

For Immediate Release

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### FEDERAL COURT DISMISSES BID TO QUASH IRBM'S ASSESSMENTS THROUGH JUDICIAL REVIEW

The Inland Revenue Board of Malaysia (IRBM) wishes to inform that the Federal Court in a landmark decision on 26 August 2020 quashes the Bintulu Lumber Development Sdn Bhd's bid in challenging the IRBM's assessments by way of Judicial Review. After hearing vigorous arguments and submissions by both lead counsels, the Federal Court therein dismissed the appeal with costs. Leading Counsel of the IRBM, Dr. Hazlina Hussain argued that there is no existence of illegality, no error of law and no exceptional circumstances to warrant leave for Judicial Review.

The five members of the Federal Court led by Chief Judge of Malaya, YAA Tan Sri Dato' Sri Azahar bin Mohamed after deliberation found that the Director General of Inland Revenue (DGIR) had acted lawfully in following the interpretation of Schedule 7A of the Income Tax Act 1967 by the courts.

Furtherance to that, the Federal Court was not persuaded that the question of law posed is a matter of public importance that would give rise to exceptional circumstances justifying the granting of Judicial Review. This clearly indicates that the principles derived from plethora of cases pertaining to the statutory appeal remedy/domestic remedy are still good law and viable.

The Appellant was represented by Datuk Palpanaban Devarajoo (lead counsel), George Lo Kuin Fah, Jonathan Tay Zhi Lun, S. Saravana Kumar and Rosli Dahlan. The Respondent's counsels from IRBM were Dr. Hazlina Hussain (lead counsel), Ashrina Ramzan Ali, Kwan Huey Shin and Mohammad Danial Ahmad.

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**THANK YOU**



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**Issued by:**

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