

*ACN 154 520 199 PTY LTD (IN LIQUIDATION)*

v

*COMMISSIONER OF TAXATION*

[2026] HCADisp 42

S159/2025

- 1 The applicant seeks special leave to appeal from part of the judgment of the Full Court of the Federal Court of Australia (Feutrill J, Derrington J agreeing, Goodman J dissenting) which allowed the respondent's appeal from a decision of the then Administrative Appeals Tribunal and ordered the applicant's application for review of the respondent's objection decision in respect of the applicant's objections to assessments issued to it of net amounts under the *A New Tax System (Goods and Services Tax) Act 1999* (Cth) ("the GST Act"), declarations under Div 165 of the GST Act and assessments of administrative penalties be remitted to the Administrative Review Tribunal for determination according to law.
- 2 The application does not raise any question of general principle and given the legislative amendments to the GST Act, it is not in the interests of the administration of justice, either generally or in the particular case, to grant special leave to appeal.
- 3 Special leave to appeal is refused with costs.

Gageler CJ  
Gordon J  
Edelman J  
Gleeson J  
Jagot J  
Beech-Jones J

12 March 2026