

## GST dispute resolution and litigation A Deloitte focus on resolving GST disputes

The GST Appeal Tribunal ('Tribunal') was established with effect from 1 April 2015 to provide taxpayers an avenue to appeal against a decision by the Director General ('DG') of Customs. Taxpayers aggrieved or dissatisfied with a decision of the DG or the Royal Malaysian Customs Department ('RMCD') have 2 possible options:-

- Apply for review to the DG – An application for review may be filed with the DG
- Appeal to the Tribunal – An appeal can only be filed with the Tribunal against an order passed by the DG of Customs.

As there are procedures and timelines to adhere to, it is critical for taxpayers to react swiftly to exercise their legal remedies / options within the time prescribed by law.

An appeal to the Tribunal and a review application before the DG has to be filed within 30 days from the date the decision was communicated to the taxpayer.

At Deloitte, we have assembled a team of professionals with both local and international experience required to assist clients in taking disputes to the GST Tribunal. Our service offerings include:

- Advising clients on their rights under the GST law, and plausible arguments to put forth to the Tribunal;
- Advising on the formulating of a litigation strategy that addresses both, the GST litigation as well as dispute resolution mechanism;
- Assisting clients in liaising with the RMCD and highlighting the merits of the case, with the objective of expediting resolution;
- Drafting any review application / appeal memorandums that may be required, including setting out a clear rationalization, as to why RMCD should accept the taxpayers standpoint;
- Negotiating / mediating with the RMCD in an attempt to settle the dispute without needing to take the matter to the Tribunal
- Preparing key witnesses and documentation for court proceedings and any possible cross examination;
- Representing the taxpayer in setting out their case before DG / Tribunal;
- Advising the taxpayer on any potential avenues for dealing with any adverse findings.



# Our GST dispute resolution and litigation senior team members



**Tan Eng Yew**  
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Eng Yew has over 20 years of experience in the areas of customs, excise, sales, service tax and GST. He currently advises clients on various indirect tax matters, including impact on proposed transactions, indirect tax reviews & due diligences and client representation with the relevant tax authorities. He has also represented clients in various disputes before the customs authorities and before the Customs Appeal Tribunal.



**Bruce Hamilton**  
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Bruce has a degree in Law from the University of Natal, South Africa. He has over 30 years of experience in indirect tax involving various jurisdictions including South Africa, Australia, Singapore, PNG, Fiji and New Zealand. As a GST practitioner, he has significant experience in advising clients on technical GST issues involving dispute resolution matters before the Australian Tax Office (ATO) and also the Inland Revenue Department of New Zealand.



**Senthuran Elalingam**  
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Senthuran is a qualified lawyer from Australia, and has over 12 years' experience in advising on GST matters. His prior experience includes working with the ATO managing GST disputes and appeals matters, including matters before the Administrative Appeals Tribunal (the Australian equivalent to the GST Tribunal) and the Supreme Court of Australia.

As a GST consultant, Senthuran has assisted clients with a number of complex technical disputes with the revenue authorities and has briefed counsels on various technical matters. In addition to a degree in Law, Senthuran holds degrees in Accounting and Taxation.





**Shaishav Udani**

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Shaishav is a qualified Law and Commerce graduate from India. He has over 10 years of working experience in indirect tax and compliance across industries in India, Malaysia and has made representations before various tax authorities, for dispute resolution including Commissioner of Customs (Appeals), Excise, Special Valuation Branch etc. Shaishav has also assisted in drafting of replies to the show cause notices, demand notices received from the indirect tax authorities and briefed the senior counsels on several occasions.



**Jeet Pranav Oza**

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Prior to joining Deloitte, Jeet was a practicing lawyer in a law firm specializing in indirect tax litigation in India. He has represented various tax payers in the Tax Tribunals of India and has gained significant experience in formulating legal strategies, arguing and conducting court proceedings. Jeet was actively involved in drafting pleadings before the High Courts and also briefing senior counsel.

Apart from being a lawyer, Jeet is also an Associate Member of Chartered Accountant's Institute of India.



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