

**DALAM MAHKAMAH TINGGI MALAYA DI KUALA LUMPUR  
(BAHAGIAN RAYUAN DAN KUASA-KUASA KHAS)**

**RAYUAN SIVIL NO: WA-14-1-01/2017**

**ANTARA**

**KETUA PENGARAH HASIL DALAM NEGERI ... PERAYU**

**DAN**

**CIMB BANK BERHAD ... RESPONDEN**

**[KES DINYATAKAN OLEH PESURUHJAYA KHAS CUKAI PENDAPATAN BAGI  
PENDAPAT MAHKAMAH TINGGI MENURUT PERENGGAN 34 JADUAL 5 AKTA  
CUKAI PENDAPATAN 1967**

**DALAM PERKARA**

**PESURUHJAYA KHAS CUKAI PENDAPATAN  
RAYUAN NO. PKCP(R) 71/2013, 72/2013, 10/2014 DAN PKCP ® 166/2015**

**ANTARA**

**CIMB BANK BERHAD ... PERAYU**

**DAN**

**KETUA PENGARAH HASIL DALAM NEGERI ... RESPONDEN]**

**Grounds of Decision**

**Azizah Nawawi, J:**

**Application**

- [1] This is an appeal filed by the Director General of Inland Revenue (“**DGIR**”), by way of a Case Stated pursuant to paragraph 34 of Schedule 5 of the Income Tax Act (“**ITA 1967**”) against the Deciding Order made by the Special Commissioner of Income Tax (“**SCIT**”), in favour of CIMB Bank Berhad (“**Bank**”).
- [2] The Deciding Order, by a majority decision, *inter alia*, reads as follows:

**“ADALAH DIPUTUSKAN SECARA SEBULAT SUARA**  
*bahawa Perintah Pemutus bertarikh 23.1.2015 serta Alasan Penghakiman yang terkandung di dalam kes Dinyatakan yang akan dikeluarkan bertarikh 23.1.2015 adalah terpakai dalam rayuan ini:-*

- (a) *Perayu berhak menuntut elaun modal ke atas perbelanjaan modal yang ditanggung oleh Perayu dalam mendapatkan ‘core deposit database’ dan ‘credit card customer database’ daripada Southern Bank Berhad Group of Companies di bawah Jadual 3 Akta Cukai Pendapatan 1967; dan*
- (b) *Rayuan Perayu terhadap penalty di bawah subseksyen 113(2) Akta Cukai Pendapatan 1967 yang dikenakan keatasnya adalah dibenarkan.*

**DAN SECARA PERSETUJUAN ADALAH JUGA DENGAN SEBULAT SUARA DIPUTUSKAN** bahawa amaun kredit bilateral Perayu di bawah seksyen 132 Akta Cukai Pendapatan 1967 adalah RM680,691.83.”

**Agreed Statement of Facts (before the SCIT)**

- [3] The Respondent was incorporated as a public limited company in Malaysia on 30.12.1972 under the name United Asian Bank Berhad, changed its name firstly to Bank of Commerce (M) Berhad on 31.10.1991, changed its name subsequently to Bumiputra-Commerce Bank Berhad on 30.9.1999 and finally changed its name to CIMB Bank Berhad on 7.9.2006 (“**Bank**”).
- [4] The Bank has its registered office at Level 13, Menara CIMB, Jalan Stesen Sentral, 50470 Kuala Lumpur and its principal place of business at No. 11, Menara Bumiputra-Commerce, Jalan Raja Laut, 50350 Kuala Lumpur.
- [5] The Bank has at all material times been carrying on business in all aspects of commercial banking and in the provision of related financial services, including Islamic banking.
- [6] Pursuant to a vesting order of the High Court of Malaya dated 6.9.2006, the banking business as well as the related assets and liabilities of Southern Bank Berhad (hereinafter referred as to “**SBB**”) Group of Companies acquired for a consideration of RM6.7 billion

were transferred to the Bank on 1.11.2006. Included in the purchase consideration of RM6.7 billion were the core deposit and credit card customers' databases of SBB (hereinafter collectively referred to as "**Databases**") which were valued at RM263,612,000.00 and RM153,091,000.00 respectively and the Databases were recorded as tangible assets, separately from goodwill arising from the acquisition, in the balance sheet of the Bank for the year ended 31.12.2006.

