

- (b) notice of the amended assessment shall be served on the taxpayer in accordance with subsection (5) section 135.

(5) Where the Commissioner-General makes a decision to refuse an application under subsection (1) he shall serve the taxpayer with written notice of the decision with reasons for the decision.

(6) Where the Commissioner-General has not made a decision on an application made under subsection (1) within ninety days of the application being filed, the Commissioner-General shall be deemed to have:-

- (a) made a decision to disallow the application; and
- (b) served the taxpayer with notice of the decision on the ninetieth day after the application was filed.

CHAPTER XIII

OBJECTIONS AND APPEALS

137. Except as provided for under this Chapter— Objections.

- (a) no decision relating to the payment of a tax under this Act shall be disputed at the Tax Appeals Commission, in any Court or Tribunal or any other proceedings on any other ground; and
- (b) the amount and particulars of every assessment made by the Commissioner-General in respect of a taxpayer shall be treated as correct and the liability of the taxpayer shall be determined accordingly.

138. In the event of any conflict or inconsistency between the provisions of this Act and the provisions of any other written law, the provisions of this Act shall prevail. The Act to prevail.

Administrative
Review.

139. (1) A taxpayer who is dissatisfied with an assessment or other decision may request the Commissioner-General to review the decision.

(2) A request for review shall be made to the Commissioner-General in writing not later than thirty days after the taxpayer was notified of the decision, and shall specify in detail the grounds upon which it is made.

(3) Where the request is an objection against an assessment which has been made in the absence of a return required to be made, the notice of request relating to the objection shall be sent together with a return duly made.

(4) The receipt of every request 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 request.

(5) The Commissioner-General shall consider the taxpayer's request and notify the taxpayer in writing of the Commissioner-General's decision and the reasons for the decision. Taxpayer's request shall be considered by a tax official other than the tax official who made the assessment or other decision.

(6) The Commissioner-General shall give effect to the decision referred to in subsection (5) by confirming an existing assessment or making an amended assessment (including for a nil amount) or an additional assessment in accordance with this Act, or taking such other necessary action to give effect to that decision.

(7) Where the Commissioner-General hears the evidence of a taxpayer or of any other person in respect of the request, a record of such evidence shall be maintained or caused to be maintained.

(8) Notwithstanding the provisions of subsection (2), the taxpayer may make a request for administrative review upon satisfying the Commissioner-General that owing to absence from Sri Lanka, sickness, or other reasonable cause the taxpayer was prevented from making the request within thirty days of the event described in subsection (2), and that there has been no unreasonable delay on the taxpayer's part.

140. (1) A person aggrieved by the decision of administrative review under section 139 may appeal against the decision to the Tax Appeals Commission.

Appeal from
Administrative
Review.

(2) An appeal to the Tax Appeals Commission shall not be made unless a request for administrative review has first been made, and —

- (a) a decision has been received from the Commissioner-General; or
- (b) ninety days have lapsed since the request for administrative review was made.

(3) Where the Tax Appeals Commission is satisfied that the appellant is overcharged it may reduce the amount of the assessment by the amount of the overcharge, and if it is satisfied that the appellant is undercharged, it may increase the amount of the assessment by the amount of the undercharge, or may confirm or annul the assessment.

(4) Notwithstanding anything contained in Chapter XVI, where the Tax Appeals Commission is satisfied that tax in accordance with its decision upon the appeal may not be recovered, the Tax Appeals Commission may require the appellant to furnish security for payment of the tax, if any, which may become payable by the appellant as may seem to the Tax Appeals Commission to be proper.

(5) Notice of an appeal under this section shall be given in writing to the Tax Appeals Commission with a copy to the Commissioner-General within thirty days from the date of the decision of the Commissioner-General under section 139.

(6) Notwithstanding the provisions of subsection (5), the appellant may appeal against an assessment or other decision upon satisfying the Tax Appeals Commission that owing to absence from Sri Lanka, sickness, or other reasonable cause the appellant was prevented from giving notice of appeal within thirty days as required under subsection (2), and that there has been no unreasonable delay on the appellant's part.

Burden of proof.

141. The burden of proof shall be on the taxpayer or person making an objection to an assessment to show that the assessment is incorrect.

Appeals do not suspend collection of amounts.

142. Notwithstanding that a request for administrative review of an assessment has been filed or a taxpayer has appealed to the Tax Appeals Commission against an assessment, the tax payable under the assessment shall remain due and payable, unless the Commissioner-General grants an extension of time under section 151 and may be recovered, despite the request for review or appeal.

Finality of assessment.

143. (1) Subject to the right of the Assistant Commissioner to issue a new or revised assessment under section 135 and subject to subsection (2), if no request for review is made within the time permitted by section 139, an assessment shall be treated as final.

(2) If an assessment is treated as final under subsection (1), and the taxpayer timely files an amended return under section 136, the filing of the amended return has the effect of revising the assessment, but only if the tax shown on the amended return exceeds the tax assessed.

Appeal from a decision of the Tax Appeals Commission.

144. (1) Either party to a proceeding before the Tax Appeals Commission who is dissatisfied with the decision of the Tax Appeals Commission may, within one month after being notified of the decision, file a notice of appeal with the Court of Appeal; and the party so appealing shall serve a copy of the notice of appeal on the other party to the proceeding before the Tax Appeals Commission.

(2) An appeal to the Court of Appeal shall not be made unless an appeal request to the Tax Appeals Commission has first been made, and—

- (a) a decision has been received from the Tax Appeals Commission; or
- (b) ninety days have lapsed since the request for appeal to the Tax Appeals Commission was made and no response to the request for appeal has been received from the Tax Appeals Commission.

(3) An appeal from a decision of the Tax Appeals Commission to the Court of Appeal shall be made only on a question of law.

(4) Where an appeal is made from a decision of the Tax Appeals Commission, the Tax Appeals Commission shall provide a written statement of the decision, including a summary of the evidence, the Commission's finding of the facts, and their conclusions on the points of law involved.

CHAPTER XIV

LIABILITY FOR AND PAYMENT OF TAX

145. (1) Tax shall be due and payable at the time stipulated under this Act.

Liability of taxpayer and due date.

(2) Subject to subsection (1), the amount of tax—

- (a) stated in a notice of assessment to be due; or
- (b) deemed to be assessed under Chapter XII,

shall be due and payable on the date stated in the notice or, in the case described in paragraph (b), on the due date for the return in question.

(3) Tax shall be paid in the manner and place specified by the Commissioner-General.