

# Ceylon Gobernment Gazette

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## Part II.—Legal.

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#### DRAFT ORDINANCES.

#### MINUTE.

The following Draft of a proposed Ordinance is published for general information:—

An Ordinance to amend "The Medical Registration Ordinance, 1905."

Preamble.

WHEREAS it is expedient to amend "The Medical Registration Ordinance, 1905": Be it therefore enacted by the Governor of Ceylon, by and with the advice and consent of the Legislative Council thereof, as follows:

Short title.

1 This Ordinance may be cited as "The Medical Registration (Amendment) Ordinance, No. of 1919."

Amendment of section 16 of the principal Ordinance. 2 Section 16 of the principal Ordinance is amended by inserting after the word "offence" in line 2 thereof the words "or of any offence against sub-sections (3), (4), or (5) of section 48 of 'The Births and Deaths Registration Ordinance, 1895,' or, while acting as a Registrar under such Ordinance, of dishonestly aiding or abetting the registration of a false cause of death."

By His Excellency's command,

Colonial Secretary's Office, Colombo, March 3, 1919. R. E. STUBBS, Colonial Secretary.

## Statement of Objects and Reasons.

THE object of this Bill is to give effect to certain suggestions made by a Commission appointed to inquire and report on the law relating to the registration of deaths.

2. The Bill renders medical practitioners liable to be struck off the register of medical practitioners if they offend against sub-section (3), (4), or (5) of section 48 of "The Births and Deaths Registration Ordinance, 1895," and also renders them liable to the same penalty if they assist in the false registration of a cause of death.

Attorney-General's Chambers, Colombo, February 15, 1919. H. C. Gollan, Attorney-General.

#### MINUTE.

The following Draft of a proposed Ordinance is published for general information:—

#### An Ordinance to amend "The Births and Deaths Registration Ordinance, 1895."

Preamble.

WHEREAS it is expedient to amend "The Births and Deaths Registration Ordinance, 1895": Be it therefore enacted by the Governor of Ceylon, by and with the advice and consent of the Legislative Council thereof, as follows:

Short title.

- 1 This Ordinance may be cited as "The Births and Deaths Registration (Amendment) Ordinance, No. of 1919."
- Addition of new sub-section (2) to section 7 of the principal Ordinance.
- 2 The following sub-section shall be added to section 7 of the principal Ordinance, section 7 being re-numbered 7 (1):—
  - (2) Any medical practitioner who, under the provisions of this section, is appointed a Registrar of Births and Deaths, or who is appointed to act in such capacity, shall during such employment be deemed to be a "public servant" within the meaning of section 19 of the Ceylon Penal Code.
- Substitution of another form for that given in second schedule of principal Ordinance.
- 3 Form I in the second schedule to the principal Ordinance is hereby struck out, and the following form shall be inserted in the said schedule in lieu thereof:

#### I .-- Certificate of Cause of Death.

(Section 25.)

To the Registrar of ——.

I, —, certify that I attended on —, of —, who was apparently aged (or stated to be aged) —, from the — day of — (month) to the — day of — month), and that he (or she) was suffering from — (name of disorder or disease), which was the probable cause of his (or her) death.

Witness my hand this —— day of ——, One thousand Nine hundred and ——.

(Signed) ----.

By His Excellency's command,

Colonial Secretary's Office, Colombo, March 3, 1919. R. E. STUBBS, Colonial Secretary.

#### Statement of Objects and Reasons.

THE object of this Bill is to give effect to certain suggestions made by a Commission appointed to inquire into and report on the law relating to the registration of deaths.

- 2. The Bill-
- (a) Provides that a medical practitioner during his employment as a Registrar of Births and Deaths shall be deemed to be a "public servant" within the meaning of section 19 of the Ceylon Penal Code.
- (b) Amends Form I in Schedule II. of "The Births and Deaths Registration Ordinance, 1895," enabling a certificate as to the cause of death required by section 25 to be given, containing the period during which the patient was under treatment, and the name of the disease or disorder which was the probable cause of death. The medical practitioner is sometimes unable to certify as required by the existing form that he attended on the patient during his last illness and till the patient's death.

Attorney-General's Chambers, Colombo, February 15, 1919. H. C. GOLLAN, Attorney-General.

#### PASSED ORDINANCE.

Ordinance enacted by the Governor of Ceylon, with the advice and consent of the Legislative Council thereof.

#### No. 8 of 1919.

#### An Ordinance to provide for the Collection of Estate Duties.

W. H. MANNING.

Preamble.

HEREAS it is expedient to provide for the imposition and collection of estate duties: Be it therefore enacted by the Governor of Ceylon, by and with the advice and consent of the Legislative Council thereof, as follows:

Short title and commencement.

1 This Ordinance may be cited as "The Estate Duty Ordinance, No. 8 of 1919," and shall come into operation on such date as the Governor shall, by Proclamation in the Government Gazette, appoint.

Interpretation.

- 2 (1) In this Ordinance, unless the context otherwise requires, the term-
  - "Estate duty" means the duty imposed under the provisions of this Ordinance in case of the death of any person dying on or after the commencement of this Ordinance.

"Deceased" means any person dying on or after the

commencement of this Ordinance.

" Will" includes any testamentary instrument.

"Executor" means the executor or administrator of a deceased person, and includes, as regards any obligation under this Ordinance, any person who takes possession of, or intermeddles with, the property of a deceased person.

"Proper officer" means the Commissioner of Stamps or any officer of his Department appointed by the Commissioner of Stamps for the particular purpose referred to.

"Property" includes movable and immovable property of any kind situate or being in the Colony and the proceeds of sale thereof respectively, and any money or investment for the time being representing the proceeds of sale; and in the case of a deceased person who was at the time of his death domiciled in the Colony, includes movable

property wherever it may be.
"Settled" when applied to property means any property subject to a settlement, that is to say, to any deed, will, agreement for a settlement, or other instrument or any number of instruments, or to any parol trust, under or by virtue of which any property or any interest therein stands for the time being limited to or in trust for any person or persons by way of succession, and includes any interest in remainder or reversion not disposed of by the settlement and reverting to the settler or descending to the testator's heir or next of kin.

"Incumbrances" includes mortgages, hypothecations, and

terminable charges.

- "Property passing on the death" includes property passing either immediately on the death or after any interval, either certainly or contingently, and either originally or by way of substitutive limitation; and the expression "on the death" includes "at a time ascertainable only by reference to the death."
- (2) For the purposes of this Ordinance—
- (a) A person shall be deemed competent to dispose of property if he has such an estate or interest therein or such general power as would, if he were sui juris, enable him to dispose of the property; and the expression "general power" includes every power or authority enabling the done or other holder thereof to appoint or dispose of property as he thinks fit, whether exercisable by instrument inter vivos or by will, or both, but exclusive of any power exercisable in a fiduciary capacity under a disposition not made by himself.

(b) A disposition taking effect out of the interest of a deceased person shall be deemed to have been made by him, whether the concurrence of any other person was or was not required.

(c) Money which a person has a general power to charge on property shall be deemed to be property of which he has

power to dispose.

#### PART I.

## ADMINISTRATION.

Care and management of estate duty. Rules.

- 3 (1) The estate duty shall be under the care and management of the Commissioner of Stamps.
- (2) In the care and management of such duty, the Commissioner of Stamps shall be guided by the provisions of this Ordinance and by such rules, not being inconsistent therewith, as the Governor in Executive Council may from time to time think fit to make.
- (3) All such rules shall be published in the Government Gazette, and shall thereupon, subject to the provision of the next succeeding sub-section, be as legal, valid, effectual, and binding as if they had been enacted in this Ordinance.
- (4) All such rules shall be laid before the Legislative Council, and if a resolution is passed within forty days of their being laid before the Legislative Council praying that any rule shall be annulled, such rule shall thenceforth be void, but without prejudice to anything done thereunder.

Forms.

- 4 (1) The Commissioner of Stamps may from time to time frame, and when framed, alter or annul, such forms as may be required for all or any of the purposes of this Ordinance.
- (2) Every such form or alteration or annulment of a form shall be subject to the approval of the Governor in Executive Council, and shall be published in the Government Gazette.

Taking of oath, &c.

5 Any oath or affirmation required for the purposes of estate duty may be taken before the proper officer, who is hereby authorized to administer such necessary oath or affirmation.

Public officers to furnish information.

- 6 (1) It shall be the duty of every public officer to furnish the Commissioner of Stamps, on his making application in writing for that purpose, with any information which may be in his possession, or which he may be able to procure with reference to any matter connected with estate duty.
- (2) The Judge of any District Court shall furnish the Commissioner of Stamps, on his making application in writing for that purpose, with a certified copy of any will deposited or filed in the court after the commencement of this Ordinance, but it shall not be necessary to affix any stamp to such copy.

#### PART II.

#### ESTATE DUTY.

#### Grant of Estate Duty.

Grant of estate duty.

7 In the case of every person dying after the commencement of this Ordinance, there shall, save as hereinafter expressly provided, be levied and paid, upon the value of all property settled or not settled, which passes on the death of such person, a duty called "estate duty," at the graduated rates set forth in the schedule to this Ordinance.

What property is deemed to pass.

- 8 (1) Property passing on the death of the deceased shall be deemed to include the property following, that is to say:
  - (a) Property of which the deceased was at the time of his death competent to dispose.
  - (b) Property in which the deceased or any other person had an interest ceasing on the death of the deceased to the extent to which a benefit accrues or arises by the cesser of such interest, inclusive of property the estate or interest in which has been surrendered, assured, divested, or otherwise disposed of, whether for value or not, to or

for the benefit of any person entitled to an estate or interest in remainder or reversion in such property, unless that surrender, assurance, divesting, or disposition was bona fide made or effected three years before the death of the deceased, and bona fide possession and enjoyment of the property was assumed thereunder immediately upon the surrender, assurance, divesting, or disposition, and thenceforward retained to the entire exclusion of the person who had the estate or interest limited to cease as aforesaid, and of any benefit to him by contract or otherwise, but exclusive of property the interest in which of the deceased or other person was only an interest as holder of an office, or recipient of the benefits of a charity, or

as a corporation sole.

(c) Property taken as a donatio mortis causa made by any person dying on or after the commencement of this Ordinance, or taken under a disposition made on or after the Sixth day of December, 1918, by any person so dying purporting to operate as an immediate gift inter vivos, whether by way of transfer, delivery, declaration of trust, or otherwise, which shall not have been bona fide made three years before the death of the deceased, or taken under any gift whenever made, of which property bona fide possession and enjoyment shall not have been assumed by the donee immediately upon the gift and thenceforward retained to the entire exclusion of the donor or of any benefit to him by contract or otherwise. Provided that nothing herein contained shall apply to gifts made in consideration of marriage, or which are proved to the satisfaction of the Commissioner of Stamps to have been part of the normal expenditure of the deceased, and to have been reasonable, having regard to the amount of his income, or to the circumstances under which the gift is made, or which, in the case of any donee, do not exceed in the aggregate one thousand five hundred rupees in value or amount.

(d) Property which the deceased, having been absolutely entitled thereto, has caused to be transferred to or vested in himself and any other person jointly, whether by disposition or otherwise, or any purchase or investment made by the deceased alone, or in concert or by arrangement with any other person, so that the beneficial interest therein or in some part thereof passes or accrues by survivorship on his death to such other person.

(e) Property passing under any past or future settlement made by the deceased by any instrument not taking effect as a will whereby an interest in such property or the proceeds of sale thereof for life or any other period determinable by reference to death is reserved, either expressly or by implication, to the settlor, or whereby the settlor may have reserved to himself the right, by the exercise of any power, to restore to himself or to reclaim the absolute interest in such property or the proceeds of sale thereof. Provided that in this paragraph the expression "settlement" shall include any trust, whether expressed in writing or not, in favour of any person, and if contained in an instrument effecting the settlement, whether the instrument was made for valuable consideration or not as between the settler and any other person.

(f) Money received under a policy of assurance effected by the deceased on his life where the policy is wholly kept up by him for the benefit of a donee, whether nominee or assignee, or a part of such money in proportion to the premiums paid by him, where the policy is partially kept

up by the deceased for such benefit.

(g) Any annuity or other interest purchased or provided by the deceased, either by himself alone or in concert or by arrangement with any other person, to the extent of the beneficial interest accruing or arising by survivorship or otherwise on the death of the deceased.

(2) Property passing on the death of the deceased shall not be deemed to include property held by the deceased as trustee for another person under a disposition not made by the deceased, or under a disposition made by the deceased before

the Sixth day of December, 1918, or more than three years before his death, where possession and enjoyment of the property was bona fide assumed by the beneficiary immediately upon the creation of the trust and thenceforward retained to the entire exclusion of the deceased or of any benefit to him by contract or otherwise.

Exception of transactions for money consideration.

- 9 (1) Estate duty shall not be payable in respect of property passing on the death of the deceased by reason only of a bona fide purchase from the person under whose disposition the property passes, nor in respect of the falling into possession of the reversion on any lease for lives, nor in respect of the determination of any annuity for lives, where such purchase was made, or such lease or annuity granted, for full consideration in money or money's worth paid to the vendor or grantor for his own use or benefit, or in the case of a lease, for the use or benefit of any person for whom the grantor was a trustee.
- (2) Where any such purchase was made, or lease or annuity granted, for partial consideration in money or money's worth paid to the vendor or granter for his own use or benefit, or in the case of a lease, for the use or benefit of any person for whom the grantor was a trustee, the value of the consideration shall be allowed as a deduction from the value of the property for the purpose of estate duty.

Exemptions from estate duty in case of small annuities. 10 Estate duty shall not be payable in respect of a single annuity not exceeding two hundred and fifty rupees purchased or provided by the deceased, either by himself alone or in concert or arrangement with any other person, for the life of himself and of some other person and the survivor of them, or to arise on his own death in favour of some other person; and if in any case there is more than one such annuity, the annuity first granted shall be alone entitled to the exemption under this section.

Exemption of object of national, &c., interest given, &c., for public purposes.

11 It shall be lawful for the Commissioner of Stamps to remit the estate duty, or any other duty leviable on or with reference to death, in respect of any such pictures, prints, books, manuscripts, works of art, or scientific collections, as appear to the Commissioner of Stamps to be of national, scientific, artistic, or historic interest, and to be given or bequeathed for national purposes, or to any university, or to any municipal corporation, and no property the duty in respect of which is so remitted shall be aggregated with any other property for the purpose of fixing the rate of estate duty.

