

**IN THE COURT OF APPEAL OF NEW ZEALAND**

**I TE KŌTI PĪRA O AOTEAROA**

**CA696/2022  
[2023] NZCA 559**

BETWEEN BEENA JYATIN TAILOR  
Applicant

AND COMMISSIONER OF INLAND  
REVENUE  
Respondent

**CA697/2022**

BETWEEN JYOTIN TAILOR  
Applicant

AND COMMISSIONER OF INLAND  
REVENUE  
Respondent

Court: Miller and Collins JJ

Counsel: Applicants in person

Judgment: 8 November 2023 at 2.00 pm  
(On the papers)

---

**JUDGMENT OF THE COURT  
(Applications for recall)**

---

- A The applications for recall are declined.**
- B The Registrar is to decline to accept for filing any further applications from the applicants in connection with this proceeding.**
- 

**REASONS OF THE COURT**

(Given by Miller J)

[1] The applicants have again moved for recall of our judgment of 17 May 2023, in which we declined to extend time to appeal on the ground that the appeal could not possibly succeed.<sup>1</sup>

[2] That remains the position. The assessments on which the bankruptcy notices were issued were deemed correct because they were not challenged as the Tax Administration Act 1994 requires.

[3] The applications for recall (one by each applicant) are dismissed. We direct that the Registrar is to decline to accept for filing any further applications from the applicants in connection with this proceeding.

---

<sup>1</sup> *Taylor v Commissioner of Inland Revenue* [2023] NZCA 178. The applicants have previously applied for recall, which this Court declined: *Taylor v Commissioner of Inland Revenue* [2023] NZCA 306.