

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

In the matter of an application for an Injunction  
under and in terms of Article 143 of the  
Constitution of the Democratic Socialist  
Republic of Sri Lanka

**Court of Appeal**

Case No:

CA/INJ/0006/2026

Hambantota International Port Group  
(Private) Limited  
Hambantota Maritime Center,  
Mirijjawela  
Hambantota

**Petitioner**

**Vs.**

1. The Hambantota Municipal Council  
Administrative Complex,  
Siribopura, Hambantota

2. D.A. Gamini  
Mayor  
The Hambantota Municipal Council  
Administrative Complex  
Siribopura, Hambantota

3. M.G.G.G. Randhika  
Municipal Commissioner  
The Hambantota Municipal Council  
Administrative Complex  
Siribopura, Hambantota

**Respondents**

Before : R. Gurusinghe J  
&  
Dr. S Premachandra J.

Counsel : Chinthaka Fernando with Srinath Seneviratne  
Isuru Karaliyadde, and K. Tennakoon  
Instructed by F.J. & G. De Saram  
**for the Petitioner**

T. Wijayagunawardena, PC with G. Liyanage  
Instructed by Mallawarachchi Associates  
**for the 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> Respondents**

Supported on : 27/05/2026

Decided on : 18/06/2026

## **ORDER**

R. Gurusinghe J.

The Petitioner, Hambantota International Port Group (Pvt) Limited, instituted the present application against the 1<sup>st</sup> respondent- Hambantota Municipal Council, the 2<sup>nd</sup> respondent, Mayor and the 3<sup>rd</sup> respondent - the Municipal Commissioner, by petition dated 15-05-2026, seeking mainly the following two reliefs:

- (b) Grant and issue an injunction in terms of Article 143 of the Constitution restraining the Respondents or representatives/agents /assignees thereof from taking any steps to execute, enforce, or give effect to the Notice of Seizure dated 05.05.2026 P23 until the institution of action before the District Court of Hambantota by the Petitioner for reliefs including interim reliefs to safeguard the rights of the Petitioner.
- (c) Grant and issue an injunction in terms of Article 143 of the Constitution restraining the Respondents or representatives/agents /assignees thereof from preventing the Petitioner or any

representative /agent /assignee thereof from entering the Petitioner's premises mentioned herein bearing Assessment No. 165, Port Road, Hambantota, Division 13 and conducting the Petitioner's day to day affairs, until the institution of action before the District Court of Hambantota by the Petitioner for reliefs including interim reliefs to safeguard the rights of the Petitioner.

Upon this application being supported, Court issued temporary injunctions in terms of prayers (b) and (c) of the prayer to the petition, valid only until the notice returnable date.

Petitioner contends that the Municipal Council of Hambantota has unreasonably increased the rates applicable to this property and avers that it intends to challenge the statutory notices of assessment marked P2(a), P2(b) and seizure notice marked P23, before the District Court. The Petitioner further states that it served notices pursuant to Section 307 of the Municipal Council Ordinance (the Ordinance), which were duly served on the respondents. The petitioner states that grave irreparable and irremediable loss and damage will be caused to the petitioner if the Court does not grant the injunction prayed for in the instant application.

The respondents have filed objections to the petitioner's application. The respondents have taken the objections *inter alia* on the basis that;

- a) Petitioner has objected to the Assessment marked 'P2(b)' after lapse of more than 2 months by letter marked 'P7' and as the said objection had not been received by the Respondents within a month as required by Section 235(4) of the Municipal Council Ordinance.
- b) Therefore, no valid objection lodged by the Petitioner against the Assessment Notice marked 'P2(b)'.
- c) Thus, the 1<sup>st</sup> Respondent has rightly refused to consider the said objection as communicated by letter marked 'P8'.
- d) In view of Section 236 of the Municipal Council Ordinance, only a party aggrieved by a decision made under Section 235 can invoke the jurisdiction of the Primary Court or the District Court.
- e) Admittedly, the Petitioner's objection which had not been received by the 1<sup>st</sup> Respondent within the stipulated time period had been rejected and no such investigation was held or decision made under Section 235 of the Municipal Council Ordinance.

The petitioner has been served with a statutory notice of Assessment, marked P2(b), in Sinhala, Tamil, and English languages, in compliance with the requirements of Section 235(3) of the Ordinance. The second page of P2(b) sets out the conditions and instructions relating to the payment of assessment rates in Sinhala, Tamil and English languages. Item No. 1 states as follows:

1. *Objections to assessments.*

*If you are aggrieved by this assessment you may lodge your objections at the Municipal Office within one month from the date of service of the statutory notice upon the premises assessed. Such objections must be in writing and must specify the grounds upon which the objection is made.*

*To; Municipal Commissioner  
Hambantota Municipal Council, Hambantota.*

Section 235 (3) and (4) are as follows:

- (3) The Council shall cause a notice of assessment in Sinhala, Tamil and English to be served on or left at the premises of every occupier, whether he be proprietor, joint proprietor, or tenant of the house, building, land, or tenement assessed. The said notice shall be substantially in the form set out in the Third Schedule, and there shall be appended thereto a demand of payment of the rate or rates leviable within such time and in such proportions as the Council may deem reasonable.
- (4) Such notice shall further intimate that written objections to the assessment will be received at the Municipal office within one month from the date of service of the notice.

