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# The Gazette of the Democratic Socialist Republic of Sri Lanka

## EXTRAORDINARY

අංක 2400/40- 2024 සැප්තැම්බර් මස 06 වැනි සිකුරාදා - 2024.09.06  
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## PART I : SECTION (I) — GENERAL

### Government Notifications

#### TAX APPEALS COMMISSION ACT, No. 23 OF 2011

RULES made by the Tax Appeals Commission under section 8 of the Tax Appeals Commission Act, No. 23 of 2011 as last amended by Act, No. 20 of 2013.

Justice P. W. D. C. JAYATHILAKE,  
The Chairman,  
Tax Appeals Commission.

Colombo,  
4th September, 2024.

#### Rules (amendment)

Rules made by the Tax Appeals Commission under section 8 of the Tax Appeals Commission Act, No. 23 of 2011 and published in *Gazette Extraordinary* No. 1760/4 dated 28 May 2012 is hereby amended as follows:

1. by the insertion, immediately after sub rule (2) of Rule 12, of the following sub rules: -

“(3) All the specific issues on which the Appeal is based shall be clearly stated in the Petition of Appeal submitted by the Appellant.



(4) The written submissions submitted to the Commission by the Appellant and the Respondent shall clearly and in unambiguous terms indicate the facts on which they rely on, to prove their respective cases before the Commission.

(5) Where the Appellant relies on any document in support of his Appeal, certified copies of such documents shall be submitted along with the Petition of Appeal.

(6) At the hearing of the Appeal –

- (a) the Appellant shall not be allowed to present before the Commission any matter or matters not specified in or not revealed by the Petition of Appeal, unless permission therefor has first been obtained from the Commission;
- (b) the Respondent shall not be allowed to present any fact which has not been disclosed, either in the Determination or in the Administrative Review decision of the Commissioner-General of Inland Revenue, which is the subject matter of the Appeal or in the written submissions filed before the Commission by the Respondent in support of such Determination or the Administrative Review decision as the case may be:

Provided however, where the Commission is satisfied with the reasons given by the Respondent as to why the Respondent failed to disclose such facts in such Determination or in such Administrative Review decision, or in such submissions, the Commission may allow such facts to be presented before it; and

- (c) only one representative of the Appellant or the Respondent as the case may be, shall be permitted to make submissions before the Commission during a particular session on behalf of the Appellant or the Respondent as the case may be, and such representative shall by himself or herself conclude his or her submissions as the case may be, for the day.

(7) The Commission may allow the Appellant to file counter written submissions in response to written submissions filed by the Respondent if request is made therefor by the Appellant at the time of calling the Appeal:

Provided however, at the hearing of the Appeal or thereafter the Appellant shall not be permitted to present any document to counter any matter presented by the Respondent in his written submissions unless prior approval of the Commission has been obtained therefor.

(8) When the Commission makes its Determination on the Appeal submitted by the Appellant, if any member of the Commission has a view different to that of the other two members of the Commission on any matter which is the subject of such Determination, such member may express such view as a dissenting decision.

(9) The Determination of the Commission shall be deemed to be the decision reached by the consent of the majority of the members of the Commission.”.

2. by the insertion, immediately after Rule 14, of the following:

“14A. The attire of the representatives of the Appellant and the Respondent who appear before the Commission to make their respective submissions to the Commission shall be the Business Attire or any formal attire :

Provided however, the Attorneys -at- Law who appear before the Commission to represent the Appellant or the Respondent as the may be, shall follow the dress code specified in the “Attire of Judges and Attorneys-at-Law Rules, 1978”(as amended),made by the Supreme Court under Article 136 of the Constitution .