

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

In the matter of an application for mandates in the nature of Writs of Prohibition and Mandamus in terms of Article 140 of the Constitution.

**CA Application No.
(Writ) 1013/2025**

1. Ruchika Thamal Vidanagamage,
Seeradunna,
Mawathagama.

PETITIONER

Vs.

1. Seevali P. Arukgoda,
Director General of Customs.
2. W.R. Prasad Wickremarathne,
Director of Customs,
ICT Directorate.

3. A. Sasanka
Appraiser,
ICT Directorate,

1st to 3rd Respondents are from:

Sri Lanka Customs,
Customs House,
Customs Headquarters,
No. 40, main Street,
Colombo 11.

4. Kamal Amerasinghe,
Commissioner General of Motor
Traffic,
Department of Motor traffic,
Colombo 5.

5. Hon. Attorney General,
Attorney General's Department,
Colombo 12.

6. Elgiriya Witharanage Sesiri,
22/A Araliya Uyana,
Kuruppu mulla,
Panadura.

7. Kunama Hennadige Dushan
Sasanka,
No.443, Chejana, Pamburana,
Matara.

RESPONDENTS

Before : **Hon. Rohantha Abeysuriya PC, J.(P/CA)**

: **Hon. K. Priyantha Fernando, J. (CA)**

Counsel : K. Deekiriwewa with Dr. M.K. Herath, Dr.
Kanchana De silva and Wijerathna Bandara for
the Petitioner.

S. Dunuwille SC for the State.

Kavini Rathnayaka instructed by Wellappili Associates for the 7th Respondent.

P.D.A.T.E. Liyanage for the 6th Respondent.

Written Submissions on : 01.12.2025 for the Petitioner.

Supported on : 28.10.2025

Decided on : 19.12.2025

K. Priyantha Fernando, J. (CA)

The Petitioner by the Petition dated dated 14.10.2025 seeking a Writ of *Prohibition* prohibiting the 1st to 3rd Respondents from detaining in their custody the vehicle without having jurisdiction and Writ of *Mandamus* to release the vehicle on a personal guarantee.

THE PETITIONER'S POSITION:

The Petitioner was the registered owner immediately preceding the current owner of the Land Cruiser bearing Registration No. SP CAR-9393. The current registered owner was listed as the 7th Respondent, *Kunama Hennadige Dushan Sasanka*, while the owner prior to the Petitioner was *Hapu Arachchige Sydney Christopher*.

On May 9, 2022, while *Sydney Christopher* was traveling in the vehicle near *Nittabuwa*, a mob stopped the vehicle and subsequently set it on fire after the occupants sought refuge at the *Nittabuwa* Police Station. Following this incident, the *Attanagalla* Magistrate's Court released the burned vehicle to *Sydney*

Christopher, and his insurer, Continental Insurance Company, provided a cash settlement to rebuild the vehicle rather than condemning it.

Christopher subsequently transferred the damaged vehicle to the Petitioner, who sought and obtained permission from the Commissioner General of Motor Traffic (4th Respondent) and the Controller General of Imports and Exports to import necessary parts, including a body shell and engine.

The 6th Respondent carried out the extensive repairs and reconstruction using these legally imported items. Upon completion, the vehicle underwent official inspection, which included the engraving of the chassis number by the Government Factory, and the Commissioner General of Motor Traffic (4th Respondent) issued a fresh Certificate of Registration in the Petitioner's name. The Petitioner then sold the vehicle to the 7th Respondent, who purchased it using a lease facility from Pan Asia Bank.

The 7th Respondent used the vehicle until the Sri Lanka Customs ICT Directorate requested its production for examination. This action stemmed from a separate inspection of the 6th Respondent's garage, during which Customs officers examined the 6th Respondent's mobile phone and found images of the Petitioner's vehicle. Consequently, the 7th Respondent handed over the vehicle to Customs, where it remained detained without release. Following the detention, the 7th Respondent disputed the sale, and the Petitioner refunded the full purchase price. Although the 7th Respondent signed the necessary forms to transfer ownership back to the Petitioner, the Commissioner General of Motor Traffic (4th Respondent) refused to process the transfer due to instructions from the Customs ICT Directorate.

