



THE
**CEYLON GOVERNMENT
 GAZETTE**

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PART II.—LEGAL.

(Separate paging is given to each Part in order that it may be filed separately.)

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COLOMBO :

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PASSED ORDINANCE.

U 233/29

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

No. 2 of 1930.

No. 6 of 1910,
III. 31.

An Ordinance to amend the Municipal Councils Ordinance, 1910.

H. J. STANLEY.

BE it 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 Municipal Councils Amendment Ordinance, 1930.

Amendment of section 165 of the principal Ordinance.

2 Section 165 of the principal Ordinance is hereby amended by the addition of the following words at the end thereof :—

“The Council may also, with the sanction of the Governor in Executive Council, and subject to the consent of the local authority of any area adjacent to the administrative limits of the Council, contract with the owners or occupiers of any premises in such adjacent area for the supply of electric energy to such premises and may charge and enforce rates in respect of such supply.”

Passed in Council the Thirty-first day of January, One thousand Nine hundred and Thirty.

C. C. WOOLLEY,
Clerk to the Council.

Assented to by His Excellency the Governor the Fifteenth day of February, One thousand Nine hundred and Thirty.

C. C. WOOLLEY,
Clerk to the Council.

DRAFT ORDINANCE.

F 94/30

MINUTE.

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

An Ordinance to impose a Tax upon Incomes and to regulate the Collection thereof.

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An Ordinance to impose a Tax upon Incomes and to regulate the Collection thereof.

BE it enacted by the Governor of Ceylon, by and with the advice and consent of the Legislative Council thereof, as follows:—

CHAPTER I.

PRELIMINARY.

1 This Ordinance may be cited as the Income Tax Ordinance, 1930, and shall come into operation on the first day of April, 1931. Short title and commencement.

2 In this Ordinance, unless the context otherwise requires— Interpretation.

“ Agent,” in relation to a non-resident person or to a partnership in which any partner is a non-resident person, means any person in Ceylon who, whether as agent, attorney, factor, receiver, manager or otherwise, has any business connection with such person or partnership, or through whom such person or partnership, is in receipt of any profits or income arising in or derived from Ceylon.

“ Assessable income ” means the residue of the total statutory income of any person after deducting the amount of the deductions provided for in Chapter V.

“ Assessor ” means an Income Tax Assessor appointed under this Ordinance.

“ Assistant Commissioner ” means an Assistant Commissioner of Income Tax appointed under this Ordinance.

“ Authorized representative ” means an individual authorized in writing by any person or partnership to act on his or its behalf for any purpose under this Ordinance who is—

- (a) in any case, an accountant approved by the Commissioner, or any advocate or proctor, or an employee regularly employed by the person concerned;
- (b) in the case of an individual, a relative;
- (c) in the case of a company, a director;
- (d) in the case of a partnership, a partner;
- (e) in the case of a body of persons, a member.

“ Body of persons ” means any body politic, corporate, or collegiate, and any fraternity, fellowship, association, or society of persons, whether corporate or unincorporate, but does not include a company or a partnership.

“ Business ” includes agricultural undertaking.

“ Collector ” means an Income Tax Collector appointed under this Ordinance.

“ Commissioner ” includes the Commissioner of Income Tax appointed under this Ordinance, and the Deputy Commissioner, and an Assistant Commissioner specially authorized either generally or for some specific purpose to act on behalf of the Commissioner or Deputy Commissioner.

“ Company ” means any company incorporated or registered under any law in force in Ceylon or elsewhere.

“ Deputy Commissioner ” means the Deputy Commissioner of Income Tax appointed under this Ordinance.

“ Dividend ” includes any distribution of profit by a company to its shareholders whether in the form of money, bonus shares, debentures or otherwise, but does not include a distribution made wholly out of profits derived from the sale of capital assets where such profits are not chargeable to tax under the provisions of this Ordinance.

“ Executor ” includes any executor, administrator, or other person administering the estate of a deceased person.

“ Government institution ” means the Office of the Public Trustee, the Ceylon Government Railway, the Government Electrical Undertakings, the Colombo Port Commission and other Port and Harbour Authorities, the Post Office, and any other Department or undertaking of the Government of Ceylon.

“ Incapacitated person ” means any minor, lunatic, idiot, or person of unsound mind.

“ Local authority ” means any Municipal Council, District Council, Local Board, Sanitary Board, Board of Improvement, or Village Committee in Ceylon.

“ Non-resident ” means not resident in Ceylon within the meaning of section 30.

“ Ordinance ” includes any Ordinance amending or substituted for the Ordinance referred to, and any rules, regulations or by-laws made under any of such Ordinances.

“ Owner ”, in relation to land and improvements thereon, includes a person who holds such land and improvements subject to a ground rent or other annual charge.

“ Person ” includes a company or body of persons.

“ Precedent partner ” means the partner who, of the acting partners resident in Ceylon,—

- (a) is first named in the agreement of partnership; or
- (b) if there is no agreement, is specified by name or initials singly or with precedence to the other partners in the usual name of the partnership.

“ Prescribed ” means prescribed by or in pursuance of this Ordinance.

“ Profits ” or “ income ” means the profits or income from any source for any period calculated in accordance with the provisions of Chapter III.

“ Rates ” means any taxation imposed by a local authority.

“ Receiver ” includes any receiver, assignee, liquidator, trustee, or other person having the possession or control of the assets of any person by reason of insolvency or bankruptcy, and a receiver appointed under Chapter L. of the Civil Procedure Code, 1889.

“ Resident ” or “ resident in Ceylon ” means resident in Ceylon within the meaning of section 30.

“ Shareholder ” includes any member of a company having a share or interest in the capital or profits or income thereof, whether the capital of such company is divided into shares or not; and “ share ” includes any interest in the capital or profits or income of a company.

“ Statutory income ” means income from any source computed in accordance with Chapter IV.

“ Tax ” means the income tax imposed by this Ordinance.

“ Taxable income ” means the residue of assessable income after deducting the amount of the allowances provided for in Chapter VI.

“ Trade ” includes every trade and manufacture, and every adventure and concern in the nature of trade.

“ Trustee,” in relation to an incapacitated person, means any trustee, guardian, curator, manager, receiver, or other person having the direction, control, or management of any property or concern on behalf of such incapacitated person.

“ Written-down value ” means the residue of the cost to the owner thereof of any plant and machinery after deducting a sum representing the total depreciation which has occurred in such plant and machinery since the date of its purchase by him.

“ Year of assessment ” means the period of twelve months commencing on the first day of April, 1931, or any subsequent period of twelve months commencing on the first day of April.

“ Year preceding a year of assessment ” means the period of twelve months ending on the thirty-first day of March immediately prior to such year of assessment.

3 (1) For the purposes of this Ordinance, the Governor Administration may appoint a Commissioner, a Deputy Commissioner, Assistant Commissioners, and Assessors.

(2) An Assistant Commissioner exercising or performing any power, duty, or function of the Commissioner under this Ordinance shall be deemed for all purposes to be authorized to exercise or perform the same until the contrary is proved.

(3) Any powers conferred upon an Assessor by this Ordinance may be exercised by an Assistant Commissioner.

4 (1) Except in the performance of his duties under Official secrecy. this Ordinance, every person who has been appointed under or who is or has been employed in carrying out the provisions of this Ordinance shall preserve and aid in preserving secrecy with regard to all matters relating to the affairs of any person that may come to his knowledge in the performance of his duties under this Ordinance, and shall not communicate any such matter to any person other than the person to whom such matter relates or his authorized representative, nor suffer or permit any person to have access to any records in the possession or custody of the Commissioner.

(2) Every person appointed under or employed in carrying out the provisions of this Ordinance shall before acting under this Ordinance take and subscribe before a Justice of the Peace an oath of secrecy in the prescribed form.

(3) No person appointed under or employed in carrying out the provisions of this Ordinance shall be required to produce in any court any return, document, or assessment, or to divulge or communicate to any court any matter or thing coming under his notice in the performance of his duties under this Ordinance, except as may be necessary for the purpose of carrying into effect the provisions of this Ordinance.

(4) Notwithstanding anything contained in this section, the Commissioner may communicate to the Commissioner of Stamps any matter which comes to his knowledge in the performance of his official duties, and may communicate to the income tax authority of any part of His Majesty's Dominions or of any place under His Majesty's protection such information as may be necessary to enable any relief to be given which may be due from income tax in that part or place in respect of the payment of income tax in Ceylon.

CHAPTER II.

IMPOSITION OF INCOME TAX.

5 (1) Income tax shall, subject to the provisions of this Ordinance and notwithstanding anything contained in any written law or in any convention, grant, or agreement, be charged at the rate or rates specified hereinafter for the year of assessment commencing on the first day of April, 1931, and for each subsequent year of assessment, in respect of the profits and income of any person resident in Ceylon wherever arising, and in respect of the profits and income of any person not so resident arising in or derived from Ceylon. Incidence of income tax.

(2) For the purposes of this Ordinance, without in any way limiting the meaning of the term, “ profits and income arising in or derived from Ceylon ” includes all profits and income derived from services rendered in Ceylon, or from property in Ceylon, or from business transacted in Ceylon whether directly or through an agent.

Income chargeable
with tax.

6. (1) For the purposes of this Ordinance, "profits and income" includes—

- (a) the profits from any trade, business, profession, or vocation for however short a period carried on or exercised;
- (b) the profits from any employment;
- (c) the nett annual value of any land and improvements thereon used by or on behalf of the owner in so far as it is not included in paragraph (a) of this sub-section;
- (d) the nett annual value of any land and improvements thereon used rent-free by the occupier which is not included in paragraphs (a), (b), or (c) of this sub-section, or, where the rent paid for such land and improvements is less than the nett annual value, the excess of such nett annual value over the rent, to be deemed in each case the income of the occupier;
- (e) dividends, interest, or discounts;
- (f) any charge or annuity;
- (g) rents, royalties, and premiums; and
- (h) income from any other source whatsoever.

(2) For the purposes of this section—

- (a) "Profits from any employment" includes—
 - (i) any wages, salary, fee, pension, commission, bonus, gratuity, or perquisite, whether derived from the employer or others;
 - (ii) the rental value of any place of residence provided rent-free by the employer;
 - (iii) where a place of residence is provided by an employer at a rent less than the rental value, the excess of the rental value over such rent; and
 - (iv) any other allowance granted in respect of employment whether in money or otherwise.
- (b) The nett annual value of land and improvements thereon or of any place of residence shall be deemed to be such sum not exceeding five per cent. of the capital value thereof as the Commissioner in his discretion thinks reasonable, but shall not be less than the amount of the annual value assessed for any rating or taxation purpose, adjusted by an allowance for rates borne by the owner and an allowance of twenty per cent. of the balance for repairs and other expenses where no such allowances or different allowances have been made in arriving at the said annual value.
- (c) The rental value of any place of residence shall be the nett annual value as defined in paragraph (b) of this sub-section with the addition of such sum as the Commissioner in his discretion thinks reasonable on account of the average cost to the owner of rates, repairs, and other expenses in connection with such place of residence: Provided that for the purposes of sub-section (2) (a) (ii) and (iii), any excess of rental value over fifteen per cent. of the profits described in sub-section (2) (a) (i) shall be disregarded.
- (d) The income or profits arising from rents of land and improvements thereon shall be the gross rent which is receivable and can be recovered after deducting rates borne by the owner and, where the owner undertakes to bear the cost of repairs, twenty per cent. of the balance, but shall not be less than the nett annual value after deducting therefrom any sum deemed to be the income of the occupier under sub-section (1) (d), due provision being made for any period in respect of which no rent is receivable or can be recovered.

7 There shall be exempt from the tax—

Exemptions.

- (a) the official emoluments of the Governor;
- (b) the income of any local authority or Government institution, exclusive of the income of any trust or other matter vested in or administered by such authority or institution to which such authority or institution is not beneficially entitled;
- (c) the income of any statutory or registered building or mutual provident society resident in Ceylon, and of the Widows' and Orphans' Pension Fund of Public Officers of Ceylon and of any other Fund which the Commissioner in his discretion may consider equivalent thereto;
- (d) the income of any ecclesiastical, charitable, or educational institution of a public character in so far as such income is not derived from a trade or business carried on by such institution;
- (e) the official emoluments of consuls or vice-consuls who are citizens or subjects of the states which they represent and who do not carry on or exercise in Ceylon any other employment or any trade, business, profession, or vocation;
- (f) the emoluments payable from Imperial Funds to members of His Majesty's Forces on the active list, and, in respect of their offices under the Imperial Government, to persons in the service of the Imperial Government employed in or visiting Ceylon;
- (g) wound and disability pensions granted to members of His Majesty's Forces;
- (h) the income arising from a scholarship, exhibition, bursary, or similar educational endowment for the benefit of a person receiving full time instruction at a university, college, school, or other educational establishment;
- (i) any capital sum received in commutation of pension rights or by way of retiring or death gratuity or as consolidated compensation for death or injuries;
- (j) the accumulated interest payable to an individual in respect of any Ceylon Government Post Office Cash Certificate or in respect of any War or National Savings Certificate of the United Kingdom of Great Britain and Northern Ireland, so long as the amount of the certificates held by the individual who is for the time being the holder of such certificate does not exceed the amount which an individual is for the time being authorized to hold under the written law, rules, or regulations relating to such certificates; and
- (k) interest paid or credited to any individual by the Ceylon Savings Bank and the Ceylon Post Office Savings Bank.

Provided that nothing in this section shall be construed to exempt in the hands of the recipients any dividends, interest, annuities, salaries, wages, bonuses, perquisites, pensions, or other profits paid or arising wholly or in part out of the income so exempted.

8 The Governor may, by proclamation published in the Gazette, provide that, subject to such conditions as he may specify, the interest payable on any loan charged on the public revenue of Ceylon to which persons not resident in Ceylon are beneficially entitled shall be exempted from the tax; and such interest shall be exempt accordingly.

Exemption of interest on Government loans.

CHAPTER III.

ASCERTAINMENT OF PROFITS OR INCOME.

Deductions
allowed.

9 For the purpose of ascertaining the profits or income of any person from any source, there shall be deducted all outgoings and expenses wholly and exclusively incurred by such person in the production thereof, including—

- (a) such sum as the Commissioner in his discretion considers reasonable for the depreciation by wear and tear of plant and machinery arising out of its use by the owner thereof in a trade, business, profession, vocation, or employment carried on or exercised by him, such sum being calculated normally at a fixed rate per cent. per annum on the written-down value;
- (b) where any person who carries on or exercises a trade, business, profession, vocation, or employment has replaced any plant or machinery which was used in producing the income therefrom, the loss attributable to the excess of the written-down value over any sum realized by the sale thereof: Provided that—
 - (i) any corresponding profit shall be treated as a receipt of the trade, business, profession, vocation, or employment; and
 - (ii) where such plant and machinery was only partly used or employed in such trade, business, profession, vocation, or employment, the deduction or addition under this sub-section shall be proportionately reduced;
- (c) any sum expended for repair of plant and machinery employed in producing the income or for the renewal or repair of any premises, implement, utensil, or article so employed;
- (d) such sum as the Commissioner in his discretion considers reasonable for debts incurred in any trade, business, profession, vocation, or employment which have become bad during the period of which the profits are being ascertained, and for doubtful debts to the extent that they are estimated to have become bad during the said period, notwithstanding that such bad or doubtful debts were due and payable prior to the commencement of the said period: Provided that all sums recovered during the said period on account of amounts previously written off or allowed in respect of bad or doubtful debts shall for the purposes of this Ordinance be treated as receipts of the trade, business, profession, vocation, or employment for that period;
- (e) any sum payable by way of interest on a fluctuating advance from a bank or other institution or person carrying on the business of banking, where such advance is employed in producing the income; and
- (f) any payment to the Widows' and Orphans' Pension Fund of Public Officers of Ceylon, or to any other fund which the Commissioner in his discretion may consider equivalent thereto.

Deductions
not allowed.

10 For the purpose of ascertaining the profits or income of any person from any source, no deduction shall be allowed in respect of—

- (a) domestic or private expenses, including the cost of travelling between residence and place of business or employment;
- (b) any disbursements or expenses not being money wholly and exclusively expended for the purpose of producing the income;
- (c) any capital withdrawn or any sum employed or intended to be employed as capital;
- (d) the cost of any improvements;

- (e) any sum recoverable under an insurance or contract of indemnity;
- (f) rent of, or expenses in connection with, any premises or part of premises not occupied or used for the purpose of producing the income;
- (g) any amounts paid or payable by way of United Kingdom income tax or super tax or surtax or Ceylon income tax;
- (h) any interest paid or payable other than that allowed under section 9 (e);
- (i) any annuity, ground rent, or royalty; or
- (j) any payment to any provident, savings, widows' and orphans', or other fund, except such payments as are allowed under section 9 (f).