Exception to passing of property on enlargement of interest of settler. 12 Where property is settled by a person on himself for life, and after his death on any other persons with an ultimate reversion of an absolute interest or absolute power of disposition to the settler, the property shall not be deemed to pass to the settler on the death of any such other person by reason only that the settler, being then in possession of the property as tenant for life, fiduciary, or usufructuary, becomes, in consequence of such death, entitled to the immediate reversion, or acquires an absolute power to dispose of the whole property.

Reverter of property to disponer.

13 (1) Where by a disposition of any property an interest is conferred on any person other than the disponer for the life of such person or determinable on his death, and such person enters into possession of the interest and thenceforward retains possession thereof to the entire exclusion of the disponer or of any benefit to him by contract or otherwise, and the only benefit which the disponer retains in the said property is subject to such life or determinable interest, and no other interest is created by the said disposition, then, on the death of such person, the property shall not be deemed to pass by reason only of its reverter to the disponer in his lifetime.

(2) Where by a disposition of any property shy such interest as above in this section mentioned is conferred on two or more persons, either severally or jointly or in succession, this section shall apply in like manner as where the interest is conferred

on one person.

(3) Provided that the foregoing sub-sections shall not apply where such person or persons taking the said life or determinable interest had at any time prior to the disposition been himself or themselves competent to dispose of the said property.

Relief in respect of quick succession where property consists of land or a business. 14 Where the Commissioner of Stamps is satisfied that estate duty has become payable on any property consisting of land or a business (not being a business carried on by a company), or any interest in land or such a business, passing upon the death of any person, and that subsequently within five years estate duty has again become payable on the same property or any part thereof passing on the death of the person to whom the property passed on the first death, the amount of estate duty payable on the second death in respect of the property so passing shall be reduced as follows:

Where the second death occurs within one year of the first death, by fifty per cent.;

Where the second death occurs within two years of the first death, by forty per cent.:

death, by forty per cent.;
Where the second death occurs within three years of the first death, by thirty per cent.;

Where the second death occurs within four years of the first death, by twenty per cent.;

Where the second death occurs within five years of the first death, by ten per cent.

Provided that where the value, on which the duty is payable, of the property on the second death exceeds the value, on which the duty was payable, of the property on the first death, the latter value shall be substituted for the former for the purpose of calculating the amount of duty on which the reduction under this section is to be calculated.

15 (1) For determining the rate of estate duty to be paid on any property passing on the death of the deceased, all property so passing, in respect of which estate duty is leviable, shall be aggregated so as to form one estate, and the duty shall be levied at the proper graduated rate on the value thereof.

Provided that any property so passing, in which the deceased never had an interest, or which under a disposition not made by the deceased passes immediately on the death of the deceased to some person other than the wife or husband, or a lineal ancestor or lineal descendant of the deceased, shall not be aggregated with any other property, but shall be an estate by itself, and the estate duty shall be levied at the proper graduated rate on the value thereof; but if any benefit under a disposition not made by the deceased is reserved or given to the wife or husband, or a lineal ancestor or lineal descendant of the deceased, such benefit shall be aggregated with property of the deceased for the purpose of determining the rate of estate duty.

(2) Where the nett value of the property in respect of which estate duty is payable on the death of the deceased, exclusive of property settled otherwise than by the will of the deceased, does not exceed fifteen thousand rupees, such property, for the purpose of estate duty, shall not be aggregated with any other property, but shall form an estate by itself.

16 (1) Where property in respect of which estate duty is leviable is settled by the will of the deceased, or having been settled by the deceased by some other disposition passes under that disposition on the death of the deceased to some person not competent to dispose of the property—

(a) A further estate duty (called settlement estate duty) on the value of the settled property shall be levied at the rate hereinafter specified, except where the only life interest in the property after the death of the deceased is that of a wife or husband of the deceased; but

(b) During the continuance of the settlement, the settlement estate duty shall not be payable more than once.

(2) If estate duty has already been paid in respect of any settled property under the last preceding sub-section since the date of the settlement, the estate duty shall not be payable in respect thereof until the death of a person who was at the time of his death, or had been at any time during the continuance of the settlement, competent to dispose of such property.

(3) In the case of settled property, where the interest of any person under the settlement fails or determines by reason of his death before it becomes an interest in possession, and subsequent limitations under the settlement continue to subsist, the property shall not be deemed to pass on his death.

Aggregation of property to form one estate for purpose of duty.

Settled property.

#### Value of Property.

Deduction of debts and funeral expenses. 17 (1) In determining the amount on which the estate duty payable in respect of any property is to be calculated and paid, the following deductions shall first be made from the value of such property, namely:

(a) Such expenses as are allowed as reasonable funeral expenses by the Commissioner of Stamps;

- (b) All debts or incumbrances which, in the opinion of the Commissioner of Stamps, have been incurred or created by the deceased bona fide for full consideration in money or money's worth wholly for the deceased's own use and benefit. Provided always that no debt shall be deducted in respect whereof there is a right to reimbursement from any other estate or person.
- (2) Where the Commissioner of Stamps is satisfied that in the United Kingdom or any British Possession duty is payable by reason of a death in respect of any property situate in the United Kingdom or such Possession and passing on such death, he shall allow a sum equal to the amount of that duty to be deducted from the estate duty payable in respect of that property on the same death.
- (3) Where any property passing on the death of the deceased is situate in a foreign country, and the Commissioner of Stamps is satisfied that by reason of such death any duty is payable in that foreign country in respect of that property, he shall make an allowance of the amount of that duty from the value of the property.
- (4) The amount of any stamp duty paid on any gift or deed of gift of any property in accordance with the provisions of clause 30 of Part I. of Schedule B of "The Stamp Ordinance, 1909" (as the same is set forth in section 7 of "The Stamp (Amendment) Ordinance, No. 16 of 1917," or in any amending Ordinance), shall be deducted from any estate duty payable under the provisions of this Ordinance in respect of the property comprised in such gift or deed of gift.
- (5) The value of any property shall be estimated to be the price which, in the opinion of the Commissioner of Stamps, such property would fetch if sold in the open market at the time of the death of the deceased, and no reduction shall be made in the estimate on account of the estimate being made on the assumption that the whole property is to be placed on the market at one and the same time. Provided that where it is proved to the Commissioner of Stamps that the value of the property has been depreciated by reason of the death of the deceased, the Commissioner in fixing the price shall take such depreciation into account.
- (6) The value of the benefit accruing or arising from the cesser of an interest ceasing on the death of the deceased shall—

(a) If the interest extended to the whole income of the property, be the value of that property; and

(b) If the interest extended to less than the whole income of the property, be such proportion of the value of the property as corresponds to the proportion of the income which passes on the cesser of the interest.

Provided that if the benefit accruing or arising on such death shall be a life interest, the estate duty payable shall be at the rate of one-half the rate set forth in the schedule to this Ordinance.

Provided also that in such last-mentioned case the provisions of section 14 of this Ordinance shall not apply.

- (7) Property passing on any death shall not be aggregated more than once, nor shall estate duty in respect thereof be more than once levied on the same death.
- (8) Any person aggrieved by a decision of the Commissioner of Stamps under this section may, in the manner, within the times, and subject to the conditions laid down in section 22 (3) of this Ordinance, appeal to the District Court having jurisdiction to administer the estate, and such court shall have, for the purposes of the appeal, all the powers conferred upon such court by section 22 (4) of this Ordinance.

#### Liability for Estate Duty.

Duty to be a first charge.

Unless and until the same is paid as hereinafter provided, the estate duty payable in respect of any property passing on the death of a deceased person shall be a first charge on all the immovable property of the deceased coming to an executor or being under his control, so far as the duty payable by such executor is concerned, and on the property passing to any other person, so far as the duty payable by such other person is concerned.

Liability for estate duty.

- (1) The executor of the deceased shall pay the estate duty on all property coming to him or being under his control, and in like manner may pay the estate duty in respect of any property not coming to him or being under his control, if the persons accountable for the duty in respect thereof request him to make such payment, but an executor shall not be liable for any duty in excess of the assets which he has received as executor, or might but for his own neglect or default have
- 2) Estate duty, so far as not paid by the executor, shall be paid by the person to whom any property passes for any beneficial interest in possession, and also to the extent of the property actually received or disposed of by him, by every trustee, guardian, or other person in whom any interest in the property so passing or the management thereof is vested, and every person in whom the same is vested by alienation or other derivative title shall be accountable for the estate duty on the property. Provided that nothing in this section contained shall render a person accountable for duty who acts merely as agent for another person in the management of property.
- (3) Estate duty may be collected in cash or by stamps or by such other means as the Governor in Executive Council may prescribe.
- (4) A person required, not being an executor, to pay the estate duty in respect of any property may, for the purpose of paying the duty or raising the amount of the duty when already paid, whether the property is or is not vested in him, raise, with the consent of the District Court having jurisdiction to administer the estate first had and obtained, the amount of such duty, and any interest and expenses properly incurred or paid by him in respect thereof, by the sale or mortgage of, or a terminable charge on, that property or any part thereof. Provided that nothing herein contained shall in any way affect the right of an executor to deal with the property of a
- (5) A person having a limited interest in any property, who pays the estate duty in respect of that property, shall be entitled to the like charge, as if the estate duty in respect of

that property had been raised by means of a mortgage to him. As between the several persons beneficially interested in the property of a deceased person on which the executor is, under the provisions of this Ordinance, required to pay estate duty, all such duty paid in respect of such property shall be

regarded as a debt incurred by the deceased person, and shall, unless such deceased person has otherwise directed by his will (if any), be apportioned among such persons in proportion to the values of their interests in the property of such deceased

person.

Assessment and Payment of Estate Duty.

Statement of property liable to duty.

Apportionment of burden of

ostate duty

paid.

21 (1) The executor of every deceased person shall, within twelve months after his death, deliver to the proper officer a full and true statement of all the property in respect of which duty has, subject to the deductions hereinbefore mentioned, become payable on the death of the deceased, together with a statement of the deductions which are to be made therefrom, exhibiting at the same time a certified copy of the will (if any) of the deceased; and shall make a declaration verifying on oath or affirmation such statements, and stating that such property is of the value of a certain sum therein specified to the best of the declarant's knowledge, information, and belief.

- (2) Every such statement shall include all income accrued upon the property included therein down to, and outstanding at, the date of the death of the deceased.
- (3) Interest at the rate of four per cent. per annum on the estate duty shall be paid from the expiration of one year of the death of the deceased, and shall form part of the estate duty.
- (4) Where the executor is not accountable for estate duty in respect of any property passing on the death of a deceased, the person accountable shall, within the time hereinbefore in this section mentioned, deliver to the proper officer a true and full statement of the particulars of the beneficial interest in the property passing to such person on the death of the deceased, and shall make a declaration verifying on oath or affirmation such particulars, and stating that such property is of the value of a certain sum therein specified to the best of the declarant's knowledge, information, and belief.
- (5) The Commissioner of Stamps may, in his discretion, extend the period hereinbefore fixed for making any of the statements or declarations hereinbefore mentioned.

Assessment of duty or fresh valuation.

- 22 (1) The Commissioner of Stamps shall, if he is satisfied with a statement and estimate of value given in the declaration as originally delivered, or with any amendments that may be made therein upon his requisition, assess the duty on the footing of such statement and estimate; but it shall be lawful for the Commissioner of Stamps, if he is dissatisfied with such statement and estimate, to cause a statement and estimate to be made by any assessor or assessors to be appointed by the Commissioner of Stamps, and to assess the duty on the footing of such last-mentioned statement and estimate, subject to appeal as hereinafter provided.
- (2) If the duty so assessed exceeds the duty assessable according to the return made to the Commissioner of Stamps, and with which he was dissatisfied, and if there is no appeal against such assessment, it shall be in the discretion of the Commissioner of Stamps, having regard to the merits of each case, to charge the whole or any part of the expenses incidental to the making of such last-mentioned statement and estimate in increase of such duty, and to recover the same forthwith accordingly; and if there is an appeal against such last-mentioned assessment, the payment of such expenses shall be in the discretion of the court.
- (3) If any person who is made accountable by this Ordinance is dissatisfied with any valuation or assessment made by or on behalf of the Commissioner of Stamps, and the sum in dispute in respect of duty on such assessment exceeds two hundred rupees, such person, on giving within twenty-one days after receiving notice of such valuation or assessment a notice in writing to the Commissioner of Stamps of his intention to appeal against such valuation or assessment, and on furnishing to the Commissioner of Stamps, within the further period of twenty-one days, a statement in writing of the grounds of such appeal, may, by petition, appeal accordingly to the District Court having jurisdiction to administer the estate. Provided always that any such appellant may pay as hereinafter provided the amount of any such assessment under protest, without prejudice to his right of appeal.
- (4) The court shall have jurisdiction to hear and determine as speedily as possible the matter of such appeal and the costs thereof, with power to direct, for the purposes of such appeal, an inquiry, valuation, or report to be made by any officer of the court or other person as such court may think fit.

Certificate of payment of duty.

- 23 (1) On the estate duty payable being assessed in the manner so provided for in this Ordinance, the proper officer shall cause to be made on the declaration a memorandum of the amount of estate duty payable.
- (2) The person making the declaration shall thereupon pay to the proper officer the estate duty so assessed, or shall secure the payment of such duty by instalments to the satisfaction of the Commissioner of Stamps by way of hypothecation of immovable property.

(3) The proper officer shall then prepare a certificate under his hand setting forth that the statement and declaration have been duly delivered, and that the estate duty, if such duty is payable, has been paid, or has been paid under protest, or that the payment of such estate duty by instalments has been secured to the satisfaction of the Commissioner of Stamps by way of hypothecation of immovable property, and stating the value as shown by the statement of the property on which estate duty is payable.

(4) No probate or letters of administration shall issue from a District Court unless and until there has been filed in such court a certificate certifying that the executor has paid or secured to the satisfaction of the Commissioner of Stamps the payment of all estate duty for which he is accountable.

(5) Where a person accountable for estate duty elects to pay by instalments, payment may be made by eight equal yearly instalments or by any less number, the first of such instalments being made payable within one year of the death of the deceased.

Release of estate on which duty is paid. 24 (1) The Commissioner of Stamps on being satisfied that the full estate duty has been or will be paid in respect of an estate or any part thereof shall, if required by the person accounting for the estate duty, give a certificate to that effect, which shall discharge from any further claim for estate duty the property shown by the certificate to form the estate or

part thereof, as the case may be.