The Petitioner argued that the provisions of the Customs Ordinance apply only to imported goods and not to vehicles that are locally assembled, modified, or reconstructed. The Petitioner asserted that the Respondents lacked the

jurisdiction to detain the vehicle or conduct inquiries as the vehicle was reconstructed locally with proper approvals.

Consequently, the Petitioner filed this application seeking Writs of *Prohibition* and *Mandamus* to prevent further investigation by Customs, to release the vehicle on a personal guarantee, and to remove the obstacle preventing the transfer of registration.

THE POSITION OF THE 1ST TO 5TH RESPONDENTS:

The 1st objection was that the Petitioner has no standing in this matter as he is the previous owner of vehicle bearing no. CAR 9393 which is the subject matter, and it is the 7th Respondent who is the current owner.

The 2nd objection is that the Petitioner has misdirected facts by stating he is the **virtual owner** of the vehicle whereas such terminology has no bearing in law.

The 3rd objection is the suppression of material facts as the Petitioner has failed to submit the seizure notice which has been issued against the 7th Respondent, which the Respondents have filed by way of motion dated 27.10.2025. It clearly mentions the 7th Respondent's name as the current owner.

The 4th objection is that there is an abuse of process because currently the vehicle is under investigation pending inquiry as there is a custom violation under **Section 81 and 82** of the Customs Ordinance.

Finally, the 5th objection is that the Petitioner has not come to Court with clean hands as he has no grievance.

It was stated that it is imperative to conduct an inquiry to fully examine the matter in issue and the Petitioner will be afforded an opportunity to show cause at the inquiry.

By filing written submissions on 01.12.2025 the Petitioner submitted that the preliminary objections raised by the 1st to 5th Respondents were unsustainable and highlighted a conflict of interest within the Attorney General's Department. It was argued that the Attorney General must act with complete objectivity as the guardian of public interest, a principle established in Attorney-General (on the relation of McWhirter) v Independent Broadcasting Authority [(1973) 1 All ER 689] and affirmed by the Supreme Court in Centre for Environmental Justice (Guarantee) Limited and others v Hon. Mahinda Rajapaksa and others [SC FR 109/2021].

The Petitioner contended that by aligning solely with the Customs officials and suppressing the statutory jurisdiction of the Commissioner General of Motor Traffic (4th Respondent), the Attorney General failed in this duty, tarnishing the department's image as warned in Land Reform Commission v Grand Central Ltd. [(1981) 1 SLR 250].

Regarding the allegation of suppression of material facts, the Petitioner relied on Mercantile Hotel Management Ltd v Hotel Galaxy (Pvt) Ltd and others [(1985) 1 SLR 283] and Choolanie v People's Bank and others [(2008) 2 SLR 97] to demonstrate that there was no willful or deliberate concealment of facts that would warrant the dismissal of the application.

The crux of the Petitioner's argument was that the Sri Lanka Customs lacked forum jurisdiction over the vehicle in question, which was not an illegal import but a locally reconstructed vehicle duly registered by the 4th Respondent.

It was asserted that where there is a patent want of jurisdiction, acquiescence or waiver cannot validate the proceedings, a position supported by Maersk (Lanka) Pvt Limited v Minister of Ports and Aviation and others [(2012) 2 SLR 721] and Beatrice Perera v Commissioner of National Housing [77 NLR 361]. The Petitioner further cited Abeywickrema v Pathirana and others [(1986) 1 SLR 120] and

Fernando v Samaraweera [52 NLR 278] to argue that a waiver must be an intentional act and cannot be presumed to confer powers on a public authority that it does not possess.

Furthermore, the Petitioner challenged the seizure notice issued under Section 135 of the Customs Ordinance, distinguishing it from Section 125. Citing A. H. Kothari v K. P. W. Fernando [74 NLR 463], it was argued that Section 152, which places the burden of proof on the claimant, applies only to seizures under Section 125 and has no application here.

The Petitioner also referenced Vehicles Lanka (Private) Limited v S.P. Arukgoda [CA (WRT) 644/2021] to demonstrate that Customs officers cannot exceed their statutory authority or usurp the powers of other state bodies.

Finally, regarding the prayer for interim relief, the Petitioner relied on Duwearatchi and another v Vincent Perera and another [(1984) 2 SLR 94] and Amerasekere v Mitsui and Company and Others [(1993) 1 SLR 22] to establish that where a prima facie case exists and the balance of convenience favors the Petitioner, a stay order is necessary to prevent the final order from being rendered nugatory.