CHAPTER IV.

ASCERTAINMENT OF STATUTORY INCOME.

11 (1) For the purpose of computing the tax, there shall be ascertained the statutory income of each year of assessment from each source of profits and income in respect of which tax is charged under this Ordinance. Basis for computing statutory income.

(2) Except in the cases specified in the following subsections, the statutory income of each year of assessment shall be computed on the full amount of the profits or income of the year preceding such year of assessment.

(3) Where the Commissioner is satisfied that any person usually makes up the accounts of a trade, business, profession, vocation, or employment carried on or exercised by him to some day other than the thirty-first day of March, the Commissioner may permit the statutory income from that source to be computed on the amount of the profits of the year ending on that day in the year preceding the year of assessment. Where, however, the statutory income of any person from a trade, business, profession, vocation, or employment has been computed by reference to an account made up to a certain day, and such person fails to make up an account to the corresponding day in the year following, the statutory income from that source both of the year of assessment in which such failure occurs and of the two years of assessment following shall be computed on such basis as the Commissioner in his discretion thinks fit.

(4) Where any person commences to carry on or exercise a trade, business, profession, vocation, or employment on a day within a year of assessment, his statutory income therefrom for that year of assessment shall be computed on the amount of the profits of the period beginning on that day and ending on the thirty-first day of March following.

(5) Where any person has commenced to carry on or exercise a trade, business, profession, vocation, or employment on a day within the year preceding a year of assessment, his statutory income therefrom for that year of assessment shall be computed on the amount of the profits of one year from such day.

(6) The statutory income of any person from any trade, business, profession, vocation, or employment which he has commenced to carry on or exercise within the two years preceding a year of assessment, shall, on application being made by him to the Commissioner within twelve months after the end of that year of assessment, be re-computed on the amount of the profits of the year of assessment.

(7) Where a person ceases to carry on or exercise a trade, business, profession, vocation, or employment, his statutory income therefrom shall be computed or re-computed, as the case may be,—

- (a) as regards the year of assessment in which the cessation occurs, on the amount of the profits of the period beginning on the first day of April in that year and ending on the date of cessation; and

(b) as regards the year of assessment preceding that in which the cessation occurs, where the profits of such year exceed the statutory income as computed in accordance with sub-sections (2), (3), or (5), on the amount of such profits.

(8) The statutory income of any person becoming resident in Ceylon from any source not being a trade, business, profession, vocation, or employment to which sub-sections (4) or (5) apply, shall be computed for the year of assessment in which such person becomes resident on the amount of profits or income of the period beginning on the date of his arrival and ending on the thirty-first day of March following, and for the following year of assessment on the amount of the profits or income arising during the year commencing on the date of the arrival of such person.

(9) The statutory income of any person ceasing to be resident in Ceylon from any source not being a trade, business, profession, vocation, or employment to which sub-section (7) applies, shall, for the year of assessment in which he ceases to be resident, be computed on the profits or income of the period beginning on the first day of April in that year and ending on the date on which he ceases to be resident in Ceylon.

Provided that the provisions of this sub-section shall not apply to the computation of statutory income from any source in respect of which such person continues to be liable to assessment notwithstanding the fact that he has ceased to be resident in Ceylon.

(10) Where any person dies in any year of assessment, his statutory income for such year shall be computed on the amount of profits and income of the period beginning on the first day of April in that year and ending on the date of death, and the statutory income of his executor from the estate shall be computed for the year of assessment in which the death occurs on the profits and income of the period beginning on the date of death and ending on the thirty-first day of March following, and for the following year of assessment on the profits and income of one year from such date.

(11) Where in any year of assessment a beneficiary of the estate of a deceased person receives the capital amount of his interest in such estate, his statutory income from sources which formed part of such estate shall be computed for that year of assessment on the profits or income of the period beginning on the date of such receipt and ending on the thirty-first day of March following, and for the following year of assessment on the amount of profits and income of the year beginning on such date of receipt.

Apportionment of profits.

12 Where, in the case of any trade, business, profession, vocation, or employment it is necessary in order to arrive at the profits or losses of any year of assessment or other period to divide and apportion to specific periods the profits or losses for any period for which accounts have been made up, or to aggregate any such profits or losses or any apportioned parts thereof, it shall be lawful to make such a division and apportionment or aggregation, and any apportionment under this section shall be made in proportion to the number of days in the respective periods.

CHAPTER V.

ASCERTAINMENT OF ASSESSABLE INCOME.

Deductions from statutory income in arriving at assessable income.

13 (1) The assessable income of a person for any year of assessment shall be his total statutory income for that year subject to the following deductions:—

(a) Sums payable by him for the year preceding the year of assessment by way of annual interest, annuity, ground rent, or royalty not allowed in ascertaining profits or income: Provided that—

(i) where, under section 11 the statutory income arising from any source has been computed by reference to the profits or income of any period

other than the year preceding the year of assessment, the interest, annuity, ground rent, or royalty payable in respect of such source shall be computed on the like basis; and

(ii) no deduction shall be allowed in respect of annual interest payable on loans, mortgages, and debentures by a non-resident person to another non-resident person.

(b) The amount of a loss incurred by him during the year of assessment in any trade, business, profession, or vocation, which, if it had been a profit, would have been assessable under the Ordinance. Provided that no such deduction shall be made unless it is claimed by notice in writing within six months of the end of the year of assessment.

(c) The amount of a loss similarly incurred by him in any such trade, business, profession, or vocation during any of the three years of assessment preceding the year of assessment which has not been allowed against his statutory income of a prior year: Provided that—

(i) in no circumstances shall the aggregate deduction from statutory income in respect of any loss exceed the amount of such loss; and

(ii) a deduction under this paragraph shall be made as far as possible from the statutory income of the first year of assessment after that in which the loss was incurred, and, so far as it cannot be so made then from the statutory income of the next year of assessment, and so on.

(2) For the purposes of sub-section (1) (b) and (c), the loss incurred during any year of assessment may be computed where the Commissioner so decides by reference to the year ending on the day in such year of assessment which would have been adopted under section 11 (3) for the computation of statutory income of the following year of assessment if a profit had arisen.

(3) In the case of an individual resident in Ceylon any loss deducted under this section shall, in the first instance, be deducted from statutory income which is computed on earned income within the meaning of section 16, and any balance of loss to be deducted from other statutory income shall be reduced by an amount similar to the allowance which would have been due under that section in respect of earned income if the loss in question had been a profit.

(4) Where any person has been declared bankrupt or adjudged insolvent by a competent court, no loss incurred prior to the date of bankruptcy or insolvency shall be set off against income arising after such date.

(5) As regards losses incurred prior to the first day of April, 1931, the provisions of this section shall extend only to the year ending on the thirty-first day of March, 1931, or to such other period not exceeding twelve months as would, if a profit had arisen, have been adopted under section 11 (3) for the computation of statutory income for the year of assessment commencing on the first day of April, 1931.

(6) The amount of a loss for the purposes of this section shall be ascertained in the manner provided in Chapter III for the ascertainment of profits.

(7) No deduction under this section shall be allowable except on a claim made in writing by the person assessable, containing such particulars and supported by such proof as the Commissioner may require.

CHAPTER VI.

ASCERTAINMENT OF TAXABLE INCOME.

14 Save as hereinafter provided in this Chapter, the taxable income of any person for any year of assessment shall be his assessable income for that year of assessment. Taxable income.

Exemption from
tax of certain
resident
individuals.

15 Where the assessable income of an individual resident in Ceylon for any year of assessment does not exceed two thousand four hundred rupees, such income shall not be taxable:

Provided that for the three years of assessment commencing on the first day of April, 1931, 1932, and 1933, respectively, the words "two thousand four hundred" in this section shall be read as "four thousand eight hundred".

Allowances to
resident
individuals.

16 (1) An individual resident in Ceylon shall be entitled to claim for any year of assessment that the following allowances be deducted from his assessable income in arriving at his taxable income:—

- (a) an allowance of two thousand rupees;
- (b) where any part of his statutory income is computed on earned income, an allowance of either one-fifth of the amount of such part of his statutory income after deducting therefrom any loss allowed under section 13, or one-fifth of his assessable income, whichever is the less, provided that such allowance shall not exceed four thousand rupees;
- (c) an allowance of one thousand rupees, if, during the year preceding the year of assessment, he had a wife;
- (d) an allowance of one thousand rupees, if he had living at any time during the year preceding the year of assessment an unmarried child who was either under the age of fifteen years or who, if over the age of fifteen years and under the age of twenty-two years, was receiving full time instruction at a university, college, school, or other educational establishment, and where he had more than one such child an allowance of two hundred and fifty rupees for each such child in excess of one:

Provided that—

- (i) no such allowance shall be made in respect of a child whose assessable income for the year preceding the year of assessment exceeded one thousand rupees; and
- (ii) the total allowances under this paragraph shall not exceed two thousand rupees.

(2) For the purposes of this section—

- (a) "earned income" means any profits immediately derived by the individual through his personal exertions from any trade, business, profession, vocation, or employment carried on or exercised by him either as an individual or, in the case of a partnership, as a partner personally acting therein, or any pension, superannuation, or other allowance given in respect of past services of the individual or of the husband or parent of the individual or given to the individual in respect of the past services of any deceased person whether the individual or husband or parent of the individual shall have contributed to such pension, superannuation, or other allowance or not: Provided that the profits of an individual from an agricultural undertaking carried on by him solely or in partnership on land of which he is the owner or joint owner shall not be regarded as earned income to an extent greater than one-half thereof;
- (b) "wife" does not include a wife who is living apart from her husband under the decree of a competent court or duly executed deed of separation;
- (c) "child" does not include an adopted or illegitimate child.

Proportionate
allowances.

17 An individual who is resident in Ceylon for a part only of a year of assessment shall be entitled for that year to the same proportion only of the allowances under section 16 as the number of days during which he is resident bears to the number of days in that year of assessment.

18 Where in any year of assessment an individual visits Ceylon without becoming resident, and his assessable income, being earned income within the meaning of section 16, does not exceed five hundred rupees, such income shall not be taxable.

Exemption of earned income of certain non-resident persons.

19. Every individual who claims an allowance under this chapter shall make his claim on the prescribed form. Such allowance shall be granted if the claim contains such particulars and is supported by such proof as the Commissioner may require.

Proof of claims.

CHAPTER VII.

CHARGE AND RATES OF TAX.

20 (1) Tax shall be charged for each year of assessment upon the taxable income for that year of every individual resident in Ceylon at the following rates:—

Charge of tax and rates thereof.

Upon the first Rs. 6,000	Half the standard rate.
Upon the next Rs. 30,000	...	The standard rate.
Upon the remainder	...	One and a half times the standard rate.

Provided that—

- (i) where, in the case of an individual whose assessable income for any year of assessment exceeds two thousand four hundred rupees, the amount of tax so charged would amount to less than one per cent. of his assessable income, tax shall be charged in respect of the income of such individual at the rate of one per cent. upon his assessable income;
- (ii) where an individual is resident in Ceylon for a part only of any year of assessment, the sums chargeable at half the standard rate and at the standard rate shall be reduced in the proportion which the number of days during which he is resident bears to the number of days in that year of assessment.

(2) Tax shall be charged for each year of assessment upon all other taxable income for that year at the standard rate.

(3) In the first proviso to sub-section (1) the words "two thousand four hundred" shall for the three years of assessment commencing on the first day of April, 1931, 1932, and 1933, respectively, be read as "four thousand eight hundred".

(4) The standard rate for the year of assessment commencing on the first day of April, 1931, shall be the rate specified in the Schedule to this Ordinance, and may be amended for any subsequent year of assessment by a resolution of the Legislative Council passed before the first day of September in such year of assessment and sanctioned by the Governor. In the absence of any such amendment, the standard rate for any year of assessment shall be that in force for the preceding year.

Schedule.

CHAPTER VIII.

PROVISIONS RELATING TO SPECIAL CASES.

A.—*Husband and Wife.*

21 The income of a married woman who is not living apart from her husband under the decree of a competent court or duly executed deed of separation shall, for the purposes of this Ordinance, be deemed to be the income of her husband, and shall be charged accordingly:

Wife's income.

Provided that such part of the total amount of the tax charged to the husband as appears to the Commissioner to be charged in respect of the income of the wife may, if necessary, be collected from the wife, notwithstanding that no assessment has been made upon her, and the provisions of this Ordinance as to collection and recovery of tax shall apply accordingly.

Separate assessment
of husband and
wife.

22 Notwithstanding the provisions of section 21, any husband or wife may give notice in writing to the Commissioner before the first day of June in any year of assessment requiring that tax for that year shall be assessed, charged, and recovered separately on the income of the husband and on the income of the wife as if they were not married, and all the provisions of this Ordinance shall thereupon apply to each of them accordingly:

Provided that the incomes of the husband and the wife shall be aggregated for the purpose of the allowances from assessable income under Chapter VI and for the purpose of calculating the sums chargeable at half the standard rate and at the standard rate, so that the total tax payable in respect of the incomes of husband and wife shall not be less than the amount which would have been payable if no notice had been given under this section.

The allowances from assessable income and the amounts chargeable at half the standard rate and at the standard rate shall be apportioned between the husband and the wife by the Commissioner in his discretion, the allowance in respect of earned income being apportioned by reference to the amount of the earned income of each, the other allowances from assessable income in proportion to the assessable income of each, and the amounts chargeable at half the standard rate and at the standard rate in proportion to the taxable income of each: Provided that where an assessment is reduced or increased after such apportionment has been made, the Commissioner shall make a fresh apportionment, and any consequent adjustment shall be made by additional assessment or reduction or repayment of tax, as the case may require.

B.—Trustees, Executors, &c.

Chargeability of
receiver and
trustee.

23 (1) An Assessor may give notice in writing to a receiver or to the trustee of a trust created otherwise than under the will of a deceased person requiring him to furnish within the time limited by such notice a return of the income of the estate or trust, and such receiver or trustee shall be chargeable with tax at the standard rate on the whole of such income:

Provided that where it is shown that a beneficiary of the estate or trust is entitled to any part of the income thereof, that part of the income may be deducted from the amount on which the trustee is assessable and treated for the purposes of this Ordinance as the income of the beneficiary.

(2) The trustee of an incapacitated person shall be chargeable with tax in like manner and to the like amount as such person would be chargeable: Provided that nothing in this section shall prevent the direct assessment of an incapacitated person in his own name.

(3) For the purposes of this section, where there are more trustees than one they may be assessed jointly or severally in respect of the income of the trust, and shall be jointly and severally liable for tax thereon.

Chargeability of
executor.

24 An Assessor may give notice in writing to the executor of a deceased person requiring him to furnish, within the time limited by such notice, a return of the income arising from the estate of such deceased person, and such executor shall be chargeable with tax at the standard rate on the whole of such income after deducting therefrom any sums proved to have been distributed to, or applied to the benefit of, beneficiaries as income from such estate during the year preceding the year of assessment. Where there are more executors than one, they may be assessed jointly or severally in respect of the income of the estate, and shall be jointly and severally liable for tax thereon.

Statutory income of
a beneficiary of an
estate.

25 Notwithstanding the provisions of section 11, the statutory income of an individual for any year of assessment arising from the estate of a deceased person administered by an executor shall in every case be the amount of income received therefrom by him or applied to his benefit during the year preceding the year of assessment.

26 Whenever a beneficiary has received the capital amount of his interest in the estate of a deceased person administered by an executor, notice may be given either by the Commissioner to the beneficiary or by the beneficiary to the Commissioner within three years of the end of the year of assessment in which the capital amount was received, of his intention to claim an adjustment of the tax charged both to the beneficiary and to the executor in respect of the beneficiary's share of the income of the estate, and such adjustment shall be made accordingly by repayment or additional assessment, as the case may require, for the whole period extending from the date of death to the date on which the beneficiary received the capital amount of his interest. The basis of such adjustment shall be the aggregate difference for the whole of such period between—

Adjustment of tax on the shares of the beneficiaries when an estate is distributed.

- (a) the tax (apportioned as the Commissioner in his discretion thinks reasonable) paid by the executor in respect of the beneficiary's share of the income of the estate for the said period added to the excess of the tax paid by the beneficiary over the amount which would have been payable by him if no income from the estate had been included in his assessable income; and
- (b) the excess of the total tax which would have been payable by the beneficiary for the said period if his assessable income for each year of assessment during such period had included his full apportioned share of the income of the estate as it arose over the amount which would have been payable by him if no income from the estate had been included in his assessable income.

27 When any person dies and no assessment or an insufficient assessment has been made upon him for the year of assessment in which the death occurs or for any of the three preceding years of assessment, the executor administering the estate of such deceased person shall be chargeable with the tax with which such deceased person would have been chargeable for those years or any of them, and shall be answerable for doing all such acts, matters, and things as the deceased person if he were alive would be liable to do under this Ordinance.