(2) Where a person accountable for the estate duty in respect of any property passing on a death applies to the Commissioner of Stamps, and delivers to him and verifies a full statement to the best of his knowledge and belief of all property passing on such death and the several persons entitled thereto, the Commissioner of Stamps may determine the rate of the estate duty in respect of the property for which the applicant is accountable, and on payment of the duty at that rate, that property and the applicant, so far as regards that property, shall be discharged from any further claim for estate duty, and the Commissioner of Stamps shall give a certificate of such discharge.

(3) A certificate of the Commissioner of Stamps under this section shall not discharge any person or property from estate duty in case of fraud or failure to disclose material facts, and shall not affect the rate of duty payable in respect of any property afterwards shown to have passed on the death, and the duty on such property shall be at such rate as would be payable if the value thereof were added to the value of the property in respect of which duty has been already accounted

for.

(4) Provided, nevertheless, that a certificate purporting to be a discharge of the whole estate duty payable in respect of any property included in the certificate shall exonerate from the estate duty a bona fide purchaser for valuable consideration without notice, notwithstanding any such fraud or failure.

#### General.

Power to require explanations and proof in support of affidavit. 25 (1) It shall be lawful for the Commissioner of Stamps at any time, and from time to time within three years after the date of the certificate, as he may think necessary, to require the executor of any deceased person or any person accountable for estate duty to furnish such information or explanations, and to produce such documentary or other evidence respecting the contents of, or the particulars verified by, the declaration of the property of the deceased subject to estate duty, as the case may seem to him to require.

(2) Any person failing without reasonable excuse to comply with any such requisition shall be liable to pay to His Majesty the King one thousand rupees; provided that the Commissioner of Stamps, or in any proceeding for the recovery of such penalty the court, shall have power to reduce any such penalty.

26 If any person who ought to deliver any statement and make a declaration or a further declaration (as hereinafter mentioned) neglects to do so within the period prescribed by law for the purpose, he shall be liable to pay to His Majesty the King one thousand five hundred rupees, or double the amount

Payment of double duty in case of default. of duty chargeable, according as the Commissioner of Stamps elects. Provided that the Commissioner, or in any proceeding for the recovery of such penalty the court, shall have power to reduce any such penalty.

Provision for return of duty overpaid.

27 If at any time within three years of making the declaration hereinbefore provided for the value of the property on which estate duty has been paid is found to exceed the true value of the property subject to estate duty on the death of the deceased, it shall be lawful for the Commissioner of Stamps, and he is hereby required, to return the amount of duty which has been overpaid, after deducting a discount of two and a half per cent. on the amount of the duty so returned.

Return of duty in respect of debts if claimed in three years.

Where it is proved by an affidavit or declaration on oath or affirmation and proper vouchers to the satisfaction of the Commissioner of Stamps that the executor has paid debts (including funeral expenses) which might have been, but were not, deducted as hereinbefore provided, and the deduction thereof would have occasioned a less duty to be paid than has been actually paid, it shall be lawful for the Commissioner of Stamps, and he is hereby required, to return the difference, after deducting a discount of two and a half per cent. on the amount of the duty so returned, provided the same is claimed within three years of making the declaration hereinbefore required; but where, by reason of any proceeding at law, the debts due from the deceased which might be deducted as aforesaid have not been ascertained, and in consequence thereof the executor was prevented from deducting the same and from claiming such return of estate duty as aforesaid within the term of three years, it shall be lawful for the Commissioner of Stamps to allow such further time for making the claim as may appear to him to be reasonable under the circumstances of the case.

Provision for payment of further duty.

- 29 (1) If at any time it is brought to the notice of any executor or person accountable for estate duty that the property subject to estate duty on the death of the deceased was of greater value than that on which estate duty was actually computed, such executor or person, as the case may be, shall, within six months after such notice, deliver a further statement verified as hereinbefore in this Ordinance provided to the proper officer.
- (2) The person delivering the statement shall thereupon pay to the proper officer the amount which, with the estate duty previously paid on a declaration of such property, may be sufficient to cover the estate duty chargeable according to the true value thereof, and shall at the same time pay to the proper officer interest upon such amount at the rate of four per cent. per annum from the date of the last payment in respect of such estate duty, or from such subsequent date as the Commissioner of Stamps may think proper.

Punishment of person making false affidavit. 30 If any person in any affidavit or declaration made under the provisions of this Ordinance wilfully and corruptly affirms or declares any matter or thing which is false or untrue with intent to defraud His Majesty the King of any estate duty payable under this Ordinance, every such person shall be guilty of the offence of giving false evidence, and shall be liable to be punished accordingly.

Proceedings in case of return not being made by accountable pers on.

31 If any person who is made accountable by this Ordinance makes default in delivering any statement or making a declaration required by the Commissioner of Stamps under this Ordinance, it shall be lawful for the Commissioner of Stamps to sue out of the District Court having jurisdiction to administer the estate, or having jurisdiction in the district where the person in default resides, and for the court to issue a citation commanding the party so in default to deliver such statement or make such declaration within such period as may be appointed in the citation, or to show cause to the contrary, and whether cause is shown or not, the court may make such order as justice may require.

Recovery of duty and penalties.

32 If any amount shall be owing by way of estate duty, penalty, or otherwise to His Majesty the King under this Ordinance, the Commissioner of Stamps may apply to the District Court having jurisdiction to administer the estate, or having jurisdiction in the district where the person in default resides,

to issue a citation to such person to appear and show cause, within a time to be specified therein, why execution for such amount should not issue against him, and on such person not appearing or failing to show sufficient cause, the court may cause execution for such amount to issue.

Appeal.

33 Any person aggrieved by any order of a District Court under this Ordinance may appeal to the Supreme Court in accordance with the provisions of the Civil Procedure Code.

Repeal.

34 Sections 68 to 73 (both inclusive) and Part III. of Schedule B, so far as the duty on probate or letters of administration is concerned, of "The Stamp Ordinance, 1909," are hereby repealed, except as regards the property and estate of any person dying before the commencement of this Ordinance.

#### SCHEDULE.

		Rate	s of Estate Du	ty.	Estate duty	
Where the Value of the Estate			be payable at the rate per cent. of Rs.			
Exceeds	s Rs.	1,500 a	nd does not exc	eed Rs.	7,500	1
Do.	$\mathbf{Rs.}$	7,500	do.	${f Rs}.$	15,000	2
Do.	$\mathbf{R_{s.}}$	15,000	do.	$\mathbf{R}s$ .	75,000	3
Do.	$\mathbf{R_{s}}.$	75,000	do.	$\mathbf{R}$ s.	150,000	4
Do.	Rs.	150,000	do.	$\mathbf{R}$ s.	300,000	5
Do.	Rs.	<b>3</b> 00,000	do.	$\mathbf{Rs}.$	600,000	6
Do.	Rs.	600,000	do.	$\mathbf{R}\mathbf{s}$ .	900,000	7
Do.	Rs.	900,000	do.	$\mathbf{Rs.}$	1,200,000	8
Do.	Rs.	1,200,000	do.	$\mathbf{R}\mathbf{s}.$	1,500,000	9
Do.	Rs.	1,500,000	do.	$\mathbf{R}$ s.	2,500,000	10
Do.	Rs.	2,500,000	do.	Rs.	3.000.000	11
Do.	Rs.	3,000,000	do.	Rs.	3,750,000	12
Do.	Rs.	3,750,000	do.	Rs.	4,500,000	13
Do.	Rs.	4,500,000	do.	Rs.	5.250.000	14
Do.	Rs.	5,250,000	do.	Rs.	6,000,000	15
Do.	Rs.	6.000,000	do.	Rs.	7,500,000	16
Do.	Rs.	7,500,000	do.	Rs.	9,000,000	17
Do.	Rs.	9,000,000	do.		12,000,000	18
Do.		12,000,000	do.		5,000,000.	19
Do.		15,000,000				20

The rate of the settlement estate duty where the property is settled shall be one per cent.

Passed in Council the Twenty-sixth day of February, One thousand Nine hundred and Nineteen.

C. H. COLLINS, Clerk to the Council.

Assented to by His Excellency the Governor the Eleventh day of March, One thousand Nine hundred and Nineteen.

R. E. STUBBS, Colonial Secretary.

## DISTRICT AND MINOR COURTS NOTICES.

NOTICE is hereby given, in terms of section 6 of the Ordinance No. 12 of 1894 and Ordinance No. 7 of 1905, that the documents hereinafter mentioned will, three months hence, be destroyed, unless any person interested in any record shall personally, or by proctor, or by duly authenticated petition, claim, upon good cause, that such record may not be destroyed, viz.:—

Court of Requests cases from No. 2,483 of the year 1899 to No. 7,110 of 1908, exclusive of actions referring to lands, appeal cases, and mortgage decrees.

Police Court cases from No. 4,800 of the year 1907 to No. 10,132 of May 31, 1910, and from No. 1 of June I, 1910, to No. 6,620 of 1913, exclusive of appeal cases and the classes of cases referred to in General Order 955.

Court of Requests and Police Court, Hatton, March 14, 1919. 5838

## NOTICES OF INSOLVENCY.

No. 2,720.

In the District Court of Colombo.

In the matter of the insolvency of Campbell Andrew Rodrigo Jayamanna of Barber street, Colombo.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will take place at the sitting of this court on March 25, 1919, for proof of the claim of K. S. S. S. Ramen Chetty of Sea street, Colombo.

By order of court, V. R. MOLDRICH, Colombo, March 15, 1919. Secretary.

In the District Court of Colombo.

No. 2,906. In the matter of the insolvency of Veena Arunasala Nadan of Dematagoda, Colombo.

NOTICE is hereby given that the above-named insolvent has been allowed a certificate as of the second class.

By order of court, V. R. MOLDRICH, Colombo, March 15, 1919. Secretary.

In the District Court of Colombo.

No. 2,914. In the matter of the insolvency of John Katheyzer of Barber street, Colombo.

NOTICE is hereby given that the above-named insolvent has been allowed a certificate as of the second class.

By order of court, V. R. MOLDRICH, Colombo, March 15, 1919. Secretary.

In the District Court of Colombo.

No. 2,918. In the matter of the insolvency of Palliya Rallage Don John Henry de Almeida of Digarolla in Moratuwa.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will take place at the sitting of this court on April 8, 1919, for the grant of a certificate of conformity to the insolvent.

By order of court, V. R. MOLDRICH, Colombo, March 15, 1919. Secretary.

In the District Court of Colombo.

No. 2,941. In the matter of the insolvency of Letchimananpulle Sundrampulle of Barber street, Calombo.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will take place at the sitting of this court on April 8, 1919, for the choice of a new assignee.

By order of court, V. R. MOLDRICH, Colombo, March 15, 1919. Secretary.

In the District Court of Colombo.

No. 2,948. In the matter of the insolvency of James Lyndhurst Stewart Walker of the Ceylon Observer Office, Fort, Colombo.

WHEREAS the above named James Lyndhurst Stewart Walker has filed a declaration of insolvency, and a petition for the sequestration of his estate has also been filed by J. F. T. Stewart, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said James Lyndhurst Stewart Walker insolvent accordingly, and that two public sittings of the court, to wit, on April 8, 1919, and on May 6, 1919, will take place for the said insolvent to surrender and conform to, agreeably to the provisions of the said Ordinance, and for the taking of the other steps set forth in the said Ordinance, of which creditors are hereby required to take notice.

By order of court, A. E. PERERA, Colombo, March 10, 1919. for Secretary.

In the District Court of Negombo.

No. 133. In the matter of the insolvency of Don Gregory Emmanual of Negombo.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will take place at the sitting of this court on April 10, 1919, for the grant of a certificate of conformity to the insolvent.

March 11, 1919.

By order of court, T. B. CLAASZ, Secretary.

In the District Court of Negombo.

No. 134. In the matter of the insolvency of John Benjamin Lawrentz of Negombo.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will take place at the sitting of this court on April 10, 1919, for the grant of a certificate of conformity to the insolvent.

March 11, 1919.

By order of court, T. B. CLAASZ, Secretary.

In the District Court of Galle.

No. 443. In the matter of the insolvency of Hikkaduwe Liyanage Simon de Silva of Gintota.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will take place at the sitting of this court on April 9, 1919, for the public examination of the insolvent.

By order of court, RICHARD L. PERERA, Galle, March 11, 1919. Secretary.

In the District Court of Galle.

No. 448. In the matter of the insolvency of Bulatge Dharmasena of Galle.

NOTICE is hereby given that the second sitting of the creditors of the above-named insolvent will take place at the sitting of this court on May 19, 1919.

By order of court, RICHARD L. PERERA, Galle, March 17, 1919. Secretary.

## NOTICES OF FISCALS' SALES.

Western Province.

In the District Court of Colombo.

P. L. Caruppen Chetty of Sea street, Colombo..Plaintiff-No. 44,814. Vs.

M. G. Fernando of Angulana ..... Defendant

NOTICE is hereby given that on Friday, April 25, 1919, at 9 o'clock in the forenoon, will be sold by public auction at the premises the right, title, and interest of the said defendant in the following property for the recovery of the sum of Rs. 4,618.77, with interest thereon at 9 per

cent. per annum from March 29, 1916, till payment in full, and costs, viz.:—

An undivided \( \frac{1}{2} \) part of the soil and trees and of the buildings standing thereon of the land called Madangahawatta alias Etambagahawatta, situated at Kaldemulla, in Moratuwa, in the Palle pattu of Salpiti korale; and bounded on the north by the land of Juwanis de Mel, on the east by the cinnamon garden, on the south by the garden of Juwanis de Mel and others, and on the west by the cart road; containing in extent about \( \frac{1}{2} \) acres.

Fiscal's Office, Colombo, March 18, 1919. W. DE LIVERA. Deputy Fiscal. In the District Court of Colombo.

K. R. M. K. Palaniappa Chetty Colombo .....

No. 41,072.

(I) T. C. Fernando, and (2) Harry Dias of Pana-Defendants.

NOTICE is hereby given that on Saturday, May 10, 1919, will be sold by public auction at the respective premises the right, title, and interest of the said 2nd defendant in the following property for the recovery of the sum of Rs. 532 69, with interest at the rate of 9 per cent. per annum from February 29, 1916, till payment in full, viz.:-

#### At 9.30 A.M.

(1) The garden called Ambagahawatta, together with the trees and plantations standing thereon, situated at Galkissa in the Palle pattu of Salpiti korale; and bounded on the north by a minor road, on the east by the land belonging to Peliyagodaliyanage Don Pasqual Appuhamy, on the south by the land belonging to Watutantrige Bynal Fernando, and west by the land belonging to Watutantrige Bastian Alwis; and containing in extent within these boundaries 1 rood and 93/100 perches.

