



THE SUPREME COURT OF APPEAL
REPUBLIC OF SOUTH AFRICA

MEDIA SUMMARY – JUDGMENT DELIVERED IN THE SUPREME COURT OF APPEAL

Case number: 21/07

In the matter between

**THE COMMISSIONER FOR THE SOUTH
AFRICAN REVENUE SERVICE (SARS)**

APPELLANT

and

A SALEEM

RESPONDENT

From: The Registrar, Supreme Court of Appeal
Date: 2008-03
Status: Immediate

1. Officers in the employ of SARS in October 2006 seized clothing to the value of R1.2m in a shop said to belong to Mr Saleem. It was claimed that the items seized all bore labels 'Made in China' and had Chinese writing on. Mr Saleem was unable to produce documents to prove that the goods were not imported although he claimed he had purchased them locally at China City and Fordsburg. Mr Saleem succeeded in obtaining an order in the Pretoria High Court that SARS return the clothing. The court decided that the SARS officers should have gone to China City and Fordsburg to establish the truth of Mr Saleem's contentions.

2. The SCA held that there was no such obligation on the applicants. Mr Saleem was obliged to keep proper documentation and books of account. SARS was entitled to seize the goods in the absence of any import documents or documentary proof of where they were purchased.