IN THE SUPREME COURT OF NEW ZEALAND

SC 114/2009
[2010] NZSC 16

BETWEEN	CONTRACT PACIFIC LIMITED Appellant
AND	COMMISSIONER OF INLAND REVENUE Respondent

Court: Elias CJ, Blanchard and Wilson JJ

Counsel: R B Stewart QC and G J Harley for Appellant
M S R Palmer and M Deligiannis for Respondent

Judgment: 4 March 2010

JUDGMENT OF THE COURT

A The application for leave to appeal is granted.

B The approved grounds are:

(i) whether the Commissioner, when investigating Contract Pacific's GST return, satisfied the time limits contained in s 46(5) of the GST Act; and

(ii) if the time limits were satisfied, whether Contract Pacific had already been "paid a refund" under s 241(6) of the 2001 Act, which would avoid the requirement for back-payment of GST.

Solicitors:
Holland & Holland, Auckland for Appellant
Crown Law Office, Wellington for Respondent