

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

**C.A. Application No: 233/2016**

M.P. Salgadu

M.D. Dammika Fernando

Both of No: 2/8, Upper indibedda,  
Moratuwa.

**Petitioners**

**Vs.**

Director General of Customs  
Department of Customs,  
Colombo 01.

W.A. Chulananda Perera

Dr. R.H.S. Samarathunga  
Secretary.

And 02 others

**Respondents**

C.A. (Writ) Application No. 233/2016

BEFORE : VIJITH K MALALGODA, PCJ (P/CA)

COUNSEL : Prinath Fernando for the petitioner.

SUPPORTED ON : 12<sup>th</sup> August, 2016

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**VIJITH K MALALGODA, PCJ (P/CA)**

Heard Counsel in support of this application.

The position taken by the learned Counsel before this Court is that the vehicle that he has imported was imported under Regulation 1 ( c ) of Gazette No. 1949/29/1 dated 12<sup>th</sup> January 2016. The petitioners' position before this Court is that the said vehicle was imported for the private use of the two petitioners who are partners of a vehicle importing Company. I observe that the petitioners have failed to substantiate their position by documentation to show that the vehicle so imported was imported for the purpose of their private use. The petitioners have failed to establish that they have declared the said fact

at the time the letter of credit was opened. I observe that the only document they submitted before this Court with regard to this fact is a document marked P7 where an appeal has been preferred to the Hon. Minister informing that the said vehicle was imported for their personal use. When the petitioners had made the same appeal to the Director General Customs, he too has rejected this application informing that the evidence supplied by the petitioners does not substantiate the requirements spelt out in section 1 ( c ) of the said gazette notification.

I see no reason to interfere with the said finding of the Director General, Customs and therefore I refuse to issue notices in this application.

Application for notice is refused.

PRESIDENT OF THE COURT OF APPEAL

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