

14/83

IN THE PRIVY COUNCIL

NO.2 of 1981

O N A P P E A L
FROM THE COURT OF APPEAL OF JAMAICA

B E T W E E N :-

THE COMMISSIONER OF INCOME TAX

Appellant

- AND -

K.P. CHATANI

Respondent

RECORD OF PROCEEDINGS

CHARLES RUSSELL & CO.
Hale Court
Lincoln's Inn
London WC2A 3UL

Solicitors for the Appellant

MESSRS SPEECHLY BIRCHAM
Bouverie House
154 Fleet Street
London EC4A 3HX

Solicitors for the Respondent

O N A P P E A L
FROM THE COURT OF APPEAL OF JAMAICA

B E T W E E N :-

THE COMMISSIONER OF INCOME TAX

APPELLANT

- AND -

K.P. CHATANI

RESPONDENT

R E C O R D O F P R O C E E D I N G S

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A	Notice of Restriction on leaving Jamaica	21st May 1976	23
B	Letter from Messrs Mair Russell & Partners to K.P. Chatani	28th September 1978	24
C	Letter from Messrs Mair Russell & Partners to the Commissioner of Income Tax	29th September 1978	26
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O N A P P E A L
FROM THE COURT OF APPEAL OF JAMAICA

B E T W E E N :-

THE COMMISSIONER OF INCOME TAX

Appellant

- and -

K.P. CHATANI

Respondent

RECORD OF PROCEEDINGS

No. 1.

In the Supreme Court

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S U M M O N S

SUIT NO. M58 of 1978

No.1
SUMMONS to Judge
in Chambers
15th November 1978

IN THE SUPREME COURT OF JUDICATURE OF JAMAICA

IN THE MATTER OF an Application
by K.P. Chatani for leave to
apply for an Order of Mandamus

AND

20

IN THE MATTER of a
Restriction Notice dated the
21st day of May, 1976 issued by
the Commissioner of Income Tax
under the Income Tax Act.

LET ALL PARTIES CONCERNED attend a Judge in Chambers at the
Supreme Court Buildings, King Street, Kingston on the 4th day of
December, 1978 at 10.00 o'clock in the forenoon or as soon there-
after as Counsel may be heard on the hearing of an Application
on behalf of K.P. CHATANI for an Order granting leave to the said
K.P. CHATANI to apply for an Order of Mandamus directed to the
Commissioner of Income Tax.

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DATED the 15th day of November 1978

MYERS, FLETCHER & GORDON
MANTON & HART

PER: (Sgd). A.D. Goffe

In the Supreme Court

No.1
SUMMONS to Judge
in Chambers 15th
November 1978
(Contd.)

N.B. It is not intended to serve this Summons on anyone.

THIS SUMMONS is taken out by MYERS, FLETCHER & GORDON,
MANTON & HART of No.21 East Street, Kingston, Attorneys-
at-Law for and on behalf of the Applicant.

In the Supreme Court

No.2
Statement on
Application for
leave to Apply
for an Order of
Mandamus 20th
November 1978

No.2

STATEMENT ON APPLICATION FOR LEAVE TO
APPLY FOR AN ORDER OF MANDAMUS

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Suit No.M58 of 1978

IN THE SUPREME COURT OF JUDICATURE OF JAMAICA

IN THE MATTER of an Application by K.P.
CHATANI for leave to apply for an Order
of Mandamus

AND

IN THE MATTER of a Restriction Notice
dated the 21st day of May, 1976 issued
by the Commissioner of Income Tax under
the Income Tax Act.

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PURSUANT to Section 564B (2) of the Civil Procedure
Code (Amendment) Rules 1960.

1. The name and description of the Applicant is K.P.
CHATANI, businessman of 65 Hope Road, Kingston 6 in the
parish of Saint Andrew
2. The relief sought is an Order of Mandamus directed
to the Commissioner of Income Tax requiring him:-
 - (a) to withdraw the Restriction Notice dated the 21st day
of May 1976 issued by him and served on the Applicant;
 - (b) to issue his Certificate stating that the Applicant
does not owe any income tax.
3. The grounds upon which the said relief is sought are:-
 - (a) that the Applicant does not now owe any income tax;
 - (b) that the Commissioner has erred as a matter of law
in deciding that by virtue of Section 52 of the Income
Tax Act the Applicant personally owes and/or is
personally legally obliged to pay any income tax
assessed against P. Kalidas Limited.

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DATED the 20th day of November 1978.

MYERS, FLETCHER & GORDON/MANTON & HART

Per: (Sgd.) A.D.Goffe
Attorneys-at-Law for the Applicant

FILED by MYERS, FLETCHER & GORDON/MANTON & HART of No.21 East Street, Kingston, Attorneys-at-Law for and on behalf of the Applicant.

In the Supreme Court
No.2
Statement on Application for leave to Apply for an Order of Mandamus 20th November 1978
(Contd.)

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No. 3

AFFIDAVIT OF K.P. CHATANI

Suit No.M58 of 1978

In the Supreme Court

No.3
Affidavit of K.P.
CHATANI 20th
November 1978

IN THE SUPREME COURT OF JUDICATURE OF JAMAICA

IN THE MATTER of an Application by K.P. CHATANI for leave to apply for an Order of Mandamus

AND

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IN THE MATTER of a Restriction Notice dated the 21st day of May, 1976 issued by the Commissioner of Income Tax under the Income Tax Act.

I, KALIDAS P. CHATANI, being duly sworn make oath and say as follows:-

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1. That my true place of abode and postal address are at 65 Hope Road, Kingston 6 in the parish of St. Andrew and I am a businessman and the Applicant herein.

2. That a Restriction Notice dated the 21st day of May, 1976 issued by the Commissioner of Income Tax was served on me in June, 1976. I exhibit hereto marked "A" for identity a copy of the said Notice.

3. That when the said Notice was served on me, I owed personal Income Tax.

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4. That in a letter dated 28th September 1978 from Mair, Russell & Partners my Accountants, I was advised that my personal income tax liability had been agreed on between them and the Commissioner of Income Tax on 21st September 1978. I exhibit hereto marked "B" for identity a copy of the said letter. My Accountants have advised me that they signed a document of settlement which is in the possession of the Commissioner of Income Tax.

5. That the said liability was discharged by Manager's Cheque in the sum of \$2,970.88 dated 28th September 1978 sent under cover of letter dated 29th September 1978 from Mair, Russell & Partners to

In the Supreme
Court

No.3
Affidavit of
K.P. CHATANI
20th November
1978
(Contd.)

the Commissioner of Income Tax, a copy of which letter I exhibit hereto marked "C" for identity. The said letter sets out the details of how the sum of ₹2,970.88 was circulated in respect of the years of assessment 1970 to 1977.

6. That the Commissioner of Income Tax issued his receipt No. 314116 dated 3rd October 1978, a copy of which I exhibit hereto marked "D" for identity. The said receipt is stamped "cheque accepted as conditional payment only" which I believe is standard procedure when payment is by cheque as the cheque may be dishonoured. I exhibit hereto copy of the said cheque marked "E" for identity with endorsements thereon which show that the cheque was honoured by the Bank on which it was drawn. 10

7. That in accordance with what I believe to be the usual procedure which is followed after one's Income tax liability has been agreed on with the Commissioner of Income Tax, the Commissioner of Income Tax then issued Notices of Additional Assessment for the years of assessment 1971 to 1977, omitting for some reason, the year of assessment 1970. I exhibit hereto the said Notices together marked "F" for identity. 20

8. That the additional tax payable for year of assessment 1971 is stated to be ₹375.00, which is the exact sum stated in the letter of 29th September, 1978, Exhibit "C" as the sum being paid for that year of assessment.

9. That the additional tax payable for year of assessment 1972 is stated to be ₹248.00, which is the exact sum stated in Exhibit "C" as the sum being paid for that year of assessment.

10. That the additional tax payable for year of assessment 1973 is stated to be ₹369.00, which is the exact sum stated in Exhibit "C" as the sum being paid for that year of assessment.

11. That the additional tax payable for year of assessment 1974 is stated to be ₹459.00, which is the exact sum stated in Exhibit "C" as the sum being paid for that year of assessment. 40

12. That the additional tax payable for year of assessment 1975 is stated to be ₹67.50, which is the exact sum stated in Exhibit "C" as the sum being paid for that year of assessment.

13. That the additional tax payable for year of assessment 1976 is stated to be ₹491.88, while the sum stated in Exhibit "C" as the sum being paid for that year of 50

assessment is ₹641.88, and it would appear that the sum of ₹150.00 was overpaid.

In the Supreme
Court

No.3
Affidavit of
K.P.Chatani 20th
November 1978
(Contd.)

10 14. That the additional tax payable for year of assessment 1977 is stated to be ₹200.00 while the sum stated in Exhibit "C" as the sum being paid for that year of assessment is ₹50.00, and on the face of it, it would appear that an additional ₹150.00 ought to have been paid and that that is accounted for by the ₹150 mentioned in the preceding paragraph as having been overpaid. However the reason for only ₹50.00 being paid for year of assessment 1977 was that of the sum of ₹1,100.00 stated to be the revised net tax payable, ₹1,050.00 had already been paid evidenced by receipt No.264702 dated 15th December 1977 a copy of which I exhibit hereto marked "G" for identity.

15. That cheque for ₹2,970.88 included a payment of ₹750.00 in respect of year of assessment 1970 as agreed with the Commissioner of Income Tax and set out in letter dated 29th September, 1978, Exhibit "C".