Executor chargeable with tax for periods prior to date of death.

C.—Partnerships.

28 Where a trade, business, profession, vocation, or employment is carried on by two or more persons in partnership—

Assessment of partnership income.

(1) (a) An Assessor may give notice in writing to the precedent partner of such partnership requiring him to furnish within the time limited by such notice a return showing the profits or losses of the partnership from such trade, business, profession, vocation, or employment during the period of twelve months immediately preceding the year of assessment or during any other period in respect of which statutory income may be computed under section 11, ascertained in accordance with the provisions of Chapter III, and showing also any annual interest, annuity, ground rent, or royalty payable by the partnership in respect of such trade, business, profession, vocation, or employment for the said period. The amount of such interest, annuity, ground rent, or royalty shall be deducted from the profits or added to the losses ascertained as above, and the figure thus arrived at shall be known as the divisible profit or loss for that period. The precedent partner shall further in such return declare any other income of the partnership for the said period together with the names and addresses of all the partners, and shall apportion among them the divisible profit or loss and other income in accordance with their shares in the partnership during the period in which the said profit or loss or income arose.

Where no acting partner is resident in Ceylon, the return shall be furnished by the attorney, agent, manager, branch, or factor of the partnership in Ceylon.

(b) In computing the profits or losses of the partnership, nothing shall be deducted for salaries or other remuneration of partners or for interest on partners' capital, but such sums shall be taken into account in apportioning among the partners the divisible profit or loss and other income.

(2) The statutory income of any partner from the partnership shall be computed in accordance with the provisions of section 11 by treating his share of the divisible profit of the partnership as though it were profits of a trade, business, profession, vocation, or employment carried on or exercised by him, and his share of other income as though it accrued to him solely: Provided that where no return has been made as required by sub-section (1) or a return made under that sub-section has not been accepted, the Assessor may estimate the statutory income of any partner from the partnership to the best of his judgment.

(3) The share of any partner of a divisible loss shall be a loss incurred by him within the meaning of section 13. The amount of such divisible loss and the partner's share thereof shall be determined by the Assessor subject to appeal as provided by Chapter XI.

(4) Where a return has been made by the precedent partner in accordance with sub-section (1) and has been accepted by the Assessor, the income of each partner resident in Ceylon derived from the partnership shall be assessed upon him individually.

(5) The income of any non-resident partner or partners from a partnership shall be assessable in the name of the partnership or of any resident partner or of any agent of the partnership in Ceylon, and the tax charged thereon shall be recoverable by all means provided in this Ordinance out of the assets of the partnership, or from any partner, or from any such agent.

(6) Where no return has been made in accordance with sub-section (1) or the return has not been accepted by the Assessor, either as regards the amount of the profits or income or the allocation thereof among the partners, it shall be lawful for an assessment to be made in the name of the partnership on the estimated amount of the profits and income of the partnership arrived at in accordance with the provisions of this Ordinance relating to the ascertainment of the assessable income of a person, and tax thereon may be charged at the standard rate and shall be recoverable out of the assets of the partnership, or from any partner, or from any agent of the partnership; such assessment shall be subject to appeal by any person aggrieved thereby in the manner provided by Chapter XI, and the Commissioner or the Board of Review, as the case may be, may upon such appeal determine the profits and income and allocate the same among the partners and compute their statutory incomes from the partnership as provided in sub-section (2) and the tax payable in respect thereof, which may be re-assessed on the individual partners or may be recovered as tax on the assessment appealed against without any new assessment.

(7) Where under this section income has been assessed in the name of a partnership, and a change occurs in such partnership by reason of retirement or death, or the dissolution of the partnership as to one or more of the partners, or the admission of a new partner, in such circumstances that one or more of the persons who were joint owners of the assets of such partnership continues to be owner or joint owner of such assets, the person or partnership becoming owner of such assets in consequence of such change shall be charged with the said tax or any part of it which remains unpaid, and the provisions of Chapter XIII shall apply to such person or partnership accordingly.

D.—Agriculture.

Ascertainment of profits from certain agricultural undertakings.

29 (1) In this section—

(a) "permanent cultivation" means the cultivation of land for the purpose of producing coconuts, rubber, tea, cocoa, and other products from palms, trees, or bushes of a more or less permanent character, all of which are hereinafter referred to as trees;

- (b) "estate" means any land used mainly for the purpose of permanent cultivation;
- (c) "immature area" means any portion of an estate, planted in a particular year, in which the trees are not fully mature.

(2) For the purpose of ascertaining the profits from an estate, the provisions of this section shall apply in addition to, and shall be read with, Chapter III.

(3) The income and expenditure in connection with any immature area shall be separately considered, and it shall be lawful for the Assessor to require production of such particulars as may be necessary for that purpose.

(4) No deduction shall be allowed for any expenditure incurred in connection with any immature area in which the trees are not yet in bearing.

(5) Where the expenditure (other than capital expenditure) on any immature area exceeds the receipts therefrom, and such excess is mainly due to the fact that a substantial proportion of the trees in that area is not yet in bearing, such excess shall not be deducted from the profits of the remainder of the estate and shall not be allowable as a loss for the purposes of section 13.

(6) Where an estate or part of an estate has been purchased, any part of the expenditure for any period ending within five years of the date of purchase on manuring, draining, weeding, or other processes of cultivation which produces a definite improvement and is not merely directed to the maintenance of the estate or part of the estate in substantially the same condition as at the date of purchase, shall be treated as the cost of an improvement under section 10 (d) and shall not be allowed in arriving at the profits of the estate.

E.—Residence.

30 (1) Where a company or body of persons has its registered or principal office in Ceylon, or where the control and management of its business is exercised in Ceylon, such company or body of persons shall be deemed to be resident in Ceylon for the purposes of this Ordinance.

What constitutes residence.

(2) An individual shall be deemed to be resident in Ceylon for the purposes of this Ordinance from the date of his arrival to the date of his departure (other than a departure for a temporary purpose)—

- (a) where he comes to Ceylon intending to stay more than six months; or
- (b) where he is present in Ceylon for a period or periods amounting in all to six months or more during the year of assessment; or
- (c) where he is absent from Ceylon for some temporary purpose for a period or periods amounting in all to more than six months during the year of assessment but was deemed to be resident in Ceylon during the year preceding the year of assessment, or would have been so deemed to be resident if this Ordinance had always been in force.

(3) For the purposes of this section, a temporary purpose is one which at the time of the departure from Ceylon is not expected to result in an absence from Ceylon of more than two years.

F.—Liability of Non-resident Persons.

31 (1) Where the agent of a non-resident person sells or disposes of, or is instrumental in selling or disposing of, any property for such non-resident person, whether such property is in Ceylon or is to be brought into Ceylon and whether the sale or disposal is effected by the agent in Ceylon or by or on behalf of the non-resident person outside Ceylon and whether the monies arising therefrom are paid to or received by the non-resident person directly or otherwise, the profits arising from such sale or disposal shall be deemed to be derived by the non-resident person from business transacted by him in Ceylon.

Non-resident employees.

(2) The profits of a non-resident person from employment by a resident person shall be chargeable with tax except for any year of assessment in which no services are rendered in Ceylon.

Person assessable on behalf of a non-resident person.

32 A non-resident person shall be assessable either directly or in the name of his agent in respect of all his profits and income arising in or derived from Ceylon, whether such agent has the receipt of the income or not, and the tax so assessed whether directly or in the name of the agent shall be recoverable by all means provided in this Ordinance out of the assets of the non-resident person or from the agent.

Chargeability of profits of certain non-resident persons.

33 (1) For the purposes of this section—

- (a) a person is closely connected with another person where the Commissioner in his discretion considers that such persons are substantially identical or that the ultimate controlling interest of each is owned or deemed under this section to be owned by the same person or persons;
- (b) the controlling interest of a company shall be deemed to be owned by the beneficial owners of its shares, whether held directly or through nominees, and shares in one company held by or on behalf of another company shall be deemed to be held by the shareholders of the last-mentioned company.

(2) Where a non-resident person carries on business with a resident person with whom he is closely connected and the course of such business is so arranged that it produces to the resident person either no profits or less than the ordinary profits which might be expected to arise, the business done by the non-resident person in pursuance of his connection with the resident person shall be deemed to be carried on in Ceylon, and such non-resident person shall be assessable and chargeable with tax in respect of his profits from such business in the name of the resident person as if the resident person were his agent, and all the provisions of this Ordinance shall apply accordingly.

(3) Where tax is chargeable in respect of the profits arising from the sale of goods or produce manufactured or produced outside Ceylon by a non-resident person or by a person or persons with whom he is closely connected, the profits of such non-resident person for the purposes of this Ordinance from the sale of such goods or produce shall be deemed to be not less than the profits which might reasonably be expected to have been made by a merchant, or, where the goods or produce are retailed by or on behalf of the non-resident person, by a retailer of the goods or produce sold, who had bought the same direct from a manufacturer or producer with whom he was not connected.

Profits of certain businesses to be computed on a percentage of the turnover.

34 Where the Commissioner in his discretion considers that the true amount of the profits of a non-resident person arising in or derived from Ceylon in respect of a trade or business cannot be readily ascertained, such profits may be computed on a fair percentage of the turnover of that trade or business in Ceylon: Provided that the amount of such percentage shall be subject to appeal in accordance with the provisions of Chapter XI.

Profits of non-resident persons from sale of exported produce.

35 Where a non-resident person carries on in Ceylon an agricultural, manufacturing, or other productive undertaking, and sells any product of such undertaking outside Ceylon or for delivery outside Ceylon, whether the contract is made within or without Ceylon, the full profit arising from the sale in a wholesale market shall be deemed to be income arising in or derived from Ceylon: Provided that, if it is shown that the profit has been increased through treatment of the product outside Ceylon other than handling, blending, sorting, packing, and disposal, such increase of profit shall not be deemed to be income arising in or derived from Ceylon. Where any such produce is not sold in a wholesale market, the profit arising in Ceylon shall be deemed to be not less than the profit which might have been obtained if such person had sold such produce wholesale to the best advantage.

G.—Shipping.

36 (1) Where a non-resident person carries on the business of shipowner or charterer and any ship owned or chartered by him calls at a port in Ceylon, he shall be deemed to carry on business in Ceylon, and his profits therefrom may be computed on a fair percentage of the full amount paid or payable to such person or to any person on his behalf on account of the carriage of all passengers, mails, live stock, or goods shipped in Ceylon.

Profits of non-resident shipowners.

(2) Where such person renders a statement which, in the opinion of the Assessor, satisfactorily discloses the full profits arising from the carriage of passengers, mails, live stock, or goods shipped in Ceylon, the profits from his shipping business in Ceylon may be computed by reference to such statement. Such statement may be in the form of a certificate issued by or on behalf of any income tax authority which assesses the full profits of the non-resident person from his shipping business, setting out the total sum received for the period covered by the certificate on account of the carriage of passengers, mails, live stock, and goods and the total profits arising out of the same assessable to income tax by that authority, and where the Assessor is satisfied that such profits are computed substantially in accordance with the provisions of this Ordinance, the ratio of total profits to total receipts shall be applied in lieu of the percentage referred to in sub-section (1).

(3) Notwithstanding anything contained in this Ordinance, any person charged for any year of assessment under the provisions of sub-section (1) may, within three years of the end of such year, claim an adjustment of the assessment by way of repayment on the basis provided by sub-section (2).

(4) Where the Commissioner decides that the call of a ship belonging to a particular non-resident shipowner or charterer at a port in Ceylon is casual and that further calls by that ship or others in the same ownership are improbable, the provisions of this section shall not apply to the profits of such ship and no tax shall be chargeable thereon.

37 The master of any ship owned or chartered by a non-resident person who is chargeable under the provisions of section 36 shall (though not to the exclusion of any other agent) be deemed the agent of such non-resident person for all the purposes of this Ordinance.

Master of ship to be an agent.

38 (1) In addition to any other powers of collection and recovery provided in this Ordinance, the Commissioner may, where the tax charged on the income of any person who carries on the business of shipowner or charterer has been in default for more than three months (whether such person is assessed directly or in the name of some other person), issue to the Principal Collector of Customs or other authority by whom clearance may be granted a certificate containing the name or names of the said person and particulars of the tax in default. On receipt of such certificate, the Principal Collector of Customs or other authority shall be empowered and is hereby required to refuse clearance from any port in Ceylon to any ship owned wholly or partly or chartered by such person until the said tax has been paid.

Refusal of clearance where tax is in arrear.

(2) No civil or criminal proceedings shall be instituted or maintained against the Principal Collector of Customs or other authority in respect of a refusal of clearance under this section, nor shall the fact that a ship is detained under this section affect the liability of the owner, charterer, or agent to pay harbour dues and charges for the period of detention.

H.—Insurance.

39 (1) The profits of a company, whether mutual or proprietary, from the business of life insurance shall be the investment income of the Life Insurance Fund less the management expenses (excluding commission) attributable to that business: Provided that where such a company which is not resident in Ceylon transacts life insurance business in Ceylon whether directly or through an agent,

Ascertainment of profits of insurance companies.

the profits therefrom shall be the same proportion of the total investment income of the Life Insurance Fund of the company as the premiums from life insurance business in Ceylon bear to the total life insurance premiums received by it, subject to a deduction of agency expenses in Ceylon (excluding commission) and a fair proportion of the expenses of the head office of the company, due account being taken in each case by set-off against such expenses of any income or profits other than life insurance premiums or investment income.

(2) The profits of a non-resident company, whether mutual or proprietary, from the business of insurance (other than life insurance) shall be ascertained by taking the gross premiums from insurance business in Ceylon (less any premiums returned to the insured and premiums paid on re-insurance) and deducting therefrom a reserve for unexpired risks at the percentage adopted by the company in relation to its operations as a whole for such risks at the end of the period of which the profits are being ascertained, and adding thereto a reserve similarly calculated for unexpired risks outstanding at the commencement of such period, and from the nett amount so arrived at deducting the actual losses (less the amount recovered in respect thereof under re-insurance), the agency expenses in Ceylon, and a fair proportion of the expenses of the head office of the company, due account being taken in each case by set-off against such expenses of any income or profits other than premiums.

(3) For the purposes of this section "investment income of the Life Insurance Fund" means, in the case of a company whose sole business is life insurance, the whole of its income from investments, and, in the case of any other company, such part of its income from investments as appears fairly attributable to its life insurance business.

I.—Dividends, &c.

Deduction of tax
from dividends.

40 (1) Every resident company shall be entitled to deduct from the amount of any dividend paid in money to any shareholder tax at the standard rate in force for the year preceding the year of assessment in which such dividend becomes payable: Provided that all such dividends which become payable during the year of assessment commencing on the first day of April, 1931, shall be subject to deduction of tax at the standard rate for that year.

(2) Every person who issues a warrant or cheque or other order drawn or made in payment of any dividend which becomes payable in money by a resident company after the thirty-first day of March, 1931, shall annex thereto a statement in writing showing—

- (a) the gross amount which after deduction of the tax appropriate thereto corresponds to the nett amount actually paid;
- (b) the rate and the amount of tax appropriate to such gross amount; and
- (c) the nett amount actually paid.

(3) Any person who proves that a company has deducted tax in accordance with the provisions of this section from a dividend which is included in his assessable income shall be entitled to a set-off of the amount of tax so deducted against the tax charged in respect of his assessable income.

(4) Where the assessable income of a person includes a dividend from a company which, although not resident in Ceylon, has paid Ceylon income tax on any part of its profits, he may claim a set-off of tax in respect of a similar part of the dividend, and such relief shall be granted as the Commissioner in his discretion considers reasonable.

(5) In the year of assessment commencing on the first day of April, 1931, the assessable income of any person from any dividend or part of a dividend to which subsections (3) and (4) would have applied if this Ordinance had been in force at the time when such dividend became payable shall be deemed to have borne tax at the standard

rate in force for the year of assessment commencing on the first day of April, 1931, and he shall be entitled to the set-off provided in those sub-sections; but so, however, that the total tax chargeable to such person for such year of assessment shall not be less than the tax which would be chargeable if such dividend or part of a dividend were omitted from his assessable income and no set-off under this sub-section were allowed.

(6) Where a dividend which is paid otherwise than in money wholly or partly out of profits which have borne tax is included in the assessable income of a person, such person may claim a set-off of tax in respect of such dividend, and such relief shall be granted as the Commissioner in his discretion considers reasonable.

(7) The provisions of this section shall apply, as far as may be, to sums distributed by a body of persons out of income assessed under this Ordinance in the same way as they apply to dividends paid by a company.

J.—Interest, &c., payable to Non-resident Persons.

