

Bhurtun Chambers

ARC Update No. 11 of 2024 - RULING:

ISM LTD v DIRECTOR-GENERAL, MAURITIUS REVENUE AUTHORITY

ARC/CUS/016-24

11 October 2024

FACTS & ISSUE

The primary issue here was the 32 days late submission of an objection to a notice of under-payment. The MRA refused to accept the objection, citing importance of adherence to deadlines and miscommunication – the objection referenced a previous notice which was not directly communicated to the representative of the Applicant but rather to a non-executive shareholder.

CONCLUSION AND REASONING OF THE ARC

The Committee decided that the MRA should reconsider the objection, emphasising fairness and the taxpayer's procedural rights, while acknowledging the Applicant's good faith and efforts to address the issue promptly.

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