

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

In the matter of an application under and in terms of article 140 of the constitution of the Democratic Socialist Republic of Sri Lanka for mandates in the nature of Writs of Certiorari and Prohibition.

Distilleries Company of Sri Lanka PLC,  
P.O. Box 1756,  
No. 110, Norris Canal Road,  
Colombo 10.

**Petitioner**

**Case No.CA/ Writ /492 /2022**

**Vs.**

Commissioner General of Inland Revenue,  
Department of Inland Revenue,  
Sir Chittampalam A. Gardiner Mawatha,  
Colombo 02.

**Respondent**

**Before:**

**N. Bandula Karunaratna J. P/CA**

**&**

**M. Ahsan R. Marikar J.**

**Counsel:**

Dr. K. Kanag-Iswaran PC, with Shivan Knag-Iswaran AAL instructed by K. Upendra Gunasekara AAL, for the Petitioner.

Chaya Sri Nammuni DSG, for the Respondent

**Written Submissions:**

By the Petitioner – 11.05.2023

By the Respondent – Not filed

**Supported on :**

06.04.2023

**Decided on :**

**28.06.2023.**

**N. Bandula Karunarathna J. P/CA**

Heard both counsel in regard to this application for an interim relief to be granted. After considering the written submissions and documents tendered by both parties, we are of the view that there is an important matter to be decided in this case. In the circumstances, this court is satisfied that there is a *prima facie* case to be looked into, by this court.

We are of the view that the Preliminary Objection could be considered after the respondent files their objections and the Petitioner files their counter objections if necessary. After the arguments concluded this court would be able to address all issues along with the Preliminary Objection and this application will be finally decided after considering all legal arguments raised by both parties.

Accordingly, we direct the registrar of this court to issue notices to the respondent. The application for an interim relief is also granted under prayer (g) of the petition dated 16.12.2022.

Registrar is further directed to serve a copy of the said interim order to the respondent immediately via telephone, fax, email and courier service. The expenses of the communication should be borne by the petitioner.

Notice returnable on 04.08.2023.

**President of the Court of Appeal**

**M. Ahsan R. Marikar J.**

**I agree.**

**Judge of the Court of Appeal**