

IN THE SUPREME COURT OF SEYCHELLES

COMMISSIONER OF TAXES
VS
RONNIE MICHEL ERNESTA

Civil side no: 19 of

2009

Ms. Cecile for the Plaintiff
Defendant unrepresented

JUDGMENT

Burhan, J

The plaintiff in this case , the Commissioner of Taxes filed
plaint against the defendant Ronnie Michel Ernesta in
terms of section 125 of the Business Tax Act (Cap 20)
claiming a sum of SR 201,444.65 in respect of
outstanding taxes.

The defendant Mr Ronnie Michel Ernesta was initially
present in court after service of summons but thereafter
defaulted, resulting in the case been fixed for ex- parte
hearing. Miss Marie Annette Fred giving evidence on
behalf of the plaintiff produced in evidence as P1 the
business registration form of the defendant's company
dated 29th August 2001, showing that he was conducting
the business of electrical and electronic services under
the name of Advance Technical Services at Revolution
Avenue Victoria. She further stated under oath that the

defendant had submitted his business tax return forms for the year 2002 and 2003 and notice of assessment forms for the years 2002 and 2003 were served on him. She further testified that there were no objections from the defendant in respect of the notice of assessment forms received by him and he had come to the office to discuss the said notices and the tax officers had after discussion with him, made adjustments in respect of the social security and casual labour contributions. Thereafter notice of amended assessment was sent to the defendant for the years 2002 and 2003. According to the evidence of this witness and as specified in paragraph 11 of the Plaint the business tax assessment for the year 2002 due and owing from the defendant to the plaintiff was SR 113,827.88 and the sum due and owing from the defendant to the plaintiff for the year 2003 was SR 87,616.77.

On considering the evidence led on behalf of the plaintiff, the documents marked P1 to P4 corroborate the evidence of witness Marie Annette Marie. Further as to the evidence of this witness stands uncontradicted, there is no reason for court not to accept the evidence given by this witness. Therefore court is satisfied that the defendant owes the plaintiff in total a sum of SR 201,444.65 as outstanding taxes.

Judgment is entered for the plaintiff as prayed for in

paragraphs 1 and 2 of the prayer of the plaint.

M.BURHAN

JUDGE

Dated this 19th day of March 2010