- [7] By a letter dated 8.3.2007, the Bank wrote to the DGIR to seek DGIR's confirmation whether the Databases qualify for capital allowances (hereinafter referred to as "**CAs**") under Schedule 3 of the ITA 1967.
- [8] By a letter dated 30.5.2007, the DGIR informed the Bank of the DGIR's opinion that the Databases did not qualify for CAs as the Databases were not "plant" but were "goodwill".
- [9] By a letter dated 19.6.2007, the Bank again wrote to the DGIR and submitted that the Databases were not "goodwill" as they can be individually identified and separately recognized based on their accounting treatment and additionally the Databases which are being used in the business of the Bank should qualify for CAs under Schedule 3 of the ITA.
- [10] The Bank also wrote to the Ministry of Finance on 15.8.2007 to seek confirmation that the Databases qualify for CAs under Schedule 3 of the ITA.

- [11] On 29.11.2007, the Bank wrote to the DGIR and made an application for relief under section 131 of the ITA 1967 in respect of errors or mistakes in its tax return for the Year of Assessment (hereinafter referred to as “Y/A”) 2006 and submitted a revised tax computation for Y/A 2006 to include CA claims on the capital expenditure incurred in acquiring the Databases.
- [12] Pursuant to the application made under section 11 of the ITA 1967, the DGIR through Cawangan Cukai Korporate issued a Notice of Reduced assessment (“**Form JR**”) for Y/A 2006 dated 16.2.2009 to the Bank.
- [13] In light of the above, the Bank through its tax agent, Messrs Price Waterhouse Coopers Taxation Services Sdn Bhd (“**PwC**”), proceeded to revise its tax computations for subsequent Y/As to take into account the CA claims for the Databases.
- [14] Following thereon, the DGIR also issued a From JR for Y/A 2007 on 15.5.2012 which allowed the CA claims on the Databases.
- [15] On 18.6.2012, the DGIR issued revised tax computations for Y/As 2006, 2007 and 2008 to disallow the CA claims on the Databases and also included the imposition of 45% penalties under section 113(2) of the ITA on the Bank.

- [16] PwC wrote to the DGIR on 29.6.2012 and again on 18.9.2012 to appeal against the disallowances of the Bank's CA claims and the imposition of penalties by the DGIR.
- [17] Despite the appeals submitted by PwC, the DGIR proceeded to issue Notices of Additional Assessment ("NOAAs") Y/As 2006 and 2007 on 14.12.2012 which disallowed the CA claims for the Databases and impose penalties under section 113(2) of the ITA on the Bank.
- [18] The Bank objected to the NOAAs for Y/As 2006 and 2007 and filed Notices of Appeal (Form Q) against the NOAAs 2006 and 2007 10.1.2013.
- [19] Where Y/A 2008 was concerned, a Form JR for Y/A 2008 was issued by the DGIR on 18.10.2012 and the end result pursuant to the advice of the DGIR was that an application for an extension of time to appeal (Form N) dated 19.6.2013 was filed against the assessment for Y/A 2008 dated 14.8.2009.
- [20] By the Form CP15A dated 12.9.2013, the DGIR had approved the Bank's Form N and the Bank filed Form Q against the assessment for Y/A 2008 on 11.10.2013.
- [21] Particulars of the Y/As, Forms J and JA, Forms N and Q in this tax appeal are as follows:

Y/A	Date of Form J/JA	Date of Form N/Q	Total Tax and Penalties Payable (RM)
2006	14.12.2012	10.01.2013 (form Q)	200,193,968.30
2007	14.12.2012	10.01.2013 (Form Q)	634,246,759.69
2008	14.08.2009	19.06.2013 (Form N) 11.10.2013 (Form Q)	531,665,393.18

### Issues Before the SCIT

[22] The issues for determination before the SCIT are as follows:

- (i) whether the Bank is entitled to claim capital allowance on the capital expenditure incurred by the Bank in the acquisition of core deposit and credit card customer's databases ("**Databases**") of Southern Bank Berhad Group of Companies valued at RM263,612,000.00 and RM153,091,000.00 respectively under Schedule 3 of the ITA 1967; and
- (ii) whether the DGIR's imposition of penalties on the Bank under section 113(2) of the ITA 1967 is correct in law, and if so, whether the penalties are reasonable and warranted taking into account all relevant fact and circumstances of the Bank's case.

