

**TABLE OF APPEALS TO COURT OF FIRST INSTANCE  
(POSITION AS AT 30.9.2009)**

<b>Decision Number/ Appellant</b>	<b>Decision last reported at</b>	<b>Present Status</b>
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 not yet set.
D14/08	23 BORD 244	Appeal is scheduled to be heard by Court of First Instance on 20 & 21 January 2010.
D42/08	23 BORD 856	On 31 July 2009, Taxpayer filed the stated case for consideration by Court of First Instance. Date of hearing not yet set.
D52/08	23 BORD 960	By a decision dated 6 August 2009, the Taxpayer's application to state a case was refused by Board of Review.
D53/08	23 BORD 974	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 30.9.2009)**

<b>Appellant</b>	<b>Court decision last reported at</b>	<b>Present Status</b>
<b>COURT OF APPEAL</b>		
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.
Chu Ru Ying	23 BORD 184	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. Appeal is scheduled to be heard on 30 October 2009.
Datatronic Ltd	23 BORD 167	By a judgment dated 15 July 2009, Commissioner's appeal to Court of Appeal was allowed. Taxpayer has applied for leave to appeal to Court of Final Appeal.
Nam Tai Trading Co Ltd	–	Taxpayer's application to state a case was refused by Board of Review. On 23 April 2009, Court of First Instance refused to grant leave to Taxpayer for judicial review. On 7 May 2009, Taxpayer filed notice of appeal to Court of Appeal against Court of First Instance's refusal of Judicial Review. Appeal is scheduled to be heard by Court of Appeal on 14 October 2009.

Appellant	Court decision last reported at	Present Status
<b>COURT OF FINAL APPEAL</b>		
Ngai Lik Electronics Co Ltd	23 BORD 505	By a Court of Final Appeal's judgment dated 24 July 2009, the Taxpayer's appeal was allowed. Court of Final Appeal remitted the case to the Board of Review to direct Commissioner of Inland Revenue to issue assessments for 1993/94 – 1995/96 on the basis of the Court of Final Appeal's opinion. On 22 September 2009, the Court of Final Appeal handed down its judgment on costs and refusing the Taxpayer's application for leave to vary its remitter order.
Shui On Credit Co Ltd	23 BORD 771	By a judgment dated 18 December 2008, the Taxpayer's appeal was dismissed by Court of Appeal. Taxpayer has appealed to Court of Final Appeal. Appeal scheduled to be heard on 10 & 11 November 2009.

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