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IN THE HIGH COURT OF NEW ZEALAND  
CHRISTCHURCH REGISTRY

M.306/84

1182

BETWEEN

JAMES JOSEPH FRAHER

Appellant

A N D

INLAND REVENUE  
DEPARTMENT

Respondent

Hearing: 17 August 1984

Counsel: Appellant in person  
G.K. Panckhurst for Respondent

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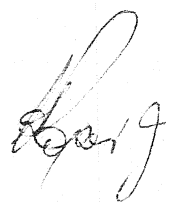
ORAL JUDGMENT OF ROPER J.

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This is an appeal against a sentence of a fine of \$150 on a charge of failing to file a return of income for the year ended 31st March 1983. The Appellant made submissions in writing to the District Court which he feared had not been considered by the District Court Judge, but it appears from a notation on those submissions that indeed they were considered before sentence was passed.

The Appellant's explanation in short is that he was really too busy to attend to the preparation of this particular return which involved some work. The Appellant has a previous conviction for failing to file a return of income, that being for the year ended 31st March 1981 when he was fined \$100. The maximum fine for this offence is a fine of \$500.

I have some sympathy for the Appellant's predicament but I am not satisfied that in the circumstances this fine was either manifestly excessive or inappropriate and the appeal is dismissed. There will be no order for costs.



Solicitors:  
Crown Solicitor, Christchurch, for Respondent