



Neutral Citation Number: [2021] EWHC 2 (Ch)

Case No: BL-2018-002534

**IN THE HIGH COURT OF JUSTICE**  
**BUSINESS AND PROPERTY COURTS OF ENGLAND AND WALES (ChD)**

Royal Courts of Justice, Rolls Building  
Fetter Lane, London, EC4A 1NL

Date: 5/1/2021

**Before:**

**MASTER CLARK**

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**Between:**

**THE LAW SOCIETY OF ENGLAND AND WALES**  
**(SOLICITORS REGULATION AUTHORITY)**

**Claimant**

**- and -**

**SOPHIE KHAN & CO LIMITED**

**Defendant**

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**Rupert Allen (instructed by Capsticks Solicitors LLP)**  
**Sophie Khan for the Defendant**

**Hearing date: 23 November 2020**  
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**Approved Judgment**

I direct that this approved judgment, sent to the parties by email on 5 January 2021, shall deemed to be handed down on that date, and copies of this version as handed down may be treated as authentic.

.....

**Master Clark:**

1. This is my judgment in the trial of this claim.

**Parties and the background**

2. The claimant (“the SRA”) is the independent approved regulator responsible for the regulation of the solicitors’ profession in England and Wales. It investigates allegations of professional misconduct that are made against solicitors.
3. The defendant, Sophie Khan & Co Limited (“the Firm”), is a firm of solicitors. Ms Soophia Khan is the sole principal of the Firm.
4. On about 26 May 2017, the SRA received a complaint about Ms Khan’s professional conduct from Mr Andrew Coulthard and Mrs Julia Coulthard (“the Coulthards”). The Coulthards are former clients of the Firm.
5. On about 7 June 2017, the SRA received another complaint about Ms Khan’s professional conduct from Mr Heath Thomas, a partner in the firm of Harrison Clark Rickerbys Ltd (“Harrison Clark”) on behalf of Mr Mark Martin, another former client of the Firm. Mr Martin had ended his retainer with the Firm on 25 April 2017, and instructed Harrison Clark in place of the Firm.
6. The SRA has not reached any conclusions regarding the merits of the two complaints. It wishes to investigate them both before doing so.
7. The SRA has an express statutory power under section 44B of the Solicitors Act 1974 to issue a notice requiring solicitors (among others) to provide information or produce documents to it if it is satisfied that it is necessary to do so for the purpose of investigating whether there has been professional misconduct by a solicitor.
8. In order to progress its investigation into the complaints, the SRA sent a section 44B notice to the Firm dated 4 August 2017 (“the Notice”) requiring the production of the following documents to the SRA:
  - (1) the original client file including but not limited to the client ledger, invoices, legal advice, fee agreements, Court orders, correspondence and attendance notes whether held electronically or otherwise for:
    - (i) Mr Martin (“the Martin file”)
    - (ii) the Coulthards (“the Coulthard files”)(together “the Files”)
  - (2) a copy of the Firm’s current complaints procedure.
9. Following service of the Notice, the Firm raised a number of objections to complying with it, which I consider at para 25 below.
10. On 5 September 2017, the Firm produced to the SRA:
  - (1) a copy of the “*correspondence file and attendance notes*” for Mr Martin;
  - (2) a copy of an invoice to Mr Martin dated 4 February 2016; and
  - (3) a copy of the Firm’s complaints policy.