#### At 10 a.m.

(2) Half share of Ambagahawatta, situated at Galkissa aforesaid; and bounded on the north by a minor road 20 links wide, on the east and west by portions of this land, on the south by Bendigewatta and the land belonging to Halpewattege Juwanis Pieris and Watutantrige Simon Luwis Fernando; and containing in extent 3 roods and 33/100 perches.

#### At 10.30 A.M.

(3) A defined portion of the garden called Madangahawatta, situated at Galkissa as aforesaid; and bounded on the north by the land belonging to Wijesinghe Aratchige Silvestry Silva, on the east by the land belonging to Komponnage James Fonseka, on the south by the land belonging to Panchiwattege David Fernando, and on the west by the high road leading to Galle; and containing in extent 775/100 perches.

Fiscal's Office, Colombo, March 18, 1919. W. de Livera, Deputy Fiscal.

Plaintiff.

In the District Court of Colombo Kosattage Geeris Fernando of Nelson Mile,

petty ......

 $\mathbf{V}$ s. No. 46,382.

(1) Pattiyage Cornelis, (2) ditto Daniel (8) ditto Marthenu, all of Nelson lane, Colpetty, (4) Dingakontage Jusey, (5) ditto Cecilia of Mahandiram's lane, (6) Panagodage Marthelis, (7) ditto Cecilia, (8) ditto Eddy of Muhandiram's lane, (9) Ralapanapedige Simon Allis Fernando of ditto, (10) Walter Dias Bandaranayaka, (11) Mrs. Anne Dias Bandaranayaka, and (12) Pattiyage Albert Fernando of Colpetty ...... Defendants.

NOTICE is hereby given that on Saturday, April 26, 1919, will be sold by public auction at the respective premises the following property for the recovery of the sum of Rs. 234, to wit, Rs. 192 recoverable by the 9th defendant, Rs. 42 recoverable of the 12th defendant; the right, title, and interest of the 12th defendant in and to the following property, to wit :-

#### At 10 A.M.

(1) The lot B 1 situated at Colpetty, Muhandiram's road, within the Municipality of Colombo, Western Province; and bounded on the north by Nelson lane, on the east by a part of the same land bearing assessment No. 12, on the south by lot C, and on the west by lot A; containing in extent 1:10 perches.

#### At 10.30 A.M.

The right, title, and interest of the 9th defendant in and to the following property:-

(2) Lot Bc situated at Colpetty, Muhandiram's road, within the Municipality of Colombo; and bounded on the

north by lot A and B, on the east by a part of the same land. bearing A 12, on the south by Muhandiram's road, and west by a part of the same land hearing No. 106, and containing in extent 7.61 perches.

Fiscal's Office. Colombo, March 18, 1919. W. DE LIVERA, Deputy Fiscal.

In the District Court of Colombo.

J. B. M. Perera, Proctor, Colombo ...... Pla No. 47,938. Vs.

N. M. Abdul Rahiman of Temple road, Maradana, in Colombo ...... Defendant.

NOTICE is hereby given that on Monday, April 28, 1919, at 3.30 in the afternoon, will be sold by public auction at the premises the following property declared bound and executable under the decree entered in the above action and ordered to be sold by the order of court dated October 15, 1918, for the recovery of the sum of Rs. 450, with interest thereon at the rate of 9 per cent. per annum from July 11, 1918, till payment in full, and costs of suit, Rs. 243 · 25, and less Rs. 300, viz. :—

All that part of a garden shaded pink in the plan called Ambagahawatta marked lot No. 7, situated at Ketawala-mulla, now called Temple road, Maradana, in Colombo, within the Municipality of Colombo, Western Province, bearing assessment No. 47; bounded on the north by a passage 3 feet wide, on the east by lot No. 8 of N. M. A. Marikar, on the south by the property of J. Weyman, and on the west by lot No. 6 of N. M. S. Marikar; containing in extent 16 74/100 square perches.

Fiscal's Office, Colombo, March 18, 1919. W. DE LIVERA. Deputy Fiscal.

#### In the District Court of Colombo.

(1) Horace James Hoare, (2) Herbert James Adkins, and (3) John Macpherson Dick, all carrying on business and in the name, style, and firm of Messrs. Hoare & Co., Colombo..... Plaintiffs.

No. 50,724.

L. H. Perera, Rajagiriya, Welikada, Colombo ... Defendant.

Vs.

NOTICE is hereby given that on Monday, May 12, 1919, at 3.30 in the afternoon, will be sold by public auction at the premises the right, title, and interest of the said defendant in the following property for the recovery of the sum of Rs. 2,606.31, with interest thereon at the rate of 9 per cent. per annum from January 13, 1918, till payment in full and costs of suit, viz. :-

The allotment of land called Kongahawatta and all the buildings standing thereon, situated at Welikada in the Palle pattu of Salpiti korale; and bounded on the north by Crown cinnamon lands, on the east by lands formerly belonging to the late Gabrial Gomas and now belonging to M. Nicholas, M. C. Maththes, and others, on the south by road leading to Kotte, and on the west by lands belonging to B. Romanis alias Charles Perera; and containing in extent within these boundaries 3 roods 26 28/100 perches.

Fiscal's Office, Colombo, March 18, 1919. W. DE LIVERA, Deputy Fiscal.

In the District Court of Colombo.

Selina Jayasinghe of Kotehena in Colombo ...... Plaintiff.

John Harry Perera of Hanidala, Regent street, in Colombo ...... Defendant.

NOTICE is hereby given that on Friday, April 11, 1919, at 4.30 in the afternoon, will be sold by public auction at No. 22c, Regent street, Colombo, the following movable property for the recovery of the sum of Rs. 1,006.25 with interest on Rs. 1,000 at 15 per cent. per annum from September 22, 1918, to October 30, 1918, and thereafter interest on the aggregate amount of the decree at 9 per cent. per annum till payment in full (less a sum of Rs. 310) paid

after decree, and costs of suit taxed at Rs. 231.85 and poundage, viz.:—

1 piano, 1 ebony couch, 1 lounge, 3 ebony armchairs, 1 ebony lounge, 1 cheffonier, 6 ebony chairs, 1 ditto round table, 1 nadun table, 3 rattan chairs, 1 ebony teapoy, 1 calamandar almirah, 3 nadun armchairs, 1 nadun lounge, 1 jakwood armchair, 1 nadun round table, 1 satinwood armchair, 2 almirahs, 2 glass almirahs, 3 pairs antlers, 8 rattan mattings, 8 pictures, 1 dining table, 6 chairs, 1 whatnot, 1 sideboard, 25 flower pots.

J Fiscal's Office, Colombo, March 18, 1919. W. DE LIVERA, Deputy Fiscal.

No. 59,718.

Vs.

(1) Kottige Welun Fernando and three others, all of Galkissa, in Palle pattu of Salpiti korale....... Defendants.

NOTICE is hereby given that on Thursday, May 1, 1919, at 9.30 in the forenoon, will be sold by public auction at the premises the right, title, and interest of the said 2nd and 3rd defendants in the following property for the recovery of the sum of Rs. 225, and costs Rs. 20.65. viz.:—

The land called Madangahawatta, with the buildings standing thereon, situated at Galkissa, in Palle pattu of Salpiti korale; and bounded on the north by the road leading to Cotta, on the east by the other part of this garden belonging to Helena Fernando, on the south by the property of Paniel Fernando, and on the west by the other part of this property belonging to C. Pina Fernando; and containing in extent 1 road and 12 perches.

Fiscal's Office, Colombo, March 18, 1919. W. DE LIVERA, Deputy Fiscal.

In the Court of Requests of Colombo.

on Harmanis Ramanayake of Ratmalana ......Plaintiff.
No. 65,892.
Vs.

(1) Modarage Roisa Nona Silva and her husband (2) Sinhara Romanis Silva, both of Ratmalana...Defendants.

NOTICE is hereby given that on Wednesday, April 16, 1919, at 10 o'clock in the forenoon, will be sold by public auction at the premises the right, title, and interest of the said defendant in the following property for the recovery of the sum of Rs. 289·25, with further interest thereon at 9 per cent. per annum from November 8, 1918, till payment in full, and costs of suit Rs. 85·83, viz.:—

The garden called Katukurundugahawatta alias Kongahawatta, situate at Ratmalana South, in the Palle pattu of Salpiti korale; and bounded on the north by lands belonging to Muttumuni Thomas Fernando and Amadoris Silva, on the east by Luna-ela, on the south by land belonging to Simon Fernando and Amadoris Silva, on the west by land belonging to Sinhara Cornelis Fernando alias Silva; and containing in extent within these boundaries 3 roods and 32 27/100 perches, together with the house standing thereon.

Fiscal's Office, Colombo, March 18, 1919. W. DE LIVERA, Deputy Fiscal.

In the Court of Requests of Colombo.

Mas Abdu Rubin of No. 47, Maligawatta, in Colombo ...... Defendant.

NOTICE is hereby given that on Monday, April 28, 1919, at 12 o'clock in the noon, will be sold by public auction at this office in the following property for the recovery of the sum of Rs. 100, with legal interest thereon from November 29, 1918, till payment in full, and costs Rs. 27.25, viz. :--

The leasehold interest of the defendant in and to the unexpired term of the lease created by bond No. 887, attested by Mas Ramjan Akbar, Notary Public, of Colombo, dated July 16, 1918, in respect of the following properties, forwit:—

1. All that part of a garden, with the buildings and plantations standing thereon, bearing assessment No. 47, situated at Maligawatta within the Municipal limit and in the District of Colombo, Western Province; and bounded on the north by a small road; east by the cinnamon garden, south by the garden of Isbu Lebbe, and west by the other part of this land; containing in extent 1 acre and 32 perches.

2. All that part of a garden situated at Maligawatta, with the buildings and plantations thereon, now bearing assessment No. 37c, Maligawatta aforesaid; bounded on the north by the garden of Samse Lebbe, east and west by the other part of Samsee Lebbe Namina Lebbe, and south by the gardens of Omer Lebbe Cassim Marikar; containing

in extent 1 rood and 113 perches.

3. All that part of a garden, with the buildings and plantations thereon, now bearing assessment No. 35, situated at Maligawatta aforesaid; bounded on the north by the property of Mamina Lebbe Cassie Lebbe, east by the property of Seiyado Meera Lebbe Morado Kando, south by the property of Mamina Lebbe Cassie Lebbe, and west by the property of Mandool Ismail Puule; containing in extent 39 2/10 perches, excluding therefrom the tiled house and the ground appertaining thereto and now occupied by L. M. Alia Marikar.

- 4. All that part of the garden, with the buildings and plantations thereon, now bearing assessment No. 20a, situated at Dematagoda or Maligawatta within the Municipality of Colombo aforesaid; and bounded on the north by the property of Sinne Lebbe Kattu Bawa, east by the property of Sinne Lebbe Casim Bawa, south by the other part belonging to Kuppe Tamby Saibo Tamby, and west by the property of Sinne Lebbe Ismala Lebbe Marikar; containing in extent 8 perches, excluding therefrom a portion in extent 27/100 of a perch sold to Katu Bawa Noordeen.
- 5. All that allotment of land marked lot B, with the buildings and plantations thereon, situated at Maligawatta aforesaid, now bearing assessment No. 33; and bounded on the north by lot A, the other half part of this land allotted to Uduma Lebbe Abdul Casim, east by the other part belonging to Adambu Natchia, south by the garden of Ismail Tamby Allie Pulle, and west by other part belonging to Adambu Natchia and by lot A, the other half part of this land allotted to Uduma Lebbe Abdu Cassim; containing in extern 23 to 100 perches.

Fiscal's Office, Colombo, March 18, 1919. W. DE LIV**EDA,** Deputy Fiscal.

In the Court of Requests of Colombo.

The Hon. Mr. N. H. M. Abdul Cader of Colpetty, Colombo....... Plaintiff.

No. 67,257.

Vs.

NOTICE is hereby given that on Wednesday, April 30, 1919, at 3.30 in the afternoon, will be sold by public auction at the premises the right, title, and interest of the said defendant in the following property for the recovery of the sum of Rs. 280, with legal interest thereon from February 4, 1919, together with a further sum of Rs. 140 per month from January 1, 1919, till the said plaintiff is restored to possession of the premises described in the decree, and costs Rs. 31 55, and less Rs. 16 46 recovered.

All that premises bearing assessment No. 46/39, situated at Baseline road, Colombo; and bounded on the north by Kanakkayawatta claimed by Mrs. Julias de Livera, on the east by the property of J. Johannes de Silva and the land claimed by W. Jakins de Silva and property of Den Abraham de Silva, on the south by roadway separating the above land from lot No. 160, and on the west by Baseline road; containing in extent 1 acre 1 road and 15 87/100 perches.

Fiscal's Office, Colombo, March 18, 1919. W. DE LIVERA, Deputy Fiscal. In the Coart of Requests of Colombo.

H. A. S. James of Kotahena, Colombo ...... Plaintiff.

NOTICE is hereby given that on Thursday, May 8, 1919, at 3.30 in the afternoon, will be sold by public auction at the premises the right, title, and interest of the said defendant in the following property for the recovery of the sum of Rs. 240.25, viz.:—

An undivided 1/7th share of the grass field and garden, situated at Madampitiya North; and bounded on the north by G. W. Fernando's field, on the west by G. W. Fernando, P. W. Marthes, W. P. Fernando, J. P. Fernando, J. P. Wijeratne, M. P. Martis, and C. S. Anthony's lands, on the south by C. S. Anthony's land and F. L. Daniel's, on the east by F. L. Daniel's land; and containing in extent 4½ acres more or less.

Fiscal's Office, Colombo March 18, 1919. W. DE LIVERA, Deputy Fiscal.

Walter Benjamine Rajapaksa of Demandiya ... Defendant.

NOTICE is hereby given that on April 12, 1919, commencing at 10 o'clock in the forenoon, will be sold by public auction at the premises the right, title, and interest of the said defendant in the following property, viz.:—

(1) All that allotment of land called Delgahalanda alias Delgahawatta, situate at Palugahawela in Dunagaha pattu of Alutkuru korale; and bounded on the north by high road, east by field of Juan Silva, south by land of Emanis Silva alias Andris Silva, and west by land of Emanis Silva; containing in extent about 8 acres 2 roads and 6 perches, with the buildings standing thereon.

(2) The land called Katiyalamedagodella or Demanhandiagodella, situate at Katiyala alias Dunhandia in Dunagaha aforesaid; and bounded on the north by a portion of the land of Lathuwahandi Nethoris Silva, east and south-east by field of Obinamuni Agiris Silva and others, and south-west by land of Thenahandi Uparis Silva; containing in extent about 4 acres 2 roods and 28 perches.

