

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

*In the matter of the exercise of the
Constitutional jurisdictional of the
Supreme Court under and in terms of
Article 120 of the Constitution read with
Article 121 of the Constitution to
determine whether the Clause 6 of the
Bill titled "Value Added Tax
(Amendment)" or any part thereof is
inconsistent with the Constitution.*

Supreme Court Special Determination

Application No. 65/2023

Digital Mobility Solutions Lanka
(Private) Limited

No. 309, High Level Road,

Colombo 00600.

PETITIONER

Vs.

The Honourable Attorney General,

Attorney General's Department,

Colombo 01200

RESPONDENT

BEFORE : P. PADMAN SURASENA, J.

A. L. SHIRAN GOONERATNE, J.

ARJUNA OBEYESEKERE, J.

COUNSEL : Dr. K. Kanag-Iswaran, PC with Lakshmanan
Jeyakumar & Aslesha Weerasekera
instructed by Moahan Balendra for the Petitioner.
Nirmalan Wigneswaran, DSG with Madhushka
Kannangara, SC for the Hon. Attorney General.

ARGUED & : **27.09.2023**

DECIDED ON

P. PADMAN SURASENA, J.

As has been agreed upon on the last date, the Commissioner General of Inland Revenue (Acting) has filed the Affidavit dated 26.09.2023.

Mr. Lakshmanan Jeyakumar appearing for the Petitioner confirms to Court that he is in receipt of a copy of the said Affidavit.

Having perused the said Affidavit, Court observes that the Commissioner General of Inland Revenue (Acting) has confirmed that Uber Lanka (Private) Limited is a registered VAT payer; Uber Lanka (Private) Limited pays VAT on Uber Eats and Uber rides on self-assessment basis.

As indicated to Court on the last date i.e., 25.09.2023, in view of the above affidavit, the learned Counsel for the Petitioner informs Court that the Petitioner does not wish to proceed any further with this Petition.

Therefore, the learned Counsel for the Petitioner moves to withdraw this Petition.

Learned Deputy Solicitor General has no objection for the application to withdraw the Petition.

Application to withdraw the Petition is allowed.

Petition is dismissed.

In view of the above, Court will not proceed to make any determination on this Petition.

SC.SD.NO.65/23

Registrar is directed to inform this position to the Hon. Speaker and the Secretary General of Parliament annexing a copy of the proceedings of this case.

JUDGE OF THE SUPREME COURT

A. L. SHIRAN GOONERATNE, J.

I agree.

JUDGE OF THE SUPREME COURT

ARJUNA OBEYESEKERE, J.

I agree.

JUDGE OF THE SUPREME COURT

Hsm/Rsk