11. The SRA considered that the Martin file was not complete, and, in any event, neither the original nor copies of the Coulthard files had been produced. There was then further correspondence, the Firm's final position on 23 July 2018 being that it was "exercising a proprietary right" over the Coulthard files and asserting that "there is no documentation outstanding" in respect of the Martin file.
12. The claim was commenced on 27 November 2018. It was originally listed to be tried on 28 August 2019. At that hearing, Ms Khan conceded for the first time that the Firm was obliged to comply with the Notice.
13. However, Ms Khan alleged that she had in fact already delivered the Files to the SRA's offices in Birmingham on 21 May 2019. She first indicated this in a phone call to the SRA's solicitors on 31 July 2019, following receipt of the draft trial bundle index from them.
14. The SRA's solicitors wrote to the Firm on 8 August 2019 setting out their position that the documents had not been received by their contact at the SRA (Andrew Bullock) or by the Firm's supervisor at the SRA who held the investigation file relating to the Firm (Martin Guest). The SRA's solicitors asked the Firm to provide further information to help it in investigating whether the documents had been delivered.
15. On 22 August 2019 the SRA also served a witness statement dated 20 August 2019 of Mr Guest, setting out its position as to the alleged delivery of the Files. There was no response from the Firm until the morning of the trial when a witness statement by Ms Khan dated 27 August 2019 was served. This led to an adjournment of the trial, so that the SRA could consider and respond to Ms Khan's evidence.
16. Having now carried out further investigations, the SRA's position is that it does not accept that the Files were delivered as alleged by the Firm. This factual dispute is therefore the principal issue for the Court to resolve at the trial of this claim.
17. At the (ineffective) trial on 28 August 2019, I ordered the Firm to deliver to the SRA a complete copy of the Coulthard files by 4 September 2019. The Firm did not at the time oppose this order being made. However, it has not complied with the order. Instead, it sought (unsuccessfully) to appeal against the order. Further orders to the same effect were made against the Firm on 28 January 2020 (by Birss J) and 9 April 2020 (by me). The Firm also sought (again, unsuccessfully) to appeal against the order of 9 April 2020 (but not the order of 28 January 2020). However, the Firm has also still not complied with either of the orders dated 28 January 2020 or 9 April 2020.

## **Witnesses**

### **SRA**

18. The SRA's evidence is contained in the following witness statements:
  - (1) Andrew Bullock, a Senior Legal Adviser of the SRA, dated 16 November 2018;
  - (2) Claire Crawford, a solicitor at the SRA's solicitors, dated 2 January 2019;

- (3) Martin Guest, Investigations Officer at the SRA, dated 20 August 2019 –he has held the investigation file in respect of the Firm since 6 October 2018;
  - (4) Kati Kalia-Hona, Investigations Officer at the SRA, dated 24 March 2020 – she held the investigation file in respect of the Firm from 7 June 2017 to 22 September 2017;
  - (5) Donna Wakeman, a HR Manager of the SRA, dated 2 October 2020;
  - (6) Katherine Aldwinckle, a solicitor at the SRA’s solicitors, dated 26 October 2020.
19. My order of 9 April 2020 provided for the parties to give notice to cross examine witnesses. The Firm has not given such a notice. The SRA’s evidence is therefore unchallenged.

*The Firm*

20. The Firm’s evidence is contained in the following witness statements by Ms Khan dated:
- (1) 14 December 2018;
  - (2) 17 December 2018;
  - (3) 27 August 2019.
21. The SRA gave notice that it wished to cross-examine Ms Khan. She therefore gave oral evidence in person at the trial, in addition to representing the Firm as solicitor advocate.
22. Whilst acknowledging the undoubted stress that this claim has caused Ms Khan, and the difficulties of her dual role of advocate and witness, I did not find her a satisfactory witness. Her initial stance was that she refused to answer any questions as to the history of the matter. These were questions directed towards the reasons put forward by her for not complying with the Notice. Even after I had ruled that those questions were properly put and directed her to answer them, she refused to do so.
23. In those circumstances, although her refusal was highly likely to be a contempt in the face of the court, I decided not to refer the matter to the Judge, as this would have resulted in yet another adjournment of the trial. I warned Ms Khan that if she refused to answer questions properly put to her, it would be open to the SRA’s counsel to ask the court to draw adverse inferences from her refusal.
24. I turn therefore to the various reasons put forward by Ms Khan for the Firm’s non-compliance with the Notice, which the SRA’s counsel sought to explore with her in cross-examination.
25. These included:
- (1) Solicitors’ lien  
In correspondence, the Firm asserted that a solicitors’ lien over the Coulthard files justified non-compliance with all of the Notice. It required, as a pre-condition of providing them, an undertaking from the SRA not to release the files to the Coulthards. This was misconceived, because, as the SRA’s counsel put to Ms Khan,

- (i) the SRA’s powers under section 44B of the 1974 Act are exercisable over documents “*notwithstanding any lien on them or right to their possession*”<sup>1</sup>;
- (ii) The SRA had confirmed to the Firm in a letter dated 9 August 2017 that “*the information we obtain will be used for our regulatory purposes only*”; and
- (iii) the SRA also confirmed in a letter dated 11 August 2017 that “*we will not release the file to Mr and Mrs Coulthard, Mr Martin or anyone acting on their behalf*” (albeit that it reserved the right to show specific documents to the Coulthards or Mr Martin if this was necessary for its investigation).

