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

In the matter of an appeal by way of Stated Case on a question of law for the opinion of the Court of Appeal under and in terms of Section 11A of the Tax Appeals Commission Act, No. 23 of 2011 (as amended).

CEYLON OXYGEN LIMITED,
No. 50,
Sri Pannananda Mawatha,
Colombo 15.

APPELLANT

CA Case No.:

CA/TAX/0009/2023

Tax Appeals Commission No:

TAC/IT/104/2018

-Vs-

**THE COMMISSIONER GENERAL
OF INLAND REVENUE,**
Department of Inland Revenue,
Inland Revenue Building,
Sir Chittampalam A. Gardiner
Mawatha,
Colombo 2.

RESPONDENT

Before : **JUSTICE M.CHAMATH.B.S. MORAIS**
JUSTICE ANNALINGAM PREMASHANKER

Counsel: **Dr. Shivaji Felix, President Counsel with Laknath Peiris, Attorney at Law, instructed by N.W Tambiah and others, Attorneys at Law for the APPELLANT.**

Abigail Jayakody, State Counsel, for the RESPONDENT.

Written Submissions of the Appellant	} 12.03.2024 } 30.01.2026
Written Submissions of the Respondent	} 28.02.2024 } 23.06.2025, 06.11.2025
Argued on	:- 07.11.2025
Judgment on	:- 14.05.2026

JUDGEMENT

ANNALINGAM PREMASHANKER, J.

A. INTRODUCTION

A1. APPEAL

This is an appeal by **Ceylon Oxygen Ltd (Hereinafter sometimes referred to as The Appellant/Tax Payer)** from the determination of the Tax Appeals Commission dated 06.12.2022 made in TAC appeal no. TAC/IT/104/2018.

The Respondent is **the Commissioner General of Inland Revenue (Hereinafter sometimes referred to as The Respondent/CGIR)**.

A2. CASE STATED

The Appellant being dissatisfied with the determination of Tax Appeals Commission (**Hereinafter sometimes referred to as TAC**) requested for an appeal by a case stated for the opinion of the Court of Appeal by their communication dated 05.01.2023.

B. ARGUMENT

On 7th November 2025, both parties concluded the argument. It is found that the Appellant has furnished written submissions on 12.03.2024 and 30.01.2026 The Respondent has furnished the written submissions on 28.02.2024, 23.06.2025 and 06.11.2025.

C. ANALYSIS

C1. QUESTION OF LAW

There were four questions of law presented for the opinion of the Court of Appeal, in the case stated dated 07.02.2023. They are:

“Is the determination of the Commissioner General of Inland Revenue time barred under and in terms of Section 165(14) of the Inland Revenue Act, No. 10 of 2006 (as amended)?”

“Is the claim of qualifying payment, under and in terms of Section 34(2) (s) of the Inland Revenue Act, No.10 of 2006 (as amended), amounting to a sum of Rs. 246,974,437 /- of the year of in respect of the investment made in fixed assets amounting to a sum of Rs. 987,897,749 /- permissible in the year of assessment 2012/2013?”

“Is the determination of Tax Appeals Commission against the weight of evidence?”

“In view of the facts and circumstances of the case did the Tax Appeals Commission err in law in coming to the conclusion that it did?”

C2. TAX RETURN

The tax payer submits its return for the year of 2012/2013, claiming an income tax exemption on profit and income. This claim was rejected by the Assessor and the return is not accepted and issued an assessment.

C3. FIRST APPEAL

Having aggrieved by the said Assessment, the tax payer made an appeal to the CGIR. The Tax Payer made the same agitation before the CGIR. CGIR by his determination dated 25.04.2018 determined the appeal by confirming the assessment.

C4. SECOND APPEAL

The tax payer having not satisfied with the determination of the CGIR, made an appeal to the TAC. In the appeal before the TAC the tax payer raised same issues. TAC by its determination dated 06.12.2022, confirmed the determination made by the Respondent and dismissed the appeal.

C5. THE 1st QUESTION OF LAW

IS THE DETERMINATION OF THE RESPONDENT TIME BARRED UNDER AND IN TERMS OF SECTION 165(14) OF THE INLAND REVENUE ACT, NO. 10 OF 2006 (THE ACT)?

