Oile Nº. VR. 100/1976.

IN THE MATTER OF AN APPLICATION FOR A

WRIT OF MANDAMUS AGAINST MORRISH ALEXANDER

BESLEY (THE COMPTROLLER-GENERAL OF CUSTOMS):

EX PARTE V.W. AUTOMOTIVE INDUSTRIES

(AUSTRALIA) PTY. LTD.

ORDER

Order nisi made absolute.

Respondent to pay prosecutor's costs.

IN THE MATTER OF AN APPLICATION FOR A

WRIT OF MANDAMUS AGAINST MORRISH ALEXANDER

BESLEY (THE COMPTROLLER-GENERAL OF CUSTOMS):

EX PARTE V.W. AUTOMOTIVE INDUSTRIES

(AUSTRALIA) PTY. LTD.

JUDGMENT

ORAL

BARWICK C.J.

IN THE MATTER OF AN APPLICATION FOR A
WRIT OF PMANDAMUS AGAINST MORRISH
ALEXANDER BESLEY (THE COMPTROLLERGENERAL OF CUSTOMS): EX PARTE V. W.
AUTOMOTIVE INDUSTRIES (AUSTRALIA) PTY.
LTD.

The Court has had an opportunity to consider what has been said in this matter.

I am satisfied in this case that the amount of the duty in question was paid under a misconception of law, namely, that in accordance with law the amount of the duty was payable as demanded by the Collector. That conception of the law was a misconception. That it was a patent misconception is demonstrated by the decision of the Supreme Court of Victoria affirmed by this Court in Carmody & Anor. v. Sarah Coventry Pty. Ltd., 48 A.L.J.R. 222.

Accordingly, the case is one in which I am of opinion that the Collector of Customs should be satisfied that the duty was paid through a patent misconception of the law.

Therefore, in my opinion, the order sought should be made — that is to say, that the Collector consider and deal with the application according to law.

IN THE MATTER OF AN APPLICATION FOR A WRIT OF MANDAMUS AGAINST MORRISH ALEXANDER BESLEY (THE COMPTROLLER-GENERAL OF CUSTOMS); EX PARTE V.W. AUTOMOTIVE INDUSTRIES (AUSTRALIA) PTY. LTD.

JUDGMENT (ORAL)

GIBBS J.

IN THE MATTER OF AN APPLICATION FOR A WRIT OF MANDAMUS AGAINST MORRISH ALEXANDER BESLEY (THE COMPTROLLER-GENERAL OF CUSTOMS); EX PARTE V.W. AUTOMOTIVE INDUSTRIES (AUSTRALIA) PTY. LTD.

v.

V.W. AUTOMOTIVE INDUSTRIES (AUSTRALIA) PTY LTD

JUDGMENT

STEPHEN J.

(ORAL)

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V.W. AUTOMOTIVE INDUSTRIES (AUSTRALIA) PTY LTD

V.

V. W. AUTOMOTIVE INDUSTRIES (AUSTRALIA) PTY LTD

JUDGMENT

(ORAL)

JACOBS J.

v.

V.W. AUTOMOTIVE INDUSTRIES (AUSTRALIA) PTY LTD

... v •

V.W. AUTOMOTIVE INDUSTRIES (AUSTRALIA) PTY. LTD.

JUDGMENT (Oral)

AICKIN J.

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V.W. AUTOMOTIVE INDUSTRIES (AUSTRALIA) PTY. LTD.

IN..THE..MATTER..OF..AN..APPLICAITON FOR A WRIT OF MANDAMUS AGAINST MORRISH ALEXANDER BESLEY(THE COMPTROLLER-GENERAL OF CUSTOMS)

EX PARTE: V.W. AUTOMOTIVE INDUSTRIES (AUSTRALIA) PTY LTD

ORIGINAL

REASONS FOR JUDGMENT

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Judgment delivered atMELBOURNE

on ...THURSDAY......24TH.FEBRUARY.,...19.7.7.