CONCLUSION:

Let me at the outset deal with the preliminary objection of *locus standi* raised by the Respondents.

The subject matter of this case is a vehicle that had been imported in 2016 as revealed from the extract marked as X1A. When the then registered owner namely Sydney Christopher was using it had been set fire by a mob in 2022 as borne out by Magistrate Court proceedings marked as X2 and after the confirmation report by the Government Analyst (page 103) the vehicle has been

released. Thereafter, Sydney Christopher has sold that vehicle to the Petitioner who has restored the vehicle. Thereafter, the Petitioner has sold it to the 7th Respondent. Sri Lanka customs had seized the vehicle when it was being used by the 7th Respondent.

Being aggrieved by the act of the Customs, the 7th respondent has demanded the consideration from the Petitioner and the Petitioner had returned the full consideration to the 7th Respondent as borne out by the affidavit marked as 'X9'. The 7th Respondent has given signed MTA 6 in favour of the Petitioner. The 4th Respondent is not effecting the transfer as advised by the Customs not to effect any transfer. Due to this fact, though the 7th Respondent had relinquished the ownership, still his name appears as the current registered owner. These facts sufficiently prove that the Petitioner has become the virtual owner within the meaning assigned by the "Oxford Dictionary" for the word "virtual" which reads that: "almost or nearly the thing described, but not completely".

As per the copy of the Certificate of Registration of Motor Vehicle issued under Section 9(1)(d) marked as 'A', the overleaf of the Certificate clearly stated in all three languages that "The person in whose name a vehicle is registered may or may not be the "legal owner" of the vehicle. In *Rodrigo vs. Balasooriya and Others* (2002) 3 SLR 49, in the Court of Appeal, Dissanayake J. has held that:

"Registration is not conclusive proof of ownership and other evidence that is relevant has to be considered". His Lordship further held that "A person whose name is registered as the owner of a Motor vehicle is deemed to be the owner, only for the purposes of the Registration, that render him liable to all those duties which the law cast upon the owner of such a motor vehicle."

In CA (Writ) 118/2020, the Petitioner was the previous owner before the "Current Registered owner". In addition to the Current Registered owner who filed Writ

application No. 117/2020, the petitioner opted to file 118/2020 and notice had been issued and the interim order has been granted upon which the vehicle released.

In the circumstances of this case, the Petitioner has clear *status quo* to make present application as he remains bona fide purchaser from the initial registered owner namely, Sydney Christopher.

HAS THE PETITIONER COME WITH CLEAN HANDS?

The Respondents contended that the Petitioner has suppressed material facts whereas the Petitioner has failed to submit the seizure notice which has been issued against the 7th Respondent which the Respondents have filed by way of motion dated 27.10.2025. It appears that the seizure notice marked as 'A' is not addressed to the Petitioner. The Petitioner's position is that it was not within the knowledge of him.

Petitioner's position is that Sri Lanka Customs has no forum jurisdiction over the vehicle taken by the Customs to their custody and in that context the Customs is not authorized to issue the seizure notice which they have tendered without even the knowledge and concurrence of the 4th respondent. As the seizure notice was not issued to the Petitioner and it is seen that it was not within the knowledge of the Petitioner, he cannot be considered as suppressed a material fact.

IS THE SEIZURE PROPER OR LEGAL? IS THERE A CUSTOM VIOLATION UNDER SECTIONS 81 & 82 OF THE CUSTOMS ORDINANCE?

As gleaned from the document marked as "A", the seizure had been effected by invoking Section 135 of the Customs Ordinance. It is on the basis that the vehicle

is liable to forfeiture as opposed to be declared to be forfeited under Section 125 of the Customs Ordinance.

When an item or goods are liable to forfeiture under Section 135 of the Customs Ordinance, Section 152 has no application to such seizure effected under Section 135. In other words, Customs cannot invoke Section 152 when the forfeiture has been made under Section 135 of the Customs Ordinance. This position has been recognized in A. H. Kothari v K. P. W. Fernando [74 NLR 463] where H.N.G. Fernando CJ held that:

“I hold that Section 152 applies only when a claimant of goods seized as forfeited (situations under section 125 of the Customs Ordinance) seeks restoration on the ground that the goods were not in law forfeited.”