41 Where after the thirty-first day of March, 1931, any resident person or agent in Ceylon of any non-resident person pays to a non-resident person—

- (a) interest on debentures, mortgages, or loans (other than fluctuating advances made by a bank or other institution or person carrying on the business of banking), such debentures, mortgages, or loans not being expressly secured upon property outside Ceylon; or
- (b) rent, ground rent, royalty, annuity or other annual payment payable either in respect of property in Ceylon or out of income arising in Ceylon,

Deduction of tax from interest, &c.

the resident person or agent making such payment shall be entitled to deduct tax therefrom at the standard rate in force for the year preceding the year of assessment in which the payment is made, and the amount of tax so deductible shall be a debt due from the resident person or agent to the Government of Ceylon and shall be recoverable forthwith as such, or may be assessed and charged upon the resident person or agent in addition to any tax otherwise payable by him under this Ordinance:

Provided that in the year of assessment commencing on the first day of April, 1931, the rate of tax at which deductions under this section are to be made shall be the standard rate in force for that year.

K.—Miscellaneous.

42 The income of a resident person arising from interest on loans, mortgages, and debentures shall be the full amount of interest falling due, whether paid or not. Where however such person proves to the satisfaction of the Commissioner that such interest is unpaid and cannot be recovered, he shall be entitled to relief to the extent that its inclusion in his assessable income has increased the tax payable.

Income from interest to be the amount falling due.

43 The profits of a company from transactions with its shareholders which would be assessable if such transactions were with persons other than its shareholders shall be profits within the meaning of this Ordinance.

Profits of a company from transactions with its shareholders.

44 (1) Where a body of persons, whether corporate or unincorporate, carries on a club or similar institution and receives from its members not less than three-fourths of its gross receipts on revenue account (including entrance fees and subscriptions), it shall not be deemed to carry on a business; but where less than three-fourths of its gross receipts are received from members, the whole of the income from transactions both with members and others (including entrance fees and subscriptions) shall be deemed to be receipts from a business, and the body of persons shall be chargeable either in respect of the profits therefrom, or in respect of the income which would be assessable if it were not deemed to carry on a business, whichever is the greater.

Ascertainment of income of clubs, trade associations, &c.

(2) Where a body of persons, whether corporate or unincorporate, carries on a trade association, chamber of commerce, or similar institution in such circumstances that more than half its receipts (including entrance fees and subscriptions) are from persons who claim or would be entitled to claim that such sums were allowable deductions for the purposes of section 9, such body of persons shall be deemed to carry on a business, and the whole of its income from transactions both with members and others (including entrance fees and subscriptions) shall be deemed to be receipts from a business, and the body of persons shall be chargeable either in respect of the profits therefrom or in respect of the income which would be assessable if it were not deemed to carry on a business, whichever is the greater.

(3) In this section, "members", in relation to a body of persons, means those persons who are entitled to vote at a general meeting of the body at which effective control is exercised over its affairs.

(4) Nothing in this section shall operate to annul or reduce any exemption granted in section 7 of this Ordinance.

Certain dispositions and transactions to be disregarded and certain undistributed profits to be treated as distributed.

45 (1) Where it appears to an Assessor that—

- (a) property or income has been transferred to any person by means of a disposition revocable by the donor; or
- (b) property or income has been transferred to any person for other than valuable and sufficient consideration for a period less than the life of such person; or
- (c) a company controlled by not more than five persons has not distributed to its shareholders as dividend profits made in any period ending after the thirty-first day of March, 1930, which could be distributed without detriment to the company's business,

in each case with a view to the avoidance or reduction of tax, the Assessor may treat any such transfer as void and any such undistributed profits as distributed and the persons concerned shall be assessable accordingly.

(2) Where an Assessor is of opinion that any transaction which reduces or would reduce the amount of tax payable by any person is artificial or fictitious or that any disposition is not in fact given effect to, he may disregard any such transaction or disposition and the persons concerned shall be assessable accordingly.

(3) Any increase of tax under this section shall be subject to appeal as provided in Chapter XI.

(4) In this section—

- (a) "disposition" includes any trust, grant, covenant, agreement, or arrangement;
- (b) "company controlled by not more than five persons" means a company in which—
 - (i) the number of shareholders is not more than fifty; and
 - (ii) more than half the total shares issued are held by not more than five persons, their wives, or minor children, either directly or through nominees.

Indemnification of representative.

46 Every person chargeable with tax under this Ordinance as trustee, executor, or agent or from whom tax is recoverable in respect of the income of another person, may retain out of any money coming into his hands on behalf of such other person or in his capacity as trustee, executor, or agent so much thereof as shall be sufficient to pay such tax; and he shall be and is hereby indemnified against any person whatsoever for all such payments made by him in pursuance and by virtue of this Ordinance.

CHAPTER IX.

RETURNS, &C.

47 (1) An Assessor may give notice in writing to any person requiring him to furnish within the time limited by such notice a return of his income containing such particulars and in such form as may be prescribed.

Returns and information to be furnished.

(2) Every person chargeable with tax for any year of assessment who has not been required within a period of three months after the commencement of such year of assessment to make a return of his income for that year as provided in sub-section (1) shall within fourteen days after the expiration of such period give notice to the Commissioner that he is so chargeable.

(3) An Assessor may give notice in writing to any person when and as often as he thinks necessary requiring him to furnish within the time limited by such notice fuller or further returns respecting any matter of which a return is required or prescribed by this Ordinance.

(4) For the purpose of obtaining full information in respect of income chargeable with tax, an Assessor may give notice in writing to any person requiring him to produce for examination within the time limited by such notice any deeds, plans, instruments, books, accounts, trade lists, stock lists, or documents which the Assessor may deem necessary.

(5) An Assessor may give notice in writing to any person entitled to or in receipt of any income (whether on his own behalf or on behalf of any other person), or to any person whom he may deem able to furnish information in respect of such income, requiring him to attend at a time and place to be named by the Assessor for the purpose of being examined respecting such income or any transactions or matters affecting the same. Any person so attending may be allowed by the Commissioner any reasonable expenses necessarily incurred by such person in so attending.

(6) A return, statement, or form purporting to be furnished under this Ordinance by or on behalf of any person shall for all purposes be deemed to have been furnished by that person or by his authority, as the case may be, unless the contrary is proved, and any person signing any such return, statement, or form shall be deemed to be cognizant of all matters therein.

48 (1) The Commissioner may give notice in writing to any officer in the employment of the Government or of any local authority or other public body requiring him to furnish within the time limited by such notice any particulars which he may require for the purposes of this Ordinance which may be in the possession of such officer: Provided that no such officer shall by virtue of this section be obliged to disclose any particulars as to which he is under any express statutory obligation to observe secrecy.

Information to be furnished by officials and employers.

(2) Every person who is an employer shall, when required to do so by notice in writing given by an Assessor, furnish within the time limited by such notice a return containing the names and places of residence and the full amount of the remuneration, whether in cash or otherwise, for the period specified in the notice, of—

- (a) all persons employed by him in receipt of remuneration in excess of a minimum figure to be fixed by the Assessor; and
- (b) any other person employed by him named by the Assessor.

(3) Any director of a company, or person engaged in the management of a company, shall be deemed to be a person employed by the company.

Returns to be furnished by persons in receipt of income belonging to others.

49 An Assessor may give notice in writing requiring any person who in any capacity whatever is in receipt of any money or value, or of profits to which this Ordinance applies, of or belonging to any other person who is or may be chargeable with tax (or who would be so chargeable if he were resident in Ceylon) to furnish within the time limited by such notice a return containing—

- (a) a true and correct statement of all such money, value or profits; and
- (b) the name and address of every person to whom the same belongs.

Occupiers to furnish returns of rent payable.

50 An Assessor may give notice in writing to any person who is the occupier of any land and improvements thereon requiring him to furnish within the time limited by such notice a return containing—

- (a) the name and address of the owner of such land and improvements; and
- (b) a true and correct statement of the rent payable and any other consideration passing therefor.

Return of lodgers and inmates.

51 An Assessor may give notice in writing to any person requiring him within the time limited by such notice to furnish a return containing the name of every lodger or inmate who is at the date of the notice resident in his house, hotel, or institution and has been so resident, except for temporary absences, throughout the preceding three months.

Duties of representative of incapacitated or non-resident person.

52 The trustee of an incapacitated person, or the agent of a non-resident person shall be answerable for doing all acts, matters, and things required to be done by virtue of this Ordinance for the assessment of the income of the person for whom he is trustee or agent, and for furnishing any returns, documents, particulars, or information which might be required under this Ordinance from such person.

Precedent partner to act on behalf of a partnership.

53 (1) Wherever two or more persons in partnership act in the capacity of trustee of an incapacitated person, or as agent of a non-resident person, or are employers, or are persons in receipt of money, value, or profits to whom section 49 applies, or act in any other capacity whatever, either on behalf of themselves or of any other person, the precedent partner of such partnership shall be answerable for doing all such acts, matters, and things as would be required to be done under the provisions of this Ordinance by an individual acting in such capacity:

Provided that any person to whom a notice has been given under the provisions of this Ordinance as precedent partner of a partnership shall be deemed to be the precedent partner thereof unless he proves that he is not a partner in such partnership, or that some other person resident in Ceylon is the precedent partner thereof.

(2) Where two or more persons who are not in partnership act jointly in any capacity mentioned in sub-section (1); they shall be jointly and severally answerable for doing all such acts, matters, and things as would be required to be done under the provisions of this Ordinance by an individual acting in such capacity.

Principal officer to act on behalf of a company or body of persons.

54 The secretary, manager, or other principal officer of every company or body of persons corporate or unincorporate shall be answerable for doing all such acts, matters, or things as are required to be done under the provisions of this Ordinance by such company or body of persons:

Provided that any person to whom a notice has been given under the provisions of this Ordinance on behalf of a company or body of persons shall be deemed to be the principal officer thereof unless he proves that he has no connection with the company or body of persons, or that some other person resident in Ceylon is the principal officer thereof.

Signature and service of notices.

55 (1) Every notice to be given by the Commissioner, an Assistant Commissioner, or an Assessor under this Ordinance shall bear the name of the Commissioner or Assistant Commissioner or Assessor, as the case may be, and every such notice shall be valid if the name of the Commissioner, Assistant Commissioner, or Assessor is duly printed or signed thereon.

(2) Every notice given by virtue of this Ordinance may be served on a person either personally or by being delivered at, or sent by post to, his last known place of abode or any place at which he is; or was during the year to which the notice relates, carrying on business, and if sent by post shall be deemed to have been served on the day succeeding the day on which it would have been received in the ordinary course by post. In proving service by post it shall be sufficient to prove that the letter containing the notice was duly addressed and posted.

(3) Every name printed or signed on any notice or signed on any certificate given or issued for the purposes of this Ordinance which purports to be the name of the person authorized to give or issue the same shall be judicially noticed.

CHAPTER X.

ASSESSMENTS.

56 (1) Every person who is in the opinion of an Assessor chargeable with tax shall be assessed by him as soon as may be after the expiration of the time limited by the notice requiring him to furnish a return of income under section 47 (1):

Assessor to make assessments.

Provided that the Assessor may assess any person at any time if he is of opinion that such person is about to leave Ceylon, or that for any other reason it is expedient to do so.

(2) Where a person has furnished a return of income, the Assessor may either—

(a) accept the return and make an assessment accordingly; or

(b) if he does not accept the return, estimate the amount of the assessable income of such person and assess him accordingly.

(3) Where a person has not furnished a return of income and the Assessor is of the opinion that such person is chargeable with tax, he may estimate the amount of the assessable income of such person and assess him accordingly, but such assessment shall not affect the liability of such person to a penalty by reason of his failure or neglect to deliver a return.

57 Where it appears to an Assessor that for any year of assessment any person chargeable with tax has not been assessed or has been assessed at less than the proper amount, the Assessor may, within the year of assessment or within three years after the expiration thereof, assess such person at the amount or additional amount at which according to his judgment such person ought to have been assessed, and the provisions of this Ordinance as to notice of assessment, appeal, and other proceedings shall apply to such assessment or additional assessment and to the tax charged thereunder:

Additional assessments.

Provided that, where the non-assessment or under-assessment of any person for any year of assessment is due to fraud or wilful evasion, such assessment or additional assessment may be made at any time within ten years after the expiration of that year of assessment.

58 Every Assessor shall from time to time submit his assessments to an Assistant Commissioner, who shall scrutinize and amend the same as may appear necessary. When the Assistant Commissioner is satisfied that the assessments as made or amended charge the persons to whom they relate with the full tax with which they ought to be charged, he shall sign and allow them.

Assistant Commissioner to scrutinize, amend, and allow assessments.

59 The Assistant Commissioner shall give a notice of assessment to each person who has been assessed stating the amount of income assessed and the amount of tax charged.

Notices to be issued by Assistant Commissioner.

Validity of
assessments, &c.

60 (1) No notice, assessment, certificate, or other proceeding purporting to be in accordance with the provisions of this Ordinance shall be quashed, or deemed to be void or voidable, for want of form, or be affected by reason of a mistake, defect, or omission therein, if the same is in substance and effect in conformity with or according to the intent and meaning of this Ordinance, and if the person assessed or intended to be assessed or affected thereby is designated therein according to common intent and understanding.

(2) Without prejudice to the generality of sub-section (1), an assessment shall not be impeached or affected—

- (a) by reason of a mistake therein as to the name or surname of the person chargeable, the amount of income assessed, or the amount of tax charged; or
- (b) by reason of any variance between the assessment and the notice thereof,

provided that a notice of such assessment is duly served on the person intended to be charged and contains in substance and effect the particulars mentioned in paragraph (a) of this sub-section.

CHAPTER XI.

APPEALS.

Appeals to the Commissioner.

Procedure on
appeals to the
Commissioner.

61 (1) Any person aggrieved by an assessment made under this Ordinance may within twenty-one days from the date of the notice of such assessment appeal to the Commissioner by notice of objection in writing to review and revise such assessment. Any person so appealing (hereinafter referred to as the appellant) shall state precisely in his notice the grounds of his objection and the notice shall not be valid unless it contains such grounds and is made within the period above mentioned:

Provided that the Commissioner, upon being satisfied that owing to absence from Ceylon, sickness, or other reasonable cause the appellant was prevented from giving notice of objection within such period, may in his discretion grant an extension thereof:

Provided further that, where the assessment appealed against has been made in the absence of a return of income by the appellant, no notice of objection shall be valid unless and until such return has been duly made.

(2) On receipt of a valid notice of objection under sub-section (1), the Commissioner may cause further inquiry to be made by an Assessor, and if in the course of such inquiry an agreement is reached as to the amount at which the appellant is liable to be assessed, any necessary adjustment of the assessment shall be made.

(3) Where no agreement is reached between the appellant and the Assessor in the manner provided in sub-section (2), the Commissioner shall, subject to the provisions of section 64, fix a time and place for the hearing of the appeal.

(4) Every appellant shall attend before the Commissioner in person, with or without an authorized representative, at the time and place fixed for the hearing of the appeal:

Provided always that if from some cause which the Commissioner in his discretion considers reasonable any person is unable or unwilling to attend in person at the hearing of his appeal at the time and place fixed, the Commissioner may postpone the hearing of the appeal for such time as he thinks necessary for the attendance of the appellant, or may permit the appeal to be conducted by an authorized representative of the appellant in his absence.

(5) The Commissioner shall have power to summon any person whom he may consider able to give evidence respecting the appeal to attend before him at the hearing and may examine such person on oath or otherwise. Any person so attending may be allowed by the Commissioner any reasonable expenses, necessarily incurred by such person in so attending.

(6) In disposing of an appeal the Commissioner may confirm, reduce, increase, or annul the assessment, and shall announce his determination orally.

Appeals to the Board of Review.

62 (1) For the purpose of hearing appeals in the manner hereinafter provided, there shall be a Board of Review (hereinafter referred to as the Board) consisting of not more than twenty members who shall be appointed from time to time by the Governor. The members of the Board shall hold office for a term of three years but shall be eligible for re-appointment.

Constitution of the Board of Review.

(2) There shall be a Clerk to the Board who shall be appointed by the Governor.

(3) There shall be a Legal Adviser to the Board who shall be appointed by the Board.

(4) Members of the Board shall be summoned by the Clerk to attend meetings at which appeals are to be heard, as and when necessary, as far as may be in rotation, but in such manner as to secure that a quorum is obtained. A quorum shall consist of two members.

(5) The remuneration of the members of the Board, the Clerk, and the Legal Adviser shall be fixed by the Governor.

63 (1) At the hearing of an appeal before the Commissioner under section 61 and immediately after the announcement by the Commissioner of his determination of such appeal as provided in section 61 (6), the appellant or his authorized representative may declare his dissatisfaction therewith: Provided always that the determination of the Commissioner of any appeal shall be final as regards any matter which under the provisions of this Ordinance is left to his decision or discretion.