16. That the said cheque completely discharged my personal income tax liability and I do not now owe any income tax.

20 17. That I am advised by my Accountants and by my Attorneys-at-Law that since I owe no income tax the Restriction Notice ought to be withdrawn.

18. That in response to my Accountant's letter of 29th September, 1978, Exhibit "C" enclosing the said cheque the Commissioner of Income Tax wrote a letter dated 29th October, 1978, in which he stated that I am liable for the payment of income tax assessed against P. Kalidas Limited under Section 52 of the Income Tax Act. I exhibit hereto a copy of the said letter marked "H" for identity.

30 19. That by letter dated 30th October 1978, my Accountants replied to the Commissioner of Income Tax stating that I did not owe any income tax, and requesting that he issue a Certificate to that effect and withdraw the Restriction Notice. I exhibit a copy of that letter, marked "I" for identity. That the Commissioner of Income Tax did not reply to that letter.

20. That until March 1978, I was Managing Director of P. Kalidas Limited, which went out of business in that month.

40 21. In March 1978, that Company was assessed to tax for the years 1973 to 1976 in the total sum of ₹89,891.37. The Company appealed to the Revenue Court, and the appeal was heard on 16th and 17th November, when it was withdrawn.

22. That the relief I am seeking is an Order of Mandamus directed to the Commissioner of Income Tax requiring him:-

- (a) to withdraw the Restriction Notice dated the 21st day of May 1976 issued by him and served on me;
- (b) to issue his Certificate stating that I do not owe any income tax.

In the Supreme Court

No.3
Affidavit of
K.P.Chatani 20th
November 1978
(Contd.)

23. That the grounds upon which I am seeking the said relief are:-

- (a) that I do not now owe any income tax;
- (b) that the Commissioner has erred as a matter of law in deciding that by virtue of Section 52 of the Income Tax Act I personally owe and/or am personally legally obliged to pay any income tax assessed against P. Kalidas Limited.

SWORN to at 21 East Street)
in the Parish of Kingston)
this 20th day of November)
1978, before me:)

(Sgd.) K.P. Chatani

10

(Sgd.) P.T. Williamson

JUSTICE OF THE PEACE FOR THE
PARISH OF:- Kingston

FILED by MYERS, FLETCHER & GORDON/MANTON & HART of No.21 East Street, Kingston, Attorneys-at-Law for and on behalf of the Applicant.

In the Supreme Court

No.4
Order 5th
December 1978

NO. 4

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"ATTESTED COPY"

ORDER

Suit No.M58 of 1978

IN THE SUPREME COURT OF JUDICATURE OF JAMAICA

IN THE MATTER of an Application by K.P. CHATANI for leave to apply for an Order of Mandamus

AND

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IN THE MATTER of a Restriction Notice dated the 21st day of May, 1976 issued by the Commissioner of Income Tax under the Income Tax Act.

IN CHAMBERS

BEFORE THE HONOURABLE MR. JUSTICE ROWE

THE 5TH DAY OF DECEMBER, 1978.

UPON the Ex Parte Summons for leave to apply for an Order of Mandamus coming on for hearing this day AND UPON referring to the Affidavit of K.P. CHATANI filed in support

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thereof and to the Statement filed on the application AND UPON hearing Mr. Dennis Goffe instructed by Myers, Fletcher & Gordon/Manton & Hart, Attorneys-at-Law on behalf of the Applicant IT IS HEREBY ORDERED that leave be granted to the Applicant to apply for an Order of Mandamus directed to the Commissioner of Income Tax

In the Supreme Court

No.4
Order 5th
December 1978
(Contd.)

BY THE COURT

(Sgd.) C.A. Patterson
REGISTRAR

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ENTERED by MYERS, FLETCHER & GORDON/MANTON & HART of No.21 East Street, Kingston, Attorneys-at-Law for the Applicant.

No.5

In the Supreme Court

NOTICE OF MOTION

Suit No.M58 of 1978

No.5
Notice of
Motion 6th
December 1978

IN THE SUPREME COURT OF JUDICATURE OF JAMAICA

20

IN THE MATTER of an Application by K.P. CHATANI for leave to apply for an Order of Mandamus

AND

IN THE MATTER of a Restriction Notice dated the 21st day of May, 1976 issued by the Commissioner of Income Tax under the Income Tax Act.

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TAKE NOTICE that pursuant to the leave of the Honourable Mr. Justice Rowe given on the 5th day of December 1978 the Full Court of the Supreme Court at Public Buildings, King Street, Kingston, will be moved on Monday the 8th day of January 1979 at 10 o'clock in the forenoon or so soon thereafter as Counsel can be heard on behalf of the Applicant for an Order of Mandamus directed to the Commissioner of Income Tax requiring him:-

- a) to withdraw the Restriction Notice dated the 21st day of May 1976 issued by him and served on the Applicant;
- b) to issue his Certificate stating that the Applicant does not owe any income tax;

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upon the grounds set forth in the copy Statement served herewith used on the Application for leave to issue this Notice of Motion and for an Order that the costs of and occasioned by this motion be paid by the Commissioner of Income Tax, to the Applicant to be taxed.

AND TAKE NOTICE that upon the hearing of this Motion the

In the Supreme Court

No.5
Notice of Motion
6th December
1978 (Contd.)

Applicant will use the Affidavit of K.P. Chatani sworn to on the 20th day of November 1978 and the Exhibits therein referred to.

DATED the 6th day of December 1978.

MYERS, FLETCHER & GORDON/MANTON & HART

Per: (Sgd.) D. Goffe
Attorneys-at-Law for the Applicant

10

TO: The Commissioner of Income Tax,
Income Tax Department,
East Street,
Kingston.

FILED by MYERS, FLETCHER & GORDON/MANTON & HART of No.21 East Street, Kingston, Attorneys-at-Law for the Applicant.

In the Supreme Court

No.6
Affidavit of
L.R.McFarlane
3rd January
1979

No.6

AFFIDAVIT OF L.R. McFARLANE

Suit No.M58 of 1978

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IN THE SUPREME COURT OF JUDICATURE OF JAMAICA

IN THE MATTER OF an Application by K.P. CHATANI for leave to apply for an Order of Mandamus

AND

IN THE MATTER of a Restriction Notice dated the 21st day of May, 1976 issued by the Commissioner of Income Tax under the Income Tax Act.

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I, LASCELLES ROY McFARLAND, being duly sworn make oath and say as follows:-

1. That my true place of abode and postal address are at 25 Fort Nugent Drive in the parish of St. Andrew and I held the post of Senior Assistant Commissioner in the Department of Income Tax.

2. That in the course of my duties I was called upon to examine the files of K.P. Chatani, the Applicant herein, and P. Kalidas Limited, a limited liability company incorporated and registered in Jamaica with its registered office at 82 Knutsford Boulevard, Kingston 5 in the parish of St. Andrew.

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3. That I examined the file of K.P. Chatani with particular reference to the years of assessment 1970 to 1977. That on the basis of that examination additional tax amounting to \$2,970.88 was found to be due and payable.

In the Supreme
Court

No.6
Affidavit of
L.R.McFarlane
3rd January 1979
(Contd.)

4. That a Restriction Notice dated 21st May, 1976 was issued by the Commissioner of Income Tax and served on K.P. Chatani in June 1976.

10 5. That the additional tax (\$2,970.88) referred to in paragraph 3 hereof was paid in September 1978.

6. That I examined the file of P. Kalidas Limited with particular reference to years of assessment 1973 to 1976. That on the basis of this examination additional tax amounting to \$89,891.37 was found to be owed by the company.

7. That the additional tax(\$89,891.37) owed by the company was confirmed by Notices of Decisions made by the Commissioner of Income Tax.

8. That the company appealed to the Revenue Court against the decisions of the Commissioner of Income Tax.

20 9. That the Revenue Court heard the appeal on the 16th and 17th November 1978 when it was withdrawn by the company.

10. That there is no longer any dispute in respect of taxing owing by P. Kalidas Limited.

11. That K.P. Chatani was during the relevant period (1973 to 1976) the Managing Director and a principal officer of P. Kalidas Limited, and he is therefore by virtue of Section 52(2) of the Income Tax Act liable for the payment of the tax owing by that company.

30 12. That K.P. Chatani has not paid the tax nor has he made satisfactory arrangements for doing so, thus not fulfilling the conditions precedent for the issue of the Commissioner's certificate under paragraph 2 of the Income Tax Rules.

SWORN to at Income Tax Dept)
in the parish of Kingston)
this 3rd day of January 1979,)
before me:-)

L.R. McFarlane

(Sgd.)

JUSTICE OF THE PEACE FOR THE
PARISH OF:- St. Andrew.

40 FILED by Crown Solicitor of 79-83 Barry Street, Kingston, Attorney-at-Law for and on behalf of the abovenamed Respondent whose address for service is that of his said Attorney-at-Law.

In the Supreme
Court

NO.7

"ATTESTED COPY"

ORDER

No.7
Order 9th
January 1979

Suit No.M58 of 1978

IN THE SUPREME COURT OF JUDICATURE OF JAMAICA

IN THE MATTER of an Application by
K.P. CHATANI for an Order of Mandamus

AND

10

IN THE MATTER of a Restriction Notice
dated the 21st day of May, 1976 issued
by the Commissioner of Income Tax under
the Income Tax Act.

BEFORE THE FULL COURT

THE 9TH DAY OF JANUARY 1979.

UPON the Notice of Motion dated 6th December 1978
coming on for hearing on the 8th day of January 1979 and
continuing to this day AND UPON hearing Mr. A.D. Goffe
instructed by Mr. John Graham of Myers, Fletcher & Gordon/
Manton & Hart on behalf of the Respondent AND UPON referring
to the Affidavits and other proceedings filed herein IT IS
HEREBY ORDERED that the Application be dismissed with costs
to the Respondent to be taxed or agreed, and to be paid by
the Applicant.