Therefore, in the absence of a seizure under section 125 of the Customs Ordinance and in the presence of a seizure under Section 135 of the Customs Ordinance, Sections 154 and 152 have no bearing and hence question of establishing of “legal importation” does not arise.

In the case of CA (Writ) 117/2020, the Court has issued notices on the Respondents stating that:

“It appears that although the petitioners appear to have consented to certain things, the question whether that would amount to a denial of the writ for the petitioners will depend on the validity of the action of the respondents. For example, if the action of the respondents is ultra vires or a nullity, then the waiver and estoppel even on the part of the petitioners cannot give it validity. This question cannot be determined until the merits of the present application are considered. Therefore, it

appears that it is premature to dismiss the applications in limine. In the circumstances, the preliminary objections are overruled.”

IS THERE TOTAL AND PATENT WANT OF JURISDICTION?

In the instant case, having satisfied with the documents submitted to the Commissioner General of Motor Traffic, at his discretion had referred the vehicle to the Government Factory and having engraved the CMT Number had registered the vehicle to the Department of Motor Traffic and issued the Registration Certificate X7 and X8. The Commissioner General of Motor Traffic (4th Respondent) had not initiated any investigation or inquiry over this issue or had not lodged a complaint in the police or CID or in the Magistrates’ Courts. Further, 4th Respondent has not canceled the registration under Section 13 of the Motor Traffic (Amendment) Act No. 8 of 2009. Under said provision, the Commissioner General of Motor Traffic has powers to cancel the registration if that vehicle has been imported with forged documents or that the application for registration contains forged documents. Significantly, the 4th Respondent has opted not to traverse or controvert any of the averments of the Petition.

It was the main contention of the Petitioner that the Customs cannot hold a Customs Inquiry and forfeit a duly registered vehicle assuming that customs duty had not been paid without there being a Court order to that effect when the vehicle is in the hands of a bona fide subsequent buyer with a due registration in the Motor Traffic Department.

Section 8(1) of the Customs Ordinance is couched as follows: “Upon examination and inquiries made by the Director General or other principal officer of the customs or other persons appointed to make such examination and inquiries, for ascertaining the truth of statements made relative to the customs or the conduct of officers or persons employed therein any person can be examined...”

It presupposes that the principal officer of the customs or the officer appointed to that task should be satisfied from the statements made by the parties that those statements are relative to the Customs before embarking on the voyage of the inquiry and thereafter, it should bring to light a customs offence before examining any person and request that person to deliver his/her testimony under oath at an inquiry.

It was contended that before making a determination whether there is a customs offence or not, on the strength of the statements made, they cannot proceed to hold inquiries by exceeding the power given. They cannot be allowed to commence any inquiry formally without stating the alleged offence.

Following case law supports the contention of the Petitioner:

In Attorney General v Wimaladharm – 78 NLR 334, Tennakoon CJ had stated that,

“it contemplates that it is the duty of the Customs Authorities to disclose the ground of forfeiture or the grounds if there are more than one ground. Thus, it is insufficient for the Customs Authorities merely to say in general terms that the goods are forfeited because they have been unlawfully imported or unlawfully exported. To permit the Customs to do so would be to leave the claimants without any idea as to the ground of forfeiture. A dispute cannot arise unless the Customs Authorities indicate under what provision of the Customs law the goods are forfeited or liable to forfeiture.”

Vehicles Lanka (Pvt) Limited v Arukgoda, The Inquiring Officer CA (WRT) 644/2021 decided on 16.02.2024 relates to a customs inquiry initiated by Mr. S.P. Arukgoda, the inquiring officer for three containers of Body parts of Vehicles on the basis that there was no valid license at the time of the importation and those three containers were forfeited under the provisions of the Customs Ordinance. In other words, on the basis that the Body parts containers were not

covered by a valid license issued by the Controller General of Imports and Exports (CGIE) though the validity of the already issued license was not assailed in a competent court or not canceled by the issuing authority. There was no pronouncement by a competent court on the validity of the license and no Court had quashed the licenses.

The Petitioner stated that the Inquiring Officer had exceeded the power and had acted outside his powers since the sole power with regard to Import Control Licenses lies with the CGIE. At the inquiry, on behalf of the Controller General, an officer of that department had testified that there had not been any misrepresentation of facts and the licenses are valid.

