

**IN THE EMPLOYMENT RELATIONS AUTHORITY
WELLINGTON**

**I TE RATONGA AHUMANA TAIMAHI
TE WHANGANUI-A-TARA ROHE**

[2026] NZERA 373
3365283

BETWEEN	KULWINDER SINGH Applicant
AND	TAURANGA MOUNT TAXIS LIMITED Respondent

Member of Authority:	Claire English
Representatives:	Ajay Sharma, advocate for the Applicant Ken Patterson, counsel for the Respondent
Submissions received:	Up to 6 April 2026 from Applicant 26 March 2026 from Respondent
Determination:	12 June 2026

COSTS DETERMINATION OF THE AUTHORITY

[1] On 14 January 2022, the Authority issued a determination in this matter, dismissing the applicant's claim for want of jurisdiction.

[2] In that determination, the parties were encouraged to resolve any issue of costs between them, and the Authority made reference to its usual practice of applying the daily tariff to determine costs. The parties have not been able to resolve costs between themselves, and have filed memoranda accordingly.

[3] It is submitted for the respondent that it incurred actual costs of \$9,821.39, and that indemnity costs should be awarded to it, or in the alternative, a costs award made "on an uplifted basis of two days...namely \$9,000". It is submitted that Mr Singh's claims against the respondent were fundamentally flawed, he named the incorrect respondent despite being advised of this consistently in response to his claims, he

improperly attempted to join a number of individuals to the claim without setting out the grounds for this and then withdrew those claims, and he improperly attempted to join other entities to the claim without grounds or seeking leave. The respondent points out that there were three case management conference held in this matter, where the Authority asked the applicant to set out the grounds for his claimed relationship with the respondent, however, the applicant did not in the end do so. It submits the applicant's conduct materially increased the respondent's costs, and justifies an uplift as sought.

[4] The applicant submits that costs should lie where they fall. He says the matter was determined "on the papers" without an in-person hearing, that the costs claimed are disproportionate, there are no factors justifying any uplift, and that the claimed costs were not incurred by the respondent.

What is the appropriate starting point?

[5] When considering an award of costs, it is often said that costs follow the event. In this instance, the applicant was not successful in pursuing his claims in the Authority. The respondent was the successful party.

[6] The respondent is therefore entitled to a contribution to its costs.

[7] I do not accept the submission from the applicant that this is an appropriate matter for costs to lie where they fall. The applicant actively pursued a variety of claims against the respondent and other persons and entities associated with it for a considerable period of time, and without providing supporting evidence, despite having been given opportunities to do so. There is no reason why, having put the respondent (and others) to the test, he should not now be liable for costs in the normal course.

[8] The Authority has adopted a daily tariff approach as the starting point for considering costs. This is well known, and the current daily tariff is \$4,500 for the first day of hearing, and \$3,500 for subsequent hearing days¹.

[9] The parties can expect the Authority to adhere to this approach, unless there is good reason to depart from it.

¹ For further information about the factors considered in assessing costs, see: <https://www.era.govt.nz/determinations/awarding-costs-remedies/>

[10] In the present case, the matter was determined “on the papers”. The Authority has in the past awarded costs equivalent to either a half day or a full day in such matters. In this instance, my view is that the appropriate starting point is the award of a full days’ costs at the usual tariff rate, eg, \$4,500. This is because the respondent was in essence required to provide in-depth submissions setting out the legal relationships between the various entities that the applicant at various times attempted to raise claims against, and to provide documents setting out the legal relationship between the applicant and the relevant provident society, many of which documents were not provided by the applicant himself.

[11] Having reached the conclusion that the appropriate starting point is an award of costs to the response of the equivalent of the first days tariff, being \$4,500, I must then consider if an uplift, or alternatively indemnity costs, are appropriate.

[12] The principles and the approach adopted by the Authority in which an award of costs is made are settled and set out in *PBO Limited (formerly Rush Security Limited) v Da Cruz*² as confirmed in *Fagotti v Acme and Co Limited*³. The principle set out in the above cases is that costs are to be modest.

[13] In the present case, I decline to award indemnity costs. Costs in the Authority are to be a contribution to costs rather than anything more.

[14] Having said this, I take the view that an uplift on the starting point is appropriate, to recognise that the way the applicant conducted his case in the Authority lead to increased costs for the respondent. This includes the multiple case management conferences where I repeatedly instructed the applicant to provide supporting documents, and to set out the grounds on which he believed he had a contractual or employment relationship with the named respondent in the face of the respondent’s explanations that it was not the correct legal entity, and the applicant’s attempt to name several individuals as respondents part way through the Authority’s process without seeking leave to do so, then abandoning that claim.

[15] My view is that a moderate uplift of \$1,000 would be appropriate to recognise the additional time spent on this matter.

² [2005] 1 ERNZ 808.

³ [2015] NZEmpC 135 at 114.

[16] Finally, I have considered the submission by the applicant that the invoices provided do not appear to have been incurred by the respondent. Having considered the matter, my view is that this submission is not accurate. At all points, the respondent took the view that it was not a trading entity, but was owned by the provident society that is its sole shareholder. The provident society was the entity that the applicant was formerly a member of, and in addition, the applicant raised claims against board members of that society who I understand were also the respondent's directors. The invoices provided are consistent with the evidence I received on these points.

[17] Having put these matters into argument, the applicant cannot now complain that costs were incurred by the various persons and entities who were required to respond to his claims while also acting on behalf of the respondent. None of this suggests that costs were not actually incurred by the respondent, or that they should not properly be awarded against the applicant.

Orders

[18] Mr Kulwinder Singh is ordered to pay to Tauranga Mount Taxis Limited within 28 days of the date of this determination the sum of \$5,500.00 (inclusive) as a contribution to costs.

Claire English
Member of the Employment Relations Authority