

## DIGEST OF CASES REPORTED

### APPEALS

Commissioner's decision - What constitutes the Commissioner's decision?

**SBC (Tanzania) Ltd v. Commissioner General.....[2008] 2 TTLR 43**

Multiple notices of objection - The Commissioner ought to admit notices of objections that meet deposited tax requirement

**M/s Wartsila (T) Ltd v. Commissioner General.....[2008] 2 TTLR 107**

Notices of objection filed – What the Commissioner is required to do

**M/s Grumeti Reserves Ltd v. Commissioner**

**General .....[2008] 2 TTLR 1**

Objection against tax assessment - Whether the taxpayer can appeal straight to the Board when the Commissioner does not respond to the objection

**M/s Grumeti Reserves Ltd v. Commissioner**

**General .....[2008] 2 TTLR 1**

Statutory time limit - Appeals filed out of the statutory period are incompetent before the Board

**Air Tanzania Co. Ltd v. Commissioner General...[2008] 2 TTLR 184**

Statutory time limit - Where both parties are time barred they will be deemed to have dispensed with the time requirement

**SDV Transami (T) Ltd v. Commissioner General...[2008] 2 TTLR 59**

### APPLICATIONS

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**M/s Air Tanzania Co. Ltd v. Commissioner General....[2008] 2 TTLR 136**

Application for interim orders - Grounds for granting application

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**Karibu Textile Mills Ltd v. Commissioner General ....[2008] 2 TTLR 197**

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**M/s Wartsila (T) Ltd v. Commissioner General.....[2008] 2 TTLR 107**

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**Universal G & G Co. Ltd v. Commissioner General.....[2008] 2 TTLR 126**

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**SBC Tanzania Limited v. Commissioner General.....[2008] 2 TTLR 21**

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**SBC Tanzania Limited v. Commissioner General....[2008] 2 TTLR 21**

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**Karibu Textile Mills Ltd v. Commissioner General ...[2008] 2 TTLR 197**

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**M/s Grumeti Reserves Ltd v. Commissioner General ...[2008] 2 TTLR 1**

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**Karibu Textile Mills Ltd v. Commissioner General ....[2008] 2 TTLR 197**

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**Akiba Commercial Bank Ltd v. Commissioner**

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**SBC (Tanzania) Ltd v. Commissioner General.....[2008] 2 TTLR 43**

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**Akiba Commercial Bank Ltd v. Commissioner**

**General.....[2008] 2 TTLR 148**

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**Akiba Commercial Bank Ltd v. Commissioner**

**General.....[2008] 2 TTLR 148**

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**Securicor (T) Ltd v. Commissioner General.....[2008] 2 TTLR 73**

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**Universal G & G Co. Ltd v. Commissioner General...[2008] 2 TTLR 126**

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