Right of appeal to the Board of Review.

(2) Where the appellant has declared his dissatisfaction, the Commissioner shall, within one month of the determination of the appeal, unless such determination is final, transmit in writing to the appellant or his authorized representative his determination and reasons therefor.

(3) Within one month of the receipt of such written determination and reasons from the Commissioner, the appellant may give notice of appeal to the Board. Such notice shall be given in writing to the Clerk to the Board and shall be accompanied by a copy of the Commissioner's written determination, together with a statement of the grounds of appeal therefrom.

(4) Save with the consent in writing of the Commissioner the appellant may not at the hearing by the Board rely on any grounds of appeal other than the grounds stated in accordance with sub-section (3), and may not adduce any evidence other than evidence adduced at the hearing of the appeal before the Commissioner.

64 Notwithstanding the provisions of section 61, where the Commissioner is of opinion that no useful purpose would be served by his hearing an appeal, he may refer it to the Board of Review, and the Board shall hear and determine such appeal and the provisions of section 65 shall apply accordingly.

Commissioner may refer appeals to the Board of Review.

65 (1) As soon as may be after the receipt of a notice of appeal, the Clerk to the Board shall fix a time and place for the hearing of the appeal, and shall give seven clear days' notice thereof both to the appellant and to the Commissioner.

Hearing and disposal of appeals to the Board of Review.

(2) Every appellant shall attend in person at the meeting of the Board at which the appeal is heard with or without an authorized representative: Provided always that if from some cause which appears reasonable to the Board any person is unable or unwilling to attend in person at the hearing of his appeal at the time and place fixed, the Board may postpone the hearing of the appeal for such time as it thinks necessary for the attendance of the appellant, or may permit the appeal to be conducted by an authorized representative of the appellant in his absence.

(3) The Assessor who made the assessment appealed against or some other person authorized by the Commissioner shall attend the meeting of the Board in support of the assessment.

(4) The onus of proving that the assessment as determined by the Commissioner on appeal is excessive shall be on the appellant.

(5) All appeals shall be heard *in camera*.

(6) The Board shall have power to summon to attend at the hearing any person whom it may consider able to give evidence respecting the appeal and may examine him as a witness either on oath or otherwise. Any person so attending may be allowed by the Board any reasonable expenses necessarily incurred by him in so attending.

(7) At the hearing of the appeal the Board may, subject to the provisions of section 63 (4), admit or reject any evidence adduced, whether oral or documentary, and the provisions of the Ceylon Evidence Ordinance, 1895, relating to the admissibility of evidence shall not apply.

(8) After hearing the appeal, the Board shall confirm, reduce, increase, or annul the assessment as determined by the Commissioner on appeal, or make such orders thereon as to the members present may appear fit.

(9) Where under sub-section (8) the Board does not reduce or annul such assessment, the appellant shall, unless the Board orders otherwise, be charged a fee of one hundred rupees, which shall be added to the tax charged and recovered therewith.

Appeals to the Supreme Court.

Appeal on a question of law to the Supreme Court.

66 (1) The decision of the Board shall be final: Provided that the Board shall, on the application of the appellant or the Commissioner, state a case on a question of law for the opinion of the Supreme Court.

(2) Such application shall be made in writing within one month of the communication of its decision by the Board.

(3) The party requiring the stated case shall pay to the Clerk to the Board a fee of one hundred rupees in respect of the same before he is entitled to have the case stated.

(4) The stated case shall set forth the facts and the decision of the Board, and the party requiring it shall transmit the case, when stated and signed, to the Supreme Court within fourteen days after receiving the same.

(5) At or before the time when he transmits the stated case to the Supreme Court, the party requiring it shall send to the other party notice in writing of the fact that the case has been stated on his application and shall supply him with a copy of the stated case.

(6) The Supreme Court may cause a stated case to be sent back for amendment and thereupon the case shall be amended accordingly.

(7) The Supreme Court shall hear and determine any question of law arising on the stated case and may reverse, affirm, or amend accordingly the decision in respect of which the case has been stated, or may remit the matter to the Board with the opinion of the court thereon, and may make such order as to costs, as to the court may seem fit.

General.

Assessments or amended assessments to be final.

67 Where no valid objection or appeal has been lodged within the time limited by this Chapter against an assessment as regards the amount of the assessable income, assessed thereby, or where the amount of the assessable income has been agreed to under section 61 (2), or where the amount of such assessable income has been determined on objection or appeal, the assessment as made or agreed to or determined on appeal, as the case may be, shall be final and conclusive for all purposes of this Ordinance as regards the amount of such assessable income: Provided that nothing in this Chapter shall prevent an Assessor from making an assessment or additional assessment for any year of assessment which does not involve re-opening any matter which has been determined on appeal for that year.

CHAPTER XII.

PAYMENT OF TAX.

- 68 (1) The tax charged by any assessment shall be paid in the manner directed in the notice of assessment on or before a date specified in such notice. Any tax not so paid shall be deemed to be in default, and the person by whom such tax is payable or, where any tax is payable by more than one person or by a partnership, then each of such persons and each partner in the partnership, shall be deemed to be a defaulter, for the purposes of this Ordinance.
- (2) Tax shall be paid notwithstanding any notice of objection or appeal, unless the Commissioner orders that payment of the tax or any part thereof be held over pending the result of such objection or appeal.
- (3) Where, upon the final determination of an appeal under Chapter XI, any tax which has been held over under sub-section (2) becomes payable or the tax charged by the original assessment is increased, the Commissioner shall give to the appellant a notice in writing containing particulars of the assessment as determined and fixing a date on or before which any tax or balance of tax shall be paid. Any tax not so paid shall be deemed to be in default.
- (4) Where any tax is in default, the Commissioner may in his discretion order that a sum or sums not exceeding twenty per cent. in all of the amount in default shall be added to the tax and recovered therewith.
- (5) Notwithstanding the foregoing provisions of this section, any person whose principal source of income is the profits of an employment may, by notice in writing sent to the Commissioner within twenty-one days of the date of the notice of an assessment which includes the income from such source, elect that the tax be recovered by way of deductions from his remuneration. Such deductions shall be made, as far as may be, by twelve equal instalments commencing in September in the year of assessment: Provided that where the notice of assessment is not issued, and the consequent election is not made, in time to permit of a deduction being made in September, the amounts which, if the election had been made in time, would have been deducted in any month prior to that in which the first deduction is made shall be added to such deduction and recovered therewith.
- (6) Any person by whom remuneration is payable (hereinafter in this section referred to as an employer) shall, if required by the Commissioner to deduct tax from such remuneration, comply with such requisition, and shall pay over the tax so deducted as directed by the Commissioner. Where any person from whose remuneration tax is to be deducted by his employer is about to leave or leaves his employment, the employer shall deduct the whole amount of the tax or any balance thereof which he has been required to deduct from all or any payments made by him to such person after he becomes aware that such person is leaving his employment.
- (7) Where any person from whom tax is to be deducted under sub-sections (5) or (6) has left the employment of the employer to whom a requisition under sub-section (6) is addressed, or where for any other reason the employer is unable to deduct the whole or any part of the tax included in any such requisition, he shall forthwith give notice in writing to the Commissioner acquainting him with the facts of the matter, and any tax which the employer has not deducted or cannot deduct shall immediately become payable by the employee and shall be deemed to be in default fourteen days after the date of a notice thereof given to him.
- (8) Where any employer is unable to deduct any tax which he has been required to deduct from any remuneration and has failed to give notice to the Commissioner as provided in sub-section (7) within fourteen days of the date on which such deduction should have been made, or where he has deducted or could have deducted tax in any month from any remuneration in accordance with a requisition under sub-section (6) and has not paid over as directed by

Provisions
regarding payment
of tax.

the Commissioner the amount of such tax by the fifteenth day of the following month, such employer shall be personally liable for the whole of the tax which he has been required to deduct under this section, which may be recovered from him by all means provided in this Ordinance, and such tax shall be deemed to be in default for the purposes of sub-section (4).

(9) Every employer who deducts tax from remuneration in accordance with a requisition under sub-section (6) shall at the time of payment of such remuneration give to the employee a certificate of the amount of tax deducted in the prescribed form.

CHAPTER XIII.

RECOVERY OF TAX.

Tax to include fines, &c.

69 In this Chapter, "tax" includes any sum or sums added under section 68 (4) by reason of default, together with any fines, penalties, fees, or costs incurred.

Tax to be a first charge.

70 (1) Save as provided in sub-section (2), tax shall be a first charge upon all the assets of the person or persons by whom it is payable.

(2) A receiver shall pay out of the assets under his control the tax charged or chargeable for one complete year of assessment prior to the date of the insolvency, bankruptcy, or liquidation, to be selected by the Commissioner, as a first charge on such assets and any other tax charged or chargeable for periods prior to such date shall be an unsecured debt: Provided that where the receiver proves to the satisfaction of the Commissioner that any tax to which this sub-section applies is excessive, the Commissioner may notwithstanding the provisions of section 67, review the assessment in respect of which the tax is charged and make such adjustment as he may in his discretion think reasonable.

Recovery of tax by seizure and sale.

71 (1) The Commissioner may appoint persons to be Income Tax Collectors.

(2) (a) Where any tax is in default, the Commissioner may issue a certificate to a Government Agent, Assistant Government Agent, Fiscal, or Income Tax Collector containing particulars of such tax and the name of the defaulter, and the officer to whom such certificate is issued shall be empowered and is hereby required to recover the tax from the defaulter named in the certificate by seizure and sale of his movable property.

(b) Any property seized under this section shall be kept for five days at the costs and charges of the defaulter. If the defaulter does not pay the tax in default together with the costs and charges within the said five days, the Government Agent, Fiscal, or Income Tax Collector shall cause the goods to be sold by public auction. The sum realized by the sale shall be applied—

(i) firstly, in payment of the costs and charges of seizing, keeping, and selling the property; and

(ii) secondly, in satisfaction of the tax in default,

and any balance shall be restored to the owner of the property seized.

(3) Where any tax is in default, and the Commissioner is of opinion that recovery by the means provided in sub-section (1) is impracticable or inexpedient, he may issue a certificate to a District Court having jurisdiction in any district where the defaulter resides or in which any property movable or immovable owned by the defaulter is situate, containing particulars of such tax and the name or names of the person or persons by whom the tax is payable, and the court shall thereupon direct a writ of execution to issue to the Fiscal authorizing and requiring him to seize and sell all and any of the property movable and immovable of the defaulter, or such part thereof as he may deem necessary for recovery of the tax, and the provisions of sections 226 to 297 of the Civil Procedure Code shall *mutatis mutandis*, apply to such seizure and sale.

(4) Whenever the Commissioner issues a certificate under this section, he shall at the same time issue to the defaulter, whether resident or non-resident, a notification thereof by personal service, registered post, or telegraph; but the non-receipt of such notification by the defaulter shall not invalidate proceedings under this section.

72 (1) Where the Commissioner is of opinion in any case that recovery of tax in default by seizure and sale is impracticable or inexpedient, or where the full amount of the tax has not been recovered by seizure and sale, he may issue a certificate containing particulars of such tax and the name and last known place of business or residence of the defaulter to a Police Magistrate having jurisdiction in the division in which such place is situate. The Police Magistrate shall thereupon summon such defaulter before him to show cause why further proceedings for the recovery of the tax should not be taken against him, and in default of sufficient cause being shown, the tax in default shall be deemed to be a fine imposed by a sentence of the magistrate on such defaulter for an offence punishable with fine only or not punishable with imprisonment, and the provisions of sub-section (1) of section 312 (except paragraphs (a), (c), and (h) thereof) of the Criminal Procedure Code, 1898, relating to default of payment of a fine imposed for such an offence shall thereupon apply, and the magistrate may make any direction which, by the provisions of that sub-section, he could have made at the time of imposing such sentence:

Proceedings for recovery before a Magistrate.

No. 15 of 1898, IV, p. 256.

Provided that nothing in this section shall authorize or require the magistrate in any proceeding thereunder to consider, examine, or decide the correctness of any statement in the certificate of the Commissioner.

Provided also that no further proceedings shall be taken either by way of appeal to or revision by the Supreme Court, in respect of any direction given by a magistrate under this section.

(2) In any proceeding under sub-section (1) the Commissioner's certificate shall be sufficient evidence that the tax has been duly assessed and is in default, and any plea that the tax is excessive, incorrect, or under appeal shall not be entertained, except that where any person proceeded against has not appealed within the proper time against the assessment in respect of which the tax is charged and alleges that the tax is in excess of the sum which would have been charged if he had so appealed, the court may adjourn the matter for not more than thirty days to enable such person to submit to the Commissioner his objection to the tax. The Commissioner shall consider such objection and give his decision thereon, which shall be final, and shall be certified by him to the magistrate, and proceedings under this section shall thereupon be resumed to enforce payment of the tax as reduced or confirmed under such decision.

73 (1) Where tax payable by any person is in default and it appears to the Commissioner to be probable that any person—

Recovery of tax out of debts, &c.

- (a) owes or is about to pay money to the defaulter; or
- (b) holds money for or on account of the defaulter; or
- (c) holds money on account of some other person for payment to the defaulter; or
- (d) has authority from some other person to pay money to the defaulter,

the Commissioner may give to such person notice in writing (a copy of which shall be sent by post to the defaulter) requiring him to pay any such monies not exceeding the amount of the tax in default to the officer named in such notice. The notice shall apply to all such monies which are in his hands or due from him or about to be paid by him at the date of receipt of such notice, or come into his hands or become due from him or are about to be paid by him at any time within a period of thirty days thereafter.

(2) Any person who has made any payment in pursuance of this section shall be deemed to have acted under the authority of the person by whom the tax was payable and of all other persons concerned, and is hereby indemnified in respect of such payment against all proceedings, civil or criminal, notwithstanding the provisions of any written law, contract, or agreement.

(3) Any person to whom a notice has been given under sub-section (1) who is unable to comply therewith owing to the fact that the monies in question do not come into his hands or become due to him within the period referred to in sub-section (1) shall within fourteen days of the expiration thereof give notice in writing to the Commissioner acquainting him with the facts.

(4) Where any person to whom a notice has been given under sub-section (1) is unable to comply therewith and has failed to give notice to the Commissioner as provided in sub-section (3), or where he has deducted or could have deducted the tax to which the notice relates or any part thereof and has not paid over as directed by the Commissioner the amount of such tax or part thereof within fourteen days after the expiration of the period referred to in sub-section (1) he shall be personally liable for the whole of the tax which he has been required to deduct, which may be recovered from him by all means provided in this Ordinance.

Recovery of tax
from persons
leaving Ceylon.

74 Where the Commissioner is of opinion that any person is about to or likely to leave Ceylon without paying all tax assessed upon him, he may issue a certificate containing particulars of such tax and the name of the defaulter to a Police Magistrate, who shall on receipt thereof issue a direction to the Inspector-General of Police to take such measures as may be necessary to prevent such person from leaving Ceylon without paying the tax or furnishing security to the satisfaction of the Commissioner for payment thereof. At the time of issue of his certificate to the Police Magistrate, the Commissioner shall issue to the defaulter a notification thereof by personal service, registered post, or telegraph; but the non-receipt of any such notification by the defaulter shall not invalidate proceedings under this section. Production of a certificate signed by the Commissioner, Deputy Commissioner, or an Assistant Commissioner stating that the tax has been paid or that security has been furnished, or payment of the tax to a police officer in charge of a police station, shall be sufficient authority for allowing the defaulter to leave Ceylon.

Use of more than
one means of
recovery.

75 Where the Commissioner is of opinion that application of any of the provisions of this Chapter has failed or is likely to fail to secure payment of the whole of the tax due from any person it shall be lawful for him to proceed to recover any sum remaining unpaid by any other means of recovery provided in this chapter, save where an order has been made by a Police Magistrate under section 72 and carried into effect.

CHAPTER XIV.

REPAYMENT.

Tax paid in excess
to be refunded.

76 (1) If it is proved to the satisfaction of the Commissioner by claim duly made in writing within three years of the end of a year of assessment that any person has paid tax, by deduction or otherwise, in excess of the amount with which he was properly chargeable for that year, such person shall be entitled to have refunded the amount so paid in excess:

Provided that nothing in this section shall operate to extend or reduce any time limit for appeal or repayment specified in any other section or to validate any objection or appeal which is otherwise invalid, or to authorize the revision of any assessment or other matter which has become final and conclusive.

(2) Where through death, incapacity, bankruptcy, liquidation, or other cause a person who would but for such cause have been entitled to make a claim under sub-section (1) is unable to do so, his executor, trustee, or receiver, as the case may be, shall be entitled to have refunded to him for the benefit of such person or his estate any tax paid in excess within the meaning of sub-section (1).

