

1. Statement from Commissioner to Supreme Court

- (1) Where, in pursuance of the request made by a taxpayer under the provisions of section 170 of the *Income Tax Assessment Act 1937*, the Commissioner is required to forward the taxpayer's appeal, or to refer the decision of the Commissioner or to forward the objection of the taxpayer (as the case may be) to the Supreme Court, the Commissioner shall, for the purpose of complying with such request, file in the Central Office of the Supreme Court a printed or typewritten statement in quadruplicate containing the following particulars, namely: —
 - (a) the name and address of the taxpayer;
 - (b) full details of the taxpayer's objection and the grounds thereof as made by the taxpayer under section 168 of the Act and received by the Commissioner; and
 - (c) full details of the decision of the Commissioner in relation to such objection.
- (2) Within ten days after filing the said statement in the Central Office of the Supreme Court as aforesaid, the Commissioner shall serve notice thereof, together with a copy of the statement upon the taxpayer.