

**TECHNICAL**

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**Indirect Taxation**

**GST TAX CASES UPDATE**

The Institute is pleased to inform that the Ministry of Finance has facilitated the report of decisions of GST Appeal Tribunal by uploading the decisions on its website. As at 24 May 2017, the decisions uploaded were as follows:

**D.A (M) Sdn Bhd v DG of Customs (Appeal No: TRCBP (R) –7/2015)**

**Dispute :** Determination of late registration  
**The Law :** S. 20(3) (Liability to be Registered)  
S. 21 (Notification of Liability and Registration)  
**Held :** RMCD waived the penalty. Consent judgement recorded.

**H.R.S.B v DG of Customs (Appeal No: TRCBP (R) –9/2015)**

**Dispute :** Refund of GST paid before the approval of margin scheme.  
**The Law :** S. 59 (Relief for Second-hand Goods),  
Reg. 77 (Variation, Suspension and Revocation of Approval)  
**Held :** Appeal dismissed.

**M.B.S (BP) Sdn Bhd v KP Kastam (Appeal No: TRCBP (R) –23/2015)**

**Dispute :** Application for de-registration  
**The Law :** S. 23 (Direction to Treat Persons as a Single Taxable Person),  
S. 24 (Voluntary Registration)  
S. 26 (Cancellation of Registration)  
**Held :** Appeal dismissed.

**P.K v KP Kastam (Appeal No: TRCBP (R) –57/2015)**

**Dispute :** Determination of late registration / Whether the case is appealable.  
**The Law :** S. 20(3) (Liability to be Registered)  
S. 21 (Notification of Liability and Registration)  
S. 24 (Voluntary Registration)  
Item (k), Fourth Schedule (Non-Appealable Matters)  
**Held :** Appeal allowed.

**Q.V v KP Kastam (Appeal No: TRCBP (R) –66/2016)**

**Dispute :** Assessment by Director General of Customs  
**The Law :** S. 41 (Furnishing of Returns and Payment of Tax),  
S. 43(1) (Power to Assess)  
**Held :** Assessment by Director General of Customs confirmed.

**(Note :** At the time of appeal, the Director General of Customs had adjusted the assessment accordingly following the appellant's submission of the GST return.)

**H.T.E v Ketua Pengarah Kastam (Appeal No: TRCBP (R) –70/2016)**

**Dispute :** Application for de-registration pursuant to S.32  
**The Law :** S. 17 (Zero-rated Supply)  
S. 32 (Exemption from Registration for Persons Making or Intending to Make Zero-rated Supply),  
S. 166 (Use of Electronic Service)  
S. 167 (Service of Notices)  
**Held :** Appeal struck off.

**T.Y.C v KP Kastam (Appeal No: TRCBP (R) –71/2016)**

**Dispute :** Application for de-registration due to cessation of business  
**The Law :** S. 25 (Notification of Cessation of Liability or Voluntary Registration)  
S. 26 (Cancellation of Registration)  
S. 166 (Use of Electronic Service)  
S. 167 (Service of Notices)  
**Held :** Appeal dismissed

Members may read the full [Grounds of Judgment](#) from the official website of the Ministry of Finance.

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