

Case No. D37/13

Practice and procedure – hearing and disposal of appeals – absence – section 68 of IRO.

Panel: Kenneth Kwok Hing Wai SC (chairman), Kong Chi How Johnson and Julia Pui-g Lau.

Date of hearing: 8 January 2014.

Date of decision: 5 February 2014.

The Appellant was assessed to additional tax in the sum of \$7,300 under section 82A.

The Appellant appealed but was absent from the scheduled hearing and he was not represented.

Held:

The Board dismissed the appeal under section 68(2B)(c) of the IRO.

Appeal dismissed.

The Appellant in abenstia.

Lai Lai Kuen Annie and Tang Wai Min for the Commissioner of Inland Revenue.

Decision:

1. The Appellant was assessed to additional tax in the sum of \$7,300 under section 82A of the Inland Revenue Ordinance, Chapter 112, an amount which represented 7.91% of the tax that would have been undercharged had his composite tax return for the year of assessment 2011/12 been accepted as correct.
2. The Appellant appealed to the Board of Review.
3. The Appeal was scheduled to be heard at 2:30 pm on 8 January 2014.

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4. By 2:45 pm on 8 January 2014, the Appellant was still absent from the hearing and he was not represented.

5. The Board dismissed the appeal under section 68(2B)(c) of the Inland Revenue Ordinance which provides that:

‘ If, on the date fixed for the hearing of an appeal, the appellant fails to attend at the meeting of the Board either in person or by his authorized representative the Board may-

...

(c) dismiss the appeal.’