## The Findings of the Court

[23] Parties are on common ground with regards to the legal principles when dealing with an appeal from the decisions of the SCIT. The relevant cases are as follows:

- (i) The Privy Council in the case of **Chua Lip Kong v. Director General of Inland Revenue** [1981] 1 LNS 157; [1982] 1 MLJ 235 held as follows:

*Their Lordships cannot stress too strongly how important it is that, in every Case Stated for the opinion of the High Court, the Special Commissioners should state clearly and explicitly what are the findings of fact upon which their decision is based and not the evidence upon which those findings, so far as they consist of primary facts, are founded. **Findings of primary facts by the Special Commissioners are unassailable. They can be neither overruled nor supplemented by the High Court itself;** occasionally they may be **insufficient to enable the High Court to decide the question of law** sought to be raised by the Case Stated, but in that event it will be necessary for the Case to be **remitted to the Commissioners themselves for further findings**. It is the primary facts so found by the Commissioners that they should set out in the Case Stated as having been "admitted or proved".*

***From the primary facts admitted or proved the Commissioners are entitled to draw inferences; such***



*inferences may themselves be inferences of pure fact, in which case they are as unassailable as the Commissioners' finding of a primary fact; but they may be, or may involve (and very often do), assumptions as to the legal effect or consequences of primary facts, and these are always questions of law upon which it is the function of the High Court on consideration of a Case Stated to correct the Special Commissioners if they can be shown to have proceeded upon some erroneous assumption as to the relevant law. It is therefore desirable that in a Case Stated the Special Commissioners should set out in a separate paragraph from that which contains their findings of primary facts such inferences as they have drawn from those primary facts in the process of arriving at their decision, so that the Court may be able to identify the true nature of the inferences: viz - whether they are pure inferences of fact or whether they involve assumptions as to the legal effect or consequences of fact; and, in the latter event, what those assumptions were.*

*(emphasis added)*

- (ii) The Court of Appeal in the case of **Kyros International Sdn Bhd v. Ketua Pengarah Hasil Dalam Negeri** [2013] 3 CLJ 813 also made reference to *Chua Kip Long*'s case and further held as follows:

***“As a general rule finding of facts of trier of facts is rarely disturbed by appellate court more so when it relates to physical facts. As long as the trier of facts has directed his mind to the relevant issues, and had acted in accordance with the law and the decision passes the test of reasonableness, the finding of facts relating to physical facts will not be ordinarily disturbed notwithstanding the judgment is brief and direct to the point. However, when it relates to psychological facts the trier of facts is expected to give more cogent reasons to ensure every aspect of the relevant evidence has been considered in the right perspective to pass the test of reasonableness, [see Lee Ing Chin @ Lee Teck Seng & Ors v. GanYook Chin & Anor [2004] 4 CLJ 309; [2003] 2 MLJ 97]. Failure to give sufficient reasons in the grounds of judgment may result in appellate interference. This is evident from decided criminal cases and very seldom in civil cases as psychological facts may not be relevant unless it is a probate matter, consisting of issues such as animus testandi, undue influence or fraud etc. or in civil cases relating to conspiracy or motive etc. When it relates to statutory appeals concerning SCIT the test for appellate interference is much stricter [see Edwards v. Bairstow & Harrison 36 TC 207].”*** (emphasis added)

- (iii) In **Kenny Heights Development Sdn Bhd v. Ketua Pengarah Hasil Dalam Negeri** [2015] 5 CLJ 923, the Court of Appeal held as follows:

*"[24] We make the general observation that courts, acting in accordance with the law, are at all times bound by the legislation placing jurisdiction and authority in specialized bodies such as SCIT. **The legislation specified that the deciding order of the SCIT is final and allowed appeals to the court on question of law and not on any grievance.** It underlines, within the SCIT's jurisdiction, its authority and prevents the courts being buried under avalanche of tax appeals by parties unhappy with the determination of the KPHDN and the SCIT.*

*[25] Courts must also bear in mind the SCIT's specialization. Dealing with terms and practices of the business and the business community enable them to have special insight, understanding and appreciation of the evidence and facts, to make the findings drawn from those evidence and facts. While a finding of fact often touches upon the law, the determining factor in the finding is their special insight and appreciation of the facts. **Hence, unless it is demonstrated that SCIT had erred on a question of law, resulting in a manifest error in the deciding order, the court cannot intervene, as it would amount to interference contrary to the intent of legislation setting up and empowering the SCIT...**"(emphasis added)*

[24] Guided by the aforesaid cases, I will now deal with the two (2) issues raised before the SCIT.