20

BY THE COURT

(Sgd.) C.A. Patterson

R E G I S T R A R

ENTERED by MYERS, FLETCHER & GORDON/MANTON & HART of No.21
East Street, Kingston, Attorneys-at-Law for and on behalf
of the Applicant herein.

30

In the Court of
Appeal

NO. 8

RECORD OF JUDGMENT

No.8
Record of
Judgment 29th
May 1979

SUIT NO.M58 of 1978

IN THE COURT OF APPEAL

CIVIL APPEAL NO.4 OF 1979

BETWEEN
AND

K.P. CHATANI
THE COMMISSIONER
OF INCOME TAX

APPLICANT/APPELLANT
RESPONDENT

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In accordance with Rule 27(1) of the Court of Appeal Rules 1962 and at the request of the Court of Appeal I, A.D. Goffe, submit this record made by me of the oral judgment delivered herein on the 9th January 1979 by the Full Court comprising the Hon. Mr. Justice Ross, President, the Hon. Mr. Justice White and the Hon. Mr. Justice Raymond:-

In the Court of
Appeal

No.8
Record of
Judgment 29th
May 1979
(Contd.)

1. Comparisons with the other sections of the Income Tax Act are irrelevant.
- 10 2. "Answerable" means "liable" - different from being obliged merely to co-operate with the Commissioner of Income Tax.
3. Section 52(2) is quite clear and unequivocal and means that the Manager or the principal officer is answerable or liable or responsible for doing all such acts, matters and things as shall be required to be done by virtue of the Act for the assessment of the body and the payment of the tax.
4. In the circumstances of this case, the Applicant is liable for payment of the tax and consequently the Restriction Notice was properly served.
5. Application dismissed.
- 20 6. Costs to Respondent.

(Sgd.) A.D. Goffe

Approved by Ross. J., on 29.5.1979

NO. 9

NOTICE OF APPEAL

Suit No. M58 of 1978

IN THE COURT OF APPEAL

CIVIL APPEAL NO.4 OF 1979

BETWEEN K.P. CHATANI APPLICANT/APPELLANT
30 AND THE COMMISSIONER OF INCOME TAX RESPONDENT

In the Court of
Appeal

No.9
Notice of Appeal
24th January
1979

TAKE NOTICE that the Court of Appeal will be moved as soon as Counsel can be heard on behalf of the abovenamed Applicant/Appellant ON APPEAL from the whole of the judgment herein of the Full Court of the Supreme Court comprising the Honourable Mr. Justice Ross, President, the Honourable Mr. Justice White and the Honourable Mr. Justice Raymond, given at the hearing of this action on the 9th day of January 1979 for an Order that the said judgment may be set aside and that the Applicant/Appellant be granted an Order of

In the Court of
Appeal

Mandamus in the terms set out in the Notice of Motion dated 6th December 1978 and filed herein.

No.9
Notice of Appeal
24th January 1979
(Contd.)

AND FOR AN ORDER that the Respondent pay to the Applicant/Appellant the costs of this Appeal and the costs of the hearing to be agreed or taxed.

AND FURTHER TAKE NOTICE that the grounds of this Appeal are:

(a) that the learned Judges erred in law in deciding that by virtue of Section 52(2) of the Income Tax Act the Applicant/Appellant personally owes income tax assessed against P. Kalidas Limited. 10

(b) that the learned judges erred in law in deciding that in construing the effect of Section 52(2) of the Income Tax Act comparisons with other Sections of the same Act were irrelevant;

(c) that the learned judges erred in deciding that the wording of Section 52(2) of the Income Tax Act was clear and unequivocal;

(d) that the learned judges erred in law in refusing to order the Respondent to withdraw the Restriction Notice dated the 21st day of May 1976. 20

DATED the 24th day of January, 1979.

MYERS, FLETCHER & GORDON/MANTON & HART
Per: (Sgd.) A.D. Goffe
Attorneys-at-Law for the Applicant/Appellant

TO: The Respondent,
c/o His Attorney-at-Law,
The Director of State Proceedings,
79-83 Barry Street,
Kingston. 30

FILED by MYERS, FLETCHER & GORDON/MANTON & HART of No.21 East Street, Kingston, Attorneys-at-Law for the Applicant/Appellant.

ATTESTED COPY

NO. 10

In the Court of
Appeal

COPY

J U D G M E N T

Suit No. M58 of 1978

No.10
Judgment 7th
August 1979

IN THE COURT OF APPEAL

CIVIL APPEAL NO.4 of 1979

BETWEEN

K.P. CHATANI

APPLICANT/APPELLANT

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A N D

THE COMMISSIONER OF
INCOME TAX

RESPONDENT

BEFORE THE HONOURABLE MR. JUSTICE ZACCA P.,
THE HONOURABLE MR. JUSTICE HENRY
AND THE HONOURABLE MR. JUSTICE ROWE (ACTING)

THE 7TH DAY OF AUGUST 1979.

PURSUANT to the Order of the Court of Appeal made on 27th July 1979 whereby it was ordered that the Appeal from the Judgment of the Full Court dated 9th January 1979 be allowed and that the said Order be set aside and that an Order of Mandamus be directed to the
20 Commissioner of Income Tax requiring him to issue his Certificate to the Appellant stating that the Appellant does not owe any income tax, and that the costs of the Court below and of Appeal be paid by the Respondent to be agreed or taxed IT IS THIS DAY ADJUDGED that the Order of the Full Court dated 9th January 1979 be and the same is hereby set aside. AND IT IS FURTHER ADJUDGED that an Order of Mandamus be issued directed to the Commissioner of Income Tax requiring him to issue his Certificate to the Appellant stating that the Appellant does not owe any income tax and IT IS FURTHER ADJUDGED that the Appellant recover
30 against the Respondent costs of the Court below and of the Appeal to be taxed or agreed.

BY THE COURT

MYERS, FLETCHER & GORDON MANTON & HART
Per: (Sgd.) A.D. Goffe
Attorneys-at-Law for the Applicant/Appellant

ENTERED BY MYERS, FLETCHER & GORDON/MANTON & HART of No.21 East Street, Kingston, Attorneys-at-Law for the Applicant/Appellant.

In the Court of
Appeal

No.11

JAMAICA

No.11
Judgment (Written)
Delivered by Mr.
Justice Zacca
J.A. 16th April
1980

IN THE COURT OF APPEAL

SUPREME COURT CIVIL APPEAL NO.4/79

BEFORE: THE HON. MR. JUSTICE ZACCA, J.A.
THE HON. MR. JUSTICE HENRY, J.A.
THE HON. MR. JUSTICE ROWE, J.A.

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BETWEEN: K.P. CHATANI - APPLICANT/APPELLANT

AND: THE COMMISSIONER
OF INCOME TAX - RESPONDENT

Mr. D. Muirhead, Q.C., Mrs. A. Hudson-Phillips
and Mr. D. Goffe for the Appellant.

Mr. H. Hamilton and Mr. L. Brown for the Respondent.

May 21, 22, 24, 25, 30, 31; June 1;
July 27, 1979; and April 16, 1980.

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ZACCA, J.A.

On July 27, 1979, we allowed this appeal and set aside the Order of the Full Court. We granted the appellant an Order of Mandamus directed to the Commissioner of Income Tax requiring him to issue a Certificate to the appellant to the effect that the appellant does not owe any income tax. We also ordered costs in the Court below and costs of this appeal to the appellant to be agreed or taxed. We promised to put our reasons into writing. This we now do.

This is an appeal from an Order of the Full Court of the Supreme Court dismissing an application of the appellant in which he had applied for an Order of Mandamus directed to the respondent, the Commissioner of Income Tax requiring him to withdraw a Restriction Notice dated 21st May, 1976, and also to issue his Certificate stating that the appellant did not owe any income tax.

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The facts which are not in dispute are these. In June, 1976, the Commissioner of Income Tax served on the appellant a Restriction Notice dated 21st May, 1976. This Notice was stated to be served pursuant to the provisions of Rule 4, Part II of the First Schedule to the Income Tax Law, Law 59 of 1954. This Rule is now Rule 2 Part II of the Second Schedule to the Income Tax Act. The Notice was in the following terms:-

40

"Take notice that pursuant to the provisions of Rule 4 in Part II of the First Schedule to the Income Tax Law, Law 59 of 1954, you are required not to leave

the Island unless at the time of leaving you have in your possession a Certificate issued by the Commissioner of Income Tax within the preceeding ninety days stating that you:-

In the Court of
Appeal

- (a) do not owe any income tax; or
- (b) have made satisfactory arrangements for the payment of income tax payable by you,

No.11
Judgment
(Written)
Delivered by Mr.
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J.A. 16th April
1980 (Contd.)

10 and further take notice that if you fail to comply with the requirements of this notice, you may be taken into Custody by an Immigration Officer and render yourself liable to penalties as provided by the said Income Tax Law."

20 When the Notice was served on the appellant he owed income tax in the sum of \$2,970.88. This tax was paid by the appellant in September, 1978. On the payment of the tax the respondent was asked to withdraw the Restriction Notice by issuing his Certificate to the effect that the appellant did not owe any income tax. This the Commissioner refused to do on the basis that a Company P. Kalidas Ltd., owed income tax amounting to \$89,891.37 for the years 1973-1976, and the Commissioner contended that the appellant who was the Managing Director of that Company and principal shareholder during the relevant period was personally responsible for the payment of the tax by virtue of Section 52 of the Income Tax Act. It is a fact that the appellant was the Managing Director of P. Kalidas Ltd., until March, 1976.

