

ROSSI V COMMISSIOINER FOR INLAND REVENUE

1. This is an application to compel the respondent to authorise the payment of a refund in terms of section 102 of the Income Tax Act 58 of 1962 ('the Act'). The Applicants further seek a declaratory order to the effect that the letter dated 19 October 1999 does not constitute an assessment. This judgment discusses why the High Court should not and the Special Tax Court should hear matters concerning a dispute as to an assessment for tax liability. The judgment finds that the provisions of section 102 of the Income Tax Act are founded and intended to deal with issues arising from the original assessment and do not exist independently thereof..