The Chartered Institute of Taxation of Sri Lanka

Incorporated by the Parliamentary Act No. 21 of 2000 as amended by the Act No. 13 of 2023.

Sri Lanka State Trading (General Corporation Limited) vs. V. V. Hettiarachchi, Secretary Tax Appeals Commission

COURT OF APPEAL

DATE OF JUDGEMENT	CASE NO.	PARTIES	JUDGEMENT BY	KEYWORDS	LEGISLATION
2025-01-28	**CA-WRT-330/2023**	**Sri Lanka State Trading (General Corporation Limited)** **Vs.** **V. V. Hettiarachchi, Secretary, Tax Appeals Commission**	**Hon. B. Sasi Mahendran, J.**	**Alternative Remedy**	**Section 11(2) of the Tax Appeals Rules 2012**

Contention of the Petitioner

- The Petitioner asserted that it had extended the relevant bank guarantee, contrary to the assertion made by the Tax Appeals Commission.
- The appeal was dismissed by the Tax Appeals Commission under Section 11(1) of the Tax Appeals Rules 2012 due to the Petitioner's absence.
- Thereafter, the Petitioner applied under Section 11(2) of the Tax Appeals Rules 2012 to re-list the appeal, which application was refused by letter marked P8 without affording the Petitioner a hearing.

Prepared by:

(i) Usha K. Sivagurunathan, FCA, Attorney-at Law, LLM in Corporate and Commercial Law, Queen Mary, University of London. Chief Executive Officer, the Chartered Institute of Taxation of Sri Lanka.

(ii) Sidrah Yooseph, Student at Law-LLB (Hons), Legal Intern, the Chartered Institute of Taxation of Sri Lanka.

20th day of December, 2025

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- The Petitioner alleged that the dismissal of the appeal and the refusal to re-list it were arbitrary, ultra vires, and in violation of the principles of natural justice, and therefore sought writs of Certiorari to quash the determinations marked P5 (the order/determination made by the Tax Appeals Commission) and P8.

Contention of the Respondent

- It was submitted that the Petitioner was not entitled to invoke the writ jurisdiction of the Court of Appeal while an alternative and equally efficacious remedy remained available and pending.

Issues of Law

1) **Whether the Petitioner could invoke the writ jurisdiction of the Court of Appeal when an alternative and equally efficacious statutory remedy was available.**
2) **Whether the existence and pendency of an application filed under Section 11A(1) of the Tax Appeals Commission Act No. 23 of 2011 barred the Petitioner from seeking writ relief.**
3) **Whether the refusal to re-list the appeal under Section 11(2) of the Tax Appeals Rules 2012 justified judicial intervention by way of writs.**

Judgement

The Court held that when an alternative and equally efficacious remedy is available to a party, the party should be required to pursue such remedy before invoking the writ jurisdiction.

As the Petitioner had already filed an application in this Court which is still pending, the Court held that there is no reason to allow this application while the said application is pending and dismissed the application with no order for costs.

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