30 When the Restriction Notice was served on the appellant, the Company had not yet been assessed and this assessment did not take place until March, 1978. An appeal to the Revenue Court was withdrawn on November 17, 1978, and therefore it was not being challenged that P. Kalidas Ltd., owed income tax amounting to \$89,891.37. This tax had not been paid in September, 1978 when the appellant discharged his liability with respect of his own individual and personal income tax. At the time of the hearing of the appeal the tax was still not paid. These then were the undisputed facts.

40 On January 9, 1979, the Full Court of the Supreme Court heard arguments with respect to an application by the appellant asking the Full Court to Order Mandamus directed to the respondent requiring him to withdraw the Restriction Notice and to issue his Certificate stating that the appellant did not owe any income tax. The Full Court dismissed the application and in making its Order gave the following reasons: (prepared by the instructing Attorney for the appellant and approved by the Presiding Judge of the Full Court) -

- (i) Comparisons with the other Sections of the Income Tax Act are irrelevant.
- (ii) "Answerable" means "liable" - different from being obliged merely to co-operate with the Commissioner of Income Tax.
- 50 (iii) Section 52(2) is quite clear and unequivocal and means that the manager or the principal officer is answerable or liable or responsible for doing all such acts, matters

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1980 (Contd.)

and things as shall be required to be done by
virtue of the Act for the assessment of the
body and the payment of the tax.

- (iv) In the circumstances of this case, the appellant
is liable for payment of the tax and
consequently the Restriction Notice was
properly served.
- (v) Application dismissed.
- (vi) Costs to respondent.

10

It is from this Order that the appellant now appeals to
this Court. At the hearing of the appeal it was contended
by the Attorneys for the appellant, that the contention of
the respondent and the finding of the Full Court that
Section 52(2) created a personal liability in the appellant
for the payment of income tax owed by P. Kalidas Ltd., was
erroneous.

It was submitted that Section 52(2) did no more than
to create a responsibility for the seeing to the payment of
the tax owed by the Company. That it is the Company which
was assessable and chargeable and that the respondent could
only look to the Company for the payment of the tax either
by resorting to the Courts or distraining on the Company if
the taxes were not paid by the Company. It was also
submitted that a statute required clear and unambiguous
words to create a tax liability on an individual and it was
not the intention of the legislature to do so in Section
52(2). The Full Court was in error in holding that
comparisons with other Sections of the Income Tax Act were
irrelevant.

20

30

The Respondent on the other hand contended that the
Order of the Full Court was correct and that Section 52(2)
created a personal liability in the appellant for the
payment of the tax owed by the Company while he was the
Managing Director at the relevant period. That the word
"answerable" in Section 52(2) meant "liable" and, or
"responsible". It was also submitted that the words "for
doing all such acts, matters and things as shall be required
to be done by virtue of this Act" in Section 52(2), only
qualified the words "for the assessment of such body" and
did not qualify the words "the payment of the Tax".

40

These contentions pose the question of the true
construction of Section 52(2) of the Income Tax Act.
Section 52 states:-

- "(1) Every body of persons shall be chargeable
to tax in like manner as any person is
chargeable under the provision of this Act.
- (2) The manager or other principal officer of
every body of persons shall be answerable

50

for doing all such acts, matters and things as shall be required to be done by virtue of this Act for the assessment of such body and the payment of the Tax".

In the Court of
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10 In construing Section 52(2) we are not assisted by reference to any previous cases dealing with the interpretation of these provisions. It is necessary to look at the Act as a whole, making comparisons with other Sections to determine the proper interpretation. The Full Court was in error in holding that comparisons with other Sections of the Income Tax Act were irrelevant in the interpretation of the Section.

It may also be necessary to look at the relevant Sections in the United Kingdom Taxes Management Act 1970 dealing with similar provisions. It may also be useful to recall some of the rules of interpretation to be applied (quoted) by Lord Donovan in his Judgment in Owen Thomas Mangin v. Inland Revenue Commissioner 1971 A.C. 739, 746.

These are:-

"First, the words are to be given their ordinary meaning.

20 Secondly, "one has to look merely at what is clearly said. There is no room for any intendment. There is no equity about a tax. There is no presumption as to tax. Nothing is to be read in, nothing is to be implied, One can only look fairly at the language used", per Rowlatt, J. in Cape Brandy Syndicate v. Inland Revenue Commissioners 1921 1 K.B. 64, 71, approved by Viscount Simons L.C. in Canadian Eagle Oil Co. Ltd. v. The King 1946 A.C. 119, 140.

30 Thirdly, the object of the construction of a statute being to ascertain the will of the legislature it may be presumed that neither injustice nor absurdity was intended".

Section 52(1) and (2) of the Income Tax Act is similar to the provisions of Section 71(1) and (2) of the United Kingdom Taxes Management Act 1970. However whilst the United Kingdom Act provides for a further subsection (3), this is omitted from the Jamaican Act. Section 71(3) of the United Kingdom Taxes Management Act 1970 provides:-

40 "Every such officer as aforesaid may from time to time retain, out of any money coming into his hands on behalf of the body, so much thereof as is sufficient to pay the income tax charged upon the body, and shall be indemnified, for all such payments made in pursuance of the Income Tax Act".

It is to be observed that Section 56 of the Income Tax Act (Jamaican) provides:-

50 "Every person answerable under this Act in a representative capacity for the payment of Income Tax may retain out of any money coming to his hands in such capacity so much thereof as shall be sufficient to pay such income tax; and every such person shall be and is hereby indemnified against every person whatsoever for all payments made by him in pursuance and by virtue of this Act".

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No.11
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(Written)
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J.A. 16th April
1980 (Contd.)

It is necessary to consider whether "every person in a representative capacity" mentioned in Section 56 is wide enough to include the persons mentioned in Section 52(2) and would therefore be a provision in the Act similar to Section 71(3) of the United Kingdom Taxes Management Act. It is our view that the Manager or other principal officer of a Company could avail himself of the provisions in Section 56 - Income Tax Act.

It is Section 5 of the Income Tax Act which imposes the payment of income tax by the individual in respect of the his income, profits or gain. If therefore the Act seeks to impose on others liability to pay such tax then it must be so clearly stated. It will be seen from other Sections of the Income Tax Act that provisions are made for the payment of income tax by persons who would not normally be liable for such payment under Section 5 of the Act. These Sections state quite clearly who are responsible for the payment of such tax. 10

Let us now examine some Sections of the Income Tax Act which clearly make certain persons personally liable for income tax. Section 41(4) makes Directors of a Company liable for the payment of tax deducted at source by a Company. 20

Section 41(4) states:-

"Where a person who fails to pay or account for any tax by the date required by subsection (1) is a body corporate by which the tax was in fact deducted, the persons who on that date were the directors of the body corporate shall be jointly and severally liable, together with the body corporate, to pay or account for the tax, increased as provided by subsection (2)". 30

Under Section 49 subsection (1) the income of a married woman is deemed to be the income of the husband and such income shall be assessed and charged to tax in the name of the husband. Section 49(1) states:-

"Subject to Section 50 the income of a married woman living with her husband shall be deemed to be the income of the husband and shall be assessed and charged to tax in the name of the husband". 40

Section 54(1) and (2) provides for non-resident persons to be assessed and charged in the name of his representatives.

Section 54(1) states:-

"A person not resident in this Island, whether a Commonwealth Citizen or not, shall be assessable and chargeable in the name of his trustee, guardian or committee, or of any attorney, agent, receiver, branch or manager, whether such attorney, agent, receiver,

branch or manager has the receipt of the profits or gains or not, in like manner and to the like amount as such non-resident person would be assessed and charged if he were resident in this Island and in the actual receipt of such profits or gains".

In the Court of
Appeal

No.11

Judgment
(Written)
Delivered by Mr.
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J.A. 16th April
1980 (Contd.)

Section 54(2) states:-

10 "A non-resident person shall be assessable and chargeable in respect of any profits or gains arising, whether directly or indirectly, through or from any attorneyship, agency, receivership, branch or management, and shall be so assessable and chargeable in the name of the attorney, agent, receiver, branch or manager".

Section 55 subsection (1) provides for the income of incapacitated or non-resident persons to be chargeable to certain categories of persons and for such persons to be answerable for the payment of income tax chargeable to such persons.

Section 55(1) states:-

20 "Every trustee, guardian, committee, receiver, attorney, agent, or other representative shall be chargeable to income tax in like manner and to the like amount and shall be answerable for the doing of all such acts, matters or things as are required to be done by virtue of this Act for the assessment of any person for whom he acts and for the payment of income tax chargeable on him in respect of the income of any incapacitated or non-resident person".

30 It is to be noted that the categories of persons mentioned in Section 55(1) are chargeable to income tax in like manner as the incapacitated or non-resident person and are made answerable for the payment of such tax whilst in Section 52(1) it is the Company which is chargeable to income tax. An officer of the Company is not made chargeable for tax for which the Company is liable.

Section 57(b) also creates a personal liability for the payment of income tax.

Section 57 states:-

40 "With respect to every person resident in the Island having the receipt, control and disposal of money belonging to a non-resident person who derives income from a source in the Island, or to a non-resident person who is a shareholder, debenture holder, or depositor in a company deriving income from a source in the Island, the following provisions shall apply -

- (a) he shall when required by the Commissioner, pay the tax due and payable by the non-resident;
- (b) he is hereby made personally liable for the tax payable by him on behalf of the non-resident to the extent of any amount that he has retained or should have retained under Section 56, but he shall not be otherwise personally liable for the tax".