The Court of Appeal, when granting relief to the Petitioners, heavily relied on the Indian Supreme Court case of East India Commercial Co. Ltd v The Collector of Customs, Calcutta which held that:

*“Nor is there any legal basis for the contention that licence obtained by misrepresentation makes the licence non est, with the result that the goods should be deemed to have been imported without licence in contravention of the order 7 issued under S. 3 of the Act so as to bring the case within cl. (8) of S. 167 of the Sea Customs Act. Assuming that the principles of the law of contract apply to the issue of a licence under the Act, a **license obtained by fraud is only voidable: it is good till avoided in the manner prescribed by law**”.* (emphasis added)

Following the Indian authorities, the Court of Appeal in CA (WRT) 644/2021 it is stated as follows:

“When considering the above -mentioned Indian authorities, it is clear that a licence obtained by fraud or misrepresentation is ipso facto not void but is voidable, and till it is avoided it continues to be valid. In

the instant application, the sole authority to issue or refuse to issue a licence in terms of Section 7 of the Imports and Exports (Control) Act is vested with the Controller...Therefore, it is evident that the Controller has the sole authority over the issuance of a licence. In the matter at hand, the Controller, having such authority has issued the licences that were in question and at the inquiry held at the Customs, he has given evidence stating that there was no misrepresentation made to him in obtaining the licences and the licences are valid. The Respondents contended that as Sriskandaraja J. had held in the CA (Writ) 57/2013 that the licences had been obtained misrepresenting facts to the Controller the licence is invalid for the reason that two wrongs do not make a right. However, we must be attentive to the fact that in the case of 57/2013 neither the Court has examined the validity of the licences nor held that the licences are void. In the case of East India Commercial Co. Ltd v The Collector of Customs, Calcutta (Supra) it was held that,

“This order therefore, authorized the Government of India or the Chief Controller of Imports to cancel such licenses and make them ineffective. The specified authority has not canceled the license issued in this case on the ground that the condition has been infringed. We need not consider the question of whether the Chief Controller of Imports or the Government of India, as the case may be, cancel a license after the term of the license has expired, for no such cancellation has been made in this case. In the circumstances, we must hold that when the goods were imported, they were imported under a valid license...”

Upon perusing the above-mentioned judicial pronouncements and the evidence at the customs inquiry, this Court is of the view that sine there

is no decision of a competent court or authority, the licenses marked as P1 to P4 are void for the reason that they were obtained by misrepresenting facts to the Controller being the sole authority of deciding to issue or refuse the license, this Court cannot declare that the licenses in question are void. Therefore, this Court decides to issue a Writ of Certiorari quashing the impugned decision of the 1st Respondent dated 30.11.2021 and a Writ of Mandamus directing the respondents to release the goods specified in the inventory marked as P5a to P5g after levying the appropriate Customs duty”.

It was contended for the Petitioner in the instant case, once a vehicle is duly registered with the Commissioner General of Motor Traffic with the government emblem by the sides on a direction issued by the Commissioner of Motor Traffic, asking of Import document for such a vehicle from the present owners is unacceptable; it is done with an ulterior motive to forfeit the vehicle and asking exorbitant amount as a mitigated forfeiture.

In Ceylon Quartz Industries (Pvt) Ltd v. The Director General of Customs -SC appeal No. 79/2002 decided on 04.10.2012, by Dr. Shirani Banadaranayake CJ, the facts are as follows:

The Petitioner Company entered into an agreement with the BOI under Section 17 of the BOI law to export Silica Quartz. If there is a breach of that agreement, parties should refer the dispute to arbitration. When the Petitioner was about to export Quartz, Customs after inspection of the said items, had taken the view that Customs duty was leviable for the export of Silica Quartz as the appellant was only entitled to export Silica in the form of powder, in terms of the Agreement 'X8'. Having taken the said view, the Respondents had proceeded to inquire into the said matter without referring that to arbitration. However, BOI had not given the permission for the Customs to hold an inspection and examination, neither BOI speaks of any violation of the Agreement by the Petitioner.

The Supreme Court granted leave on two issues:

1. Can the Customs interpret the nature of the goods that can be exported under and in terms of the Agreement X8?
2. Is the power of the Customs restricted to verifying whether the goods exported confirm to the goods said to be exported by exporters?