(2) Judicial review

The Firm threatened to bring a claim for judicial review in relation to the SRA’s decision to refuse to provide the undertaking referred to above. This was abandoned in a letter dated 6 December 2017. Ms Khan remained silent in response to questions about the Firm’s threatened judicial review claim, and did not put forward any basis justifying it.

(3) “Rescission” of undertaking

Although Ms Khan gave on 12 December 2017 an undertaking to deliver a full copy of the Coulthard files by 12 January 2018, on 10 January 2018 she sought to “rescind” that undertaking. In cross-examination, Ms Khan insisted that she was entitled to withdraw the undertaking, on the grounds that the cases referred to below had altered the position in the Firm’s favour.

(4) Proprietary interest in the Coulthard files

The Firm asserted its own proprietary interest in the Coulthard files as grounds for non-production. It relied upon *Green v SGI Legal* [2017] EWHC B27 (Costs) and *Hanley v JC&A Solicitors* [2017] EWHC B28 (Costs).

These cases are, however, irrelevant to the issue of the Firm’s obligation to comply with the Notice. They concern the Court’s powers to order delivery up of client files by the solicitor to the client. They do not concern the SRA’s statutory powers to require delivery up of client files by a solicitor for the purposes of a regulatory investigation. Nonetheless, in cross-examination, Ms Khan insisted that the Firm’s proprietary rights in the Coulthard files justified their non-production.

(5) Requiring production of reports into complaints by Mr Martin and the Coulthards

These reports were sent to the SRA by Harrison Clark on behalf of Mr Martin and the Coulthards. The Firm’s position in its evidence was that it had been agreed that production of the Files was conditional on provision of these reports by the SRA. Ms Khan clarified at the CMC on 11 March 2019 that she was not alleging that there was such a conditional agreement. Again, notwithstanding this, Ms Khan’s evidence at this trial was she was waiting to receive the reports (and justified in doing so) before providing the Files.

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<sup>1</sup> Section 44B(7) and paragraph 12 of Schedule 1.

26. The SRA's counsel also sought to explore with Ms Khan why the Firm had failed to comply with the 3 orders of 28 August 2019, 28 January 2020 and 9 April 2020. He put to her that if, as she says, she delivered the original Files on 21 May 2019, there was no good reason for not complying with the orders. Ms Khan refused to respond.
27. She also maintained, though the transcript of the hearing plainly shows otherwise, that she had no opportunity to object to my making the order on 28 August 2019. When asked what proper objection she could have made to the making of the order, her response was the unconvincing one that she could not now put herself back in time to August 2019.
28. Ms Khan also refused to answer any questions as whether there was any legal or practical difficulty in complying with the order. Her evidence was that when she was in Leicester (where the Firm's offices are) she stayed at a family address which was "not too far" from the offices (she would not give the address); but refused to accept that there was no practical difficulty in attending the offices.
29. On the key issue of delivery of the Files, Ms Khan's oral evidence was generally more straightforward. However, she was cross-examined about the Firm's covering letter dated 20 May 2019 ("the Covering Letter"), which she said accompanied the Files when she delivered them. The SRA's solicitors wrote on 11 February 2020 asking her to provide a "soft (word version) copy" of the letter, so that they could review its metadata. There was no response to this request. Ms Khan's oral evidence was that she thought a "soft" copy was a paper copy, and that she did not know what metadata was. I did not find this evidence credible.
30. In summary, Ms Khan's evidence was characterised by either a refusal to answer questions or a refusal to engage with the question asked; and, in some respects, as noted, it was not credible.

