

COMMISSIONER OF TAXATION
v
GEOCON LAND HOLDINGS NO. 5 PTY LTD AS TRUSTEE FOR THE
GEOCON LAND HOLDINGS NO. 5 UNIT TRUST
[2026] HCADisp 47
S176/2025

- 1 The applicant seeks special leave to appeal from part of the judgment of the Full Court of the Federal Court of Australia (Thawley, Wheelahan and Wheatley JJ), which allowed the respondent's appeal from a decision of the Administrative Review Tribunal ("the Tribunal"). The Tribunal had affirmed the decision of the applicant, among other things, to disallow the respondent's objections against assessments issued by the applicant concerning the application of the *A New Tax System (Goods and Services Tax) Act 1999* (Cth).
- 2 The application does not raise any question of general principle and, given the procedural history of the application, it is not in the interests of the administration of justice, either generally or in this case, for special leave to appeal to be granted.
- 3 Special leave to appeal is refused with costs.

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

12 March 2026