(3) An undivided 65/99 share of land called Meegahawatta, situate at Dagonna, in Dunagaha patiu aforesaid; and bounded on the north by field of Dissohamy and others, east by field of Don Amaris Appuhamy, south by the portion of land belonging to Amaris Appuhamy, and west by land of Ratnasara Terunnanse; containing in extent

about 3 acres, with all the appurtenances thereon.

Amount recoverable Rs. 2,566.30, with interest on Rs. 2,430 at 9 per cent. per annum from February 6, 1919.

Deputy Fiscal's Office, Negombo, March 18, 1919.

FRED. G. HEPPONSTALL, Deputy Fiscal.

Oentral Province.

The the District Court of Kandy.

No. 26,134. Vs.

NOTICE is hereby given that on Friday, April 11, 1919, commencing at 12 noon, will be sold by public auction at the premises the following property for the recovery of the um of Rs. 11,713 96, with interest thereon at 9 per cent.

per annum from May 20, 1918, till payment in full, and poundage, viz.:—

(1) House and premises bearing assessment No. 82, situate at Castle Hill street, Kandy; and bounded on the east by Castle Hill street, on the south by house No. 83, on the west by wall of Roman Catholic premises, and on the north by wall of Roman Catholic premises; containing in length along the road 62 feet and in breadth 56 feet.

(2) The house and premises bearing assessment No. 83, situate at Castle Hill street, Kandy, aforesaid; and bounded on the east by Castle Hill street, on the south by house No. 84, on the west by property of Roman Catholic church,

and on the north by house No. 82.

(3) The house and premises bearing assessment No. 84, situate at Castle Hill street aforesaid; and bounded on the east by Castle Hill street, on the south by house No. 85, on the west by wall of Roman Catholic premises, and on the north by house No. 83; containing in length along the road 62 feet and in breadth 45 feet.

The above properties have been mortgaged under bond No. 1,095 dated August 15, 1911, and attested by F. L.

Goonewardena of Kandy, Notary Public.

Fiscal's Office, Kandy, March 18, 1919. A. V. Woutersz,
Deputy Fiscal

In the District Court of Kandy.

Rawana Vina Savariappen Chetty of Kandy ..... Plaintiff.

No. 26,228. Vs.

Rayappa Chetty David's daughter Gnanathevane of Dambarawe, administratrix of the estate of Marian Chetty's son Sinniah Chetty ...... Defendant.

NOTICE is hereby given that on Friday, April 25, 1919, commencing at 12 noon, will be sold by public auction at respective premises the right, title, and interest or the said defendant in the following property mortgaged upon bond No. 9,465 dated April 2, 1917, and attested by E. M. B. Seneviratne of Kandy, Notary Public, for the recovery of the sum of Rs. 747.50, with legal interest thereon from this date till payment in full, and costs of suit Rs. 141.95, together making the sum of Rs. 889.45, viz.:—

(1) All that land called Dambarawetennehena, situate at Dambarawe, in Udagampaha of Pata Dumbara; and bounded on the east by Crown land now claimed by Ganhatanegedera Punchirala, south by Appuhamy Arachchi's land now claimed by the heirs of Udawella Gammahelagedera Appu, west by land formerly owned by Ranhamy and now by Yatirawanagedera Pusumba, and north by Dambawelawewa; and containing in extent I acre I-rood and 10 perches.

(2) An undivided  $\frac{1}{2}$  part or share of and in all that land called Dambarelahena of 1 pela and 8 lahas in paddy sowing extent, and of all the plantations and everything thereon situate at Dambarawe, in Udagampaha of Pata Dumbara and bounded on the north by road 3 feet wide, on the east by the boundary of Tennagewatta, on the south by the fence on the summit, and on the west by the boundary of

Mudalihamy's chena.

(3) An undivided ½ part or share of and in all that land called Dambawelatennehena of 2 pelas in paddy sowing extent, and of all the plantations and everything thereon, situate at Dambarawe, in Udagampaha of Pata Dumbara; and bounded on the north by the agala of Wahalagahakotuwa belonging to Muttandi Kankanam, on the east by the fence of Ukkuwahenaya's chena, on the south by the ditch of deniya, Ranhamy's land, and on the west by the fence of Nagahaullekiribanda's chena.

(4) All that eastern \( \frac{1}{2} \) part or share from and out of the contiguous lands called Alakolamadittehena and Alakolamadittekumbura, situate at Dambarawa in Udagampaha of Pata Dumbara, which said eastern \( \frac{1}{2} \) part or share containing in extent 2 acres and 26\( \frac{2}{3} \) perches; and bounded on the east by Piliyankangany's garden and by road, on the south by the limit of Nanduwa's land, on the west by the limit of the remaining portion of this land, and on the north by ditch and fence.

Fiscal's Office, Kandy, March 18, 1919. A. V. WOUTERSZ, Deputy Fiscal.

#### Southern Province.

In the Court of Requests of Galle.

L. Dias Abeyagunawardena of Fort, Galle. . . . Plaintiff.

Mohamadu Haniffa of Kumbalwella ......Defendant.

NOTICE is hereby given that on Tuesday, April 15, 1919, at 2 o'clock in the afternoon, will be sold by public auction at the spot the right, title, and interest of the said defendant in the following property, viz.:

All the interest of the defendant of the land called Kawaiwalakurunduwatta, situated at Bope, containing in extent 32 acres 2 roods and 5 perches; bounded on the north by Diwelkumbura, Ketikalagewatta, Punchitikammalagewatta, and Mahahattikammalagewatta, east by Mahahattikammalagewatta, Patabendiwatta, Paluwatta, Samarakoongewatta, Potukumbura, and Galagawaowita, south by Galagawaowita, and west by Digapota, Galoluwagewela, Punchinaidegegoipala, Nadugoipala, Madakumbura, Mahakumbureowita, Delpanageowita, and Rilamailla.

Writ amount Rs. 116, with interest on Rs. 99.75 at 9 per cent. per annum from May 18, 1918.

Fiscal's Office, Galle, March 14, 1919. J. A. LOURENSZ, Deputy Fiscal.

In the Additional Court of Requests of Galle.

f. D. Welandaratne of Poddala.....Plaintiff. No. 10,140.

A. Sooriya Aratchi of Baddegama, administrator of the estate of H. Soori Aratchi.................Defendant.

NOTICE is hereby given that on Friday, April 25, 1919, commencing at 12 o'clock in the noon, will be sold by public auction at the spot the right, title, and interest of the said defendant in the following property, viz. :-

An undivided ½ part of the soil and soil share trees of the land called Ketaoluwekanda-adderakekillakoratuwa, of the extent of about 2 acres, situate at Baddegama; bounded on the north by Ketaoluwekanda, east by Ketaoluwekumbura

south by Ketaoluwemedakebella, west by Udumulledeniya.

2. An undivided ½ part of all the soil and soil share trees of the land called northern portion of Kekillakoratuwa, of the extent of about 2 acres, situate at ditto; bounded on the north by Ketaoluwekanda, east by Kekillakoratuwa, south by Govipola, west by rubber estate.

Writ amount Rs. 210.47, with interest thereon on

Rs. 187: 70 from June 22, 1917.

Fiscal's Office, Galle, March 14, 1919. J. A. LOURENSZ, Deputy Fisca!.

In the District Court of Galle.

No. 16,166.

E. Wijesooriya of Dodanduwa ...... Defendant.

NOTICE is hereby given that on Thursday, April 24, 1919, at 2 o'clock in the afternoon, will be sold by public auction at the spot the right, title, and interest of the said defendant in the following property, viz. :-

One-half of all that now defined 20 acres 1 rood and 20 perches (and all the plantations appertaining thereto), or all those undivided 815/1414 parts of the soil and trees of the land called and known as Dodangahawilabedda alias Para gahalangabedda and all that tiled 7 cubits house and the other buildings appertaining thereto and standing on the said land, situated at Ginimellagaha; bounded on the north by Crown land, Maddeduwekumbura, and land in T. P. No. 75,157, north-east by Maddeduwekumbura, Aratchigewatta, and land in T. P. 75,157, east by Araliyawatta and Delgahawatta, south by Delgahawatta and road reservation.

Writ amount Rs. 680 · 17, with legal interest on Rs. 672 · 17

from May 21, 1918.

Fiscal's Office, Galle, March 12, 1919.

J. A. LOURENSZ, Deputy Fiscal. In the District Court of Matan

Hewa Maddumalianage Sadina Hamy ٧s.

Plaintiff.

DandeniyekankanamageDonDines and another. Defendant -.

NOTICE is hereby given that on Thursday, April 17. 1919, at 9 o'clock in the morning, will be sold by public auction at the premises the right, title, and interest of the said defendants in the following property for the recovery of Rs. 300.11 and Fiscal's charges, viz. :-

The entire field called Sapugahadeniya, at Parawahera; bounded on the north by Pahalasapugahadeniya, east by Goddellahena, west by Sapugahawatta, south by Pahalasapugahadeniya. Rs. 300.

Four acres of Sapugahawatta, at Parawahera; and bounded on the north by Sapugahadeniya, east by Sapugahadeniya, south by Pansalawatta, west by Bogahawatta. Rs. 2,000.

Deputy Fiscal's Office, Matara, March 11, 1919. E. T. GOONEWARDENE Deputy Fiscal.

Northern Province.

In the District Court of Jaff Lena Vena Pena Ravanna Arunasalam Chetty of 

No. 13,217.

Kasinathar Ambalavanar of Nallore ...... Defendant.

NOTICE is hereby given that on Thursday, April 17, 1919, at 10 o'clock in the forenoon, will be sold by public auction at the spot the right, title, and interest of the said defendant in the following property for the recovery of Rs. 362 50, with interest on Rs. 250 at the rate of 18 per cent. per annum from April 18, 1916, until payment in full, and poundage and charges, viz. :-

In a piece of land situated at Kopai South called Chalia. piddyvayal, containing or reputed to contain in extent 30 lachams of paddy culture; bounded or reputed to be bounded on the east by the property of Muttiah Kathiresu. north by the property of Valampikai, wife of Visuvalingam, west by the property belonging to the heirs of the late Kasinathar Sammanthar, and on the south by road.

Fiscal's Office, Jaffna, March 13, 1919. S. SABARATNAM, Deputy Fiscal.

North-Western Province

In the District Court of Puttal

Seena Ana Ibrahim Neina Marikar of Kalpitiya...Plaintiff. No. 2,978.

Una Sena Una Seynadeen Marikar of Kalpitiva... Defendant.

NOTICE is hereby given that on Saturday, April 12, 1919, at 12 o'clock in the noon, will be told by public auction at the premises the right, title, and interest of the said defendant in the following property, viz. :-

The coconut garden situate at Periya Paliyadi in Kalpitiya town in Kalpitiya, in the District of Puttalam, in the North-Western Province, containing in extent 5 acres more or less; and bounded on the north by the common fence of the land belonging to Kader Saibo Mohamado Seynadeen Uduma Lebbe Marikar, east by the cemetery belonging to Periya Mosque and others, south by land belonging to Seynadeen Marikar and others, and on the west by odai (water-course).

Amount of writ Rs. 1,323 28.

Deputy Fiscal's Office, Puttalam, March 11, 1919. S. M. P. VANDERKOEN, Deputy Fiscal.

In the Sourt of Requests of Chilaw.

Ambagahage Lucas Fernando of Marawila . . . . . Plaintiff,  $\mathbf{v}_{\mathbf{s}}$ . No. 18,865.

Anjampolage Bastian Anthony Fernando of Marawila ...... Defendant.

NOTICE is hereby given that on Friday, April 25, 1919, at 4.30 in the afternoon, will be sold by public auction at the premises the right, title, and interest of the said defendant in the following property, viz.:-

(1) The land called Delgahawatta on the portion of Paragahayaya, adjoining each other, together with the buildings standing thereon, situate at Marawila, in Yatakalan pattu of Pitigal korale south, in the District of Chilaw; and bounded on the north by lands of Salmon Fernando and others, east by high road, south by lands of Marsalinu Fernando and others, and west by lands of the heirs of Juse Fernando and others; containing in extent about

(2) An undivided 1/20 share of the land called Beligahawatta, situate at Marawila aforesaid; and bounded on the north by land planted by Jacob Fernando, east by land of the heirs of Kamel Fernando, south by land of the heirs of Jacob Fernando and devata road leading to church, and west by high road; containing in extent about 1 acre.

Amount to be levied Rs. 283 90, with legal interest on Rs. 255.82 from December 11, 1918, till payment in full, and poundage.

Valuation Rs. 2,030.

Deputy Fiscal's Office, Chilaw, March 18, 1919. CHARLES DE SILVA, Deputy Fiscal.

In the Court of Bequests of Negombo. Chetty of Kochchikade..Plaintiff. Suna Pana Lena R

No. 26,372. Mapawijesinghe Punchappuhamy of Tabbowa and another ..... Defendants.

NOTICE is hereby given that on Saturday, April 26, 1919, at 4.15 in the afternoon, will be sold by public auction at the premises the right, title, and interest of the said defendants in the following property, viz. :-

(1) The land called Ambagahawatta, situate at Tabbowa. in Medapalata of Pitigal korale south, in the District of Chilaw; and bounded on the north by land formerly of Philip Silva, Notary, and now of James Silva, east by land of Herathamy and others, south by land of Appu Sinno Appuhamy, and west by garden presently of Ramen Chetty; containing in extent about 12 acres.

(2) An undivided } share of the land called Tekkagahawatta, situate at Tabbowa aforesaid; which is bounded on the north by land formerly of Philip Silva, Notary, and now of James Silva and land of the heirs of the late Cornis Appthamy, east by land of the heirs of the late Cornis Appthamy, buth by land of Allinu Appu and others, and west by land of Punchappuhamy; containing in extent about 3 acres. about 3 acres.

(3) The field called Bakmigaha, situate at Gonawila, in Otara palata of Pitigal korale south aforesaid; and bounded on the north by limitary dam of the field of Don Elaris Saparamado Appuhamy, east by pillewa of Pelis Perera, south by road which separating Ankutuwalabemma alias Kotukumbura and Medawela, and west by land of Martelis Perera; containing in extent 4 bushels of paddy sowing soil.

Amount to be levied Rs. 330. 15, with interest on Rs. 300 at 9 per cent. per annum from July 12, 1918, till payment in full, and poundage.

Valuation Rs. 1,750.

Deputy Fiscal's Office, Chilaw, March 18, 1919.

CHARLES DE SILVA, Deputy Fiscal.

#### Province of Sabaragamuwa.

In the District Court of Kegalla.