### **Delivery of the Files**

#### *Findings of fact*

31. I turn therefore to the key factual issue of whether Ms Khan delivered the Files to the SRA's offices on 21 May 2019. In the absence of any challenge to the SRA's evidence, I find the following facts.
32. The address of the SRA's office is The Cube, 199 Wharfside Street, Birmingham B1 1RN. It does not own the building or occupy the whole of it. There is a main reception ("Level 8 Reception") on the 8th floor. This services floors 9 to 14 of The Cube, including the SRA, and is open to the public. It is staffed by receptionists who are not employed by the SRA.
33. The SRA also has its own reception on the 14th floor ("the SRA Reception"). This is not open to the public. An individual attempting to deliver documents by hand to the SRA would not be granted access to the SRA Reception.
34. In May 2019 the SRA had a written Deliveries Policy (dated November 2018) governing deliveries at The Cube. This includes provision (at para 3.1) that hand

deliveries would only be accepted by prior arrangement with a member of staff. If such a prior arrangement had been made, the policy provides that the Level 8 receptionist would phone SRA staff on the 14<sup>th</sup> floor, to tell them that an expected visitor making a hand delivery has arrived, and for the relevant member of staff to either come to the 8<sup>th</sup> floor, or arrange for the visitor to come to the 14<sup>th</sup> floor. The Firm does not allege that any prior arrangement was made between the Firm and the SRA for delivery of the Files.

35. Where no prior arrangement had been made, the policy provides as follows:

“5.4.3 On the arrival of a member of the public (who wishes to hand deliver an item(s)) to The Cube, Level 8 Reception staff should check whether they are on the visitors list and have them sign the Visitors Book.

...

Where no prior arrangements have been made, Level 8 Reception staff should advise the member of the public that they are unable to accept the item for security purposes and that they should use a recognised courier service. In the instance that the individual is insistent on hand delivering the item, they should be given a leaflet summarising the organisation’s policy on hand deliveries and advised to make an arrangement with the staff member to whom it needs to be delivered.”

This is confirmed by para 4.5:

“Level 8 Reception staff are responsible for:

...

- informing unexpected visitors making a hand delivery of the organisation’s policy on hand deliveries and providing them with a leaflet summarising the policy”

36. A copy of the leaflet was in evidence before me, as was the Visitors Book for the SRA for the week commencing 20 May 2019. Ms Khan did not sign the Book (and does not allege that she did).

37. Ms Kalia-Hona is the person at the SRA to whom the Notice required the Files to be delivered. In fact, since 22 September 2017, she has not been the Investigation Officer holding the investigation file in respect of the Firm. Since that date, Ms Khan’s dealings have been with Mr Bullock and the SRA’s solicitors.

38. If Ms Kalia-Hona had received the Files, she would have logged onto the SRA’s document management system, DOXis4 (“the System”), to check who now had responsibility for the file. She would then have arranged for any hard copy documents she had received to be passed to the individual with responsibility for the file.

39. Ms Khan did not telephone or write to Ms Kalia-Hona, or anyone else at the SRA, or their solicitors before 21 May 2019, requesting to arrange a time for the delivery of the Files (and does not allege that she did).

40. Ms Kalia-Hona's unchallenged evidence was that she was not, on 21 May 2019 or at any time thereafter, contacted by any of the staff at the Level 8 reception, or by SRA Reception staff to tell her that Ms Khan was, or had been, in attendance at the SRA's offices with any documents, or that any documents had been left with those staff for her attention.
41. After 21 May 2019, Ms Khan did not take any steps to inform the SRA that she had delivered the Files, or seek confirmation of their receipt until 31 July 2019, when she did so by telephone in response to receiving the draft trial bundle index.
42. On 9 August 2019, an email was circulated by the SRA's internal communications team across the entirety of the SRA. This email stated as follows:

“We are urgently trying to locate two client matter files which may have been hand delivered to the SRA by Soophia Khan of Sophie Khan & Co on or about 22 May 2019. The files relate to clients by the name of Mark Martin and Julia and Andrew Coulthard.

If you have these files, or know where they are, please contact Martin Guest in our Investigation & Supervision Department as soon as possible.

This information is required in connection with a claim which we have brought against Sophie Khan & Co to enforce a production notice.”

Mr Guest did not receive any responses to this email.

43. The 2 receptionists who were working at the Level 8 Reception on 21 May 2019 have been identified by the SRA. Their names are Heather Barr and Awa Khan. They are not, and were not at the relevant time, employees of the SRA.
44. At the date of the SRA's enquiries of the relevant manager at The Cube, Awa Khan was no longer working there, and the manager no longer had her contact details for GDPR reasons.
45. Ms Crawford was able to speak with Ms Barr in March 2020, and take an initial proof of evidence from her, which resulted in the production of a draft witness statement. A copy of the draft witness statement was provided to Ms Barr in March 2020, but in April 2020 Ms Crawford was told by Ms Barr's manager that Ms Barr was in hospital and not working at The Cube. Ms Barr had returned to work in September 2020; and in mid October, Ms Aldwinckle was able to speak to her and, on the basis of further information provided by her, produce an updated draft witness statement. However, by 19 October, Ms Barr was not at work, and, Ms Aldwinckle was told, not expected to be in work “for while” due to “on-going health reasons”.
46. The first draft of Ms Barr's witness statement was sent to the Firm, and is therefore in the correspondence section of the trial bundle. The SRA do not seek to rely on the statement. However, I note that there is nothing in it that supports the Firm's case.



