohibited from being involved, directly or indirectly, in the formation, promotion or management of a company without permission of the court.

Robert Clarke, Chief Investigator for the Insolvency Service, said:

Concealing and failing to pay tax on a grand scale like this was not an administrative error. The two directors knew exactly what they were doing and not only did the exchequer lose out, but their

businesses gained an unfair advantage over their competitors.

Sukdev Gill and Inderjit Singh have received substantial bans, which will significantly curtail their activities. This should serve as a clear warning to others that if you fail to observe your statutory duties as company directors then the penalties are severe.

## Directors

Inderjit Singh is of Giffnock, Glasgow, and his date of birth is September 1972

Sukdev Gill is of Bothwell, Glasgow and his date of birth is June 1964

## Companies

- Coin De Indes Buffet Limited (SC436329)
- Experience India Limited (SC374918)
- Salut E Hind (SC419447)
- Seeeye Diamonds (SC473019)
- Hot Flame World Buffett (SC394958)
- Fresh Bishopbriggs (SC572170) (trading as Cook and Indi World Buffet)
- Fresh Central (SC572165) (trading as Cook and Indi World Buffet)
- Fresh Darnley (SC572160) (trading as Cook and Indi World Buffet)
- Fresh Motherwell (SC572169) (trading as Cook and Indi World Buffet)
- Fresh Renfield (SC572171) (trading as Cook and Indi World Buffet)
- Fresh Sauchiehall (SC572166) (trading as Cook and Indi World Buffet)
- Q Bishopbriggs (SC533337) (trading as Cook and Indi World Buffet)
- Q Central (SC532358) (trading as Cook and Indi World Buffet)
- Q Darnley (SC533120) (trading as Cook and Indi World Buffet)
- Q Motherwell (SC534908) (trading as Cook and Indi World Buffet)
- Q Renfield (SC533116) (trading as Cook and Indi World Buffet)
- Q Sauchiehall (SC533119) (trading as Cook and Indi World Buffet)
- G Hamilton (SC543284) (trading as Cook and Indi World Buffet)
- G Johnstone (SC543282) (trading as Cook and Indi World Buffet)

## About disqualifications

Disqualification undertakings are the administrative equivalent of a disqualification order but do not involve court proceedings.

Persons subject to a disqualification order are bound by a [range of restrictions](#).

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