

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

In the matter of a Case Stated for the opinion of the Court of Appeal under Section 122(1) of the Inland Revenue Act No. 28 of 1979

CA (Tax) Appeal No. 06/2007

Mrs. R.C. Wadugodapitiya,
On behalf of the late
S.N.B.Wadugodapitiya,
494/3, 5th Lane,
Rajagiriya Road, Rajagiriya.

APPELLANT

Vs.

The Commissioner General of Inland Revenue,
Department of Inland Revenue,
Sir Chittampalam A. Gardiner Mawatha,
Colombo 2.

RESPONDENT

Before: **Arjuna Obeyesekere, J, / President of the Court of Appeal
Mayadunne Corea, J**

Counsel: Maithri Wickremasinghe, P.C., with S. Nadana Civa and Rakitha Jayatunga for the Appellant

Suranga Wimalasena, Senior State Counsel for the Respondent

Argued on: 23rd February 2021

Written Submissions: Tendered on behalf of the Appellant on 1st November 2019

Tendered on behalf of the Respondent on 4th November 2019

Decided on: 11th June 2021

Arjuna Obeyesekere, J., P/CA

This matter was taken up for argument together with CA (Tax) Appeal No. 1/2007 and CA (Tax) Appeal No. 4/2007. The learned President's Counsel appearing for the Appellant and the learned Senior State Counsel appearing for the Respondent submitted that the questions of law to be decided in this appeal are identical to the questions of law to be decided in the aforementioned CA (Tax) Appeal No. 01/2007 and CA (Tax) Appeal No. 04/2007. The learned Counsel therefore moved that this Court pronounce its judgment in CA (Tax) Appeal No. 1/2007 and that the parties in this appeal are agreeable to be bound by the judgment that would be pronounced by this Court in CA (Tax) Appeal No. 1/2007.

By a judgment delivered today in CA (Tax) Appeal No. 1/2007, this Court has confirmed the assessment determined by the Board of Review and has dismissed the appeal in CA (Tax) Appeal No. 1/2007, without costs. Hence, in view of the aforementioned agreement of the parties, this Court confirms the assessment determined by the Board of Review and this appeal is dismissed, without costs.

The Registrar is directed to send a certified copy of this judgment to the Secretary, Tax Appeals Commission.

President of the Court of Appeal

Mayadunne Corea, J

I agree

Judge of the Court of Appeal