

Data on Cassation Claims on Taxation Disputes Heard by the Chamber of Administrative Cases of the Supreme Court of Georgia in 2009.

Total of 342 cassation claims were heard

243 claims were filed by taxation bodies

87 claims were filed by natural persons and legal entities

For 11 case the claim is filed by both sides: private person and taxation body. On 1 case the both sides are administrative organs.

89 cases were resolved for the favor of taxation bodies

215 cases were resolved for the favor of natural persons and legal entities

37 cases were sent back to the appellate instance for re-hearing, among them 22 cases were resolved for the favor of taxation bodies, 15 cases were resolved for the favor of natural persons and legal entities.