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Appeal

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Delivered by Mr.
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J.A. 16th April
1980 (Contd.)

The provisions of Section 71(2) of the United Kingdom Taxes Management Act is subject to Section 108 of the same Act. We have no similar Section as Section 108 in our Act and Section 52(2) is not subject to any other Section in the Act. Section 108(2) of the United Kingdom Taxes Management Act States:-

"Corporation tax or other tax chargeable under the Corporation Tax Act on a company which is not a body corporate, or which is a body corporate not incorporated under the Companies Act 1948 or any other enactment forming part of the law of the United Kingdom, or by Charter, may, at any time after the tax becomes due, and without prejudice to any other method of recovery, be recovered from the proper officer of the company, and that officer may retain out of any money coming into his hands on behalf of the Company sufficient sums to pay that tax, and, so far as he is not so reimbursed, shall be entitled to be indemnified by the Company in respect of the liability so imposed on him".

It is to be observed that this Section states quite clearly that the tax may be recovered from the proper officer of a Company which is not a body corporate or if a body corporate, one which is not incorporated under the Companies Act 1948. Section 108 provides for recovery of tax payable by the Company from the proper officer of the Company, whilst Section 72 provides for certain officers of the Company to be answerable for the doing of such acts as are required to be done for the assessment of the Company and for payment of the tax. Is a distinction being drawn in Section 108 with respect to the recovery of tax owed by a Company?

In consideration of whether any personal liability has been created in respect of the payment of income tax of a Company by the officers of the Company mentioned in Section 52(2), it may also be useful to examine Sections of the Act providing for the collection of income tax.

Section 77(1) states:-

"The Commissioner shall from time to time forward to the Collector General for collection of income tax, extracts from the assessment lists containing the names and addresses of every person assessed in respect of income together with the amount of income tax payable by each such person".

It therefore follows that only the names of persons, who are chargeable and assessable, will appear on such a list, enabling the Collector General to proceed to the collection of the tax owed. Such a list could not contain the name of an officer of a Company as mentioned in Section 52(2) because he is neither chargeable nor assessable.

It could however contain the names of the categories of persons mentioned in Sections 49, 54, 55 and 57 as these

persons are chargeable and assessable, although not in respect of their own income. These persons could, if they wish, also object, or appeal, to the assessment made by the Commissioner of Income Tax. No such right of appeal would exist in the officers of the Company who are not assessed in their own name. The Collector General could, however, move to collect any tax owed by a Company, whose name would be on the list.

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(Written)
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Justice Zacca
J.A. 16th April
1980 (Cnntd.)

10 What meaning should be attributable to the word "answerable" in Section 52(2) of the Income Tax Act? In River Wear Commissioners v. Adamson and others, 1874-80 A.E.R. 1 the word was held to mean "liable". In Littlewood v. George Wimpey & Co. Ltd. and B.O.A.C. 1953 2 A.E.R. 915, the word "liable" was held to mean "responsible". These words were of course being interpreted in light of the particular Acts being considered. In our view the word "answerable" in Section 52(2) should be given the meaning "responsible" because the Act places certain responsibilities on the Manager or other principal officer of the Company. Does this mean however that he is responsible to pay income tax owed by the
20 Company out of his own pocket? Is he personally liable to pay such tax out of his own pocket?

The contention of the respondent that the words "the payment of the Tax" are not qualified by the words "for doing all such acts, matters and things as shall be required to be done by virtue of this Act", cannot be accepted. These words must qualify not only the words "for the assessment of such body" but also the words "the payment of tax". A correct reading of the Section would be "the
30 Manager or other principal officer of every body of persons shall be answerable for doing such acts, matters and things as shall be required to be done by virtue of this Act for the payment of the tax".

Having compared Section 52 with other Sections of the Income Tax Act and looking at the Act as a whole it cannot be said that Section 52(2) makes it clear, nor can it be implied that the Manager or other principal officer of a Company is personally liable for the payment of income tax owed by his Company. In my view the Section creates no such personal liability for the payment of income tax and the Commissioner of Income Tax must look to the assets of the Company for the collection of such tax. If this were
40 not so the whole concept of Company Law would be shattered and would create new liabilities for which Directors and other officers of a Company have never been liable. There could be a situation where the Manager or other principal officer of a Company is not a principal shareholder or even a shareholder at all. Could it be intended that such an officer of the Company should be held personally liable for the payment of Income Tax owed by the Company? If the Legislature wishes to create a personal liability in officers of a Company for the payment of tax owed by a Company, then it must do so in precise and clear language. This it has not done in Section
50 52(2) of the Income Tax Act.

A Notice under Rule 2 of the Income Tax Rules in Part II of the Second Schedule to the Income Tax Act is only applicable to a person who owes income tax. It is a valid Notice if it is served on a person who is personally liable for the payment of income tax owed

In the Court of
Appeal

No.11
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(Written)
Delivered by Mr.
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J.A. 16th April
1980 (Contd.)

by him. The Notice served on the appellant was therefore a valid Notice as he owed income tax in June, 1976. This tax was paid in full in September, 1978. The assessment on the Company was not made until March, 1978. It is clear, therefore, that when the Notice was served on the appellant it was in respect of income tax for which he was personally assessed and which was owing by him. Since the appellant is not personally liable for the payment of income tax owed by the Company and has paid in full the income tax owed by himself, the respondent was obliged to issue his Certificate to the effect that the appellant did not owe any income tax.

10

In the Court of
Appeal

NO. 12

ORDER Granting Conditional Leave to Appeal
to Her Majesty in Council

No.12
Order of
Conditional
Leave to Appeal
to Her Majesty
in Council 23rd
June 1980

IN THE COURT OF APPEAL

CIVIL APPEAL NO.4 of 1979

20

BETWEEN THE COMMISSIONER OF INCOME TAX APPELLANT

AND K.P. CHATANI

BEFORE THE HONOURABLE MR. JUSTICE MELVILLE, J.A.
THE HONOURABLE MR. JUSTICE CAREY J.A. (Ag.)
THE HONOURABLE MR. JUSTICE WHITE J.A. (Ag.)

The 23rd day of June, 1980

UPON the Notice of Motion on an Application for Leave to Appeal to Her Majesty in Council from the Judgment of the Court of Appeal dated the 27th day of July, 1979 coming on for hearing this day and after hearing Mr. Herbert Ashton Hamilton filed herein IT IS HEREBY ORDERED as follows:

30

Leave to Appeal to Her Majesty in Council granted on the following conditions:-

That, within ninety days of the date hereof

1. The Appellant enters into a security in the sum of \$1,000 for the due prosecution of the Appeal.

2. The Appellant takes the necessary steps to procure the preparation and dispatch of the record to England.

40

BY THE COURT

J.W. HUTCHINSON
DEP. REGISTRAR (Ag.)

ENTERED by the Director of State Proceedings 79-83 Barry Street, Kingston Attorney-at-law for and on behalf of the Appellant.

ORDER Granting Final Leave to
Appeal to Her Majesty in
Council

No.13
Order granting
final Leave to
Appeal to Her
Majesty in
Council 24th
October 1980

IN THE COURT OF APPEAL

(Re Civil Appeal No.4 of 1979)

10

BETWEEN THE COMMISSIONER OF INCOME TAX APPELLANT

AND K.P. CHATANI RESPONDENT

Before The Honourable Mr. Justice Zacca, President
The Honourable Mr. Justice Kerr, Judges of Appeal
and The Honourable Mr. Justice Carey Judge of
Appeal (Ag.)

The 6th day of October, 1980.

20

UPON the Notice of Motion on an application for Final Leave to
Appeal to Her Majesty in Council from the Judgment of the Court of
Appeal dated the 27th day of July, 1979 coming on for hearing this
day and after hearing Mr. Herbert Hamilton, Senior Legal Officer in
the Department of Income Tax, on behalf of the Appellant and the
Respondent not appearing or being represented and upon referring to
the Affidavit of van Hugh Onise, filed herein and the exhibits to
the said Affidavit IT IS HEREBY ORDERED as follows:

Final Leave granted to Appeal to Her Majesty in Council.

BY THE COURT

S. DIDCOTT
Ag. REGISTRAR

30

FILED by the Director of State Proceedings, 79-83 Barry Street,
Kingston, Attorney-at-Law for and on behalf of the Appellant whose
address or service is that of his said Attorney-at-Law.

EXHIBIT A

In the Supreme
Court

NOTICE

RESTRICTION ON LEAVING JAMAICA

EXHIBIT *A*
NOTICE
Restriction on
Leaving Jamaica
21st May 1976

40

To: Mr. Kalidas Pritardas Chatani
c/o Arjan Chatani
c/o Garib Orient Gift Shop
82-84 Knutsford Blvd.
Kingston 10.

TAKE NOTICE that pursuant to the provisions of Rule 4 in Part
II of the First Schedule to the Income Tax Law, Law 59 of 1954, you
are required not to leave the Island unless at the time of leaving

In the Supreme
Court

you have in your possession a certificate issued by the
Commissioner of Income Tax within the proceeding ninety
days stating that you:

EXHIBIT *A*

NOTICE

Restriction on
Leaving Jamaica
21st May 1976

- (a) do not owe any income tax; or
(b) have made satisfactory arrangements for the payment
of income tax payable by you.

AND FURTHER TAKE NOTICE that if you fail to comply
with the requirements of this notice, you may be taken into 10
custody by an Immigration Officer and render yourself
liable to penalties as provided by the said Income Tax
Law.