Section 165(14) of the Act is as follows:

'Every petition of appeal preferred under this section, shall be agreed to or determined by the Commissioner-General, within a period of two years from the date on which such petition of appeal is received by the Commissioner-General...'

The Appellant appealed against the impugned assessment to the Respondent on 22 December 2015. The CGIR issued an acknowledgment of the appeal on 18 May 2016. Therefore as for the CGIR, the time bar becomes operative on 17 May 2018. The Respondent made his determination on 26 April 2018. Further,

section 165(14) states that the appeal should be "determined" by the Commissioner General within 2 years. The section does not state that the communication of the said Determination also need be within the two-year framework. There is an implicit difference is making the Determination and communicating the same as held in the judgment of **Stafford Motor Company (Pvt.) Limited Vs Commissioner General of Inland Revenue CA (Tax) 17/17** decided on 15.03.2018.

C6. VALID APPEAL

The Appellant appealed against the assessment to the Commissioner General of Inland Revenue by letter dated 22 December 2015. The respondent took the view that the appeal was not a valid appeal. However, the communication from the Respondent is dated 26 April 2016. This is more than a month from the date of the Appellant tendering its appeal.

Subsequently, the appeal was accepted by the Respondent due to representations made by the Appellant. No fresh appeal was tendered by the Appellant. The only appeal tendered by the Appellant was that tendered on 22 December 2015. All other matters communicated by the Appellant relates to the acceptance of its appeal dated 22 December 2015. This position was confirmed by the Appellant by letter dated 27 May 2016. This was the only appeal tendered by the Appellant.

C7. DOCTRINE OF RELATION BACK

The doctrine of "relation back" is applicable as far as the taxpayer's appeal is concerned. This means in effect that an act done at a later time is considered to have occurred at an earlier time. Wharton's Law Lexicon explains the conceptual notion of "relation" as follows:

***Relation,** where two different times or other things are accounted as one, and by some act done the thing subsequent is said to take effect "by relation" from the time preceding. Thus, letters of administration relate back to the intestate's death and not to the time when they were granted...*

C8. PROPER APPEAL

There was only one appeal which was made on 22 December 2015. All other steps relate to accepting this appeal as a valid appeal. By letter dated 27 May 2016 the Appellant has thanked the Respondent for accepting the said Appellant's appeal on 22 December 2015. There is also an endorsement made by the Department of Inland Revenue regarding this issue. This makes it clear that the appeal, which is dated 22 December 2015, is the only appeal involved. This is clearly indicated in the Appellant's communication dated 26 April 2016.

Therefore, once the Respondent has accepted the appeal tendered by the Appellant it relates to the date of the original appeal. There is

no basis for the Respondent to have a different date of an appeal made by the Appellant. The Respondent has decided that the date of the Appeal is 18 May 2016 (vide page 136 of the Tax Appeals Commission brief). There is no legal or factual basis for the appeal to have been made on 26 April 2016 (vide page 134 of the Tax Appeals Commission brief). The Appellant's communication dated 26 April 2016 clearly indicates that the appeal was made on 22 December 2015. It is explicit that the Appellant's appeal relates to this date (vide page 134 of the Tax Appeals Commission brief).

C9. SECTION 165 (6)

Section 165 (6) of the Inland Revenue Act, No 10 of 2006 (as amended), provides as follows:

165 (6) The receipt of every appeal shall be acknowledged within thirty days of its receipt and where so acknowledged, the date of the letter of acknowledgement shall for the purpose of this section, be deemed to be the date of receipt of such appeal. Where however the receipt of any appeal is not so acknowledged, such appeal shall be deemed to have been received by the Commissioner General on the day on which it is delivered to the Commissioner-General.

C10. MISACTION

The Respondent's purportedly rejected the Appellant's appeal on 04 April 2016 (vide page 128 of the Tax Appeals Commission brief). This rejection of an appeal is well after the one month period for doing same. Therefore, the Appeal would be accepted by operation of law under and in terms of section 165(6) of the Inland Revenue Act, No 10 of 2006 (as amended), and the Appellant's appeal would relate to 22 December 2015.

C11. SECTION 165 OF IRA

The appeal has not been acknowledged within 30 days by the Respondent (vide section 165 (6) of the Inland Revenue Act, 10 of 2006 (as amended)). Therefore, the relevant date is the date of tendering the Appellant's appeal i.e., 22 December 2015.

