

*S.N.A GROUP PTY LTD (ACN 113 271 766) & ANOR*

v

*COMMISSIONER OF TAXATION*

[2026] HCADisp 140

B21/2026

1       The applicants seek special leave to appeal from a judgment of the Full Court of the Federal Court of Australia (McElwaine, Feutrill and Wheatley JJ), which allowed the respondent's appeal from a decision of the Federal Court of Australia (Logan J), which in turn had allowed the applicants' appeal against an objection decision of the respondent which disallowed the applicants' objections concerning excessive income tax assessments.

2       The proposed appeal is based on legal propositions that were not agitated in the courts below and which may give rise to new issues of fact that did not arise in the courts below. An appeal would be an unsuitable vehicle with which to consider any issues concerning s 8-1 of the *Income Tax Assessment Act 1997* (Cth).

3       Special leave to appeal is refused with costs.

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

11 June 2026