

**IN THE COURT OF APPEAL OF MALAYSIA IN PUTRAJAYA
(APPELLATE JURISDICTION)
CIVIL APPEAL NO: P-01(IM)-587-2011**

BETWEEN

TROPILAND SDN BHD

... APPELLANT

AND

KETUA PENGARAH HASIL DALAM NEGERI

... RESPONDENT

Revenue Law – refund – stay of execution - Income Tax Act 1967, subsection 111(3) and 97(1).

Issue : Whether the Revenue is bound to refund the tax paid by the tax payer upon the decision of the High Court in allowing the tax payer's appeal against the decision of the Special Commissioners of Income Tax.

Decision : The Court of Appeal dismissed the tax payer's appeal.

The High Court's decision in allowing the Revenue's application for stay of proceedings to refund the tax paid by the tax payer is confirmed. This decision was made on the basis of subsection 111(3) of the Income Tax Act 1967 which states that a refund can only be made after the assessment has been finally determined.

Status : No grounds of judgment are provided by the Court of Appeal. The Tax Payer has not filed any application for leave to appeal to the Federal Court.

Date of Judgment : 28 Mac 2012