Section 165 (14) of the Inland Revenue Act, No 10 of 2006 (as amended), provides as follows:

165(14) Every petition of appeal preferred under this section, shall be agreed to or determined by the Commissioner - General, within a period of two years from the date on which such petition of appeal is received by the Commissioner-General, unless the agreement or determination or such appeal depends on—

a) the decision of a competent court on any matter relating to or connected with or arising from such appeal and referred to it by the Commissioner- General or the appellant; or

b) the furnishing of any document or the taking of any action-

(i) by the appellant, upon being required to do so by an Assessor or the Commissioner-General by notice given in writing to such appellant (such notice being given not later than six months prior to the expiry of two years from the date on which the petition of appeal is received by the Commissioner-General; or

(ii) by any other person, other than the Commissioner-General or an Assessor.

Where such appeal is not agreed to or determined within such period, the appeal shall be deemed to have been allowed and tax charged accordingly.

C12. OPERATION OF LAW

The determination of the Commissioner General of Inland Revenue is dated 25 April 2018. The covering letter of the Respondent is dated 26 April 2018 and was received by the Appellant on 8 May 2018 (vide pages 1 - 2 of the Tax Appeals Commission brief).

Accordingly, the appeal has exceeded the period of two years from the date of the determination made by the Respondent. Accordingly, the appeal should be allowed by operation of law.

C13. ASSESSMENT 1

“... The distinction between the "Assessment" and "Notice of Assessment" has been clearly recognized in *Commissioner of Income Tax vs. Chettinand Corporation Ltd.* (55 N.L.R. 553 at 556) where Gratian J. held:

"The distinction between an assessment " and a "notice of assessment" is thus made clear: the former is the departmental computation of the amount of tax with which a particular assessee is considered to be chargeable, and the latter is the formal intimation to him of the fact that such an assessment has been made. "

This was quoted with approval by the present Court of Appeal in *Ismail vs. Commissioner of Inland Revenue (supra)* a case relied on by the Appellant to which Court will advert to later.

In the English case of *Honig and Others v. Sarsfield* [(**Tax Cases Vol. 30 page 337**), (1986) BTC 205) Fox L drew a distinction in the making of an assessment and the notice of assessment and held them to be different, the assessment being in no way dependent upon the service of notice. He held that giving of the notice was independent of the making of a valid and effective assessment.

Although Commissioner of Income Tax v. Chettinad Corporation Ltd. (supra) was decided upon a consideration of the relevant provisions of the Income Tax Ordinance No. 2 of 1932 as amended the distinction made therein between "assessment" and "notice of assessment" has been maintained in the 2006 Act.

Sections 163(1) and (2) of the 2006 Act provide for making of assessments of any person while section 164 therein requires a notice of assessment to be given to a person who has been so assessed. Therefore, Court rejects the submission made by the learned counsel for the Appellant that no lawfully valid assessment can be made without first serving a valid notice of assessment. There is no requirement to give notice of assessment before making an assessment. Practically it cannot be done as the assessment must first be made followed by a notice of assessment.

C14. ASSESSMENT 2

Therefore, just as there is a distinction in making the assessment and posting the Notice of Assessment, which is the intimation of the computation of the sum to the tax payer, there is also a distinction in making the Determination and the intimation of the said Determination to the tax payer. Thus the Determination was made on 25 April 2018 as reflected in page 55 of the brief, whereas the Determination was only communicated to the tax payer on 21 June 2018 as per page 54 of the brief.

Therefore, it is clear that the Determination was made, in keeping with the provisions of section 165(14) of the Act, within the two-year period, from the date of appeal. Accordingly, to the section 7(2) of the TAC Act, the tax payer can appeal to the TAC within 30 days from the Communication of the determination.

Section 32(1) of the Act provides:

'(1) Subject to the provisions of subsection (4), there shall be deducted, for the purposes of section 33, from the assessable income of a person for any year of assessment in respect of every qualifying payment made by him or deemed to have been made by him in that year of assessment, an allowance equal to the amount of such qualifying payment.