***Issue (i) whether the Bank is entitled to claim capital allowance on the capital expenditure incurred by the Bank in the acquisition of the Databases***

[25] The SCIT (majority) has allowed the Bank's CA claim on the capital expenditure incurred in the acquisition of the core deposit and credit card customer's databases of Southern Bank Group.

[26] The issue here is whether the Databases (*core deposit database* and '*credit card customer*') falls within the definition of '*qualifying plant expenditure*' under Schedule 3 of the ITS 1967, which reads:

*"Subject to this Schedule, where in the basis period for a year of assessment a person has for the purpose of a business of his incurred qualifying plant expenditure, there shall be made to him in relation to the source consisting of that business for that year an allowance equal to one-fifth of the expenditure or such other fraction as may be prescribed."* (paragraph 10)

[27] What is meant by '*qualifying plant expenditure*' ("**plant**") is found in paragraph 2, which reads:

*"(1) Subject to sub-paragraph (2) and paragraph 67, **qualifying plant expenditure is capital expenditure incurred on the provision of machinery or plant used***

*for the purposes of business, including ..*” (emphasis added)

[28] The word ‘*plant*’ is not defined in the ITA 1967, and it rests with the Courts to deal with its interpretation. The case directly on the interpretation of ‘*plant*’ within Schedule 3 of the ITA 1967 is the decision of the Court of Appeal in **Ketua Hasil Dalam Negeri v. Tropiland Sdn Bhd** [2012] AMTC 389, where the Court of Appeal held that the word ‘*plant*’ must be given the widest possible meaning:

*“[17] The test of what passes as a ‘plant’ in Yarmouth v. France (supra) was **coined in a general fashion to give the word the widest possible sense.** Lindley J had the foresight that a whole host of considerations must be taken into account in determining what is a ‘plant’ in any given set of facts and that a restrictive meaning assigned to the word would have disastrous consequences to business enterprise and economic activity since the tools and apparatus of a businessman for carrying on his business undergo constant changes with passing time and advancing technology.”*

[29] The Court of Appeal in **Tropiland** (supra) also held that in considering what amount to ‘*plant*’, the specific circumstances of the taxpayer’s business and the particular industry concerned must be considered:

*"[13] We are also mindful of the following passage from the speech of Lord Lowry in Commissioners of Inland Revenue v. Scottish & Newcastle Breweries Ltd [1982] 2 All ER 230 which serves as an apt reminder that **in considering what constitutes a 'plant', due consideration must be given to the particular industry concerned as well as the specific circumstances of the individual taxpayer's own business:***

*"The problem which the Commissioners were called upon to solve was one concerned with a 'service industry': I think this factor is important, **because the question of what is properly to be regarded as 'plant' can only be answered in the context of the particular industry concerned and possibly, in light also of the particular circumstances of the individual taxpayers' own trade ... I think that much difficulty is caused by seeking to place limitative interpretations on the simple word 'plant'. I do not think that the classic definition propounded in Yarmouth v France suggests that it is a word which is other than of comprehensive meaning – 'whatever apparatus is used by the business man for carrying on his business' – whatever the business may be.."***

[30] The Court of Appeal in **Tropiland** then adopted the test formulated by Lindley J in *Yarmouth v. France*, and said as follows:

*“[12] ..... The meaning to be given to the word ‘plant’ is a question of law and in determining that meaning, we gratefully adopt the following test Lindley J formulated in Yarmouth v. France [1887] QBD 647 for determining if an item qualified as ‘plant’:*

*‘There is no definition of plant in the Act; but, in its ordinary sense, it includes **whatever apparatus is used by a business man for carrying on his business, - not his stock in trade, but all goods and chattels, fixed or movable, which he keeps for permanent employment in his business:** see *Blake v. Shaw.*”*

[31] In the present case, the core deposit database contained the personal details of the depositors. Paragraph 7.2 (xiii) of the finding of facts by the SCIT reads:

*“Pangkalan data deposit teras (“core deposit database”) mengandungi maklumat dan data kesemua pendeposit SBB yang diberikan oleh pendeposit-pendeposit apabila membuka mana-mana akaun bank dengan SBB. Ini termasuk maklumat-maklumat peribadi pendeposit-*