Samara Diwakara Wahala Kumarasinghe Mudiyanselage Tikiri Kumarihamy of Kandapola ...... Plaintiff. No. 4,947.

The Secretary of the District Court, Kegalla, in his capacity of official administrator of the intestate estate of the late Suduhakuruge Hedorisa of Mangedera, duly appointed in testamentary case No. 569, District Court, Kegalla ..... Defendant.

NOTICE is hereby given that on May 10, 1919, commencing at 11 o'clock in the forenoon, will be sold by public auction at the premises the right, title, and interest of the said defendant in the following property, viz. :-

All that undivided 5/6 shares of Ambagahamulahena of 8 lahas of paddy sowing in extent, situated at Mangedera, in Otara pattu of Beligal korale, in the District of Kegalla, of the Province of Sabaragamuwa; and bounded on the north by Basneka Rallagehena, on the east by Owite Patirannehelagehena, on the south by Talgasmulahena, and on the west by Meepitiyerallagehena.

2. All that undivided 5/6 shares of Ambagahamulahena, now garden of 8 lahas of paddy sowing in extent, situated at Mangedara aforesaid; and bounded on the north by Hurigollehena, galenda, and galpara, on the east by Werallagollehena, on the south by the endaru fence of Ambagahamulawatta, and on the west by the same endaru fence.

3. All that undivided 3 shares of Ambagahamulawatta of 1 amunam of paddy sowing in extent, situated at Mangedara aforesaid; and bounded on the north by the endaru fence and limitary stone, on the east and west by the ditch and galenda, and on the south by the ditch and gaswetiya.

4. All that undivided 1/12th share of Asseddumagawawatta of 8 lahas of paddy sowing in extent, situated at Mangedara aforesaid; and bounded on the north by the ant-hill and limitary stones, on the east by assedduma, on the south by the endaru fence of Walawwewatta, and on

the west by oya.

All that undivided 1/12th share of Kelambagahamulahena, now garden, of 4 berras of paddy sowing in extent, situated at Mangedera aforesaid; and bounded on the east by the limit of Ambagahamulahena purchased by Suduhakuruge Kiriya, on the south by galpara of Dahanaka Aratchillagehena, on the west by the limit of Pinnapallerallagehena, and on the north by the limit of Heeralu Patirannehelagehena.

To levy Rs. 2,133:35, with legal interest on Rs. 2,000 till payment in full.

Deputy Fiscal's Office, Kegalla, March 12, 1919.

R. G. WIJETUNGA, Deputy Fiscal.

TESTAMENTARY ACTIONS.

In the Histrict Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of the Jurisdiction. late Samarasinghe Kankanange Hendrick No. 6,621. de Silva, of Kataluwa, deceased.

Uyanage Punchi Nona of Kataluwa ..... Petitioner.

And

(1) Samarasinghe Kankanange Nandawathi, Samarasinghe Kankanange Gunawathi, both of ......Respondents.

THIS matter coming on for disposal before William Wadsworth, Esq., Additional District Judge of Colombo, on March 3, 1919, in the presence of Messrs. Rajanathan & Raju, Proctors, on the part of the petitioner above named; and the affidavit of the said petitioner dated March 3, 1919, having been read:

It is ordered that the petitioner be and she is hereby declared entitled, as the widow of the above-named deceased. to have letters of administration to his estate issued to her, unless the respondents above named or any person or persons interested shall, on or before April 3, 1919, show sufficient cause to the satisfaction of this court to the contrary.

> W. WADSWORTH, Additional District Judge.

the District Court of Colombo.

Alder Nisi.

In the Matter of the Intestate Estate of the Testamentary Jurisdiction. late Edwin Valentine Dias Bandara-No. 6,563. nayake, Gate Mudaliyar, of Ja-ela, in the Ragam pattu of Alutkuru korale, deceased.

Conrad Peter Dias Bandaranayake, Gate Muhandiram, of Poogoda, in the Gangaboda pattu of Siyane 

#### And

(1) Cecil William Dias Bandaranayake of Maha Walauwa, Green street, Colombo, (2) Harry Willisford Dias Bandaranayake, Mudaliyar, of Henaratgoda, (3) Johannes Franciscus Dias Bandaranayake of Yalegoda Walauwa in Peradeniya, (4) Cecilia Eliza Samaradiwakara of Hansa Giriya, Henaratgoda, (5) Venetia de Alwis, assisted by her husband (6) James Albert de Alwis, both of Panadure, (7) Florence Eliza Pieris of Bandarawatta, Henaratgoda, (8) Evangeline Mabel Dias Bandaranayake, (9) Rene Eliza Dias Bandaranayake, (10) Maud Evangeline Dias Bandaranayake, all of Henaratgoda... Respondents.

THIS matter coming on for disposal before William Wadsworth, Esq., Additional District Judge of Colombo, on January 23, 1919, in the presence of Mr. C. E. A Samarak-\* kody, Proctor, Colombo, on the part of the petitioner above named; and the affidavit of the said petitioner dated January 23, 1919, having been read:

It is ordered that the petitioner be and he is hereby declared entitled, as a brother of the above-named deceased, to have letters of administration to his estate issued to him, unless the respondents above named or any other person or persons interested shall, on or before February 20, 1919, show sufficient cause to the satisfaction of this court to the contrary.

January 23, 1919.

W. WADSWORTH, Additional District Judge.

The date for showing cause is extended for March 27,

March 6, 1919.

W. WADSWORTH, Additional District Judge.

In the District Court of Colombo.

risdiction. No. 6,576.

In Matter of the Intestate Estate of the late Jayasuriya Aratchige Don Thegis Appuhamy of Parakandeniya, in the Meda pattu of Siyane korale, deceased.

Jayasuriya Aratchige Don Odiris Appuhamy of Parakandeniya ..... Petitioner.

#### And

(1) Madan Aratchige Dona Esabella Hamy of Parakandeniya, (2) Jayasuriya Aratchige Dona Bastiana Hamine, wife of (3) Yapa Appuhamillage Don Jan Peiris, both of Kossinne, (4) Jayasuriya Aratchige Dona Carlina Hamine, wife of (5) Rupesinghe Aratchige Paulis Perera, Vederala, both of Kossinne, (6) Jayasuriya Aratchige Dona Delmiyana Hamine, wife of (7) Ranathunga Jayasekera Korallage Bempi Perera of Asgiriya, in the Dasiya pattu of Alutkuru korale, (8) Jayasuriya Aratchige Don Matheas Appukorate (0) Jayasuriya Aratchige Don Matheas Appukorate (1) Jayasuriya Aratchige Dona Delmiyana Hamine, wife of (8) Jayasuriya Aratchige Dona Delmiyana Hamine, wife of (7) Jayasuriya Aratchige Dona Delmiyana Hamine, wife of (8) Jayasuriya Aratchige Dona Delmiyana Hamine, wife of (7) Ranathunga Jayasekera Korallage Bempi hamy, (9) Jayasuriya Aratchige Dona Debaliyana Hamine, and (10) Jayasuriya Aratchige Dona Siriyana Hamine, all of Parakandeniya aforesaid... Respondents.

THIS matter coming on for disposal before William Wadsworth, Esq., Additional District Judge of Colombo, on February 3, 1919, in the presence of Mr.J. Louis Perera, Jr., Proctor, on the part of the petitioner above named;

and the affidavit of the said petitioner dated January 28, 1919, having been read:

It is ordered that the petitioner be and he is hereby declared entitled, as the son of the above-named deceased, to have letters of administration to his estate issued to him, unless the respondents above named or any other person or persons interested shall, on or before March 6, 1919, show sufficient cause to the satisfaction of this court to the contrary.

February 3, 1919.

W. Wadsworth, Additional District Judge.

The above Order Nisi is extended till March 27, 1919. to show cause to the contrary.

March 18, 1919.

W. WADSWORTH. Additional District Judge.

In the District Court of Colorado.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of the late Kalutantrige Don Juwanis of Gangodawila, in the Palle patril of Jurisdiction. No. 6,587. Salpiti korale, de sased.

Kalutantrige Don Luvinis of Gangodawila . . . Petitioner.

#### And

(1) Kalutantrige Don Edwin alias Piloris, (2) Kalutantrige Dona Emalia, (3) Kalutantrige Don Albert, all of Gangodawila aforesaid, (4) Galhena Seneris Perera of Boralesgomuwa Respondents.

THIS matter coming on for disposal before William Wadsworth, Esq., Additional District Judge of Colombo, on February 10, 1919, in the presence of Mr. D. W. Moonesinghe, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated February 8, 1919, having been read:

It is ordered that the petitioner be and he is hereby declared entitled, as a son of the above-named deceased. to have letters of administration to his estate issued to him. unless the respondents above named or any other person or persons interested shall, on or before March 27, 1919. show sufficient cause to the satisfaction of this court to the contrary.

February 10, 1919.

W. Wadsworth, Additional District Judge.

In the District Court of Colombo.

Order Nisi.

Testamentary
Jurisdiction.
No. 6,605.
In the Matter of the Intestate Estate of the late Don John Samaratunga Bandun of Magalagoda, in the Meda pattu of Siyane korale, deceased.

Don William Francis Samaratunga Rayunulof Devolapola, in the Dasiya pattu of Alutkaru korale. Petitioner.

#### And

(1) Dona Sara Samaratunga Randunu of Asgiriwalpola, in the Dasiya pattu of Alutkuru korale, (2) Don Baron Samaratunga Randunu of Magalagoda, (3) Dona Soida Nona Samaratunga Randunu of Asgiriya, in the Dasiya pattu aforesaid, wife of (4) Ranatunga Jayasekera Korallage Sedris Perera Ranatunga Appuhamy, (5) Aratchi Appuhamillage Punchinona Hamine, (6) Samaratunga Randunu Appuhamillage Don Martin Appuhamy, (7) Samaratunga Randunu Appuhamillage Nandawati, all of Magalagoda ...... Respondents. aforesaid .....

THIS matter coming on for disposal before William Wadsworth, Esq., Additional District Judge of Colombo, on Pebruary 20, 1919, in the presence of Mr. D. A. J. Goonewardena, Proctor, on the part of the petitioner above

named; and the affidavit of the said petitioner dated February 19, 1919, having been read:

It is ordered that the petitioner be and he is hereby declared entitled, as a brother of the above-named deceased, to have letters of administration to his estate issued to him. unless the respondents above named or any other person or persons interested shall, on or before March 27, 1919, show sufficient cause to the satisfaction of this court to the contrary.

February 19, 1919.

W. Wadsworth, Additional District Judge.

In the District Court of Colombo.

Testamentary In the Matter of the Intestate Estate of Jurisdiction. the late Charles de Silva Serasinghe of No. 10,612. Columbo deceased.

Wilfried Joseph Soft inghe of Colpetty, Colombo. Petitioner.

(1) Gerald Edwin Serasinghe of Mount Lavinia, (2)
Collin Dionysius Serasinghe of Mount Lavinia, (3)
Gertrude Catherine Serasinghe of Colpetty, (4) Arthur
Donald Serasinghe of Colpetty, (5) John Nicholas
Serasinghe of Colpetty, Colombo . . . . . . . . . . . . Respondents.

THIS matter coming on for disposal before William Wadsworth, Esq., Additional District Judge of Colombo, on February 26, 1919, in the presence of Mr. J. M. Pereira, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated February 12, 1919. having been read:

It is ordered that the petitioner be and he is hereby declared entitled, as a son of the above-named deceased, to have letters of administration to his estate issued to him, unless the respondents above named or any other person or persons interested shall, on or before March 27, 1919, show sufficient cause to the satisfaction of this court to the contrary.

February 26, 1919.

W. Wadsworth, Additional District Judge.

In the District Court of Colombo.

Testamentary Jurisdiction. No. 6,618.

February 27, 1919.

In the Matter of the Last Will and Testamant of Samandepper in Mohottiapproximately Bon Harmanis Bandara of Radawana, in Gangaboda pattu of Siyane korale, deceased.

Smandameruma Mohottiappuhamillage Don James Wijeg wardena Jayasekara Appuhamy of Radawana Petitioner.

#### And

THIS matter coming on for disposal before William Wadsworth, Esq., Additional District Judge of Colombo, on February 27, 1919, in the presence of Mr. A. C. Abeyewardena, Proctor, on the part of the petitioner above named; and the affidavits (1) of the said petitioner dated February 24, 1919, and (2) of the attesting witnesses dated February 17, 1919, having been read:

It is ordered that the last will of the late Samandapperuma Mohottiappuhamillage Don Harmanis Bandara, deceased, of which the original has been produced and is now deposited in this court, be and the same is hereby declared proved; and it is further declared that the petitioner is the executor named in the said will, and that he is entitled to have probate thereof issued to him accordingly, unless the respondents above named or any other person or persons interested shall, on or before March 27, 1919, show sufficient cause to the satisfaction of this court to the contrary.

> W. Wadsworth, Additional District Judge.

In the District Court of Colombo.

Order Nisi.

Testamentary Jurisdiction. No. 6,617.

In the Matter of the Intestate Estate of the late Wanigasundara Appuhamillage Don Sardiel of Urapola, in the Udugaha tattu of Siyane korale, deceased.

#### And

(1) Wanigasundara Appuhamillage Sawariel Appuhamy, (2) Wanigasundara Appuhamillage Hendrick Singho, both of Urapola aforesaid, (3) Wanigasundara Appuhamillage Daniel of Haggala, in the Udugaha pattu of Siyane korale..........Respondents.

THIS matter coming on for disposal before William Wadsworth, Esq., Additional District Judge of Colombo, on February 27, 1919, in the presence of Mr. A. C. Abeyewardena, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated February 25, 1919, having been read:

It is ordered that the petitioner be and she is hereby declared entitled, as the widow of the above-named deceased, to have letters of administration to his estate issued to her, unless the respondents above named or any other person or persons interested shall, on or before March 27, 1919, show sufficient cause to the satisfaction of this court to the contrary.

February 27, 1919.

W. WADSWORTH, Additional District Judge.

In the District Court of Colombo.

#### Order Nisi.

Testamentary
Jurisdiction.
No. 6,624.

In the Matter of the Intestate Estate of the late Kumarage Don Elaris Appu o Narahenpita, deceased.

Welatantrigey Johana Boteju of Narahenpita. Petitioner.

#### And

THIS matter coming on for disposal before William Wadsworth, Esq., Additional District Judge of Colombo, on March 5, 1919, in the presence of Mr. T. C. S. Jayasinha, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated February 26, 1919, having been read:

It is ordered that the petitioner be and she is hereby declared entitled, as the widow of the above-named deceased, to have letters of administration to his estate issued to her, unless the respondents above named or any other person or persons interested shall, on or before April 3, 1919, show sufficient cause to the satisfaction of this court to the contrary.

