

**M. Hemapala v Department of Inland Revenue**

RTIC Appeal (In – person)/229/2017 (*Order adopted as part of a formal meeting of the Commission on 15.05.2018*)

*Order under Section 32 (1) of the Right to Information Act, No 12 of 2016 and Record of Proceedings under Rule 28 of the Right to Information Rules of 2017 (Fees and Appeal Procedure)*

**Chairperson:** Mahinda Gammampila  
**Commission Members:** Kishali Pinto-Jayawardena  
S.G. Punchihewa  
Dr. Selvy Thiruchandran  
Justice Rohini Walgama

**Director-General:** Piyathissa Ranasinghe

**Appellant:** Mr. M. Hemapala

**Notice issued to:** Kalyani Dahanayake, Commissioner General, Designated Officer (DO), Department of Inland Revenue

**Appearance/ Represented by:**

Appellant - Absent  
PA - M.D.J.M Devapriya, Senior Commissioner, Department of Inland Revenue  
G.K.G.L Wijayathilaka, Deputy Commissioner, Department of Inland Revenue  
C.H. Bandula, P.M.A.S, Department of Inland Revenue

<b>RTI Request filed on:</b>	07.04.2017
<b>IO responded on:</b>	08.05.2017 (Acknowledgment) 18.05.2017 (Response)
<b>First Appeal to DO filed on:</b>	24.05.2017
<b>DO responded on:</b>	No response
<b>Appeal to RTIC filed on:</b>	09.10.2017

**Brief Factual Background:**

The Appellant had by request dated 07.04.2017 requested following information,

1. Letter dated 09.07.2014 sent by the Inland Revenue Department to Madolsima Plantation Ltd,
2. Tax Notice dated 17.09.2014 sent by the Inland Revenue Department to Madolsima Plantation Ltd under Sections 125 and 163 (3) of the Inland Revenue Act,
3. All appeal letters regarding tax assessment statements (උ.වී.ගෙ බදු තක්සේරු නිවේදන) by the Madolsima Plantation Ltd to Inland Revenue Department,
4. All letters sent to the Madolsima Plantation Ltd in relation to this matter in the years 2015, 2016 and 2017 by the Department of Inland Revenue- letters regarding tax assessment statements (උ.වී.ගෙ බදු තක්සේරු නිවේදන) and

5. The two Annual reports (උ.වි.ගෙ වෘත්තීය වාර්ෂික වාර්ෂික ) of the Madolsima Plantation Limited submitted to the Department of Inland Revenue for the Financial years 2013-2014 and 2014-2015

The DO by letter dated 18.05.2017 denied the access of the information under and in terms of Section 5 (1) ( c ) iii which exempts information which *causes 'serious prejudice to the economy of Sri Lanka by disclosing prematurely decisions to change or continue or continue government economic or financial policies relating to taxation.'*

Dissatisfied with this response an appeal was lodged with the DO on 24.05.2017. The DO failed to respond within 21 days. Thereafter the Appellant preferred an appeal to the Commission on 09.10.2017.

### **Matters Arising During the Hearing**

The Appellant was absent.

The matter is re-fixed to 14.08.2018 to ascertain the status of the provision of the information requested.

The Appeal is adjourned.

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RTIC Appeal (In – person)/229/2018 (*Order adopted as part of a formal meeting of the Commission on 14.08.2018*)

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**Chairperson:** Mahinda Gammampila  
**Commission Members:** Kishali Pinto-Jayawardena  
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**Director-General:** Piyathissa Ranasinghe

**Appellant:** Mr. M. Hemapala

**Notice issued to:** Kalyani Dahanayake, Commissioner General, Designated Officer (DO), Department of Inland Revenue

### **Appearance/ Represented by:**

Appellant - Absent  
PA - Absent

### **Matters Arising During the Hearing**

The Appellant was absent. Notice of the Commission requiring the Public Authority to present itself before the Commission for an appeal hearing into this matter was sent on 03.07.2018.

Upon being queried as to the status of the information requested, the Public Authority (PA) produced a letter dated 08.08.2018 by Mr. V.G. Rohan Kumara, Commissioner, Department

of Inland Revenue Regional Office to Department of Inland Revenue including the following content,

*“Two officers from our office went to Madolsima Plantation Ltd and handed over a copy of the letter No. (1/1/2017/03 and dated 2018.08.03) to Bimal Gunawardena, Financial Manager of the said company (Telephone Number- 0768753030). He has stated that he will discuss the matter in issue with the Company's Board of Directors and the Legal Officer and will notify the decision of the same to the Department of Inland Revenue before 2018.08.20”*

Order

The matter is re-fixed to 18.09.2018 to ascertain the status of the provision of the information requested.

The Appeal is adjourned.

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