

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

**CA TAX : 22/ 2013**

**Virtusa (pvt) Ltd.**

**Petitioner**

**CommerSSIONER general of inland revenue,**

**Respondent**

**C.A.Tax No 22/2013**

**TAC/IT/006/2012**

**Before** : Janak de Silva,J. and  
Achala Wengappuli, J.

**Counsel** : Dr. Shivaji Felix for the Appellant.  
Manohara Jayasinghe SC for Respondent.

**Argued and**  
**Decided on** : 08/06/2018

**Janak de Silva, J.**

The Attorney-at-Law for the Respondent has by motion dated 25/05/2018 informed Court that the Appellant had in fact complied with the condition laid down by the Board of Investment of Sri Lanka of employing 1025 persons on or before 31/03/2013 in terms of Agreements No.321 dated 23/03/2007 and No. 117 dated 08/11/2012 for the purposes of obtaining an

exemption for the payment of Income Tax for the year of assessment 2007/ 2008.

Accordingly, this Court is of the opinion that this is a matter that should be considered by the Tax Appeal Commission in order to consider whether to revise the assessment and further steps according to law.

Acting in terms of Section 11 A (6) of the Tax Appeal Commission Act No. 23/2011 as amended this Court remits this matter to the Tax Appeal Commission to consider whether the assessment needs to be revised in view of the new facts that the both parties have admitted to be the true state of fact.

Registrar is directed to forthwith transmit the case record to the Tax Appeal Commission. .

In the aforesaid circumstances, this case stated proceedings are pro forma terminated.

Parties will be entitled to obtain a certified copy of the today's proceedings for the Appellant on payment of changes and for the State without charges.

**JUDGE OF THE COURT OF APPEAL**

**Achala Wengappuli,J.**

I agree.

**JUDGE OF THE CORUT OF APPEAL**

**WC/-**