*pendeposit seperti nama, alamat, butiran hubungan ('contract details'), umur, pekerjaan dan sebagainya;"*

[32] With regards to the credit card customer database, the SCIT made the following finding of fact in paragraph 7.2(xiv):

*"Sebaliknya, pangkalan data pelanggan-pelanggan kad kredit ("credit card customer database") mengandungi maklumat dan data semua pemegang kad kredit SBB yang diberikan oleh pemegang-pemegang kad kredit apabila memohon kad-kad kredit SBB dan juga maklumat dan data yang telah dikumpul oleh SBB semasa penggunaan kad-kad oleh pemegang-pemegang kad kredit. Ini termasuk data seperti pendapatan, profil perbelanjaan dan sejarah pembayaran balik oleh pemegang-pemegang kad kredit."*

[33] The SCIT also made a finding of fact that the Databases contained details and information of more than 330,000 customers of SBB and that the Bank had used these information and data for its banking business:

*"(xvii) Pangkalan-pangkalan Data tersebut mengandungi maklumat dan data untuk lebih daripada 330,000 pelanggan-pelanggan kad kredit serta maklumat dan data pendeposit-pendeposit lain;*



- (xviii) *Maklumat dan data daripada Pangkalan-pangkalan Data tersebut telah digunakan dalam perniagaan Perayu;*
- (xix) *Berdasarkan kepada maklumat dan data yang diperolehi daripada Pangkalan-pangkalan Data tersebut, Perayu boleh menganalisa keperluan perbankan dan keutamaan perbankan (“banking preference”) pelanggan-pelanggan dan daripada analisa itu Perayu boleh menstrukturkan produk-produk perbankan untuk memenuhi keperluan dan keutamaan pelbagai pelanggan. Sebagai contoh, daripada maklumat dan data yang terdapat dalam Pangkalan-pangkalan Data tersebut, Perayu boleh menjual produk perbankan yang berlainan kepada pelanggan-pelanggan tertentu berdasarkan kepada sejarah perbankan mereka. Oleh itu, **maklumat dan data dalam Pangkalan-pangkalan Data tersebut adalah sangat bernilai kerana Pangkalan-pangkalan Data tersebut memberikan Perayu peluang untuk menjual lebih banyak produk dan mendekati lebih banyak pelanggan dan ini menyumbang kepada kenaikan keuntungan Perayu. Pangkalan-pangkalan***

***Data tersebut adalah alat penting yang digunakan dalam menjalankan perniagaan Perayu dan memainkan satu fungsi yang penting dalam perniagaan perbankan Perayu;***

[34] Applying the test formulated by Lindley J in *Yarmouth v. France*, which has been adopted by our Court of Appeal in *Tropiland's case*, I am of the considered opinion that the Databases are '*plant*' within the ambit of Schedule 3 of the ITA 1967. The Databases are apparatus used by the Bank in its banking business. The Databases are an important tool used by the Bank in its banking business, and plays a vital function as the information and data in the Databases have been used by the Bank to reach out to more customers and to sell more products. This contributed to an increase in the Bank's profits and an enlargement of the Bank's market share in the banking industry. The importance of the Databases can be seen from the payments made by the Bank to SBB, which are valued at RM263,612,000.00 and RM153,091,000.00 respectively. Therefore, since the Databases falls within the definition of '*plant*' under Schedule 3 of the ITA 1967, the same qualifies as capital allowances claim on the capital expenditure incurred in the acquisition of the Databases from SBB.

[35] However, the DGIR takes the position that to qualify as '*plant*' within Schedule 3 of the ITA 1967, the Databases must, by themselves function as a tool for the carrying out of the Bank's business. The

DGIR relied on the case of **Wimpy International v. Warland** [1989] BTC 58, where the court held:

*“It is proper to consider the function of an item in dispute. But the question is what does it function as? If it functions as part of the premises, it is not plant. The fact that the building is which a business is carried on by its construction particularly well suited to the business, or indeed was specially built for that business, does not make it plant. Its suitability is simply the reason why the business is carried on there. But it remains the place which the business is carried on and is not something with which the business is carried on.”*

[36] It is therefore the submission of the DGIR that by looking at the nature of the Databases, there is no function played or performed by the data itself. The Databases merely contain the information of SBB account holders and credit card holders which SBB had accumulated in the course of its business. There is nothing technical about the Databases and the Databases needs to be studied and analyzed by the Bank. As such the Databases does not function as a tool in the Bank’s business.

