

RUSANOV & ANOR
v
COMMISSIONER OF TAXATION
[2025] HCADisp 246
B28/2025

- 1 The applicants seek special leave to appeal from the whole of the judgment of the Full Court of the Federal Court of Australia (Logan, Feutrill and Wheatley JJ) in *Rusanov v Commissioner of Taxation (No 3)* [2025] FCAFC 117, which dismissed an appeal from a decision of the Federal Court of Australia (Downes J), which in turn dismissed an appeal from a decision of the (then) Administrative Appeals Tribunal affirming objection decisions made by the Commissioner of Taxation. The appeal was dismissed after the applicants' unexplained failure to appear before the Full Court.
- 2 The proposed appeal to this Court, which concerns an alleged denial of procedural fairness by the Tribunal, is not suitable for the grant of special leave to appeal because the applicants failed to prosecute the point in the Court below. An appeal would not, in any event, enjoy sufficient prospects of success to warrant a grant of special leave.
- 3 Special leave to appeal is refused.

Edelman J
Gleeson J

6 November 2025