CHAPTER XV.

PENALTIES AND OFFENCES.

77 (1) Every person who—

- (a) fails to comply with the requirements of a notice given to him under any of the following sections or sub-sections:—23 (1), 23 (3), 28 (1), 47 (1), 47 (3), 47 (4), 48 (1), 48 (2), 49, 50, or 51; or
- (b) fails to attend in answer to a notice or summons issued under sections 47 (5), 61 (5), or 65 (6), or having attended fails without sufficient cause to answer any questions lawfully put to him; or
- (c) fails to comply with the requirements of section 40 (2) or 47 (2); or
- (d) fails to comply with or contravenes any provision of this Ordinance in respect of which no penalty for failure or contravention is otherwise expressly provided,

Penalties for failure to make returns, making negligent returns, &c.

shall be liable for each such failure or contravention to a penalty not exceeding five hundred rupees.

(2) Every person who negligently—

- (a) makes an incorrect return by omitting or understating any income of which he is required by this Ordinance to make a return, either on his own behalf or on behalf of another person or a partnership; or
- (b) makes an incorrect statement in connection with a claim for a deduction or allowance under Chapter V or Chapter VI; or
- (c) gives any incorrect information in relation to any matter or thing affecting his own liability to tax or the liability of any other person or of a partnership,

shall be liable in each case to a penalty not exceeding the total of five hundred rupees and double the amount of tax which has been undercharged in consequence of such incorrect return, statement, or information, or would have been so undercharged if the return, statement, or information had been accepted as correct.

(3) Every penalty or additional penalty under this section shall be imposed in the first instance by an Assessor, and the provisions of sections 58, 59, 60, and 61 shall, *mutatis mutandis*, apply thereto as if it were an assessment.

A determination by the Commissioner of an appeal against a penalty or additional penalty imposed under this section shall be final.

(4) A notice of the imposition of a penalty under sub-section (1) for failure to comply with any requirement of a notice given under this Ordinance may require the person to whom it is given to comply with such requirement within a period of not less than twenty-one days. In the event of his continued failure to comply, an additional penalty not exceeding one hundred rupees may be imposed for every day of such continued failure after expiration of the time limited.

(5) No penalty imposed under this section shall be recoverable unless imposed in the year of assessment in respect of or during which such penalty was incurred or within three years after the expiration thereof.

78 Every person who—

- (1) acts under this Ordinance without taking an oath of secrecy as required by section 4 (2); or
- (2) acts contrary to the provisions of section 4 (1) or to an oath taken under section 4 (2); or

Breach of secrecy and other matters to be offences.

- (3) insults, assaults, molests, obstructs, threatens, or hinders any person acting in the discharge of his duties or the execution of his powers under this Ordinance; or
- (4) aids, abets, or incites any other person to act contrary to the provisions of this Ordinance;

shall be guilty of an offence, and shall for each such offence be liable on summary trial and conviction by a Police Magistrate to a fine not exceeding one thousand rupees, or to simple imprisonment not exceeding six months, or to both such fine and imprisonment.

Penal provisions relating to fraud, &c.

79 (1) Any person who wilfully with intent to evade or to assist any other person to evade tax—

- (a) omits from a return made under this Ordinance any income which should be included; or
- (b) makes any false statement or entry in any return made under this Ordinance; or
- (c) makes a false statement in connection with a claim for a deduction or allowance under Chapter V or Chapter VI; or
- (d) signs any statement or return furnished under this Ordinance without reasonable grounds for believing the same to be true; or
- (e) gives any false answer whether verbally or in writing to any question or request for information asked or made in accordance with the provisions of this Ordinance; or
- (f) prepares or maintains or authorizes the preparation or maintenance of any false books of account or other records or falsifies or authorizes the falsification of any books of account or records; or
- (g) makes use of any fraud, art, or contrivance whatsoever or authorizes the use of any such fraud, art, or contrivance,

shall be guilty of an offence, and shall for each such offence be liable on summary trial and conviction by a Police Magistrate to a fine not exceeding the total of five thousand rupees and treble the amount of tax for which he is liable under this Ordinance for the year of assessment in respect of or during which the offence was committed, or to imprisonment of either description for any term not exceeding six months, or to both such fine and imprisonment.

(2) The Commissioner may compound any offence under this section and may before judgment stay or compound any proceedings thereunder.

(3) Where in any proceedings under this section the magistrate decides that the person proceeded against has not been proved guilty of wilful intent to evade tax but that he has been guilty of negligence with regard to any matter with which he is charged, he shall discharge the accused, but shall remit the matter to the Commissioner, who is hereby empowered to impose a penalty for such negligence not exceeding the penalty provided in section 77 (2).

Tax to be payable notwithstanding any proceedings for penalties, &c.

80 The institution of proceedings for, or the imposition of, a penalty, fine, or term of imprisonment under this Chapter shall not relieve any person from liability to assessment, or payment of any tax for which he is or may be liable.

Prosecution to be with the sanction of the Commissioner.

81 No prosecution in respect of an offence under this Chapter may be commenced except at the instance of or with the sanction of the Commissioner.

CHAPTER XVI.

GENERAL.

Power to make rules.

82 (1) The Governor in Council may from time to time make rules generally for carrying out the provisions of this Ordinance.

(2) All rules made under this section shall come into operation on publication in the Gazette, or at such other time as may be stated in such rules.

(3) Such rules may prescribe penalties for any contravention thereof or failure to comply therewith not exceeding in each case a sum of five hundred rupees.

(4) All such rules shall be laid, as soon as conveniently may be, on the table of the Legislative Council at two successive meetings of the Council, and shall be brought before the Council at the next subsequent meeting held thereafter by a motion that the said rules shall not be disapproved, and if upon the introduction of any such motion, or upon any adjournment thereof, the said rules are disapproved by the Council, such rules shall be deemed to be rescinded as from the date of such disapproval, but without prejudice to anything already done thereunder; and such rules, if not so disapproved, shall continue to be of full force and effect. Every such disapproval shall be published in the Gazette.

Commissioner to
prescribe forms.

§3 The Commissioner may prescribe any forms which may be necessary for carrying this Ordinance into effect.

SCHEDULE.

Sec. 20 (4).

The standard rate of tax shall be ten per cent.

By His Excellency's command,

Colonial Secretary's Office, B. H. BOURDILLON.
Colombo, February 19, 1930. Colonial Secretary.

Statement of Objects and Reasons.

The Taxation Commission in its Third Interim Report dated March 8, 1928 (Sessional Paper IV.—1928), was practically unanimous as to the soundness of an Income Tax in Ceylon, provided that its reasonably equitable operation was possible.

In pursuance of the Commission's recommendation, an Income Tax Adviser was appointed by Government, and his Report dated January 27, 1930 (Sessional Paper IV.—1930), is to the effect that, given a suitable Ordinance and staff, Income Tax could be efficiently imposed in Ceylon.

Government has approved, with slight alterations, the Scheme and draft Ordinance appended to the Adviser's Report, and this Bill is the result.

The Bill provides for the imposition of an Income Tax as from April 1, 1931. The yield of the tax would commence in the Colony's financial year 1931-32.

The object of the Bill is to increase the probable revenue of the Colony to a figure which will balance the probable expenditure. As a result of obtaining the additional revenue required by means of this tax in lieu of increasing existing duties, it is anticipated that the total burden of taxation will be more fairly distributed.

The principles underlying the Bill are fully discussed in the report of the Income Tax Adviser and an explanation is given of the operation of its chief provisions. It is consequently unnecessary to discuss these further in the statement, but attention is drawn to the fact that by clause 16 (1) (d) of the Bill the allowance given in respect of children has been increased beyond that given by the corresponding clause in the draft Bill attached to the Income Tax Adviser's report. Such other alterations as have been made in that draft call for no special comment.

The reason for the introduction of the Bill at this date is that a period of some months must be allowed to elapse between the date of its passing and the date on which it is to come into effect in order that the necessary Department may be created and organized to carry out its provisions.

E. ST. J. JACKSON,
Attorney-General.

Attorney-General's Chambers,
Colombo, February 19, 1930.

NOTIFICATIONS OF CRIMINAL SESSIONS.

BY virtue of a Mandate to me directed by the Hon. the Supreme Court of the Island of Ceylon, I do hereby proclaim that a Criminal Session of the said Court for the Central Province will be holden at the Court-house at Kandy on Monday, March 10, 1930, at 11 o'clock of the morning of the said day.

And I do hereby require and inform all persons concerned therein to attend at the time and place above mentioned, and not to depart without leave asked and granted.

H. W. CODRINGTON,
Fiscal.

Fiscal's Office,
Kandy, February 11, 1930.

Notification of Postponement of Criminal Sessions.

BY virtue of instructions to me directed by the Hon. the Supreme Court of the Island of Ceylon, I do hereby proclaim that a Criminal Session of the said Court for the 1st Eastern Circuit, 1930, will be holden at the Court-house at Batticaloa on Monday, March 10, 1930, at 11 o'clock of the morning of the said day.

And I do hereby require and inform all persons concerned therein to attend at the time and place above mentioned, and not to depart without leave asked and granted.

My proclamation dated January 27, 1930, appearing in the *Government Gazette* dated January 31, 1930, is hereby cancelled.

Fiscal's Office, C. HARRISON-JONES,
Batticaloa, February 15, 1930. Fiscal.

1st Midland Circuit, 1930.

BY virtue of a mandate to me directed by the Hon. the Supreme Court of the Island of Ceylon, I do hereby proclaim that a Criminal Session of the said Court for the District of Kurunegala will be holden at the Court-house at Kandy on Monday, March 10, 1930, at 11 o'clock of the morning of the said day.

And I do hereby require and inform all persons concerned therein to attend at the time and place above mentioned, and not to depart without leave asked and granted.

Fiscal's Office, T. A. HODSON,
Kurunegala, February 18, 1930. Fiscal.

BY virtue of a Mandate to me directed by the Hon. the Supreme Court of the Island of Ceylon, I do hereby proclaim that a Criminal Session of the said Court for the District of Anuradhapura will be holden at the Court-house at Kandy on Monday, March 10, 1930, at 11 o'clock of the morning of the said day.

And I do hereby require and inform all persons concerned therein to attend at the time and place above mentioned, and not to depart without leave asked and granted.

Fiscal's Office,
Anuradhapura, February 12, 1930.

W. S. JOSEPH,
for Fiscal.

BY virtue of a Mandate to me directed by the Hon. the Supreme Court of the Island of Ceylon, I do hereby proclaim that a Criminal Session of the said Court for the District of Badulla will be holden at the Court-house at Kandy on Monday, March 10, 1930, at 11 o'clock of the morning of the said day.

And I do hereby require and inform all persons concerned therein to attend at the time and place above mentioned, and not to depart without leave asked and granted.

Fiscal's Office,
Badulla, February 13, 1930.

H. C. WIJESINHE,
for Fiscal.

BY virtue of a Mandate to me directed by the Hon. the Supreme Court of the Island of Ceylon, I do hereby proclaim that a Criminal Session of the said Court for the District of Kegalla will be holden at the Court-house at Kandy on Monday, March 10, 1930, at 11 o'clock of the morning of the said day.

And I do hereby require and inform all persons concerned therein to attend at the time and place above mentioned, and not to depart without leave asked and granted.

Fiscal's Office,
Ratnapura, February 12, 1930.

C. L. WICKREMESINGHE,
Fiscal.

NOTICES OF INSOLVENCY.

In the District Court of Colombo.

No. 4,009. In the matter of the insolvency of Albert Perera of 6 and 7, Kanatta road, 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 February 25, 1930, for the appointment of an assignee.

By order of court, P. DE KRETZER,
Colombo, January 29, 1930. Secretary.

In the District Court of Colombo.

No. 4,062. In the matter of the insolvency of C. B. Wittachy of 77, Messenger 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 18, 1930, for the grant of a certificate of conformity to the insolvent.

By order of court, A. E. PERERA,
Colombo, February 13, 1930. for Secretary.

In the District Court of Colombo.

No. 3,887/3,910. In the matter of the insolvency of V. M. R. M. Malayappa Pillai and V. P. Meenatchi Sunderam, carrying on business with four others at 100, Old Moor street, Colombo, under the name, style, firm, and vilasam of V. M. R. M.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvents will take place at the sitting of this court on March 25, 1930, for the grant of a certificate of conformity to the insolvents.

By order of court, A. E. PERERA,
Colombo, February 13, 1930. Secretary.

In the District Court of Colombo.

No. 4,162. In the matter of the insolvency of H. Alfred Alwis of 5, Shoe road, Kotahena.

WHEREAS H. Alfred Alwis has filed a declaration of insolvency, and a petition for the sequestration of his estate has also been filed by Don Paulis Jayawardena of Kolonnawa, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said H. Alfred Alwis insolvent accordingly; and that two public sittings of the court, to wit, on March 25, 1930, and on April 8, 1930, 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, P. DE KRETZER,
Colombo, February 14, 1930. Secretary.

In the District Court of Colombo.

No. 4,163. In the matter of the insolvency of C. Don Albert of Kolonnawa.

WHEREAS C. Don Albert has filed a declaration of insolvency, and a petition for the sequestration of his estate has also been filed by R. Don Julius of Colombo, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said C. Don Albert insolvent accordingly; and that two public sittings of the court, to wit, on March 25, 1930, and on April 8, 1930, 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, P. DE KRETZER,
Colombo, February 14, 1930. Secretary.

In the District Court of Colombo.

No. 4,164. In the matter of the insolvency of M. Ponnuthurai of 103, Ferry street, Colombo.

WHEREAS M. Ponnuthurai has filed a declaration of insolvency, and a petition for the sequestration of his estate has also been filed by T. Chellathurai of 38, Chatham street, Colombo, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said M. Ponnuthurai insolvent accordingly; and that two public sittings of the court, to wit, on April 1, 1930, and on April 15, 1930, 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, P. DE KRETZER,
Colombo, February 18, 1930. Secretary.

In the District Court of Colombo.

No. 4,165. In the matter of the insolvency of A. Kulathuran Pillai of 18, Brassfounder street, Colombo.

WHEREAS A. Kulathuran Pillai has filed a declaration of insolvency, and a petition for the sequestration of his estate has also been filed by K. Shanmugasunderam Pillai of 41, Brassfounder street, Colombo, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said A. Kulathuran Pillai insolvent accordingly; and that two public sittings of the court, to wit, on March 25, 1930, and on April 15, 1930, 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, P. DE KRETZER,
Colombo, February 18, 1930. Secretary.

In the District Court of Kalutara.

No. 240/I. In the matter of the insolvency of Don Alexander Basil Senaratna of Panapitiya.

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 4, 1930, to consider the grant of the certificate of conformity.

By order of court, A. W. LUDEKENS,
Kalutara, February 14, 1930. Secretary.

In the District Court of Kalutara.

No. 236/I. In the matter of the insolvency of Leo Markus Gabriel Fernando of Wadduwa.

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 February 25, 1930, to examine the insolvent.

By order of court, A. W. LUDEKENS,
Kalutara, February 13, 1930. Secretary.

In the District Court of Kandy.

No. 1,784. In the matter of the insolvency of Yapa Mudiyansegedera Mudiyanse of Udurawana of Pata Dumbara in Kandy.

NOTICE is hereby given that a special meeting of the creditors of the above-named insolvent will take place at the sitting of this court on March 21, 1930, to appoint a fresh assignee.

By order of court, GERALD E. DE ALWIS,
Kandy, February 15, 1930. Secretary.

In the District Court of Kandy.

No. 1,829. In the matter of the insolvency of Pana Una Shahul Hameed of 28, Peradeniya road, Kandy.

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 21, 1930, to consider the granting of a certificate of conformity to the above-named insolvent.

By order of court, GERALD E. DE ALWIS,
Kandy, February 15, 1930. Secretary.

In the District Court of Galle.

No. 573. In the matter of the insolvency of Ahamed Lebbe Marickar Mohamed Cassim of Dandegera.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent adjourned at the second sitting of this court on April 29, 1930.

By order of court, C. W. GOONEWARDENE,
Secretary.

In the District Court of Galle.

No. 583. In the matter of the insolvency of Weerakutti Pulle Sinniah of Pettigalawatta.

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 3, 1930, for proof of debt.

By order of court, C. W. GOONEWARDENE,
Secretary.

In the District Court of Galle.

No. 605. In the matter of the insolvency of Kuruneruge Siyadoris Appu of Galle.

NOTICE is hereby given that a certificate meeting of the creditors of the above-named insolvent will take place at the sitting of this court on April 29, 1930.

By order of court, C. W. GOONEWARDENE,
Secretary.

In the District Court of Galle.

No. 609. In the matter of the insolvency of Weliwitiye Vithanagei Jinasena of Galle-Bazaar.

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 February 24, 1930, for assignee's report.

