

IN THE SUPREME COURT OF NEW ZEALAND

**SC 63/2010
[2010] NZSC 108**

BETWEEN TANNADYCE INVESTMENTS
LIMITED
Appellant

AND COMMISSIONER OF INLAND
REVENUE
Respondent

Court: Blanchard, Tipping and McGrath JJ

Counsel: A J Forbes QC and K W Clay for Appellant
K L Clark QC and P H Courtney for Respondent

Judgment: 27 August 2010

JUDGMENT OF THE COURT

- A The application for leave to appeal is granted.**
- B The approved ground is whether the Court of Appeal erred in striking out as an abuse of process the remaining ground of the appellant's judicial review proceeding in which it alleges conscious maladministration by the respondent in denying that it had possession of documents which the appellant alleges it needed in order to be able to file tax returns.**

Solicitors:
Cousins & Associates, Christchurch for Appellant
Crown Law Office, Wellington