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### **IRB's Civil Recovery Suit Struck Out**

On Wednesday, the High Court struck out a civil suit commenced by the Inland Revenue Board (**IRB**) to recover what were purportedly unpaid taxes by a taxpayer, which has since been dissolved.

Associate Chris Toh Pei Roo, from the Tax, SST & Customs Practice, successfully represented the former directors of the taxpayer.

#### **Facts**

The taxpayer was served with a writ of summons and a statement of claim at its former premises on 30.6.2019. The IRB alleged that there were outstanding taxes payable by the taxpayer. Our argument was that given that the taxpayer had been dissolved, there was no basis for the IRB's action. The IRB conceded this point.

#### **High Court's Decision**

In light of the IRB's concession, the High Court agreed that the civil suit could not be maintained and ordered that the IRB's civil suit be struck out.

If you wish to challenge any civil recovery proceedings commenced by the IRB, please contact our Tax, SST & Customs partners, **Datuk D P Naban** or **S Saravana Kumar**, at [tax@lh-ag.com](mailto:tax@lh-ag.com)

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