[37] However, I am of the considered opinion that this issue was also raised in the case of **Tropiland**, where the Court of Appeal had to consider if a multi-storey car park qualifies as a ‘plant’, even though by itself, the car park does not provide any function. The Court then

looked at the business agreement, where the Court finds that in order to carry its parking business, the taxpayer was required to construct the multi-storey car park, and once constructed, it was to be used to service the customers and occupiers of the building. Therefore, the Court finds that the car park is an essential component of the taxpayer's business, which is that of a car park operator, without which the taxpayer could not have generated its revenue.

[38] Therefore, the issue of whether the Databases has a function on its own or not, or that whether it is active or passive, is not the only criteria in determining if the Databases amount to a 'plant'. The Databases here have been used by the Bank as a tool or an apparatus in its banking business, to provide more banking products to more customers from SBB list of customers. The Databases are an important component to generate more revenue for the Bank.

[39] In the premise, I am of the considered opinion that the majority decision of the SCIT in allowing the Bank's capital allowance claim on the capital expenditure incurred in the acquisition of the Databases from SBB is correct in law. Consequently, the issue of penalties does not arise.

[40] Another issue raised by the DGIR is that the Databases constitute "goodwill". What amount to "goodwill" can be seen from the case of **The Commissioner of Inland Revenue v Muller & Co's Margarine Ltd** [1901] AC 217, where it was held by Lord Macnaghten at page 223 that '**Goodwill**' may be defined as the "*benefit and advantage of*

*the good name, reputation and connection with a business, whether it is a business that provides services or manufactures and/or distributes certain products. In other words, goodwill is the attractive force that brings in custom.”*

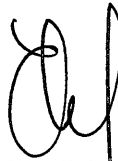
[41] Therefore, I am of the considered opinion that the majority decision of the SCIT is correct in its finding that since the Databases contain information and data of customers, and has nothing to do with the good name, reputation and connection of the Bank's business, the Databases are not 'goodwill'.

[42] The next issue raised by the DGIR is that there cannot be any different treatment between the Bank's own database and the Databases acquired from SBB. Since the Bank did not claim for CAs on its database, then the CA claims for the SBB Databases should not be allowed.

[43] However, I agree with the Bank that it is an undisputed fact that the Bank had incurred capital expenditure of RM263,612,000.00 and RM153,091,000.00 to acquire the Databases from SBB. By contrast, there is no capital expenditure incurred by the Bank in getting data from its own customers in the course of its own customers opening bank accounts and applying for credit cards. Therefore the issue of claiming CAs for the Bank's own database does not arise at all.

## Conclusion

[44] Premised on the reasons enumerated above, I am of the considered opinion that there are no merits in this appeal and the same is dismissed with costs.



(AZIZAH BINTI HAJI NAWAWI)  
JUDGE  
HIGH COURT MALAYA  
(Appellate and Special Powers Division 2)  
KUALA LUMPUR

Dated: 11<sup>th</sup> March 2019

For the Appellant/DGIR : SRC, Tn Ahmad Isyak Hassan/  
Rc, Pn Ruzaidah Bt. Yaacob  
Jabatan Peguam Negara  
Putrajaya

For the Respondent/Bank : Anand Raj/ Foong Pui Chi/  
Boo Sha-Lyn  
Messrs Shearn Delamore & Co  
Kuala Lumpur

## Cases referred:

1. Chua Lip Kong v. Director General of Inland Revenue [1981] 1 LNS 157; [1982] 1 MLJ 235.

2. Kyros International Sdn Bhd v. Ketua Pengarah Hasil Dalam Negeri [2013] 3 CLJ 813.
3. Kenny Heights Development Sdn Bhd v. Ketua Pengarah Hasil Dalam Negeri [2015] 5 CLJ 923.
4. Ketua Hasil Dalam Negeri v. Tropiland Sdn Bhd [2012] AMTC 389.
5. Wimpy International v. Warland [1989] BTC 58.
6. The Commissioner of Inland Revenue v Muller & Co's Margarine Ltd [1901] AC 217.

**DIAKUI SAH**



**HABIBAH BINTI MOHAMAD**  
SETIAUSAHA KEPADA  
Y.A. DATUK HAJAH AZIZAH BINTI HAJI NAWAWI  
MAHKAMAH TINGGI KUALA LUMPUR