

*Privy Council Appeal No. 1 of 1982*

Chng Boon Huat

*Appellant*

v.

Comptroller of Income Tax

*Respondent*

FROM

THE COURT OF APPEAL OF THE REPUBLIC OF SINGAPORE

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ORAL JUDGMENT OF THE LORDS OF THE JUDICIAL COMMITTEE  
OF THE PRIVY COUNCIL, DELIVERED THE 19TH JULY 1984

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*Present at the Hearing:*

LORD DIPLOCK

LORD KEITH OF KINKEL

LORD BRANDON OF OAKBROOK

LORD BRIGHTMAN

LORD TEMPLEMAN

*[Delivered by Lord Diplock]*

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The appellant was assessed in 1972 for income tax upon profits for the sale of land in 1966 and 1968. The only issue was whether he was carrying on a trade or business in dealing in land at the time of each of those sales.

The Board of Review held that he was and disbelieved him when he said that his intention throughout the period that he held a larger area of land of which the portions sold formed part was to construct flats and houses as an investment.

The principle laid down in this country and applied also in Singapore is that laid down in *Edwards v. Bairstow* [1956] A.C. 14. The judge and the Court of Appeal asked themselves the right question; could a reasonable tribunal reach that decision of fact? Their Lordships agree that it could and indeed doubt whether any other conclusion could be reached.

Their Lordships will accordingly dismiss this appeal with costs.

