

IN THE COURT OF APPEAL, FIJI
[Civil Appellate Jurisdiction]

Civil Appeal No: ABU 0047/048 of 2013
(High Court Case No. HBA 08/09.2014)

BETWEEN : JOHN STEWART HILL
MALCOLM GRIFITH BRAIN

Appellants

AND : THE CHIEF EXECUTIVE OFFICER
FIJI REVENUE AND CUSTOMS AUTHORITY

Respondent

Coram : Calanchini, P
Lecamwasam, JA
Wati, JA

Counsel : Mr. J. Apted for the Appellants
Ms. T. Rayawa for the Respondent

Date of Hearing : 8 September 2016

Date of Ruling : 30 September 2016

RULING
(Correction of slips)

Calanchini, P

[1] I agree with the orders proposed by Lecamwasam JA.

Lecamwasam, JA

[2] This is an application by the Appellants in Appeal nos. ABU 0047/48 of 2013 to have the judgment of this Court dated 3rd December 2015 corrected. The parts of the Court's judgment on which correction or rectification is sought as per motion dated 18th day of May 2016 of the appellant, are viz:

- a) To substitute 2 August 2013 for 31 January 2012 in paragraphs 8,11 of the Orders pronounced by Court;
- b) And in paragraph 1 of the sealed orders of the Court.
- c) In their written submissions, they have invited court to amend 'order' to 'orders' and the word 'is' to 'are' in the judgment of this Court and in paragraph 1 of the sealed order.

[3] On a perusal of the relevant parts of the judgment I am satisfied that the court has erred by inserting a wrong date as the date of judgment of the High Court and hence I would amend the judgment of this court by making the relevant amendments as urged in the motion of the appellants and in their written submissions.

[4] Hence the corrected date of judgment of the High Court should be read as 02 August 2013 and the reference to word 'order' to be read as 'orders'. The word 'is' to be substituted with the word 'are' in paragraph 1 of the sealed Order.

Wati, JA

[5] I agree.

The Orders of the Court are:

1. *The orders of the Court dated 2 August 2013 are set aside.*
2. *The appeals are to be remitted to the Tax Court for hearing of the Appeals.*
3. *Parties to bear their own costs.*

W. Calanchini

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Hon. Mr. Justice W. Calanchini
PRESIDENT, COURT OF APPEAL



S. Lecamwasam

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Hon. Mr. Justice S. Lecamwasam
JUSTICE OF APPEAL

A. Wati

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Hon. Madam Justice A. Wati
JUSTICE OF APPEAL