Having perused the Agreement which was signed by the Petitioner and the BOI under Section 17 of the BOI law, the Supreme Court held as follows:

1. The Customs cannot interpret the nature of the goods that can be exported under and in terms of the Agreement X8;
2. The power of the Customs is restricted to verifying whether the goods exported confirm to the goods to be exported by exporters.

Accordingly, writ of *Prohibition* was granted restraining the 1st and 2nd Respondents from continuing the inquiry and from imposing any Customs duty or penalty or forfeiture in respect of the consignment of 100 M/Ts semi processed Silica Quartz described in the invoice of 23.05.2000. Further, a writ of Certiorari was also granted quashing the order of the 1st and 2nd respondents imposing a requirement that the appellant give a bank guarantee before exporting the consignment of the 100 M/T of semi processed Silica Quartz described in the invoice of 32.05.2000.

In **Sri Lanka Telecom PLC v Jagath P. Wijeweera, Director General of Customs and others** - CA Writ 387/2014 - Arjuna Obeysekera J. agreeing with His Lordship Mahinda Samayawardhena J decided on 21.09.2020 as follows:

*“It was held that if I may repeat, the 2nd Respondent imposed the above staggering forfeiture on the basis that the Petitioner violated the Agreement X2 read with R4 entered into with the Board of Investment. Does **the 1st Respondent Director General of Customs or the 2nd Respondent inquiring officer have the jurisdiction to come to such a conclusion and impose such forfeiture? The answer to this question shall be in the negative.**” (the emphasis was added)*

It was further held that:

“The Respondents have no authority to decide that the Petitioner breached the Agreement entered into between the Petitioner and the BOI and order payment of customs duty on the imported CDMA telephone sets. The BOI does not allege violation of the Agreement, nor has it canceled the approval granted to the Petitioner. Clearly, the Respondents have acted ultra vires in holding an inquiry without any participation of the Board of Investment and imposing forfeiture in a sum of Rs. 5,461,506,186 which was later mitigated to Rs. 1,820,502,062. There is no necessity to consider the other grounds of challenge. I quash the said decision by Certiorari”.

In the instant case, the Petitioner has bought a registered vehicle and got it again registered under his name in the Department of Motor Traffic. It was contended that Sri Lanka Customs has no jurisdiction or power to question the legal importation or to question whether the Customs Duty or any other levies had been paid by the registered owners as the Petitioner a bona fide purchaser. It is important to note that the Department of Motor Traffic is standing with the Petitioner and not disputed the position of the Petitioner.

In Geeganage v Director General of Customs-2001 (3) SLR 179, Gunawardena J.

has held as follows:

“There is a growing body of case law reflecting the view that to act without evidence is to act ultra vires. As Wade explains “no evidence” does not mean a total lack or dearth of evidence. He sheds more light on what “no evidence” means as follows: “It extends to any case where the evidence, taken as a whole, is not reasonably capable of supporting the finding”.

It can be gathered from the submissions of the Petitioner, two questions of law, which I lay down as follows:

1. Can the Customs Ordinance be applied or invoked by the Customs in the instant matter?
2. Can the Customs invoke Section 8(1) of the Customs Ordinance to commence a Customs Inquiry alleging that they visualize that there could be a Customs violation in respect of re-constructed or fully restored or extensively repaired vehicle which is duly registered in the Department of Motor Traffic?

In the above circumstances, I am of the view that the Petitioner has satisfied this Court as to the fact that there is a potential arguable case for the Petitioner and thus, formal notice should be issued.

With regard to the granting of interim relief (d) to get the registered vehicle released by tendering a Personal Guarantee to a value determined by the Department of Valuation for a reconstructed and body shell kept modified vehicle, it is seen that if this relief is not granted the final order can be rendered nugatory if the Petitioner is successful. If the vehicle is not released the Petitioner as a bona fide purchaser will be highly prejudiced. On the other hand, if at the conclusion of this case, if the decision given in favour of the Respondents, they

can proceed with the inquiry without any hindrance. If not released, an irremediable injury would certainly be caused to the Petitioner by not being able to use the vehicle, being a bona fide purchaser. Therefore, interim relief (d) is granted.

However, interim relief (e) is refused since it can lead to further transfers in respect of the vehicle and can cause an irremediable injury to the 1st to 3rd Respondents.

Judge of the Court of Appeal

Hon. Rohantha Abeysuriya PC, J.(P/CA)

I agree.

President of the Court of Appeal