

**TABLE OF APPEALS TO COURT OF FIRST INSTANCE
(POSITION AS AT 31.12.2008)**

Decision Number/ Appellant	Decision last reported at	Present Status
D13/07	22 BORD 365	Stated case in respect of Taxpayer's appeal transmitted to Court of First Instance on 21 May 2008. Date of hearing date not yet set.
D32/07	22 BORD 756	Stated case in respect of Taxpayer's appeal transmitted to Court of First Instance. Appeal scheduled to be heard on 26 & 27 March 2009.
D50/07	22 BORD 1163	Taxpayer has applied to Board of Review to state a case for consideration by Court of First Instance.

Note: The latest position of unsettled appeals is shown in either table. When the final outcome of an appeal is known, the position is set out in either table and will disappear in the next issue of Board of Review Decisions.

**TABLE OF APPEALS TO
COURT OF APPEAL/COURT OF FINAL APPEAL
(POSITION AS AT 31.12.2008)**

Appellant	Court decision last reported at	Present Status
Sawhney, Subhash Chander	20 BORD 1033	By a judgment dated 28 April 2006, the Taxpayer's appeal was dismissed by Court of First Instance. Taxpayer has filed an appeal to Court of Appeal. Date of hearing not yet set.
Ngai Lik Electronics Co Ltd	22 BORD 87 22 BORD 885	At the conclusion of the hearing dated 12 October 2008, the Taxpayer's appeal to Court of Appeal was dismissed (with reasons handed down on 15 October 2008). Taxpayer has appealed to Court of Final Appeal. Date of hearing not yet set.
Tsai Ge Wah	20 BORD 933 22 BORD 709	By a judgment dated 21 November 2008, Commissioner's appeal to Court of Appeal was, by majority, allowed.
Shui On Credit Co Ltd	20 BORD 828 22 BORD 967	By a judgment dated 18 December 2008, the Taxpayer's appeal was dismissed by Court of Appeal.
Chu Ru Ying	22 BORD 245	By a judgment dated 13 June 2008 the Taxpayer's appeal was dismissed by Court of First Instance. Taxpayer has appealed to Court of Appeal. Date of hearing not yet set.
Datatronic Ltd	21 BORD 801	By a judgment dated 13 June 2008, Commissioner's appeal to Court of First Instance was dismissed. Commissioner has appealed to Court of Appeal. Date of hearing not yet set.

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