In paragraph 12 of the petition *inter alia*, the petitioner stated that the petitioner, on/or about 7th July, it objected to the aforesaid assessment and requested the respondent to reduce the assessed amount. In paragraph 7 of the petition, the petitioner stated that it received documents marked P2(a) and P2(b) dated 25<sup>th</sup> April 2025. According to the document marked P7, the petitioner communicated its objections to the assessment by letter dated 07-07-2025. The 3<sup>rd</sup> respondent replied to P7 by letter marked P8, dated 21-

07-2025. In that letter, the 3<sup>rd</sup> respondent informed the petitioner, *inter alia*, that, in terms of Section 235 (4) of the Ordinance, any objection to the assessment of tax amounts should be notified in writing to the Hambantota Municipal Council within thirty days from the receipt of the assessment notice. Section 235 (8) of the Ordinance is as follows:

“(8) Every assessment against which no objection is taken shall be final for the year.”

In paragraph 48 of the petition, the petitioner states that “a cause of action had accrued to the petitioner to sue the respondent in the District Court of Hambantota under the provisions of Municipal Council Ordinance, specially Section 236 thereof...”

The provisions of Section 235 (5), (6) and (7) of the Ordinance set out the process if the Municipal Council refuse objections to an assessment made under Section 235 (4) of the Ordinance.

Sections (5), (6) and (7)

- (5) The Council shall cause to be kept a book to be called the " Book of Objections", and cause every objection to an assessment to be registered therein. The Council shall cause to be given notice in writing to each objector of the day on which and the place and the time at which his objections will be investigated.
- (6) At the time and place so fixed the Council shall cause to be investigated the objections, in the presence of the objector (or an agent authorized by him in writing) if each objector or agent appears or in his absence if such objector or agent does not appear. Such investigation may be adjourned, from time to time, for reasonable cause.
- (7) When any objection to an assessment is disposed of, the Council shall cause the decision thereon to be notified to the objector, and such decision shall be noted in the book of objections, and any necessary amendment shall be made in the assessment book

Accordingly, if the Municipal Council receives objections to an assessment within one month from the date of service of the notice, it shall notify the objector, to inquire into the objection, and thereafter make a decision.

Section 236 (1) of the Municipal Council Ordinance is as follows:

*236. (1) Every person who is aggrieved by the decision under section 235 with regard to the assessment of any house, building, land, or tenement, may, within thirty days of receiving the notification of the decision, institute an action objecting to such decision in the Primary Court having jurisdiction in the place where such house, building, land, or tenement, is situated, if the amount of the rate or rates on the annual value of such house, building, land or tenement, or in the case of a consolidation, on the annual value of the houses, buildings, lands, or tenements, so consolidated, does not exceed one thousand five hundred rupees, and in the District Court having such jurisdiction where such amount exceeds the sum of one thousand five hundred rupees.*

Accordingly, the petitioner would be able to invoke the jurisdiction of the District Court under Section 236 only when a decision is made under Section 235 of the Ordinance, with regard to an assessment following an inquiry into an objection duly lodged within one month of the service of the notice of assessment.

In the present application, the petitioner has failed to lodge its objections within one month of receipt of the notice marked P2(b), and, as such, no investigation has been held, and no decision has been made under Section 235 of the Ordinance. In the above circumstances, the petitioner is not entitled to institute an action against the respondents seeking an interim injunction. The petitioner, however, contends that, despite the delay, it communicated its objections to the assessment, challenging both the basis and the quantum. The petitioner further contends that the one-month period in section 235(4) of the Ordinance is not mandatory. However, even assuming that the petitioner has filed objections to the assessment within one month and has also filed an action under Section 236 of the Ordinance in the District Court, in terms of Section 236(5) of the Ordinance expressly precludes as the petitioner is not entitled to obtain a relief that would stay the collection process for the disputed assessment taxes.

Section 236 (5) of the Ordinance is as follows:

*(5) Neither the institution of such action nor any appeal therein shall stay the levying of the whole or any part of such rate or rates, and the excess, if any,*

*collected shall be returned according to the decision of such Primary Court or District Court if there be no appeal, or according to the final decision of the Court of Appeal in case of appeal.*

There is a clear statutory bar to staying the levying of the whole or any part of such disputed rate or rates. In the above circumstances, the court refuses to extend the temporary injunction issued against the respondents. Since one month has already lapsed, the application for an injunction is also refused.

Judge of the Court of Appeal.

Dr. S. Premachandra J.  
I agree.

Judge of the Court of Appeal.