*Ms Khan's evidence*

47. Ms Khan's evidence is that she travelled from Leicester to Birmingham on 21 May 2019 on the 07.48 train, arriving at 09:10. She produced copies of train tickets for that journey. Upon arrival at The Cube, she went to the Level 8 Reception, and explained to the receptionist that she was delivering client files. She handed over the Covering Letter addressed to Ms Kalia-Hona, and 4 bundles of papers. The letter was in an unsealed envelope. The receptionist opened it and read it, and said that the documents would be passed on to Ms Kalia-Hona. None of the steps set out in the SRA's Deliveries Policy were followed. Ms Khan did not ask for a receipt.

**Defendant's submissions**

48. Ms Khan's submissions were straightforward. She said that her evidence was the only evidence of what occurred on 21 May 2019, and there was no evidence to contradict it. She particularly relied upon the fact that there was no evidence from the 2 receptionists who were working at the Level 8 Reception on that day. In the absence of that evidence, the court must, she said, prefer her evidence.
49. As to this, I do not accept that the absence of evidence from the 2 receptionists requires me to accept Ms Khan's evidence. I must take into account the totality of the evidence, including all the factual matters leading up to and including 21 May 2019, and following it. As to Heather Barr and Awa Khan, the SRA has explained the steps it has taken to obtain evidence from them, and why those steps have been unsuccessful.
50. Ms Khan also relied upon the Covering Letter, which she said was shown to the receptionist, and rail tickets for the journey from Leicester to Birmingham, as corroborating her account. These are discussed below.

**Claimant's submissions**

51. The SRA submitted that Ms Khan's evidence on the key issue of whether the Files were delivered on 21 May 2019 should not be accepted, or in the alternative, that she had not discharged the burden of proof on her to show that they had.
52. It relied upon the following matters:
- (1) Ms Khan's performance in the witness box;
  - (2) the inconsistency of her evidence with the SRA's Deliveries Policy at The Cube;
  - (3) the inconsistency of her evidence with that of Ms Kalia-Hona;
  - (4) the inconsistency of her evidence with her other conduct;
  - (5) the absence of corroborating evidence;
  - (6) the unlikelihood of the Files having been misplaced without the SRA ever being aware of them;
- I discuss each of these in turn.

*Ms Khan's performance in the witness box*

53. I have already recorded Ms Khan's refusal to answer questions. She was also evasive in the questions she did choose to answer. She chose not to answer questions which were difficult to answer. Most importantly, she refused to give any explanation or justification for her failure to comply with the 3 orders requiring her to deliver copies of the Coulthard files to the SRA. Standing back, her performance

was not such as to give confidence in the reliability of her evidence, and certainly not to require its acceptance.

*Inconsistency with the Deliveries Policy*

54. Ms Khan's evidence, if accepted, would have required the staff at The Cube to have wholly disregarded the Deliveries Policy. Ms Khan questioned whether the policy applied to the staff in question. However, it is clear, from the extracts set out above, that it does. The Firm's case requires that the Level 8 receptionists acted in wholesale breach of the policy, in circumstances where they were aware that the documents were client files and there was a large volume of them. In my judgment, this is inherently unlikely.

*Inconsistency with evidence of Ms Kalia-Hona*

55. Ms Khan's account of what occurred at the Level 8 Reception is set out at para 47 above. If this is what happened, then, in my judgment, it is highly unlikely that the receptionist would have taken no steps to contact Ms Kalia-Hona. Accepting Ms Khan's evidence requires accepting that the receptionist would not even have picked up the phone, but would have left bulky confidential files sitting on the reception desk in a public area. It is not, in my judgment, credible that this would have happened.