Dated this 21st day of May 1976

COMMISSIONER OF INCOME TAX

This Notice is issued by the Commissioner of Income Tax,
Income Tax Department, East Street, Kingston.

In the Supreme
Court

EXHIBIT *B*

28th September, 1978

20

EXHIBIT *B*

Letter from
MAIR RUSSELL &
PARTNERS to K.P.
CHATANI 28th
September 1978

Mr. K.P. Chatani
Ref: C83-TX
Mr. K.P. Chatani
C/O Souvenir Corner
82 Knutsford Boulevard
Kingston 10

Dear Mr. Chatani,

30

Re: Income Tax
Years of Assessment 1970-1977

We are pleased to confirm to you that your tax
position for Years of Assessment 1970 to 1977 was agreed with
Mr. L.R. McFarlane of the Income Tax Department on 21st
September, 1978, as under:

In the Supreme
Court

EXHIBIT 'B'
Letter from MAIR
RUSSELL & PARTNERS
to K.P. CHATANI
28th September
1978 (Contd.)

<u>Year of Assessment</u>	<u>Chargeable Income</u>	<u>Balance Tax Due</u>
10	₹	₹
1970	4,740	750.00
1971	3,740	375.00
1972	3,740	253.00
1973	5,280	369.50
1974	7,180	459.00
1975	7,850	87.50
1976	9,050	841.88
1977	7,500	50.00
	Total Balance Tax Due	<u>₹2,970.88</u>

20 The balance of tax due (₹2,970.88) does not include any interest or penalties and we suggest that you make every effort to clear this amount as soon as possible so that we may request your release. (The tax liability for the years 1970 and 1971 as originally calculated by the Income Tax Department was ₹23,000).

Our Ref: C83-TX

Mr. K.P. Chatani

28th September, 1978

Our bill is attached for your kind attention.

Yours faithfully,

CHARTERED ACCOUNTANTS

30 MET:sd

Encl.

In the Supreme
Court

EXHIBIT *C*

29th September, 1978

EXHIBIT *C*

Letter from Mair
Russell &
Partners to the
Commissioner of
Income Tax 29th
September 1978

Ref: C83-TX

The Commissioner of Income Tax
East Street & Lockett Avenue
Kingston

10

Attention Mr. L.R. McFarlane

Dear Sir,

Re: Kalidas P. Chatani
Reference Number 37099
Years of Assessment 1970-1977

On behalf of our above named client, we submit to you Bank of Commerce cheque number B35277 dated 28th September, 1978, in the amount of \$2,970.88 in final settlement of income tax liability as agreed with you as under:

<u>Year of Assessment</u>	<u>Balance Tax Due</u>	20
	\$	
1970	750.00	
1971	375.00	
1972	258.00	
1973	369.50	
1974	459.00	
1975	67.50	
1976	641.88	
1977	<u>50.00</u>	
	<u>\$2,970.88</u>	30

Kindly forward to us your receipt(s).

Our Ref: C83-TX

The Commissioner of Income Tax 29th September, 1978

At this point Mr. Chatani does not owe any income tax, and we are therefore requesting that the restrictions imposed on him be removed immediately.

Your co-operation in this matter is appreciated.

Yours faithfully,

CHARTERED ACCOUNTANTS

MET:sd
Encl.
c.c. Mr. K.P. Chatani

40

AC # 35277 \$ 2970.88

GOVERNMENT OF JAMAICA
INCOME TAX RECEIPT

PARISH Kingston
 197-197-

No. 314116

NAME Kalidas P. Chatani REF. NO. 37099
 ADDRESS 2 Church Lane, Port Antonio PERIOD OF PAYMENT 1970-77

CODE	PARTICULARS	YEAR OF ASST.	COMPANY ALUMINA	COMPANY BAUXITE	COMPANY OTHER	P. A. Y. E.	INDIVIDUAL OTHER		PENALTY ETC.	TOTAL
	On 9/2	70					750	00		
		71					375	00		
		72					258	00		
		73					569	50		
		74					451	00		
		75					641	50		
		76								
	TOTAL						2970	88		2970 88

COLLECTION DATA		
DESC.	RECEIPT NOS.	AMOUNT

THIS RECEIPT IS
 CONDITIONAL PAYMENT ONLY

RECEIVED THE SUM OF two thousand nine hundred and eighty DOLLARS
 AND eighty eight CENTS
 DATE 10/10/78 COLLECTOR OF TAXES [Signature]

ORIGINAL

CREDITED TO ACCOUNT ENVTB
 FOR BANK OF JAMAICA
 AUTHORIZED SIGNATURE
[Signature]

Stamp: BANK OF JAMAICA, KINGSTON, 203, OCT 11 1978, 999 1978, 92333

This is the Exhibit marked with the letter "E" for identity mentioned and referred to in the Affidavit of KALIDAS P. CHATANI sworn on the 10th day of November 1978.

(Sgd.) KALIDAS P. CHATANI
 KALIDAS P. CHATANI

(Sgd) F.T. WILLIAMSON
 JUSTICE OF THE PEACE
 FOR THE PARISH OF: Kingston

ORIGINAL

IN THE SUPREME COURT
EXHIBIT 'F'
Notice of Additional
Assessment for 1971-77
(undated)

INCOME

TAX



Extract No. A112

Asst. No. 37099-71

3519.

NOTICE OF ADDITIONAL ASSESSMENT FOR THE YEAR OF ASSESSMENT ENDING 31st DECEMBER, 1971

TAKE NOTICE that the Commissioner of Income Tax has assessed you to additional chargeable income and tax thereon for the above year of assessment as follows:-

Collection Section Kingston
Particulars of Assessment and Tax Charged.

Additional tax payable.....\$ 375.00
Surcharge.....\$.....

Total Income—as shown in Return (C13).....6000
Adjustments:—

Total additional amount of tax charged \$ 375.00

The total tax charged, as shown above, is payable to the Commissioner of Income Tax, Collector or Assistant Collector of Taxes, full without any further demand on or before the:

COLLECTION DATE being the.....day of.....1971.....

Interest at 15% p.a. will be charged on overdue amounts.

Add/Subtract.....
Revised Statutory Income.....6000

OBJECTIONS TO ASSESSMENTS

If you object to the assessment the subject of this notice or any part thereof you may apply by Notice of Objection in writing to the Commissioner of Income Tax within the period of thirty days from the date of the service of this Notice to review and revise the assessment. Such application must state precisely the grounds of your objection to the assessment. The Commissioner of Income Tax may, notwithstanding that such application has not been made within the said period extend the same if it is shown to his satisfaction that owing to absence from the Island, sickness or other reasonable cause you were prevented from making the application within such period.

Personal Reliefs and other deductions as claimed in Return (D22) 2260
Adjustments:—

Add/Subtract.....
Revised Chargeable Income.....3740

Applicable to years prior to 1973 only.

K.K. HARRIS

190071000

Commissioner of Income Tax Date

Income Tax Department, Kingston.

Revised Statutory Income..	
Less Surtax minimum.....	
Revised Surtaxable Income	
Revised Surtax thereon.....	

Revised total tax.....	1028.33
Credits:	
Y.E. tax deducted by employer	
deducted from distributions by bodies corporate	
Income tax payments payable to distributions	
deducted from estate and trust income	
Double Taxation Credit..	
Other Credits.....	
Net tax.....	1028.33
Less tax treated as assessed upon your Return of Income.....	653.33
Additional tax payable.....	375.00
Amount of Surcharge (Section 47(6), Income Tax Law).....	
Total additional amount of tax charged and payable.....	\$ 375.00

To:—Mr. Hubert Chatman
46 Bouverie Place
82 Knutsford Blvd.
Kingston 5.

ORIGINAL

Extract No.	A08
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INCOME



TAX

Asst. No.	37	094	-	
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5077

NOTICE OF ADDITIONAL ASSESSMENT FOR THE YEAR OF ASSESSMENT ENDING 31st DECEMBER, 1972

TAKE NOTICE that the Commissioner of Income Tax has assessed you to additional chargeable income and tax thereon for the above year of assessment as follows:—

Collection Section Kingston

Particulars of Assessment and Tax Charged.

Additional tax payable.....\$ 258.00

Surcharge.....\$

Total additional amount of tax charged \$ 258.00

The total tax charged, as shown above, is payable to the Commissioner of Income Tax or Assistant Collector of Taxes full without any further demand on or before the:—

COLLECTION DATE being the 17th day

of 1972

Interest at 15% p.a. will be charged on overdue amounts.

OBJECTIONS TO ASSESSMENTS

If you object to the assessment the subject of this notice or any part thereof you may apply by Notice of Objection in writing to the Commissioner of Income Tax within the period of thirty days from the date of the service of this Notice to review and revise the assessment. Such application must state precisely the grounds of your objection to the assessment. The Commissioner of Income Tax may, notwithstanding that such application has not been made within the said period extend the same if it is shown to his satisfaction that owing to absence from the Island, sickness or other reasonable cause you were prevented from making the application within such period.

Applicable to years prior to 1973 only.

K.M. Commissioner of Income Tax

18 OCT 1973 Date

Income Tax Department, Kingston.

To: Mr. Kaledas Chaitani
 C/o Somerset Place
 52 Knutsford Blvd.
 Kingston 5.