Section 32(2)(s) of the Act provides that qualifying payment means:

'investment of not less than fifty million rupees in the acquisition of fixed assets made by any person on or after April 1, 2011 but before April 1, 2014 in the expansion of any undertaking which would have been qualified for exemption under section 16C or section 17A had such undertaking commenced to carry on business on or after April 1, 2011'

C15. SECTION 16 C OF IRA

The Appellant claimed qualifying payments under section 16C of the Act which states as follows:

'The profits and income within the meaning of paragraph (a) of section 3 (other than any profits and income from the sale of any capital asset) of any new undertaking referred to in subsection (2), and carried on by any person or partnership on or after April 1, 2011, shall be exempt from income tax for the period specified in Column III as corresponding to the investment specified in Column I and the types of activities specified in Column I of the Schedule hereto reckoned from, the commencement of the year of assessment in which such undertaking commences to make profits from transactions entered into in that year of assessment, or from the commencement of the year of assessment immediately succeeding the year of assessment in which the undertaking completes a period of two years reckoned from the date on which the undertaking commences to carry on commercial operations, whichever occurs earlier.'

It is the contention of the Respondent that the Appellant has not commenced production under the expansion project in the year of assessment 2012/2013 (The TAC has correctly determined that the investment was capitalized only during the year 2013/2014). Also, fixed asset investment has been categorized under working progress and not been utilized for the production. Since the production was not commenced by utilizing fixed asset investment during the year of assessment 2012/2013 there is no minimum value addition of

35% as required under column I of the schedule to section 16C (1) of the Act. Thus, the Appellant is not eligible under section 32(4)(s) of the Act for qualifying payments for the assessment year 2012/2013.

C16. QUESTION OF LAW NO (ii).

Is the claim of qualifying payment, under and in terms of section 34(2) (s) of the Inland Revenue Act, No 10 of 2006 (as amended), amounting to a sum of Rs 246,974,437/- in respect of the investment made in fixed assets amounting to a sum of Rs 987,897,749/- permissible in the year of assessment 2012/2013?

C17. SECTION 34 OF IRA

Section 34 (2) (s) of the Inland Revenue Act, No 10 of 2006 (as amended), provides as follows:

(s) investment of not less than fifty million rupees in the acquisition of fixed assets made by any person on or after April 1, 2011 but before April 1, 2014 in the expansion of any undertaking which would have been qualified for exemption under section 16C or section 17A had such undertaking commenced to carry one business on or after April 1, 2011:

Provided however, where such investment is made in any high tech plant, machinery or equipment which is acquired for energy efficiency purposes or for technology upgrading purposes or introducing any new technology or for power generated using renewable energy resources in the expansion of such undertaking on or after April 1, 2011, but prior to April 1, 2015 such investment shall comprise a qualifying payment.

The relevant part of section 34 (4) (b) (ix) of the Inland Revenue Act, No 10 of 2006 (as amended), provides as follows:

34 (4) The deduction from the assessable income of any -

(b) a company, for any year of assessment -

(x) in respect of all qualifying payments -

(A) referred to in a paragraph (t) of subsection (2) made by him in that year of assessment shall not exceed twenty five per centum of such qualifying payment:

Provided however, where investments made in more than one year of assessment are aggregated to reach the minimum investment to qualify for deduction as qualifying payment, such investment made in any previous year of assessment (being any year of assessment commencing on or after April 1, 2012) shall be deemed to be an investment made in the year of

assessment in which the respective minimum investment referred to in section 59C is reached'

C18. TAX HOLIDAYS

Tax holidays were given for new undertakings after 2011 for areas of investments that were given under and in terms of section 34(2) (s) of the Inland Revenue Act, No 10 of 2006 (as amended). The substantive matter in dispute in this case is the claim of qualifying payment amounting to Rs 246,974,437/- in respect of the investment made in fixed assets amounting to a sum of Rs 987,897,749/ (vide page 82 of the Tax Appeals Commission brief, vide page 52 of the Tax Appeals Commission brief setting out the Reasons of the CGIR).

C19. PRECONDITIONS

The assessment in issue relates to the year of assessment 2012/2013 (vide pages 64 - 66 of the Tax Appeals Commission brief). The Assistant Commissioner has disallowed the claim under and in terms of section 34(2) (s) of the Inland Revenue Act, No 10 of 2006 (as amended), for the year of assessment 2012/2013 on the basis that the Appellant has disclosed the relevant fixed assets in "work in progress account".

However, the Department of Inland Revenue has allowed the said qualifying payment in question from the year of assessment 2013/2014 when finalising the income tax liability of the said year

of assessment as the Appellant has disclosed the relevant fixed assets in plant and machinery.

