

IN THE FIJI COURT OF APPEAL

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CIVIL JURISDICTION

CIVIL APPEAL NO. 24 OF 1993
(High Court Appeal No. 17 of 1991)

BETWEEN:

THE COMMISSIONER OF INLAND REVENUE

APPELLANT

-and-

DENNIS JULIUS WILLIAMS

RESPONDENT

Mr. Ian Blakeley and Mr. A. Bale for the Appellant
Mr. M. Johnson and Mr. R. A. Smith for the Respondent

Date of Hearing : 4th May, 1994
Date of Delivery of Judgment : 12th May, 1994

JUDGMENT OF THE COURT

The parties in this appeal agreed to abide the decision in Civil Appeal No. 23 of 1993 and to judgment being given in the same terms as in that appeal.

For the reasons stated in the judgment in that appeal, this appeal is allowed.

Decision

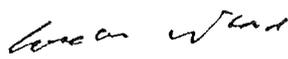
Appeal Allowed.

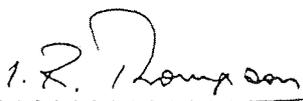
Judgment of the High Court set aside.

Decision of the Court of Review reinstated.

Respondent to pay the costs of the Appellant of this appeal and of the proceedings in the High Court and the Court of Review


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Sir Mari Kapi
Judge of Appeal


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Mr. Justice Gordon Ward
Judge of Appeal


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Mr. Justice I. R. Thompson
Judge of Appeal