By order of court, C. W. GOONEWARDENE,
Secretary.

In the District Court of Batticaloa.

No. 1. In the matter of insolvency of Nagappen Chetty Raman Chetty of Valayapatty in the District of Puthukota, South India, presently of Puliantive, Batticaloa, carrying on business under the name and style of N. K. R. M. Raman Chetty.

NOTICE is hereby given that the first sitting of the creditors of the above insolvent fixed for February 11, 1930, has been adjourned to February 27, 1930, for proof of claims.

By order of court, B. EMMANUEL,
Batticaloa, February 12, 1930. Secretary.

In the District Court of Badulla.

No. 9. In the matter of the insolvency of S. Ambalawar of Badulla.

NOTICE is hereby given that the adjourned second meeting of the creditors of the above-named insolvent will take place at the sitting of this court on March 14, 1930, at 9 A.M.

By order of court, B. J. ARASARATNAM,
Badulla, February 14, 1930. Secretary.

In the District Court of Badulla.

No. 10. In the matter of the insolvency of A. P. A. Ahamadu Mohiyadeen of Lunugala.

NOTICE is hereby given that the adjourned meeting of the creditors of the above-named insolvent will take place at the sitting of this court on March 12, 1930, at 9 A.M.

By order of court, B. J. ARASARATNAM,
Badulla, February 12, 1930. Secretary.

In the District Court of Badulla.

No. 11. In the matter of the insolvency of A. S. M. Seni Mohammadu of Pāssara.

NOTICE is hereby given that the adjourned meeting of the creditors of the above-named insolvent will take place at the sitting of this court on March 12, 1930, at 9 A.M.

By order of court, B. J. ARASARATNAM,
Badulla, February 12, 1930. Secretary.

NOTICES OF FISCALS' SALES.

Western Province.

In the District Court of Colombo.

(1) V. Nalatchi of 148, Dean's road, Maradana ;
(2) V. Natarajan of Maradana Plaintiffs.
No. 30,217. Vs.

Rengasamy Reddiar Muttiah Reddiar of Slave Island Defendant.

NOTICE is hereby given that on Wednesday, March 19, 1930, at 3 P.M., 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. 2,166.66, with interest thereon at 9 per cent per annum from October 9, 1928, till payment in full, and costs of suit, viz. :—

All that land and premises with the buildings and plantations standing thereon bearing assessment

No. 265/52, situated at Java lane in Slave Island within the Municipality and District of Colombo, Western Province, and bearing assessment No. 14c1 to 16, 18, 20, 22, and 24, Mews street, Slave Island, Colombo; bounded on the north by Java lane, on the east by properties of Habibu Umma and Warrish bearing assessment No. 264/23 (1-2) and 261/25A, on the south by the properties of Assan Tamby, S. P. Assan Mohideen, S. P. Mohideen Pulle; and O. L. M. Mohammado Cassim Marikar bearing assessment No. 158/3 1/13, 157/2 (1-18) and 156/1 (6-9), Ferry lane, and on the west by properties of O. L. M. Ahamadu, K. M. Meeran Saibo, and N. M. Mohamadu Ismail bearing assessment No. 146/11, 145/10 and 143/8, Malay street, and a passage; containing in extent over 16 33/100 perches, but nearly 19 perches. Registered under title No. A 136/216.

Fiscal's Office,
Colombo, February 19, 1930.

R. O. DE SARAM,
Deputy Fiscal.

In the District Court of Colombo.
 Warnakula Jayasuriya Gunawardena Sellapperu-
 mage Lewis Fernando of Karagampitiya in the
 Palle pattu of Salpiti korale Plaintiff
 No. 32,541. Vs. 57 P/14/

Adasoorige Don Podisingho of Kalubowila in the
 Palle pattu aforesaid Defendant.

NOTICE is hereby given that on Friday, March 21, 1930, will be sold by public auction at the respective premises the following property mortgaged with the plaintiff by bond No. 22,887 dated February 23, 1927, and attested by D. Dias Dissanike of Nikape, Notary Public, and declared specially bound and executable under the decree entered in the above action and ordered to be sold by the order of court dated December 5, 1929, for the recovery of the sum of Rs. 336.68, together with interest at 16 per cent. per annum from February 23, 1927, to date of decree, September 27, 1929, and thereafter on the aggregate amount of the decree at 9 per cent. per annum till payment in full, and costs of suit, viz. :—

At 2 P.M.

1. All that and those undivided seventh part or share and $\frac{2}{4}$ parts or share of half part of a seventh and also three twenty-first parts from and out of the soil with the trees, plantations, and buildings thereon of a half part of the land called Delgahawatta, situated in the village Kalubowila in the Palle pattu of Salpiti korale in the District of Colombo, Western Province; and bounded on the north by Kongahawatta, on the east by the remaining half part of the same entire land, on the south by the property of the deceased Baron Pinto Appuhamy, and on the west by the property of Pattiyage Gabriel Peiris; containing in extent about 2 acres, which said premises have been held and possessed by the said defendant by right of paternal inheritance and under the bill of sale No. 18,134 dated January 6, 1918, attested by D. B. Wijewickrema Jayasingha, Notary Public.

At 2.30 P.M.

2. All that and those three-fourth parts or shares of undivided fourth part and three twenty-first part or share of the said plantations and trees, and also three-fourth parts or shares of an undivided half part and three twenty-first part of the tiled house standing thereon, from and out of the land called Kongahawatta, situated in the village Kalubowila; bounded on the north by the property of Pattiyage Baron Peries, east by another lot of this same Kongahawatta, on the south by Delgahawatta, and on the west by the property of Gabriel Peiris; containing in extent $1\frac{1}{2}$ acre, which said premises also held and possessed by the said defendant under the bill of sale No. 18,134 dated January 6, 1918, attested by D. B. Wijewickrema Jayasingha, Notary Public. Prior Registration M 269/70, 71.

Fiscal's Office,
 Colombo, February 19, 1930.

R. O. DE SARAM,
 Deputy Fiscal.

In the District Court of Colombo.
 Alexander Young (London Limited) of
 London Plaintiff.
 No. 36,599.

Thackakadawath Kunnumal Kuttoosa, carrying on business under the name, style, and firm of M. P. Abdul Cader & Co. at 98, Prince street, and 69, 3rd Cross street Defendant.

NOTICE is hereby given that on Monday, March 24, 1930, at 10 A.M., will be sold by public auction at 69, Third Cross street, Pettah, Colombo, the following

movable property mortgaged with the plaintiff and declared specially bound and executable under the decree entered in the above action and ordered to be sold by the order of court dated February 11, 1930, for the recovery of the sum of Rs. 16,989, with interest thereon at the rate of 9 per cent. per annum from February 11, 1930, till payment in full, and costs of suit, viz. :—

All that the stock-in-trade goods, wares, merchandise, furniture, and fittings lying and being at 69, Third Cross street, Pettah, Colombo :—

In No. 1 Almirah.

- 170 dozen brass drawer handles
- 55 dozen brass tray handles
- 17 dozen brass almirah handles.
- 3 packets containing 27 dozen brass keyhole plates
- 1 packet containing 9 dozen brass keyhole plates
- 10 dozen brass nails
- 100 brass show case handles
- 3 dozen brass hinges
- 20 dozen small saucers
- 12 brass locks
- 12 brass padlocks
- 10 dozen brass small hinges
- 10 brass small padlocks
- 5 dozen brass hat pegs
- 1 pair brass pegs
- 1 dozen brass hat pegs
- 12 brass towel rails

In No. 1 Rack.

- 32 packets iron hinges
- 65 cast iron pans
- 20 rakes
- 215 packets iron screws
- 20 dozen chains
- 9 dozen iron hinges
- 15 dozen sand paper
- 1 galvanized wire roll

In No. 2 Rack.

- 6 dozen rim locks
- 10 dozen rim locks
- 25 dozen scythes
- 75 packets iron screws
- 18 dozen chains
- 10 dozen chains
- 10 dozen condi buttons
- 38 packets iron hinges
- 25 galvanized l bends
- 65 packets hinges
- 30 packets bolts and nuts
- 1 heap of T hinges about 3 cwt.
- 100 borers
- 150 galvanized buckets
- 8 galvanized pipes
- 35 galvanized small pipes
- 3 heaps iron, about 60 cwt.
- 1 heap brass and copper wires, about 1 cwt.

In No. 2 Almirah.

- 7 tapes 100 feet in length
- 4 tapes 66 do.
- 3 tapes 50 do.
- 2 tapes 25 do.
- $\frac{1}{2}$ dozen foot rules
- 27 galvanized padlocks
- 6 dozen brass bib cocks
- 119 packets brass large screws
- 354 packets brass small screws
- 40 dozen brass locks

- 15 barrels nails
- 13 rolls wire nets
- 11 rolls galvanized wires
- 1 bellows
- 1 barrel inkstands
- 40 cross cut saws
- 1 balance
- 2 jak glass almirahs
- 2 jak racks
- 1 jak stand
- 1 jak writing table
- 1 bentwood chair
- 1 scale with weights

Fiscal's Office,
 Colombo, February 19, 1930.

R. O. DE SARAM,
 Deputy Fiscal.

In the District Court of Colombo.
 Alexander Young (London Limited) of
 London Plaintiff.
 No. 36,599.

Thackakadawath Kunnumal Kuttoosa, carrying on business under the name, style, and firm of M. P. Abdul Cader & Co. at 98, Prince street, and 69, 3rd Cross street Defendant.

NOTICE is hereby given that on Monday, March 24, 1930, at 10 A.M., will be sold by public auction at 69, Third Cross street, Pettah, Colombo, the following

In the District Court of Colombo.
 Alexander Young (London Limited) of
 London Plaintiff.
 No. 36,599. Vs. 18 + 5 = P/14/

Thackakadawath Kunnumal Kuttoosa, carrying on business under the name, style, and firm of M. P. Abdul Cader & Co. at 98, Prince street, and 69, 3rd Cross street, Colombo Defendant.

NOTICE is hereby given that on Tuesday, March 25, 1930, at 10 A.M., will be sold by public auction at

98, Prince street, Pettah, the following movable property mortgaged with the plaintiff and declared specially bound and executable under the decree entered in the above action and ordered to be sold by the order of court dated February 11, 1930, for the recovery of the sum of Rs. 16,989, with interest thereon at 9 per cent. per annum from February 11, 1930, till payment in full, and costs of suit, viz. :—

All that the stock-in-trade goods, wares, merchandise, furniture, and fittings lying and being at 98, Prince street, Pettah, Colombo.

In No. 1 Almirah.

7 rolls canvas
14 lb. wicks
20 packets screw nails

In No. 2 Almirah.

20 measuring tapes
30 brass casement stays
20 brass tapes
40 brass hinges
6 brass locks
2 brass door handles
4 brass tower bolts
1 brass scale
1 brass large tap
4 brass small taps
6 brushes

In No. 3 Almirah.

24 packets copper washers
2 packets copper rivets
14 packets brass screws
230 packets small brass screws
5 packets foot rules
6 tapes, 33 feet
5 tapes, 50 feet
5 tapes, 66 feet
5 tapes, 100 feet

In No. 1 Rack.

25 dozen emery paper
30 hammers
1 galvanized bend
1 heap bolts and nuts,
about 2 cwt.

In No. 2 Rack.

10 tins with gum
7 small tins gum
48 galvanized pipe washers
1 heap of galvanized nails
about $\frac{1}{4}$ cwt.
15 glass tiles
1 typewriter (damaged)
6 bundles rope
17 packets screws
10 loose boxes containing
small tins with paint
5 tins varnish
2 procelain chamber pots
1 heap of bolts and nuts,
about 2 cwt.

Things laying outside.

2 jak small glass almirahs
1 jak long glass almirah
2 jak large almirahs
1 round show case
1 iron safe with stand
50 earthen jugs
4 watering cans
2 loose rolls machine belt-
ing
3 rolls twine
5 large tins oil
1 barrel T hinges, about
4 cwt.
10 tins paint
1 heap bolts and nuts,
about 1 cwt.
1 common wood counter
150 mamoty handles
1 large roll galvanize 1
wires
1 small roll galvanized wire
1 balance
3 large rolls coir rope
3 small rolls coir rope
2 top parts of weighing
balance
2 common wood racks
1 small show case
1 teakwood book rack
1 copying press
1 top part of weighing
balance
1 typewriter (Woodstock)
2 jak tables with drawers
1 jak letter rack
1 jak pigeon hole with
stand
2 jak plank chairs
1 jak bench
1 jak counter
1 jak old glass almirah
1 jak round show case
1 large bellows
100 loose boxes containing
large and small pieces
of stained glasses
1 jak large table
1 teakwood glass almirah
(damaged)
1 jak lounge
1 jak small almirah
1 jak sideboard
1 jak large box
1 jak couch
1 jak small table
1 jak broad bench
100 chimneys

Fiscal's Office,
Colombo, February 19, 1930.

R. O. DE SARAM,
Deputy Fiscal.

In the District Court of Colombo.

M. I. T. K. M. Suppramaniam Chetty of 183,
Sea street, Colombo Plaintiff.

No. 35483 Vs.

(2) M. F. Aizeze, (3) Mrs. Seuvada Ismail, both of
Main street, Colombo Defendants.

NOTICE is hereby given that on Thursday, March 20, 1930, will be sold by public auction at the respective 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. 1,418.50, with interest thereon at 9 per cent. per annum from November 18, 1929, till payment in full, and costs of suit, viz. :—

At 3 P.M.

1. All that land called Kongahawatta, with the buildings standing thereon, situated at Ketawalamulla, Dematagoda, in the District of Colombo, Western Province, and bearing assessment No. 832/228, presently No. 139; and bounded on the north by land of Sinne Lebbe Marikar, now of the estate of late Avula Marikar, on the east by the garden of Meera Lebbe Hadjar, now of A. L. Abdul Hamid, bearing assessment No. 227, present No. 141, south by Dematagoda road, and on the west by the other part of now of Nagoor Meera, bearing assessment No. 229, present No. 137; in extent 11 90/100 perches, and registered A 181239.

At 3.30 P.M.

2. All that portion of land called Ambagahawatta, with the buildings standing thereon, situated at 3rd Division, Maradana, in the District of Colombo, Western Province, bearing assessment No. 17, presently No. 356; bounded on the north-east by 3rd Division, Maradana road, south-east by premises bearing assessment No. 8, presently No. 358, belonging to Martin Peiris, south-west by land belonging to Crown, north-west by premises bearing assessment No. 6, presently No. 354, belonging to Jeromis Silva; containing in extent 17 50/100 perches, and registered in A 118/322.

Fiscal's Office,
Colombo, February 19, 1930.

R. O. DE SARAM,
Deputy Fiscal.

In the Court of Requests of Colombo.

M. P. M. Muttucaruppan Chetty of 66,
Muhandiram's road, Colpetty Plaintiff.

No. 52,974. Vs.

(2) G. E. M. Weerasinghan Hamine of 14,
Bambalapitiya Defendant.

NOTICE is hereby given that on Thursday, March 20, 1930, at 10 A.M., will be sold by public auction at the premises the right, title, and interest of the said 2nd defendant in the following property for the recovery of the sum of Rs. 251, with legal interest thereon from May 27, 1929, till payment in full, and costs of suit Rs. 61.75, prospective costs Rs. 7, viz. :—

All those lands and premises bearing assessment No. 14E, presently No. 5, situated at Bambalapitiya within the Municipality and in the District of Colombo; Western

Province; bounded on the north by portion of the same garden marked letter "A" belonging to Wanniaratchchige Helena Rodrigo and others and Elizabeth Rodrigo, now a land, on the east by the other part of this property bearing assessment No. 14 of W. A. Elizabeth Silva, on the south by a portion of the same garden marked letter C belonging to Jacotus Rodrigo and Adambarage Maria Isabella de Alwis and others, now the premises bearing assessment No. 15 of Mr. C. D. Carolis, and on the west by the remaining portion of the same garden belonging to Sinnukuge Johannis Rodrigo, now the premises bearing assessment No. 14F of C. D. P. Amarasekera; containing in extent 7 ⁷⁶/₁₀₀ perches.

Fiscal's Office,
Colombo, February 19, 1930.

R. O. DE SARAM,
Deputy Fiscal.

In the Court of Requests of Colombo.

S. K. R. S. Periyanyagam Pulle of Sea street,
Colombo..... Plaintiff.

No. 55,778. Vs.

O. B. Wijesekera, carrying on business under the name, style, and firm of Wijesekera & Co., at 20, Baillie street, Fort, Colombo..... Defendant.