According to the above provision a person must be qualified for the claim granted therein. The following conditions should be satisfied. The investment should be made:

- a) in fixed assets, not less than fifty million rupees;
- b) on or after 1 April 2011 but prior to 1 April 2014;
- c) in the expansion of any undertaking which would have been qualified for extension under and in terms of section 16C or section 17A.
- d) the claim of qualifying payment shall not exceed twenty - five per centum of such qualifying payment.

The Appellant has satisfied the relevant condition laid down. The provisions of the Inland Revenue Act, No 10 of 2006, is applicable.

C20. COMPLICATION

The Appellant has invested a sum of Rs 987,897,749/- in respect of plant and machinery fleet of the Appellant which is the most critical fixed asset of the business of manufacturing of industrial and medical gas. The information related to the total spent on new fixed assets (vide page 17 - 45 of the Tax Appeals Commission brief). However, as of the year of assessment 2012/2013, the project had not been completed. Therefore, the particular investment in the said

fixed assets had been disclosed as work in progress in the financial statements. However, describing the said investment as work in capital does not mean that the investment in the expansion of its undertaking is not allowed. The accounting treatment has no bearing on the tax treatment of same.

The Appellant's investment in total amounts to a sum of Rs 1,119,201,671/- as indicated in the Appellant's written submissions tendered to the Tax Appeals Commission (vide page 227 of the Tax Appeals Commission brief).

The Appellant's total claim of qualifying payment, for the year of assessment 2012/ 2013, amounts to a sum of Rs 246,974,437/-, which is clearly indicated in the Appellant's written submissions tendered to the Tax Appeals Commission (vide page 226 of the Tax Appeals Commission brief).

C21. ENTITLEMENT

It must be noted that there is no dispute raised by the Respondent regarding this matter in relation to the other years of assessment. The only question in issue is that that the Appellant has described such assets in a work in progress account (which was probably an inappropriate phrase to use). The Respondent has only allowed an investment capitalised by the Appellant. This position is not supported by the law. It has only been permitted in the acquisition of fixed assets (vide page 7 of the Tax Appeals Commission brief).

The relief section refers to "investment of not less than fifty million Sri Lanka Rupees in fixed assets. This position is clearly set out in section 16C of the Inland Revenue Act, No 10 of 2006 (as amended by Act, No 8 of 2012).

C22. ELIGIBILITY

Section 34(2)(s) of the Inland Revenue Act, No 10 of 2006 (as amended), does not lay down a criterion requiring to capitalise the particular investment prior to the commencement of the claim of qualifying payment. It requires only the investment to be made in an expansion project. The Appellant has fully complied with this requirement.

Section 34(4) b (ix) of the Inland Revenue Act, No 10 of 2006 (as amended), clearly indicates that there is no requirement of capitalization of the assets prior to the commencement of the claim of the qualifying payment because, under and in terms of section 34(4)(b)(ix), at the point the investment exceeds Rs 50 million, the said claim of the qualifying payment has to commence by operation of law.

C23. FIFTY MILLION

The law gives a period of four years for the investment to be completed. The Appellant is allowed to commence the claim of the qualifying payment once it exceeds Rs 50 million. The legal position is that once the investment of Rs 50 million is assured the claim is allowed. If there is a balance investment to be made in order to

complete the project, this is also allowed up to the year of assessment 2014/2015.

The Respondent is not entitled to narrow the scope of a tax exemption. In the instant case this is a form of relief granted to the Appellant which is effectively a form of tax exemption.

C24. CASE REFERENCE 1

This matter has been considered by the Supreme Court on this matter. His Lordship Justice Sripavan in **Vallibel Lanka (Pvt) Limited Vs Director - General of Customs**, (2008) SC Appeal 26/2008, *The Chartered Accountants of Sri Lanka Reports of Sri Lanka Cases On Income Tax, Customs duty, Excise Duty, Stamp Duty and Other Taxes (1997 - 2012)*, pp. 405 - 409, at page 408, stated as follows:

It is the established rule in the interpretation of statutes levying taxes and duties, not to extend the provisions of the statute by implication, beyond the clear import of the language used or to enlarge their operation in order to embrace matters not specifically pointed out. In case of doubt, the provisions are construed most strongly against the state and in favour of the citizen thus, the intention to impose duties and/or taxes on imported goods must be shown by clear and ambiguous words. The court cannot give a wider

interpretation to section 16 as claimed by the learned DSG merely because some financial loss may in certain circumstances be caused to the state. Considerations of hardship, injustice or anomalies do not play any useful role in construing fiscal statutes. One must have regard to the strict letter of the law and cannot import provisions in the Customs Ordinance so as to supply any assumed deficiency.