Total Income—as shown in Return (C13).....	6000
Adjustments:—	
Add/Subtract.....	
Revised Statutory Income.....	6000
Personal Reliefs and other deductions as claimed in Return (D22)	
Adjustments:—	
Add/Subtract.....	2260
Revised Chargeable Income.....	3740
Income Tax on Revised Chargeable Income.....	1028.33
Revised Statutory Income..	
Less Surtax minimum.....	
Revised Surtaxable Income	
Revised Surtax thereon.....	
Revised total tax.....	1028.33
Less Credits.	
P.A.Y.E. tax deducted by employer	
Tax deducted from distributions by bodies corporate	
Advance Income tax payments applicable to distributions	
Tax deducted from estate and/or trust income	
Double Taxation Credit.....	
Other Credits.....	
Revised net tax.....	1028.33
Less tax treated as assessed upon your Return of Income.....	770.53
Additional tax payable.....	258.00
Amount of Surcharge (Section 47(6), Income Tax Law).....	
Total additional amount of tax charged and payable.....	258.00

ORIGINAL

IN THE SUPREME COURT
EXHIBIT 'F'
Notice of Additional
Assessment for 1971-72
(undated) (Contd.)

Extract No. A103

INCOME
2352



TAX

Asst. No. 370991 -

NOTICE OF ADDITIONAL ASSESSMENT FOR THE YEAR OF ASSESSMENT ENDING 31st DECEMBER, 1973

TAKE NOTICE that the Commissioner of Income Tax has assessed you to additional chargeable income and tax thereon for the above year of assessment as follows:—

Collection Section: Kingston

Particulars of Assessment and Tax Charged.

Additional tax payable..... 369.00
Surcharge.....
Total additional amount of tax charged \$ 369.00

Total Income—as shown in Return (C13)..... 7100

The total tax charged, as shown above, is payable to the Commissioner of Income Tax, Collector or Assistant Collector of Taxes, full without any further demand on or before the:—

Adjustments:—

COLLECTION DATE being the.....day
of.....197.....

Add/Subtract.....

Interest at 15% p.a. will be charged on overdue amounts.

Revised Statutory Income..... 7800

OBJECTIONS TO ASSESSMENTS

Personal Reliefs and other deductions as claimed in Return (D22)

If you object to the assessment the subject of this notice or any part thereof you may apply by Notice of Objection in writing to the Commissioner of Income Tax within the period of thirty days from the date of the service of this Notice to review and revise the assessment. Such application must state precisely the grounds of your objection to the assessment. The Commissioner of Income Tax may, notwithstanding that such application has not been made within the said period extend the same if it is shown to his satisfaction that owing to absence from the Island, sickness or other reasonable cause you were prevented from making the application within such period.

Adjustments:—

1700

Add/Subtract..... 1700

Revised Chargeable Income..... 5280

Income Tax on Revised Chargeable Income..... 1597.50

Applicable to
years prior to
1973 only.

Revised Statutory Income..	
Less Surtax minimum.....	
Revised Surtaxable Income	
Revised Surtax thereon.....	

Revised total tax..... 1597.60

Less Credits.	\$	c.
P.A.Y.E. tax deducted by employer		
Tax deducted from distributions by bodies corporate		
Advance Income tax payments applicable to distributions		
Tax deducted from estate and/or trust income		

Double Taxation Credit.....

Other Credits.....

Revised net tax..... 1597.60

Less tax treated as assessed upon your Return of income..... 1228.00

Additional tax payable... 369.00

Amount of Surcharge (Section 47(6), Income Tax Law).....

Total additional amount of tax charged and payable... 369.00

K.K. WALTERS

19 JAN 1973
Date

Commissioner of Income Tax

Income Tax Department,
Kingston.

To:— Mr. Kalidas Chaturani
% Lowen's Place,
82 Knutsford Blvd.
Kingston-5

IN THE SUPREME COURT
EXHIBIT 'F'

ORIGINAL

Notice of Additional
Assessment for 1971-77
(undated) (Contd.)

INCOME



TAX

Extract No.	133
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1218

Asst. No.	37099	-		
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NOTICE OF ADDITIONAL ASSESSMENT FOR THE YEAR OF ASSESSMENT ENDING 31st DECEMBER, 1974

TAKE NOTICE that the Commissioner of Income Tax has assessed you to additional chargeable income and tax thereon for the above year of assessment as follows:—

Additional tax payable.....\$ 459.00
Surcharge.....\$
Total additional amount of tax charged \$ 459.00

The total tax charged, as shown above, is payable to the Collector or Assistant Collector of Taxes full without any further demand on or before the:—

COLLECTION DATE being the 10th day of 1974

Interest at 15% p.a. will be charged on overdue amounts.

OBJECTIONS TO ASSESSMENTS

If you object to the assessment the subject of this notice or any part thereof you may apply by Notice of Objection in writing to the Commissioner of Income Tax within the period of thirty days from the date of the service of this Notice to review and revise the assessment. Such application must state precisely the grounds of your objection to the assessment. The Commissioner of Income Tax may, notwithstanding that such application has not been made within the said period extend the same if it is shown to his satisfaction that owing to absence from the Island, sickness or other reasonable cause you were prevented from making the application within such period.

Applicable to
years prior to
1973 only.

K.K. WALTERS

Commissioner of Income Tax

13 OCT 1974
Date

Income Tax Department,
Kingston.

To:— Mr. Kallidas Chatur
40 Savanah Place
82 Knutsford Blvd.
Kingston 5

Collection Section: Kingston
Particulars of Assessment and Tax Charged.

Total Income—as shown in Return (C13)	9600
Adjustments:—	
Add/Subtract	
Revised Statutory Income	9600
Personal Reliefs and other deductions as claimed in Return (D22)	
Adjustments:—	
Add/Subtract	1820
Revised Chargeable Income	7780
Income Tax on Revised Chargeable Income	2407.50
Revised Statutory Income	
Less Surtax minimum	
Revised Surtaxable Income	
Revised Surtax thereon	
Revised total tax	2407.50
Less Credits:	
P.A.Y.E. tax deducted by employer	
Tax deducted from distributions by bodies corporate	
Advance Income tax payments applicable to distribution	
Tax deducted from estate and trust income	
Double Taxation Credit	
Other Credits	
Revised net tax	2407.00
Less tax treated as assessed upon your Return of Income	1948.00
Additional tax payable	459.00
Amount of Surcharge (Section 47(6), Income Tax Law)	
Total additional amount of tax charged and payable	459.00

IN THE SUPREME COURT
EXHIBIT 'F'

ORIGINAL

Notice of Additional
Assessment for 1971-77
(undated) (Contd.)

INCOME



TAX

Extract No.	A 64
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1310

Asst. No.	37099	-		
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NOTICE OF ADDITIONAL ASSESSMENT FOR THE YEAR OF ASSESSMENT ENDING 31st DECEMBER, 1975

TAKE NOTICE that the Commissioner of Income Tax has assessed you to additional chargeable income and tax thereon for the above year of assessment as follows:—

Collection Section Kingston

Particulars of Assessment and Tax Charged.

Additional tax payable \$ 67.50

Surcharge \$

Total additional amount of tax charged \$ 67.50

The total tax charged, as shown above, is payable to the Commissioner of Income Tax Collector or Assistant Collector of Taxes:— full without any further demand on or before the:—

COLLECTION DATE being the 21st day of May 1975

Interest at 15% p.a. will be charged on overdue amounts.

OBJECTIONS TO ASSESSMENTS

If you object to the assessment the subject of this notice or any part thereof you may apply by Notice of Objection in writing to the Commissioner of Income Tax within the period of thirty days from the date of the service of this Notice to review and revise the assessment. Such application must state precisely the grounds of your objection to the assessment. The Commissioner of Income Tax may, notwithstanding that such application has not been made within the said period extend the same if it is shown to his satisfaction that owing to absence from the Island, sickness or other reasonable cause you were prevented from making the application within such period.

Applicable to
years prior to
1973 only.

K.K. WALTERS

Commissioner of Income Tax

18/05/1975
Date

Income Tax Department,
Kingston.

To:—Mr. Kalidas Chatani
46 Souvenir Place
52 Knutsford Blvd.
Kingston 5

Total Income—as shown in Return (C13)		<u>10,570</u>
Adjustments:—		
Add/Subtract		
Revised Statutory Income		<u>10,570</u>
Personal Reliefs and other deductions as claimed in Return (D2)	<u>2,950</u>	
Adjustments:—		
Add/Subtract		<u>2,950</u>
Revised Chargeable Income		<u>7,560</u>
Income Tax on Revised Chargeable Income		<u>2,475.62</u>
Revised Statutory Income		
Less Surtax minimum		
Revised Surtaxable Income		
Revised Surtax thereon		
Revised total tax		<u>2,475.60</u>
Less Credits:		
P.A.Y.E. tax deducted by employer	\$	c.
Tax deducted from distributions by bodies corporate		
Advance Income tax payments applicable to distributions		
Tax deducted from estate and/or trust income		
Double Taxation Credit		
Other Credits		<u>2,407.57</u>
Revised net tax		<u>67.50</u>
Less tax treated as assessed upon your Return of Income		
Additional tax payable		<u>67.50</u>
Amount of Surcharge (Section 47(6), Income Tax Law)		
Total additional amount of tax charged and payable		<u>\$ 67.50</u>

ORIGINAL

INCOME



TAX

Return No. **A 40**

Asst. No. **37019**

838

NOTICE OF ADDITIONAL ASSESSMENT FOR THE YEAR OF ASSESSMENT ENDING 31st DECEMBER, 1976
Kingston

THE NOTICE that the Commissioner of Income Tax has assessed you to additional chargeable income and tax thereon for the above year of assessment as follows:—

Additional tax payable..... \$ **491 58**
Surcharge..... \$
Total additional amount of tax charged \$ **491 58**

The total tax charged, as shown above, is payable to the Commissioner of Income Tax or Assistant Collector of Taxes without any further demand on or before the:—

COLLECTION DATE being the day of 197.....

