



Judgment Summary

Supreme Court
Australian Capital Territory
Court Of Appeal

Wednesday, 3 December 2025

Quach v Commissioner of Taxation (No 2) [2025] ACTCA 50

McCallum CJ, Kelly and Muller AJJ

The Court of Appeal has unanimously dismissed an appeal from a decision of the ACT Supreme Court to dismiss the proceedings brought by originating application. The appellant had brought an application seeking an order that the respondent was guilty of contempt by misleading the court, and additionally costs, damages and interest. The allegation of contempt arose due to representations made by the respondent categorising a decision regarding leave to appeal as interlocutory.

On appeal, the appellant sought for the decision of the ACT Supreme Court to be set aside, and for the Court of Appeal to make a finding as to the contemptuous conduct of the respondent. The single ground of appeal was that it was not the function of the court to convert non-judicial function to judicial function. In support, the appellant relied on the case of *Attorney-General (Cth) v The Queen* [1957] UKPCHCA 1; 95 CLR 529.

The Court found no clear link between the legal principles relied upon by the appellant and the single ground of appeal. Further, in relation to the contention of contempt, the Court noted that the decision in question was clearly interlocutory, in that it did not finally determine the rights of the parties in a principal cause pending between them. Accordingly, no contempt arose.

For the above reasons, the Court dismissed the appeal.

This summary has been prepared for general information only. It is not intended to be a substitute for the judgment of the Court or to be used in any later consideration of the Court's judgment.

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