

IN THE SUPREME COURT OF NEW ZEALAND

**SC 24/2009
[2009] NZSC 50**

BETWEEN	GOVIND PRASAD SAHA Applicant
AND	THE COMMISSIONER OF INLAND REVENUE Respondent

Court: Elias CJ, Blanchard and Wilson JJ

Counsel: G J Harley and R P Harley for Applicant
M S R Palmer and M T Lennard for Respondent

Judgment: 25 May 2009

JUDGMENT OF THE COURT

- A. Leave to appeal is granted.**
- B. The approved ground of appeal is whether s CG14(2) and/or s CG23(5) of the Income Tax Act 1994 applied to the forfeiture of the shares of the appellant.**

Solicitors:
Quigg Partners, Wellington for Applicant
Crown Law, Wellington for Respondent