C25. CASE REFERENCE 2

The same principles are applicable in respect of the Inland Revenue Act, No 38 of 2000 (as amended) and the Inland Revenue Act, No 10 of 2006 (as amended).

This principle is well recognised in England in the judgment of Lord Wilberforce in ***W T Ramsay v CIR***, [1981] 1 All ER 865, where it is clearly stated that a taxing statute must be strictly construed:

A subject is only to be taxed upon clear words, not upon 'intendment' or upon the 'equity' of an Act.

P St J Langan (ed) in Maxwell on The Interpretation of Statutes [London: Sweet & Maxwell, 12th edn., 1969], at page 256, states as follows:

It is a well-settled rule of law that all charges upon the subject must be imposed by clear and unambiguous language, because in some degree they operate as

penalties; the subject is not to be taxed unless the language of the statute clearly imposes the obligation, and language must not be constrained in order to tax a transaction which, had the legislature thought of it, would have been covered by appropriate words. "In a taxing Act," said Rowlatt J., "one has to look merely at what is clearly said. There is no room for any intendment. There is no equity about a tax. There is no presumption as to a tax. Nothing is to be read in, nothing is to be implied. One can only look fairly at the language used [vide Cape Brandy Syndicate v I. R. C. [1921] 1 K. B. 64, at p. 71]."

C26. CASE REFERENCE 3

This view was clearly expressed in the case of **Cape Brandy Syndicate v Inland Revenue Commissioners**, (1921) 12 TC 358, at p. 366, where Rowlatt J stated as follows:

In taxation you have to look simply at what is clearly said. There is no room for any intendment; there is no equity about a tax; there is no presumption as to a tax; you read nothing in; you imply nothing, but you look fairly at what is said and at what is said clearly and that is the tax.

In **Partington v Attorney General**, (1869) LR 4 HL 100, at p. 122, Lord Cairns stated as follows:

If the person sought to be taxed comes within the letter of the law he must be taxed, however great the hardship may appear to the judicial mind to be. On the other hand, if the Crown, seeking to recover the tax, cannot bring the subject within the letter of the law, the subject is free, however apparently within the spirit of the law the case might otherwise appear to be. In other words, if there be admissible, in any statute, what is called an equitable construction, certainly such a construction is not admissible in a taxing statute, where you can simply adhere to the words of the statute.

In **Inland Revenue Commissioners v Ross and Coulter**, [1948] 1 All ER 616, at p.625, Lord Thankerton stated as follows:

On the other hand if the provision is reasonably capable of two alternative meanings the courts will prefer the meaning more favourable to the subject.

Therefore, the Appellant is fully entitled to claim the qualifying payment relief granted by law. This position is fully supported by law.

C27. QUESTION OF LAW No. III

Is the determination of the Tax Appeals Commission against the weight of evidence?

It is the Appellant's position that, for the reasons more fully set out above, the determination of the Tax Appeals Commission and the decision made by the Respondent is against the weight of evidence.

C28. QUESTION OF LAW No. IV

In view of the facts and circumstances of the case did the Tax Appeals Commission err in law when it came to the conclusion that it did?

For each and all of the reasons more fully set out above, the Tax Appeals Commission and the Respondent has erred in law when they/ he arrived at the conclusion that they/ he did.

D. ANSWERS TO THE QUESTIONS OF LAW

For the reasons adumbrated above, the questions of law are answered as follows:

Q.N.1. Yes.

Q.N.2. Yes.

Q.N.3. Yes.

Q.N.4. Yes.

E. CONCLUSION

As analyzed above and as the four questions raised in the case stated are answered as above, the determination of the TAC dated 06. 12. 2022 is set aside, the appeal is allowed. But considering the circumstances of the case no cost is ordered.

The Registrar is directed to forward a copy of the judgment to the Tax appeal commission.

On this 14th day of May 2026

JUDGE OF THE COURT OF APPEAL

M. C. B. S. MORAIS

I agree.

JUDGE OF THE COURT OF APPEAL