Interest at 15% p.a. will be charged on overdue amounts.

OBJECTIONS TO ASSESSMENTS

If you object to the assessment the subject of this notice in any part thereof you may apply by Notice of Objection in writing to the Commissioner of Income Tax within the period of thirty days from the date of the service of this notice to review and revise the assessment. Such application must state precisely the grounds of your objection to the assessment. The Commissioner of Income Tax may, notwithstanding that such application has not been made within the said period extend the same if it is shown to his satisfaction that owing to absence from the Island, sickness or other reasonable cause you were prevented from making the application within such period.

Applicable to years prior to 1973 only.

K.K. WALTERS

Commissioner of Income Tax

4 OCT 1978
Date

Income Tax Department,
Kingston.

Collection Section.....
Particulars of Assessment and Tax Charged.

Total Income—as shown in Return (C13).....	
Adjustments:—	
Add/Subtract.....	
Revised Statutory Income.....	120000
Personal Reliefs and other deductions as claimed in Return (D22)	
Adjustments:—	
Add/Subtract.....	2950
Revised Chargeable Income.....	9050
Income Tax on Revised Chargeable Income.....	3225.00
Revised Statutory Income..	
Less Surtax minimum.....	
Revised Surtaxable Income	
Revised Surtax thereon.....	241.58
Revised total tax.....	3466.58
Less Credits.	
P.A.Y.E. tax deducted by employer	
Tax deducted from distributions by bodies corporate	
Advance Income tax payments applicable to distributions	
Tax deducted from estate and/or trust income	
Double Taxation Credit.....	
Other Credits.....	
Revised net tax.....	3466.58
Less tax treated as assessed upon your Return of income.....	2775.00
Additional tax payable.....	691.58
Amount of Surcharge (Section 47(6), Income Tax Law).....	
Total additional amount of tax charged and payable.....	1491.58

To:— Mr. Kalidai Chalani
1/2 Souvenir Place
82 Knutsford Blvd.
Kingston 5.

See letter to I.T. Dept. — Our Records

ORIGINAL

IN THE SUPREME COURT
EXHIBIT 'F'
Notice of Additional
Assessment for 1971-77
(undated) (Contd.)

INCOME



TAX

Extract No. A18

Asst. No. 37097-11

77

NOTICE OF ADDITIONAL ASSESSMENT FOR THE YEAR OF ASSESSMENT ENDING 31st DECEMBER, 19...77
Collection Section Kingston

TAKE NOTICE that the Commissioner of Income Tax has assessed you to additional chargeable income and tax thereon for the above year of assessment as follows:—

Additional tax payable.....\$ 200.00

Surcharge.....\$

Total additional amount of tax charged \$ 200.00

The total tax charged, as shown above, is payable to the Commissioner of Income Tax, Collector or Assistant Collector of Taxes, in full without any further demand on or before the:—

COLLECTION DATE being the.....day of.....197.....

Interest at 15% p.a. will be charged on overdue amounts.

OBJECTIONS TO ASSESSMENTS

If you object to the assessment the subject of this notice or any part thereof you may apply by Notice of Objection in writing to the Commissioner of Income Tax within the period of thirty days from the date of the service of this Notice to review and revise the assessment. Such application must state precisely the grounds of your objection to the assessment. The Commissioner of Income Tax may, notwithstanding that such application has not been made within the said period extend the same if it is shown to his satisfaction that owing to absence from the Island, sickness or other reasonable cause you were prevented from making the application within such period.

Applicable to years prior to 1973 only.

K.K. WALTERS 19 OCT 1978
Commissioner of Income Tax Date

Income Tax Department, Kingston.

To:— Mr Khalid Chatani
% Souvenir Place.
83 Knutsford Blvd.
Kingston 5

Particulars of Assessment and Tax Charged.

Total Income—as shown in Return (C13).....	<u>7,500</u>
Adjustments:—	
Add/Subtract.....	
Revised Statutory Income.....	<u>7,500</u>
Personal Reliefs and other deductions as claimed in Return (D22)	
Adjustments:—	
Add/Subtract.....	
Revised Chargeable Income.....	<u>7,500</u>
Income Tax on Revised Chargeable Income.....	<u>2400.00</u>
Revised Statutory Income..	
Less Surtax minimum.....	
Revised Surtaxable Income	
Less Credit Revised Surtax thereon.....	<u>1300.00</u>
Revised total tax.....	<u>1100.00</u>
Less Credits.	
P.A.Y.E. tax deducted by employer	
Tax deducted from distributions by bodies corporate	
Advance income tax payments applicable to distributions	
Tax deducted from estate and/or trust income	
Double Taxation Credit.....	
Other Credits.....	
Revised net tax.....	<u>1100.00</u>
Rec # <u>264702</u> Less tax treated as assessed upon your Return of income.....	<u>900.00</u>
<u>15/12/77</u> Additional tax payable.....	<u>200.00</u>
Amount of Surcharge (Section 47(6), Income Tax Law).....	
Total additional amount of tax charged and payable.....	<u>200.00</u>

See letter to I.T. Dept - Our Record

BCC # 20673, B525-
 25672, 537-

GOVERNMENT OF JAMAICA
 INCOME TAX RECEIPT

PARISH _____
 1: -197-

No 264702

NAME Kalidas Chatur REF. NO. 37099
 ADDRESS 2 Mrs Russell Pnt PERIOD OF PAYMENT 1977

CODE	PARTICULARS	YEAR OF ASST.	COMPANY ALUMINA	COMPANY BAUXITE	COMPANY OTHER	P. A. T. E.	INDIVIDUAL OTHER	PENALTY ETC.	TOTAL
	<u>Estd 1977</u>						<u>1050</u>		<u>1050</u>
TOTAL									

COLLECTION DATA		
DESC.	RECEIPT NOS.	AMOUNT

CONDITIONAL PAYMENT ONLY

RECEIVED THE SUM OF Ten hundred + fifty DOLLARS

AND _____ CENTS.
15/12/77 DATE
A. Spence COLLECTOR OF TAXES

ORIGINAL

In the Supreme
Court

EXHIBIT 'H'

INCOME TAX DEPARTMENT JAMAICA,

EXHIBIT 'H'
Letter from the
Commissioner of
Income Tax to
Accountants
29th October
1978

Ref: 37099

9th October 1978

Messrs Mair Russell & Partners
2 West Arcadia Avenue
Kingston 5.

Attention Mrs. M.E. Tapper

10

Dear Sirs,

Re: Mr. Kalidas P. Chatani

I acknowledge receipt of your letter of the 29th ultimo covering Bank of Commerce cheque No. B35277 in the sum of \$2,970.88 on account of Mr. Chatani's Income Tax Liability.

I note your claim that this payment is in final settlement of your client's Income Tax Liability and your request for immediate removal of the restrictions imposed on him, and have to respond as follows:

20

As you are aware, assessments have been raised upon P. Kalidas Limited, a Body Corporate, of which Mr. Kalidas P. Chatani is the manager and/or principal officer, and is accordingly liable for the payment of the tax in accordance with Section 52 of the Income Tax Act.

It is regretted, therefore, that until the tax is paid, or satisfactory arrangements made for its payment, it will not be possible for me to lift the Restriction Order imposed on Mr. Chatani.

30

Yours faithfully,

for Commissioner of Income Tax.

c.c. Mr. K.P. Chatani
C/O Mrs. M.E. Tapper.

30th October, 1978

Our Ref:C83-TX

Mr. K.K. Walters
The Commissioner of Income Tax
East Street & Lockett Avenue
Kingston

EXHIBIT 'I'
Letter from
Accountants to
Commissioner of
Income Tax
30th October
1978

10 Dear Sir,

Re: Kalidas P. Chatani
Reference Number 37099
Years of Assessment 1970 to 1977

We acknowledge receipt of your letter dated 9th October, 1978, in connection with income tax liability of Mr. K. Chatani, the individual.

We have noted the points raised by you, but beg to remind you of the following:

- 1. The \$2,970.88, was paid in respect of Mr. Chatani's (the individual) personal income tax liability for the years of assessment 1970 to 1977 inclusive as was agreed and settled by your Mr. L.R. McFarlane and ourselves, and the document of settlement which is on your files, was signed by us on 22nd September, 1978.
- 2. As you are aware, Mr. Chatani is no longer employed and has no other source of income and therefore has no further personal income tax liability.
- 3. Your Notice of Restriction on leaving Jamaica dated 21st May, 1976, and addressed to Mr. Chatani, clearly states that it is issued in respect of any income tax payable by Mr. K. Chatani (the individual).

30 As Mr. Chatani has now settled all of his income tax liability, we once again request that you:

- (a) issue a Certificate stating that he (the individual) does not owe any income tax, and
- (b) Remove the Restriction on his leaving Jamaica.

Yours faithfully,

CHARTERED ACCOUNTANTS

MET:sd

Copies to: 1. The Ministry of Finance
National Heroes Circle
Kingston

Not sent to them

2. The Attorney General
79-80 Barry Street
Kingston

3. Mr. K.P. Chatani

40

O N A P P E A L
FROM THE COURT OF APPEAL OF JAMAICA

B E T W E E N :-

THE COMMISSIONER OF INCOME TAX

Appellant

- AND -

K.P. CHATANI

Respondent

RECORD OF PROCEEDINGS

CHARLES RUSSELL & CO.
Hale Court
Lincoln's Inn
London WC2A 3UL

Solicitors for the Appellant

MESSRS SPEECHLY BIRCHAM
Bouverie House
154 Fleet Street
London EC4A 3HX

Solicitors for the Respondent