*Inconsistency with her other conduct*

56. As noted above, Ms Khan refused to answer questions about her reasons for not complying with the Notice, and not delivering up the copy documents as she had been ordered to do.
57. However, her consistent position has been an unwillingness to deliver up the Files. Before the proceedings were commenced, she put forward various grounds for refusing to do so, set out at para 25 above. In cross examination, she did not concede these grounds. Delivering up the Files in May 2019 is not consistent with her position that has been taken by her since service of the Notice as to the SRA's entitlement to them.
58. More importantly, if Ms Khan had delivered the Files, there could be no reasonable grounds for not providing copies to the SRA, as she was ordered to do on three occasions. However, not only did Ms Khan not comply with those orders, as set out above (in para 17) she repeatedly sought to appeal them, even though at the hearing on 28 August 2019, she had raised no objection to the order being made. In cross examination, she was asked if she had any objection to that order, and she had none.
59. The only ground put forward by Ms Khan was that she was unable to access her office during lockdown. I do not accept that she was not able to access her office, nor that she had any proper reason for non-compliance the orders. In any event, there was the period from August 2019 to March 2020 when there were no restrictions in place; and there has been no compliance since lockdown ended. As the SRA's counsel submitted, it is a very serious matter for a solicitor repeatedly not to comply with a court order; and if Ms Khan had a proper explanation, she could have provided it at this trial. It is inexplicable if as Ms Khan says, she had already delivered the Files.

*Absence of corroborating evidence*

60. The evidence relied upon by Ms Khan as corroborating her account is, in my judgment, weak. The value of the Covering Letter is undermined by Ms Khan's failure to respond to the SRA's request for a soft copy, so that they could examine its metadata. The train tickets are not strong evidence: they do not show that the journey was made, or, if it was made, that Ms Khan went to The Cube.
61. Given the importance of the Files, there are a number of steps which Ms Khan could reasonably have been expected to have taken which would have enabled her to be sure of proving delivery. She could have asked for a receipt at the reception; or taken a spare copy of the letter and asked the receptionist to sign it.
62. She could have contacted the SRA in advance, and arranged an appointment to hand over the Files. Ms Khan had had no contact with Ms Kali-Hona since September 2017, 10 months before the date she says she delivered the Files. It shows a surprising lack of care simply to turn up "out of the blue" at the SRA's offices.
63. Ms Khan also took no steps after having, on her case, delivered the Files, to confirm their receipt with the SRA's solicitors or the SRA; or to inform the court that she had delivered them. Over 2 months elapsed before she did anything.

*Unlikelihood of the Files having been misplaced*

64. As noted above, there was no response to Mr Guest's email of 9 August 2019 asking the entirety of the SRA if they had any knowledge of the Files. The Firm's case therefore depends on a large volume of documents being lost at the Level 8 Reception, between the Level 8 Reception and the SRA's offices on the 14<sup>th</sup> floor, or within the SRA's offices - without anyone at the SRA ever knowing anything about them. In my judgment, this is inherently unlikely.

**Conclusions**

65. In my judgment, taking into account the totality of the evidence, and assessing the likelihood of whether the delivery alleged by the Firm occurred, I consider that on the balance of probabilities it did not. It follows that the claim succeeds.

**Postscript**

66. The draft of this judgment was provided to the parties on 18 December 2020, with handing down listed on 5 January 2021. At 4.36pm on 4 January 2021, Ms Khan filed further evidence, which she asked me to consider before handing down judgment. These consisted of:
  - (1) the transcript of the hearing on 9 April 2020;
  - (2) an apparent screenshot of the metadata of the Covering Letter;
  - (3) an apparent copy of a certificate from MBL Seminars Ltd certifying that Ms Khan attended a course entitled "Legal Aid Supervision Course - All You Need to Know" on 21 May 2019 at 9:30am to 5:15pm in Birmingham.
67. There was no formal application to rely upon this evidence. As to the transcript, Ms Khan does not identify the reasons why it is said to be relevant, and it appears to be entirely irrelevant. As to items (2) and (3), the trial having concluded, admitting them would require the trial to be re-opened, and providing the SRA with an

opportunity to consider them (and investigate their authenticity), and respond with their own evidence and submissions. There is no suggestion that these items could not have been adduced at the trial. To admit this additional evidence now would have wholly disproportionate consequences, and would be wrong in principle; and I refuse to do so.