

**IN THE COURT OF APPEAL OF THE DEMOCRATIC SOCIALIST
REPUBLIC OF SRI LANKA**

In the matter of an Application for prerogative writs in the nature of *Certiorari* and *Mandamus* under and in terms of Article 140 of the Constitution of the Democratic Socialist Republic of Sri Lanka.

Ceylon Hospitals PLC
No.03, Alfred Place
Colombo 03.

**C.A. (Writ) Application
No:378/2017**

Petitioner

Vs.

Ivan Dissanayake
Commissioner General of
Inland Revenue
Department of Inland Revenue
Sir Chittamplam A Gardiner
Mawatha
Colombo 2.

Respondent

C.A. (Writ) Application No:378/2017

BEFORE : P. PADMAN SURASENA J (P/CA) AND
A.L. SHIRAN GOONERATNE J

COUNSEL : F.N. Goonewardena for the Petitioner
N. Kahawita SSC for the Respondent

DECIDED ON : 01.02.2018

P. PADMAN SURASENA J (P/CA)

When the cases bearing Nos. CA (Writ) 377/2017 and CA (Writ) 378/2017 came up for support before this Court, learned Senior State Counsel informs this Court that the Commissioner General of Inland Revenue has decided to accept the appeals produced marked '**PS**' (in both cases) filed by the petitioner, as delayed appeals in terms of Proviso to Section 165(1) of the Inland Revenue Act No. 10 of 2006. As the relief prayed for by the petitioners in these two applications is to compel the Commissioner General of Inland Revenue to accept the said appeals, learned Counsel for the petitioner submits to Court that he is contended with this decision by the Commissioner General of Inland Revenue.

Learned Senior State Counsel drew the attention of this Court to the requirement for the Commissioner General of Inland

Revenue to conclude the appeals filed before him within two years from the date of the receipt of the appeals. In view of that requirement learned Counsel for the petitioner agrees that the period of two years mentioned in Section 165(14) be treated as having reckoned from the date of receipt of the appeals by the Commissioner General of Inland Revenue, i.e. 01.02.2018. Learned Counsel for the petitioner therefore agrees that the two year period referred to in Section 165(14) of the Inland Revenue Act No.10 of 2006 must be calculated from 01.02.2018 onwards.

Subject to these terms, the learned Counsel for the petitioner moves to withdraw these applications. The application for withdrawal is allowed. The applications are dismissed without costs.

PRESIDENT OF THE COURT OF APPEAL

A.L. SHIRAN GOONERATNE J

I agree.

JUDGE OF THE COURT OF APPEAL

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