e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

e-CTIM TECH-DT 94/2018 **18 December 2018**

TO ALL MEMBERS

TECHNICAL

TAX CASES RECENTLY UPLOADED ON LHDNM WEBSITE

The following tax cases have been uploaded on the website of the Inland Revenue Board of Malaysia (LHDNM):

No.	Case Title	Reference
1.	Sentimas Sdn Bhd v Ketua Pengarah Hasil Dalam Negeri High Court (2017)	• S.33(1) & S.113(2), Income Tax Act ("ITA") 1967
2.	BAR Malaysia v Ketua Pengarah Hasil Dalam Negeri High Court (2018) Note: This case was reported in our e-CTIM TECH-DT 67/20 18 dated 9 October 2018.	• S.80 & S.142(5), ITA 1967 • S.126, S.127, S.128 & S.129, Evidence Act 1950
3.	Nulogictec Industries Sdn Bhd v Ketua Pengarah Hasil Dalam Negeri High Court (2016)	• Sch 7A, ITA 1967
4.	Stormac Sdn Bhd v 1. Ketua Pengarah Hasil Dalam Negeri 2. Pesuruhjaya Khas Cukai Pendapatan High Court (2018)	• Order 53, Rule 3, Rules of Court 2012 • S.33(1), S.99, S.140(1)(c), S.113(2) & Sch 5 (para 34-42), ITA 1967
5.	SKF Bearing Industries Sdn Bhd v Ketua Pengarah Hasil Dalam Negeri High Court (2018)	• S.99 & S.138B, ITA 1967 • Rules 2, 3 & 15, Income Tax (Advance Ruling) Rules 2008 [P.U. (A) 41/2008]
6.	Leaw Tua Choon v Ketua Pengarah Hasil Dalam Negeri High Court (2018)	• Order 53, Rule 3, Rules of Court 2012 • S.14 & S.15, RPGT Act 1976
7.	Goldhill Fortune Sdn Bhd v Ketua Pengarah Hasil Dalam Negeri High Court (2018)	• S.39, Stamp Act 1949

Members may read the full Grounds of Judgment at the Institute website and the LHDNM website.

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