

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

An Application Seeking for Leave to Appeal
under Rule 22(1) of the Supreme Court
Rules.

C.A. Writ/0014/2020

1. WTL AUTOMOBILES (PVT) LIMITED,
310, Negombo Road
Welisara, Ragama.
2. Indika Sampath Merenchige,
Director, WTL Automobiles (Pvt) Ltd,
No:25, St. Nicklas Road, Wattala.

PETITIONERS

VS.

1. Nadun Guruge,
Commissioner General of Inland Revenue.
- 1A. Mr. D. R. S. Hapuarachchi
Acting Commissioner General of Inland
Revenue.
- 1B. Mr. D. R. S. Hapuarachchi
Commissioner General of Inland Revenue.
Department of Inland Revenue,
Headquarters Building, P.O. Box 515,
Sir Chittampalam A. Gardiner Mawatha,
Colombo 02.
2. S. D. Champa Malkanthi,
Commissioner,
Legacy Work (Corporate) Unit,
Department of Inland Revenue,
2nd Floor, Scout Headquarters Building,
Sir Chittampalam A Gardiner Mawatha,

Colombo 02.

3. K. J. K. W. Ediriweera,
Assistant Commissioner,
Legacy Default Tax (Corporate) Unit
Department of Inland Revenue,
2nd Floor,
Scout Headquarters Building,
Sir Chithmpalam A Gardiner Mawatha,
Colombo 02.
4. A. K. Lokubalasooriya,
Assessor,
Economic Service Charge (ESC) Unit
Department of Inland Revenue,
Headquarters Building, P.O. Box 515,
Sir Chittampalam A Gardiner Mawatha,
Colombo 02.
5. Hon. Attorney General
Attorney Generals Department,
Colombo 12.

RESPONDENTS

Before: **M. T. Mohammed Laffar, J.**
S. U. B. Karalliyadde, J.

Counsel: K. Dikiriweva with Dr. M. K. Herath, Dr. K. De Silva and J.
Gajaweera Arachige for the Petitioners.

Susantha Balapatabendi, A. S. G., P.C. with Ms. Chaya Sri Namuni
D. S. G. for the Respondents.

Oral Submissions: 04.10.2022

Decided on: 05.10.2022

Mohammed Laffar, J

This Order is pertaining to the application dated 14/09/22 made by the learned Counsel for the Petitioners in terms of the Rules of the Supreme Court Rules 1990, seeking leave to appeal to the Supreme Court against the Judgement of this Court dated 29/08/22.

In summary, the Petitioner has challenged the Economic Service Charge imposed on him by the Respondents for the year of assessment, 2016/2017. Having scrutinized the petition, affidavits, documents, objections, written submissions and the oral submissions of the learned Counsel for the Petitioner, and the learned Additional Solicitor General who is representing the Respondents, this Court decided to dismiss the application on 29/08/22, on the basis that the Petitioner is liable to pay the Economic Service Charge for the year 2016/2017.

The learned Counsel for the Petitioners are seeking leave to appeal against the said Judgement upon several questions of law as set out in his motion dated 14/09/2022.

We heard the learned Counsel for the Petitioners in support of this motion, we heard the learned Additional Solicitor General who appears for the respondents as well.

Having considered the impugned Judgement of this Court dated 29/08/22 and the oral submissions of the learned Counsel for the Petitioners and Respondents, we are of the view that there is no substantial questions of law to grant leave to appeal against the said Judgement.

Thus, leave is refused without costs.

JUDGE OF THE COURT OF APPEAL

S. U. B. KARALLIYADDE, J.

I agree.

JUDGE OF THE COURT OF APPEAL