March 5, 1919.

W. Wadsworth, Additional District Judge.

In the District Court of Colombo.

Order Nisi.

Testamentary
Jurisdiction.
No. 6,628.
In the Matter of the Last Willand Testament of the late Rancsinghe Aratchige
Warlis Perera of Kelaniya, deceased.

Neunhellage Marlina Perera of Kelaniya ...... Petitioner.

THIS matter coming on for disposal before William Wadsworth, Eeq., Additional District Judge of Colombo, on March 6, 1919, in the presence of Messrs. van Cuylenburg & de Witt, Proctors, on the part of the petitioner above named; and the affidavits (1) of the said petitioner dated

February 28, 1919, and (2) of the attesting witnesses also dated February 28, 1919, having been read:

It is ordered that the last will of the late Ranesinghe Aratchige Warlis Perera of Kelaniya, deceased, of which the original has been produced and is now deposited in this court, be and the same is hereby declared proved; and it is further declared that the petitioner is the executrix named in the said will, and that she is entitled to have probate thereof issued to her accordingly, unless any person or persons interested shall, on or before April 3, 1919, show sufficient cause to the satisfaction of this court to the contrary.

March 5, 1919.

W. Wadsworth, Additional District Judge.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of the Jurisdiction. late Arthur Cyril Henry Dickman, Dis-No. 6,620. trict Medical Officer, Puttalam, deceased.

Louie de Saram of Fern Bank, Rosmead place, 

#### And

(1) Mary Keyt of Kandy, (2) Lydia Pompeus of Kandy, (3) Alexander Mackenzie Steuart of Colombo, (4) Clive Steuart of Colombo, (5) Louie Daniels, wife of (6) W. Daniels, Surveyor-General's Office, Colombo, (7) Alice Steuart of Colombo, (8) Mira de Saram, wife of (9) Richard de Saram of Colombo, (10) Helen Fernando, wife of (11) Sydney Fernando of Greenlands road, Havelock Town, Colombo, (12) J. C. Steuart, Surveyor, Avissawella, (13) L. Dickman of Dehiwala, (14) Helen de Saram of Dublin, Ireland, (15) Renee de Saram of Colombo, (16) Henry Keyt of Gampola, (17) Ruth Koelman, wife of (18) J. C. Koelman of Henaratgoda, (19) Tilly Van Rooyen, wife of (20) Fred. Van Rooyen, both of Matale .... Respondents.

THIS matter coming on for disposal before William Wadsworth, Esq., Additional District Judge of Colombo, on March 5, 1919, in the presence of Messrs. D. L. & F. de Saram, Proctors, on the part of the petitioner above named; and the affidavit of the said petitioner dated February 12, 1919, having been read:

It is ordered that the petitioner be and she is hereby declared entitled, as a sister of the above-named deceased, to have letters of administration to his estate issued to her, unless the respondents above named or any other person or persons interested shall, on or before March 27, 1919, show sufficient cause to the satisfaction of this court to the contrary.

March 5, 1919.

W. WADSWORTH, Additional District Judge.

n the District Court of Colombo.

Order Nisi.

Testaments Jurisdictio No. 6,639.

In the Matter of the Last Will and Testa ment and Codicil thereto of Neelakshi, wife of Cathiravelu Gnanasakaram of Mangalagiri, Kynsey road, Colombo, deceased.

Cathiravelu Gnanasakaram of Mangalagiri, Kynsey road, Colombo ......Petitioner.

#### And

(1) Gnanasakaram Sanmugam of Rosmead place, Colombo, (2) Gnanasakaram Wignaraja of Kynsey road, Colombo ..... ...Respondents.

THIS matter coming on for disposal before William Wadsworth, Esq., Additional District Judge of Colombo, on March 10, 1919, in the presence of Messrs. de Vos and Gratiaen, Proctors, on the part of the petitioner above named; and the affidavits (1) of the said petitioner dated

March 6, 1919, and (2) of the attesting notary also dated March 6, 1919, having been read:

It is ordered that the last will and codicil thereto of Neelakshi, deceased, of which the originals have been produced and are now deposited in this court, be and the same are hereby declared proved; and it is further declared that the petitioner, as the husband of the said deceased, is entitled to have letters of administration with copy of the will and codicil annexed issued to him, unless the respondents above named or any other person or persons interested shall, on or before April 3, 1919, show sufficient gause to the satisfaction of this court to the contrary.

March 10, 1919.

W. WADSWORTH, Additional District Judge.

In the District Court of Colomb

Order Nisi declaring Will provid

In the Matter of the Last Willamd Testament (with Codicils) of Edward Chalie Skrine of 24 and 25, Creat Tower street, in the City of Ladop, deceased. Testamentary Jurisdiction. No. C/6,641.

THIS matter coming on for disposal before William Wadsworth, Esq., Additional District Judge of Colombo, on March 15, 1919, in the presence of Mr. J. A. Martensz, Proctor, on the part of the petitioner Leslie W. F. de Saram of Colombo; and (1) the affidavit of the said petitioner dated March 12, 1919, (2) the power of attorney dated December 18, 1918, and (3) the order of the Supreme Court dated March 3, 1919, having been read: It is ordered that the will (with codicils) of the said Edward Chalie Skrine, deceased, dated August 4, 1909, March 10, 1913, and February 15, 1916, respectively, a certified copy of which under the seal of His Majesty's High Court of Justice in England has been produced and is now deposited in this court, be and the same is hereby declared proved; and it is further declared that the said Leslie W. F. de Saram is the attorney in Ceylon, the executor named in the said will. and that he is entitled to have letters of administration (with will annexed) issued to him accordingly, upless any person or persons interested shall, on or before March 27, 1919, show sufficient cause to the satisfaction of this court to the control. to the contrary.

March 15, 1919.

W. Wyoswobth, Additional District Judge.

In the District Court of Negombo. Order Nisi declaring Will proved, &

Testamentary In the Matter of the Intestate and Exects of the late Manikkuge Lawarenthi Silva of Pillawatta, deceased. Jurisdiction. No. 1,770.

THIS matter coming on for disposal before M. S. Sreshta. Esq., District Judge of Negombo, on Thornary 22, 1919, in the presence of Mr. Senanayake, Procor, on the part of the petitioner Manikkuge Amias Silva of Pillawatta; and the affidavit of the petitioner dated February 18, 1919, having been read:

It is ordered that the petitioner be and she is hereby declared entitled, as the wife of the deceased above named, to administer the estate of the said deceased, and that letters of administration do issue to her accordingly, unless the respondents-(1) Manikkuge Mary Nona and her husband Yagamuni Themis Silva of Yatiyana, (2) Manikkuge Charles Silva, (3) Manikkuge Lusay Nona, all of Pillawatta, (4) Manikkuge Sai Nona of Pillawatta, minor, by her guardian ad litem (5) Philippuge Jacolis de Silva of Demattawa-shall, on or before March 24, 1919, show sufficient cause to the satisfaction of this court to the contrary.

It is further declared that the 5th respondent, Philippuge Jacolis de Silva of Demattawa, be appointed guardian ad litem over the 4th respondent, a minor, for the purpose of this action.

> M. S. SÉESHTA, District Judge.

February 22, 1919.

Court of Kandy. Order NA. 4

Jurisdiction. No. 3,500.

Testamentary of the Estate of the late Don wrence Supramadu Wijeratna Samara. kera, deceased of Arambekada.

THIS matter coming on for disposal before Felix Reginald Dias, Esq., District Judge of Kandy, on February 20, 1919, in the presence of Mr. D. A. Wikramasinha, Proctor, on the part of the petitioner Dona Ellen Maud Maria Samarasekera nee Seneviratne of Arambekada; and the affidavit of the said petitioner Dona Ellen Maud Maria Samarasekera nee Seneviratne, dated December 19, 1918, and her petition having been read:

It is ordered that the said petitioner Dona Ellen Maud Maria Samarasekera nee Seneviratne, as widow of the deceased above-named, Don Lawrence Supramadu Wijeratna Samarasekera, be and she is hereby declared entitled to letters of administration to his estate unless the respondents (1) Edward Francis Samarasekera, (2) Edmund Reginald Samarasekera, (3) Pearl Nancy Patricia Samara-sekera, (4) Josephine Clara Samarasekera, (5) Pentaline Theodore Princess Samarasekera, (6) Kandewattegamage Don Hendrick Appuhami, and (7) Clement Vincent Samarasekera, the 1st, 2nd, 3rd, 4th, 5th, and 7th respondents by their guardian ad litem the 6th respondent, or any person or persons interested shall, on or before March 27, 1919, show sufficient cause to the satisfaction of this court to the contrary.

February 20, 1919.

FELIX R. DIAS, District Judge.

bofthe District Court of Kandy.

Testamenta In the Matter of the Estate of the late Baba Jurisdiction Samsudeen Salim, late Sergeant of Police, No. 3,513. deceased, of Peradeniza

This matter coming on for disposal before Felix Reginala Dias, Esa. District Judge of Kandy, on March 7, 1919, in the presence of Mesers Jonklass & Wambeek, on the part of the petitioner Since Lebbe Abdul Carim of Colombo street, Kandy; and the affidavit of the said petitioner dated January 24, 1919, and his petition having been read:

It is ordered that the said deceased Baba Samsudeen said deceased's son IS matter coming on for disposal before Felix Reginald

Baba Halaldin Salim be and they are hereby declared entitled to letters of administration to his estate, unless the respondents (1) Baba Jainoor Salim, (2) Nona Aiyon and her husband (3) B. Junus, (4) Nona Nayon and her husband (5) Sadikeen Yoosuf, (6) Nona Dalon and her husband (7) Diyan Yoosuf, (8) Baba Mohamad Thajudeen Salim, (9) Baba Arifin Salim, (10) Baba Puthara Salim, (11) Nona Binto, (12) Nona Devi, the 9th, 10th, 11th, and 12th respondents by their guardian ad litem B. Z. Salim of 842, Peradeniya road, Kandy, or any person or persons interested shall, on or before March 27, 1919, show sufficient cause to the satisfaction of this court to the contrary.

March 7, 1919.

FELIX R. DIAS, District Judge.

in the District Court of Kandy.

Testamentary du Jurisdictio the Matter of the Estate of the late Yapamudiyanselagegedera Ukku Banda, deecased, of Uda Talawinne. No. 3,528.

THIS matter coming on for disposal before Felix Reginald Dias, Esq., District Judge of Kandy, on February 22, 1919, in the presence of Messrs. Beven & Beven, Proctors, on the part of the petitioner Wijesinghe Mudianselage Loku Menika of Uda Talawinne; and the affidavit of the said petitioner Wijesinghe Mudianselage Loku Menika dated

February 10, 1919, and her petition having been read:

It is ordered that the said petitioner Wijesinghe Mudianselage Loku Menika, as widow of the deceased above named, Yapamudianselagedera Ukku Banda, be and she is hereby declared entitled to letters of administration to his estate, unless any person or persons interested shall, op or before March 27, 1919, show sufficient cause to the faction of this court to the contrary.

February 22, 1919.

FELIX R. DIAS, District Judge.

In the District Court of Nuwara Eliya.

Order Nisi declaring Will proved, &c.

Testamentary In the Matter of the Estate of the Rollo Lee Viner, deceased, late-Lieutenant in His Majesty's 7th Jurisdiction. No. 94. Lancashire Regiment.

THIS matter coming on for disposal before H. A. Burden Esq., on March 4, 1919, in the presence of Messrs. Liesching & Lee on the part of the petitioner; and the affidavit of Maxwell MacLagan Wedderburn dated February 22, 1919, having been read:

It is ordered that the will of the said Rollo Lee Viner. deceased, dated November 4, 1916, be and the same is hereby declared proved, unless any person shall, on or before March 26, 1919, show sufficient cause to the satisfaction of this court to the contrary.

It is further declared that the said Maxwell MacLagan Wedderburn is the attorney of the executor named in the said will, and that he is entitled to have probate of the same issued to him accordingly, unless any person shall, on or before March 26, 1919, show sufficient cause to the satisfaction of this court to the contrary.

March 4, 1919.

H. A. BURDEN, District Judge,

#### In the District Court of Galle.

Order Nisi

In the Matter of the Estate of the late Testamentary Jurisdiction. Tusew Janis Appu, deceased, No. 4,959. dombe.

THIS matter coming on for disposal before L. W. C. Schrader, Esq., District Judge of Galle, on November 19, 1918, in the presence of Mr. E. D. S. Wijeratne, Proctor, on the part of the petitioner Wadutantiri Podihamy; and the affidavit of the petitioner dated November 19, 1918, having been read:

It is ordered and declared that the said retitioner Wadutantiri Podihamy is, as mother of the declared, entitled to have letters of administration to the estate of the deceased issued to her accordingly, unless the respondent Proportional Nonahamy or any others interested shall on or before January 9, 1919 show sufficient accordingly. before January 9, 1919, show sufficient cause to the satisfaction of the court to the contrary.

L. W. C. SCHRADER, November 19, 1918. District Judge.

Extended to January 23, 1919.

L. W. C. SCHRADER, District Judge.

Extended to February 6, 1919.

L. W. C. SCHRADER, District Judge.

Extended to February 20, 1919.

L. W. C. SCHRADER, District Judge.

Extended to March 6, 1919.

L. W. C. SCHRADER, District Judge.

Extended to March 27, 1919.

L. W. C. SCHRADER, District Judge. 330

In the District Court of Galle.

Order Nisi.

Testanientary Jurisdiction. No. 5,007.

In the Matter of the Estate of the late Ahamado Lebbe Marikar Mohamado Abdul Cader, deceased, of Katugoda.

THIS matter coming on for disposal before L. W. C. Schrader, Esq., District Judge of Galle, on February 12, 1919, in the presence of Mr. R. A. H. de Vos, Proctor, on the part of the petitioner Ahamadu Lebbe Marikar Mohamadu Abdul Cader; and the affidavit of the petitioner dated February 12, 1919, having been read:

Marker Mohamadu Abdul Cader is, as brother in-law of the deceased, entitled to have letters of administration to the estate of the said deceased issued to him, unless the respondents (1) Cunjy Bawa Salia Umma, (2) Ahamadu Lebbe Marikar Aysa Umma, or any others interested shall, on or before March 27, 1919, show sufficient cause to the satisfaction of this court to the contrary.

February 12, 1919.

