

**IN THE COURT OF APPEAL IN KOTA KINABALU, SABAH**

**(APPELLATE JURISDICTION)**

**CIVIL APPEAL NO: S-01(IM)-216-05/2013 / S-01(IM)-217-05/2013**

**KETUA PENGARAH HASIL DALAM NEGERI**

**... APPELLANT**

**AND**

**PBJ INDUSTRIES SDN BHD & GOLTRA SDN BHD**

**... RESPONDENT**

*Judicial Review – Order 53 Rules of Court 2012 - Leave granted – third party was named as the Respondent - whether it is correct in law*

**Issue** : Whether the leave granted by the High Court for Judicial Review on the decision made by the Special Commissioners of Income Tax (SCIT) was correct in law?

**Decision** : The Court of Appeal allowed the appeal and set aside the leave granted by the High Court.

The Court of Appeal agreed with the Appellant's contentions wherein the High Court had erred in law granting the leave for Judicial Review on the decision made by the SCIT refusing the Respondent's appeal which was filed out of time. Therefore, the Appellant should not be named as the party to the Judicial Review as the Appellant was not the decision maker.

**Status** : The Court of Appeal overturned the decision of the High Court and the Grounds of Judgment was not provided.

**Date of Decision** : 24.4.2014