NOTICE is hereby given that on Saturday, March 22, 1930, at 1 P.M., 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. 300, with interest thereon at 9 per cent. per annum from September 16, 1929, till October 30, 1929, and thereafter on the aggregate amount of the decree at 9 per cent. per annum till payment in full, and Rs. 25.25 being costs and Rs. 11.50 being prospective costs, viz. :—

All that house and ground called and known as Eisleber, situated at Staples street in Slave Island in Colombo, within the Municipality and District of Colombo, Western Province, and bearing assessment No. 3, Staples street; and bounded on the east by premises called Braybrook Stores, on the west by Staples street, on the north by premises No. 1, Staples street, and on the south by No. 1, Braybrook street; containing in extent $\frac{1}{2}$ an acre more or less.

Fiscal's Office,
Colombo, February 19, 1930.

R. O. DE SARAM,
Deputy Fiscal.

In the District Court of Kalutara.

W. H. Pedro Fernando of Palatota in Kalutara. Plaintiff.

No. 225 Liquid. Vs.

Maggona Gurunnanselage Anthony Ferdinandes of Paiyagala South Defendant.

NOTICE is hereby given that on Monday, March 17, 1930, at 4 o'clock 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 Rs. 8,208, with interest on Rs. 8,000 at 12 per cent. per annum from December 20, 1929, till January 18, 1930, and thereafter at 9 per cent. per annum on the aggregate till payment in full, and costs of suit Rs. 154.60, viz. :—

The entire land called Bandarawatta *alias* Pelapolwatta, together with all the buildings and plantations standing thereon, situated at Paiyagala; and bounded

on the north by Wellabodawatta, Pelapolwatta, Wagurewatta, and the land in the name of Tudugalage people, east by Dunwatta, south by Dummalamoderawatta, and on the west by sea-shore; containing in extent 1 acre 1 rood and 38 perches, excluding the rail road and high road running through the land as per plan No. 411 dated July 5, 1926, made by Mr. Arnold Binduhewa, Surveyor.

Deputy Fiscal's Office,
Kalutara, February 18, 1930.

H. SAMERESINGHA,
Deputy Fiscal.

In the District Court of Kalutara.

Hettikankanange William Perera Appuhanna of
Talpitiya Plaintiff.

No. 8,221.

(1) Mestiyage Don Nomis Appu (dead) and wife (2) Galpottage Baso Perera, for herself and as legal representative of the estate of the 1st defendant, (3) Galpottage Babu Sura Perera, all of Mahagonaduwa Defendants.

NOTICE is hereby given that on Wednesday, March 19, 1930, commencing at 2 o'clock in the afternoon, will be sold by public auction at the respective premises the right, title, and interest of the said defendants in the following property (mortgaged by the defendants with plaintiff and declared bound and executable for the decree entered in the said case) for the recovery of Rs. 3,235, being the aggregate amount of the principal and interest, and on Rs. 2,000 at the rate of 18 per cent. per annum from July 18, 1918, till date of decree, August 27, 1918, and thereafter at 9 per cent. per annum till payment in full, and costs Rs. 163.04, viz. :—

1. The entirety of lot No. 4 with the plantations thereon of the land called Jagodigewatta *alias* Delgahawatta, situated at Mahagonaduwa in Waddubadda of Panadure totamune, Kalutara District; and bounded on the north by the agala of the field, east by Kurunduwatta and Alubogahawatta *alias* Gorakagahawatta, south by lots 5, 6, and 7 of the said land, and west by lot No. 3 of the said land; and containing in extent 4 acres and $3\frac{1}{2}$ perches as per figure of survey No. 4,571 dated November 28, 1923, made by Mr. H. O. Scharenguivel, filed in partition case No. 9,632, D. C., Kalutara.

2. All that allotment of land called Delgahawattapaulakumbura *alias* Pederagedeniya, situated at Mahagonaduwa aforesaid; and bounded on the north by Jagodigewatta *alias* Delgahawatta, east by Gorakagahawatta, south by Mawal-ganga, and west by Moderadeniya; and containing in extent about 3 acres.

3. All that allotment of land called Alubogahawattapaulakumbura, situated at Mahagonaduwa aforesaid; and bounded on the north by land described in plan No. 22,884, east by Medawilakumbura and Kawatayagodakumbura, south by Kawatayagodakumbura and Gorakagahawatta, and west by Alubogahawatta; and containing in extent about 2 acres and 2 roods.

4. The entirety of all those four contiguous lots Nos. 2, 3, 5, and 6 together with buildings and plantations thereon of the land called Alubogahawatta and Gorakagahawatta, situated at Mahagonaduwa aforesaid; and bounded on the north by lot No. 4, Kurunduwatta, and Medawila, east by Medawila and Kawatayawela, south by Mawal-ganga, and west by Pedurugeowita, lot No. 1, and Weebadderale's land; and containing in extent 9 acres 2 roods and $30\frac{4}{15}$ perches as per figure of survey No. 882 dated July 21, 1922, made by Mr. J. A. Weeraratne, Licensed Surveyor, and filed in partition case No. 8,506, D. C., Kalutara.

5. The undivided $\frac{1}{2}$ share of the entire soil and of all things of a portion of the land called Kawatayagodakumbura, situated at Mahagonaduwa aforesaid; and bounded on the north by Alubogahawatta, on the east by the portion of Kawatayagodakumbura, on the south by that portion of Kawatayagodakumbura that belongs to Gamage Peiris Appu, and on the west by Mawal-ela; and containing in extent 3 acres and 3 roods as per plan No. 1,441 made by Mr. Arnold Goonawardene, Surveyor.

Deputy Fiscal's Office, H. SAMERESINGHA,
Kalutara, February 18, 1930. Deputy Fiscal.

In the District Court of Colombo.

R. M. M. R. M. R. S. V. Valliappa Chetty of Sea street in Colombo Plaintiff.

No. 34,484. Vs.

M. David Perera of Welkada, now of Hulftsdorp street in Colombo Defendant.

NOTICE is hereby given that on Tuesday, March 18, 1930, commencing at 3 o'clock in the afternoon, will be sold by public auction at the respective premises the right, title, and interest of the said defendant in the following property for the recovery of Rs. 2,813.75, with legal interest thereon from September 10, 1929, till payment in full, and costs of suit, viz. :—

1. All that portion of land in extent 10 acres from east to west towards the southern boundary together with the plantations standing thereon from and out of all that allotment of land called Wewelwalahena appearing in title plan No. 86,471 annexed to Crown grant dated June 14, 1873, situated at Kumbuke in Kumbuke pattu of Raigam korale in the District of Kalutara, Western Province; and bounded on the north-east by land appearing in plan No. 86,470, on the east by the land appearing in plan No. 86,500, south by the land appearing in plan No. 86,474, west by land called Wewelwalakumbura and land appearing in plans Nos. 86,472 and 86,473, north-west by land belonging to Remunage Sillappu and others; containing in extent 10 acres; is otherwise described as lot B in plan No. 9,631 made by B. M. Flamer Caldera of Panadure, Licensed Surveyor, dated April 23, 1925.

2. The land called Penatiyagalakandehena, situated at Kumbuke aforesaid and depicted in plan No. 86,500; and bounded on the north by the land depicted in plan No. 86,470 and Crown land, on the east by land depicted in plan 59,110 and purchased by late Mahawaduge Migel Perera and the land belonging to A. Don Simon, Police Vidane, on the south by a Crown land, on the west by the lands depicted in plans Nos. 86,471 and 86,474; and containing in extent 17 acres 2 roods and 3 perches.

3. All that allotment of land called Penatiyagalakanda excluding an extent of $\frac{1}{2}$ an acre on the north, situated at Kumbuke in Kumbuke pattu aforesaid; bounded on the north by land described in plan No. 59,110, on the south by land described in plan No. 86,500, and on the west by land described in plan No. 86,470; and containing in extent 6 acres and 2 perches, as per survey plan No. 16,675 dated May 22, 1895, authenticated by D. G. Mantle, Esq., Surveyor-General.

4. All that allotment of land called Penatiyagalahena *alias* Dandindolahena, situated at Welgampitiya in the Kumbuke pattu of Raigam korale in the Kalutara District aforesaid; bounded on the north-east by the property of Don Francis Appu and by a road, on the

south-east and south by the property of A. Don Simon, Police Vidane, on the south-west and west by land said to belong to the Crown, and on the north-west by the properties of D. D. Solan and Don Francis Appu; and containing in extent 16 acres 3 roods and 1 perch, as per survey plan No. 59,110 dated April 11, 1863, authenticated by Captain Charles Gim, Surveyor-General, all of which aforesaid lands adjoin one another and now formed one property described as follows :—

All that those the four contiguous allotments of land called and known as Wewelwalahena, Penatiyagalakanda, Henepenatiyagalakanda, and Penatiyagalahena *alias* Dandindolahena, situated at the villages aforesaid, in Kumbuke pattu of Raigam korale in the District of Kalutara, Western Province; and bounded on the north by lot A in plan No. 9,631, being the northern portion of land described in T. P. 86,471, and described in P. P. No. 86,470, the northern portion of T. P. 166,571, and the northern portion T. P. 59,110, on the east by northern portion of T. P. 166,751, and the cart road, on the south by the property of A. Don Simon, Police Vidane, and land described in plan No. 93,788, and land described in T. P. No. 86,474, and on the west by land described in T. P. No. 46,474, Wewelwalakumbura land described in T. P. No. 86,470; and containing in extent 46 acres 3 roods and 10 perches, as per figures of survey dated September 25, 1925, made by B. M. Flamer Caldera, Licensed Surveyor, together with all buildings, machinery, tools, implements, and the live and dead stock thereon and thereto belonging, registered under Kalutara E 9/59, 30/131, 41/137, and 1/316.

Deputy Fiscal's Office, H. SAMERESINGHA,
Kalutara, February 18, 1930. Deputy Fiscal.

Central Province.

In the District Court of Kurunegala.

Tikiri Kumarihamy of Boyagoda Walawwa .. Plaintiff.

No. 11,552. Vs.

Ihalawalawe Siciliya Kirisi Boyagoda *alias* Amunugama Kumarihamy of Boyagoda in Weuda korale Defendant.

NOTICE is hereby given that on Friday, March 14, 1930, commencing at 1 o'clock in the afternoon, will be sold by public auction at the respective premises the right, title, and interest of the said defendant in the following property for the recovery of the sum of Rs. 1,385.53, together with legal interest thereon at 9 per cent. per annum from June 24, 1926, till payment in full, and costs of suit and poundage, viz. :—

(1) $\frac{1}{5}$ share of Pitiyegekumbura of 12 lahas paddy sowing extent, situate at Molahabarala in Udapalata korale of Tumpane in the District of Kandy, Central Province; and bounded on the east by liminary ridge of Hamy Vedarala's field, south by Mahagala, west by liminary ridge of Wetakepotakumbura, and on the north by ella.

(2) $\frac{1}{5}$ share of Kapuange of 12 lahas paddy sowing extent, but containing in extent 2 roods and 27 perches, situated at Galagedera in Udapalata aforesaid; and bounded on the east and north by Imawella and Samarakoongederakumbura, and on the south and west by ella.

(3) $\frac{1}{5}$ share of Gamawelakumbura of 12 lahas in paddy sowing extent, but containing in extent 2 roods and 8 perches, situated at Galagedera aforesaid; and

bounded on the east by the limit of Gukkumburamulla, on the south by the limit of Gurugalpattekumbura, on the west by the limit of Gamageliyadda, and on the north by the Elawella of Gangoda.

(4) $\frac{1}{5}$ share of all that western portion described as of 1 pela paddy sowing, but containing in extent 2 roods and 13 perches out of 18 lahas paddy sowing extent, situate at Galagedera aforesaid; which said western portion is bounded on the east by the remaining portion of the same land, on the south by the limit of Kapumangokumbura, on the west by the ella of Gederawatta, and on the north by the limit of Bogahalandakumbura.

(5) Undivided $\frac{1}{2}$ part or share of and in all that field called Dikdeniya Ihalakumbura described as of about 16 lahas paddy sowing extent, situate at Galagedera aforesaid; and bounded on the east and south by fence, on the west by the limit of Mohottala's field, and on the north by ditch and fence.

(6) All that field called Dikdeniyakumbura of 2 pelas paddy sowing extent, situated at Galagedera aforesaid; and bounded on the east by limitary ridge of Palipana-gederakumbura, on the south by the fence of Attana-kegederawatta and the ella near the jak tree, on the west by the limit of the field of Mr. Lansberger, Proctor, and on the north by the ella.

(7) All that allotment of land called Udagederawatta of 2 pelas of paddy sowing extent, situated at Gandah-in Udapalata korale aforesaid; and bounded on the east by the ella of the field, on the south by Kosweta, on the west by Arachehila's garden and on the north by 6 feet road; and containing in extent 2 acres 1 rood and 28 perches.

(8) An undivided $\frac{1}{2}$ part or share of all that field called Aswedduma *alias* Kadawatakumbura of 1 pela paddy sowing extent, situate at Walpola in Udapalata aforesaid; and bounded on the south by the stone of Yakdes-sagekumbura and the Imaniyara, on the west by Russelle-gederakumbura, and on the north by ella, and on the east by fence.

(9) All that field called Kotakumbura of 2 pelas and 6 lahas paddy sowing extent, situated at Udalagama aforesaid; and bounded on the east by ella, on the south by Miskin's field, on the west by the ella, Udurawana-gederawatta, and on the north by the Imaniyara of Nikapolakumbura.

(10) All that field called Unamuwa, containing in extent 13 lahas, situate at Udalagama aforesaid; and bounded on the east by the Imaniyara of Ururawana-gederakumbura and bo-tree, on the south by endaru fence of Ankilimedillewatta, west by Deniyaiura and the fence of Pansalewatta, and on the north by Pansale Unumuwakumbura.

Fiscal's Office, Kandy, February 15, 1930. A. RANESINGHE, Additional Deputy Fiscal.

In the District Court of Kandy.

Cuda Banda Nugawela of Nugawela . . . Plaintiff.

No. 33,700.

Vs.

Walter Molagoda of Katugastota . . . Defendant.

NOTICE is hereby given that on Saturday, March 29, 1930, commencing at 12 noon, will be sold by public auction at the respective premises the following property mortgaged with the plaintiff by bond No. 15,165 dated March 8, 1922, and attested by J. W. Wickremesinghe of Kandy, Notary Public, and decreed to be sold under the decree entered in the above case for the

recovery of the sum of Rs. 2,132.88, with interest on Rs. 1,984.37 at 9 per cent. per annum from February 9, 1926, till payment in full, and poundage, viz. :—

(1) All that field called Pihitiwelakumbura of about 8 lahas paddy sowing in extent, situate at Uduwawala in Kulugammanasiya pattu of Harispattu in the District of Kandy, Central Province; and bounded on the east by path, south by Gamagederekumbura, west by Pansalewatta, and on the north by Wanata and path. Registered in H 138/274.

(2) All that field called Welekumbura of 2 pelas paddy sowing extent, situate at Wewala in Galasiya pattu of Harispattu aforesaid; and bounded on the east by Uduwarakumbura, south by Hommaragederekumbura, west by Delgahapelekumbura, and on the north by Heelibathpelakumbura. Registered in H 138/275.

(3) All that land called Kumbukgahumulawatta *alias* Horanekaragerewatta of 1 pela and 5 kurunies paddy sowing in extent, situate at Uduwawala aforesaid; and bounded on the east by ditch of Pallewalawwehena, south by limit of the property of Mr. Martinus, west by ditch of Wewelawatta, and on the north by Galangekumburaella and ditch of Mr. Martinus' property. Registered in H 139/275.

(4) All that land called Pihiliwalahena of 6 kurunies paddy sowing in extent, situate at Uduwawala aforesaid; bounded on the east by limit of Gamagederewatta, south by bank of Pihiliwalakumbura, west by limit of Pansalewatta, and on the north by limit of Tawalangodawatta. Registered in H 139/276.

(5) All that land called Balagollediyamadittahena of 1 pela paddy sowing in extent, situate at Uduwawala aforesaid; and bounded on the east by Daluk fence of Wattegambandagehena, south by dry stream, Polgaspitiyehena, and west and north by the fence of Mathes Appuhamigewatta. Registered in H 139/277.

(6) All that northern portion in extent 2 lahas paddy sowing out of the land called Berakarayagewatta of 4 lahas paddy sowing in extent in the whole, situate at Molagoda in Galasiya pattu aforesaid; which said northern 2 lahas are bounded on the east by the limit of Dunuwilawalawwehena, south by the limit of Punchaberakarayagewatta, west by limit of Dunuwilawalawwearamba, and on the north by Dunuwilawalawwehena. Registered in H 39/279.

Fiscal's Office, Kandy, February 15, 1930. A. RANESINGHE, Additional Deputy Fiscal.

In the District Court of Colombo.

Roslyn Koch of Glenrose, Havelock town in Colombo . . . Plaintiff.

No. 34,301.

Vs.

John Josef of St. Louis, