

SECTION 25—SUPREME COURT (INCOME TAX APPEALS) RULES

Made by the Chief Justice

*Rules 3rd July, 1947 [in force 11th July, 1947], 5th Nov., 1962.
Short title.*

1. These Rules may be cited as the Supreme Court (Income Tax Appeals) Rules.

Construction

2. In construing these Rules the expressions herein contained shall have the same meaning as in the Income Tax Act and "Court" shall mean the Supreme Court.
(Cap. 201.)

Grounds of Commissioner's appeal to be lodged in Court and copy furnished to taxpayer

3. If the Commissioner is dissatisfied with the decision of the Court of Review and refers the matter to the Court for hearing and determination in accordance with the provisions of section 68 of the Income Tax Act, he shall at the time of making such reference lodge in the Court his reasons for dissatisfaction and he shall furnish a copy of such reasons to the taxpayer when he notifies him that such reference has been made.
(Cap. 201.)

Notice to Court of Review and transmission of record

4. Upon receipt by the Court of a reference from the Commissioner under the provisions of section 68 of the Income Tax Act, the Registrar shall give notice thereof to the Court of Review, and thereupon the record of the proceedings, including all books and documents admitted as evidence or tendered as evidence and rejected, the notes of evidence and the decision of the Court of Review, shall forthwith be transmitted by the Court of Review to the Chief Registrar.
(Cap. 201.)

Copies of the record

5. The Chief Registrar shall cause a copy of the notes of evidence, and such other documents forming part of the record as he may deem necessary or expedient, to be made at the cost of the appellant for the use of the Court and shall, on the application and at the cost of any party to the appeal, furnish such party with a like copy or any part thereof.

Notice of hearing

6. The Chief Registrar shall give fifteen clear days' notice in writing to the parties of the date fixed for the hearing of the appeal.

Right to begin

7.—(1) On the day fixed or on any other day to which the hearing may be adjourned, the appellant or his barrister and solicitor shall be heard in support of the appeal.

(2) The Court shall then, if it does not dismiss the appeal at once, hear the respondent or his barrister and solicitor and in such case the appellant shall be entitled to reply.

(3) If either party does not appear before the Court on the day fixed, the Court may proceed to hear the appeal *ex parte*.

Grounds of appeal

8. The appellant shall not, except by leave of the Court and upon such terms as the Court may determine, rely on any ground of appeal other than that stated in his reasons for dissatisfaction with the decision of the Court of Review.

Witness summons

9. At the request of either party to the appeal or by the direction of the Court itself, a summons may be issued requiring any person to attend for the purpose of giving evidence in connexion with the appeal, and such summons may require the person summoned to produce any book, document or other record which may be in his possession or under his control, and for such purpose and so far as the same is applicable the rules of court for the time being in force in civil matters in the Supreme Court shall apply.

Referee to examine accounts

10. In any appeal in which an examination of accounts is necessary the Court may refer the accounts to such person as it thinks fit, directing him to make such examination.

Court to give referee instructions

11.—(1) The Court shall furnish a referee appointed under rule 10 with such part of the proceedings and such instructions as appear necessary, and such instructions shall distinctly specify whether the referee is merely to transmit the proceedings which he may hold on the inquiry, or also to report his own opinion on the point referred for his examination.

(2) The proceedings and report (if any) of the referee shall be evidence in the appeal, but where the Court has reason to be dissatisfied with them it may direct such further inquiry as it shall think fit.

Hearing may be in chambers

12. The authority and jurisdiction of the Court under these Rules may be exercised by the Court in chambers.

Fees

*13. The fees to be taken in the Supreme Court Registry in respect of acts, applications and proceedings in relation to any appeal under these Rules shall be those set out in Part 1 of Appendix 2 of the Supreme Court Rules:

*Substituted by Rules 4th December 1968.

Provided that no fees shall be payable by the Commissioner in relation to any act, application or proceedings by him.

Costs

14. The costs of and incidental to an appeal shall be in the discretion of the Court and the Court shall have full power to determine to whom and to what extent the costs shall be paid.