

DIGEST OF CASES REPORTED

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Issuance of agency notice - When is the Commissioner entitled to issue an agency notice

Al-Adawi Co Limited v. Commissioner General[2008] 3 TTLR 1

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Appeals against non assessment - Whether appealable straight to the Board

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Appeals directly to the Board - Taxpayers aggrieved by the existence of liability to pay tax can appeal directly to the Board

Majengo Star Service Station v. Commissioner General.....[2008] 3 TTLR 115

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CASES JUDICIALLY CONSIDERED

Clock Tower Petrol Station Ltd. v. Commissioner General, Tax Revenue Appeal Tribunal, appeal No. 10 of 2003 (unreported)

Clock Tower Petrol Station v. Commissions General, Tax Revenue Appeals Tribunal, Appeal Case No. 10 of 2003 (unreported)

Clock Tower v. Commissioner General, Tax Revenue Appeals Board, Appeal No. 10 of 2003 (unreported)

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Karibu Textile Mills v. Commissioner General, Tax Revenue Appeals Board, Appeal No. 25 of 2007 (unreported)

M/s Skylink Travels & Tours Ltd v. Commissioner General, VAT Appeal No. 5 of 2005

Mufindi Tea Company Ltd v. Tanzania Revenue Authority, The High Court of Tanzania at Dar es Salaam, Misc. Civil Case No. 139 of 1999 (Unreported)

Nimrod Mkono v. Commissioner General, Tax Revenue Appeals Board, VAT appeal case No. 6 of 2004 (Unreported)

Njake Enterprises v. Commissioner General, Tax Revenue Appeals Board, Appeal No. 6 and 9 of 2004 (unreported)

Taxage (T) Ltd v. Tanzania Revenue Authority, The High Court of Tanzania at Dar es Salaam, Civil Case No. 119 of 1998 (unreported)