L. W. C. Schrader, District Judge.

In the District Court of Galle.

Order Absolute declaring Will proved.

Testamentary In the Matter of the Estate of the late Jurisdiction. Wedikkare Disinel Hami de Silva, deceased, of Balapitiya.

THIS matter coming on for final disposal before L W. C. Schrader, Esq., District Juuge of Galle, on February 20, 1919, in the presence of Messrs. Mendis & de Zoysa Proctors, on the part of the petitioner Hiddahandy Gomis de Silva; and the affidavit of the petitioner and the attesting witnesses dated June 18 and 11, 1918, respectively, having been read:

It is ordered that the will of Wedikkare Disinel Hami de Silva, deceased, dated October 12, 1917, and now deposited in this court be and the same is hereby declared proved.

It is further declared that the said petitioner Hiddahandy Comis de Silva is the executor named in the said will, and that he is entitled to have probate of the same issued to him accordingly.

February 20, 1919.

L. W. C. Schrader, District Judge.

the District Court of Matara.

Order Nisi.

Testamentary Jurisdiction. No. 2,493. In the Matter of the Estate of the late Edwin Amarasingha, deceased, of Babarenda.

THIS matter coming on for disposal before J. C. W. Rock, Esq., District Judge of Matara, on January 20, 1919, in the presence of Messrs. Keuneman on the part of the petitioner Harry Abeynayaka of Katukoliha in Galle District; and the affidavit of the said petitioner dated December 3, 1918, having been read: It is ordered that the said petitioner, as brother in-law of the deceased above named, is entitled to have letters of administration issued to him accordingly, unless respondents, viz., (1) Senilen Amarasingha, (2) Darlin Amarasingha, both of Katukoliha, (3) Carnelis Francis Amarasinghe of Unawatuna, shall, on or before January 20, 1919, show sufficient cause to the satisfaction of this court to the contrary.

It is further ordered that the said 3rd respondent be appointed guardian ad litem over 1st and 2nd respondents, minors, unless the said respondents shall, on or before January 20, 1919, show sufficient cause to the satisfaction of this court to the contrary.

J. C. W. Rock, District-Judge.

The date extended till April 10, 1919,

January 20, 1919.

In the District Court of Jaffna.

Order Nisi.

Jurisdiction.
No. 3,786.

In the Matter of the Estate of the late Florence Thangarataam Hoole, days are of Edwin Thambiraigh Hoole of Shiffar ponnai East, deceased.

Edwin Thambirajah Hoole of Vannarponnai East..... Petitioner.

Vs.

THIS matter of the petition of Edwin Thambirajan Hoole, of Vannarponnai East, praying for letters of acd ministration to the estate of the above-named deceased. Florence Thangaratnam Hoole, daughter of Edwin Thambirajah Hoole, coming on for disposal before Hon. Sir Ambala vanar Kanagasabai, Acting District Judge, on March 4, 1919, in the presence of Mr. V.A. Harichandra, Proctor, on the part of the petitioner; and the affidavit of the petitioner dated January 6, 1919, having been read: It is declared that the petitioner is the only heir of the said intestate, and is entitled to have letters of administration to the estate of the said intestate issued to him, unless the respondents or any other person shall, on or before March 25, 1919, show sufficient cause to the satisfaction of this court to the contrary.

March 8, 1919,

A. KANAGASABAY, Acting District Judge.

etitioner.

In the District Court of Jaffna.

Order Nisi.

Testamentary
Jurisdiction.
No. 3,847.

In the Matter of the Estate of the late
Sivakolunthu, wife of Kantar Chatgarapillai of Velanai West, decease

Kantar Changarapillai of Velanai 🕻 s .

Vs.

THIS matter of the petition of Kantar Changarapillai of Velanai West, praying for letters of administration to the estate of the above-named deceased, Sivakolunthu, wife of Kantar Changarapillai, coming on for disposal before J. H. Vanniasinkam, Esq., Acting District Judge, on February 20, 1919, in the presence of Mr. Tambish S. Cooke, Proctor, on the part of the petitioner; and affidavit of the petitioner dated February 18, 1919, having been read: It is declared that the petitioner is the husband of the said intertate, and is entitled to have letters of administration to the estate of the said intestate issued to him, unless the respondent or any other person shall, on or before March 27, 1919, show sufficient cause to the satisfaction of this court to the contrary.

February 20, 1919.

J. H. VANNIASINKAM, Acting District Judge.

In the District Court of Jaffin

Order Nisi.

Testamentary
Jurisdiction.
No. 3,852.

In the Matter of the Eitste of the late
Valuppillai Kanapathipillai of Karadivi
East, deceased.

Kanapathipillai Ponnampalam of Karadiva Cast. Butitioner

٧s.

Veluppillai Chellappah of Karadivu East....Respondent-

THIS matter of the petition of Kanapathipillai Ponnampalam of Karadivu East, praying for letters of administration to the estate of the above-named deceased. Veluppillai

ží:

Kanapathipillai of Karadivu East, coming on for disposal before Hon. Sir Ampalavanar Kanagasabai, Acting District Judge, on February 25, 1919, in the presence of Mr. K. Arulambalam, Proctor, on the part of the petitioner; and the affidavit of the petitioner dated February 14, 1919, having been read: It is declared that the petitioner is the sole heir of the said intestate, and is entitled to have letters of administration to the estate of the said intestate issued to him, unless the respondent or any other person shall, on or before March 27, 1919, show sufficient cause to the satisfaction of this court to the contrary.

March 6, 1919.

A. KANAGASABAI, Acting District Judge.

In the District Court of Jaffna.

Testamentary Lake Manus of the Estate of the late Jurisdiction Weet Resanayagam Snell of Uduvil, No. 3,823.

Mary Annammah, widow of A. R. Snell of Uduvil ....... Petitioner.

#### $V_{S}$

(1) Lilly Selvanayagam, daughter of Snell of Uduvil, (2)
Jane Amirtham, daughter of Snell of ditto, (3) Grace
Nesamalar, daughter of Snell of ditto, (4) Matilda
Kamalammah, daughter of Snell of ditto, (5) Harriet
Suhirthamalar, daughter of Snell of ditto, (6) Alice
Ratnapoopathy, daughter of Snell of ditto, (7) Alfred
Ratnanayagam Snell of ditto, the 1st, 2nd, 3rd, 4th,
5th, and 6th respondents are minors, appearing by
their guardian ad litem the 7th respondent... Respondents.

THIS matter of the petition of Mary Annammah, widow of A. R. Snell of Uduvil, praying for letters of administration to the estate of the above-named deceased Albert Rasanayagam Snell of Uduvil, coming on for disposal before Hon. Sir Ampalavanar Kanagasabai, Acting District Judge, on March 7, 1919, in the presence of Mr. S. V. Chinniah, Proctor on the part of the petitioner; and the affidavit of the petitioner dated January 30, 1919, having been read: It is declared that the petitioner is the widow of the said intestate, and is entitled to have letters of administration to the estate of the said intestate issued to her, unless the respondents or any other person shall, on or before March 27, 1919, show sufficient cause to the satisfaction of this court to the contrary.

March 10, 1919.

A. KANAGASABAI, Acting District Judge.

In the District Court of Jaffna.

Testamentary of the Matter of the Estate of the late Jurisdiction Thursbimuttu Ratnam of Manipay, No. 3,829. Adeceased.

Nagammah /widow of Thambimuttu Ratnam of Manipay ...... Petitioner.

#### $\mathbf{V}$ s.

THIS matter of the petition of Nagammah, widow of Thambimuttu Ratnam of Manipay, praying for letters of administration to the estate of the above-named deceased Thambimuttu Ratnam, coming on for disposal before Hon. Sir A. Kanagasabai, Kt., Acting District Judge of Jaffna, on March 11, 1919, in the presence of Mr. J. K. Arnold, Proctor, on the part of the petitioner; and affidavit of the petitioner dated February 6, 1919, having been read: It is declared that the petitioner is the wife of the said intestate, and is entitled to have letters of administration

to the estate of the said intestate issued to her, unless the respondents or any other person shall, on or before April 1, 1919, show sufficient cause to the satisfaction of this court to the contrary.

Jaffna, March 12, 1919.

A. KANAGASABAI, Acting District Judge:

In the District Court of Jaffna.

#### Order Nisi.

Testamentary
Jurisdiction.
No. 3,857.
In the Matter of the Estate of the late
Vallippillai wife of Karimagaram, of
Urumpirai, deceased.

Sinnathamby Ponniah of Urumpirai ......

۷s.

(1) Kaddayar Karimagaram of Urumpirai, (2) Kadirgamer Sinnathamby of ditto, (3) Eliathamby Murugesu of ditto, (4) Meenadehy, wife of Murugesu, of ditto, (5) Nagammah, wife of Somasundram, of Koddady, (6) Namasivayam Somasundram of ditto, (7) Sithamparapillai Sinnathamby of Urumpirai, and wife (8) Sinnappillai of ditto, (9) Sinnathamby Sinnaiah of ditto, now in Federated Malay States.. Respondents.

THIS matter of the petition of Sinnathamby Ponniah of Urumpirai, praying for letters of administration to the estate of the above-named deceased Vallippillai, wife of Karimagaram of Urumpirai, coming on for disposal before Hon. Sir Ampalavanar Kanagasabai, Acting District Judge, on March 4, 1919, in the presence of Mr. C. L. Selvaranam, Proctor, on the part of the petitioner; and the affida vit of the petitioner dated February 24, 1919, having been read: It is declared that the petitioner is one of the heirs of the said intestate, and is entitled to have letters of administration to the estate of the said intestate issued to him, unless the respondents or any other person shall, on or before March 25, 1919, show sufficient cause to the satisfaction of this court to the contrary.

March 12, 1919.

A. KANAGASABAI, Acting District Judge.

In the District Court of Jaffna.

#### Order Nisi.

Testamentary
Jurisdiction.
No. 3,859.
In the Matter of the Estate of the late
Wallippillai, wife of Kaddaiye Karumakaram of Urumpirai, Jaffina deceased.

Kaddaiyar Karunakaram of Urumpirai, Jaffna. Petitioner.

#### ٧s.

(1) Kathiragamer Sinnatampi, (2) Sinnatampi Ponniah,
(3) Sinnatampi Sinniah, (4) Eliyatampi Murugesu
and wife (5) Meenadchi, (6) Sithamparappillai Sinnatampi and wife (7) Sinnappillai, all of Urumpirai,
Jaffna, (8) Namasivayam Somasundaram and wife
(9) Sinnammah of Koddady, Jaffna......Respondents.

THIS matter of the petition of Kaddaiyar Karunakaram, the above-named petitioner, praying for letters of administration to the estate of the above-named deceased Wallippillai, wife of Kaddaiyar Karunakaram of Urumpirai, coming on for disposal before Hon. Sir A. Kanagasabai, Kt., Acting District Judge, on March 7, 1919, in the presence of Mr. S. Cumarasurier, Proctor, on the part of the petitioner; and the affidavit of the petitioner dated March 7, 1919, having been read: It is declared that the petitioner is the lawful husband of the said intestate, and is entitled to have letters of administration to the estate of the said intestate issued to him, unless the respondents or any other person shall, on or before March 27, 1919, show sufficient cause to the satisfaction of this court to the contrary.

March 10, 1919.

A. Kanagasabai, Acting District Judge. In the District Court of Jaffna.

. Order Nisi.

Jost Pentary Parisdiction. 10. 3,853.

In the Matter of the Estate and Effects of Nagattai, widow of Arumugam, late of Saravanai, deceased.

Class I.

Arumugam Kurumoortty of Saravanai.......Petitioner.

Vs

THIS matter of the petition of the above-named petitioner braying for letters of administration to the estate of the above-named deceased, coming on for disposal before the Hon. Sir A. Kanagasabai, Acting District Judge, on February 27, 1919, in the presence of Messrs. Casippillai & Cathiravelu, Proctors, on the part of the petitioner; and the affidavit of the petitioner dated February 26, 1919, having been read: It is declared that the petitioner is son and one of the heirs of the said intestate, and is entitled to have letters of administration to the estate of the said intestate issued to him, unless the respondents or any other person or persons shall, on or before April 8, 1919, show sufficient cause to the satisfaction of this court to the contrary.

March 7, 1919.

A. KANAGASABAI, Acting District Judge.

In the District Court of Chilaw.

Order Nisi.

Jest plentary Judisdiction. No. 1,226. In the Matter of the Last Will and Testament of the late Jayasuriya Arachchige Don Anthony Appuhamy of Weerahena.

Don Valentine Jayasuriya of Weerahena ..... Petitioner.

And

 Dona Anna Jayasuriya,
 Don Austin Jayasuriya,
 Don Cyril Jayasuriya,
 Don Rasaris Matheus Jayasuriya,
 Respondents.

THIS matter coming on for disposal before George FitzGeorge Forrest, Esq., District Judge of Chilaw, on March 1, 1919, in the presence of Mr. F. T. Proctor, on the

part of the petitioner above named; and the affidavit of the said petitioner dated February 24, 1919, and that of the notary attesting the will dated March 1, 1919, having been read:

It is ordered that the last will of the late Jayasuriya Arachchige Don Anthony Appuhamy, the original of which has been produced and is now deposited in this court, be and the same is hereby declared proved; and it is further ordered that the petitioner is the executor named in the said will, and that he is hereby declared entitled to have probate thereof issued to him, unless the respondents above named or any other person or persons shall, on or before April 3, 1919, show sufficient cause to the satisfaction of this court to the contrary.

March 1, 1919.

G. F. Forrest, District Judge.

In the District Court of Chilar

Testamentary In the Matter of the Intestate estate of the Jurisdiction.
No. 1,227. In the Matter of the Intestate estate estate of the Intestate estate estate

Warneculasuriya Palacuttige Nic Dummaladeniya West ...... Kernando of .....Petitioner

And

(1) Warneculasuriya Christina Fernando, (2) Warneculasuriya Palacuttige Ugo Fernando, (3) ditto Eugene Fernando, all of Dummaladeniya West....Respondents.

THIS matter coming on for disposal before George FitzGeorge Forrest, Esq., District Judge of Chilaw, on March 13, 1919, in the presence of the petitioner and the respondents above named; and the affidavit of the said petitioner dated March 13, 1919, having been read:

It is ordered that the petitioner be and he is hereby declared entitled, as the eldest son of the deceased, to have letters of administration to the estate of the said deceased issued to him, unless the respondents above named or any other person or persons interested shall, on or before April 4, 1919, show sufficient cause to the satisfaction of this court to the contrary.

March 13, 1919.

G. F. FORREST, District Judge.