

IN DIE HIGH COURT OF SOUTH AFRICA

(WESTERN CAPE HIGH COURT, CAPE TOWN)

CASE NUMBER: A352/2007

DATUM: 26 NOVEMBER 2009

In the appeal of:

**NEIL ANDREW TAYLOR**

Appellant

and

**THE STATE**

Respondent

**JUDGMENT**

**LE GRANGE. J**

This is an application for leave to appeal to the Supreme Court of Appeal against the judgment of this court, dismissing the appellant's appeal against his conviction in the Regional Court on 247 counts of fraud. The main contention on behalf of the appellant is that this Court erred and misdirected itself in finding that there was no merit in the appellant's contention that the SARS officials, who investigated the case, exercised

their powers unfairly or unreasonably, which impinged the appellant's right to a fair trial. According to the appellant, this Court should have approached this issue on a different basis and should have considered it in the context of the provisions of section 195 of the Constitution.

On a conspectus of the evidence in this matter, there is no fact or basis defined that a doctrine of public accountability was infringed. The evidence does also not support the view that the officials of SARS were unreasonable, overzealous, brazen and/or abuse their powers investigating the appellant.

In the circumstances, I am not convinced that there is a reasonable prospect of success and that another Court will come to a different conclusion on the Constitution as raised by the appellant.

In the result, the application FOR LEAVE TO APPEAL IS DISMISSED.

**LE GRANGE, J**

TRAVERSO. DJP: I agree and it is so ordered.

**TRAVERSO. DJP**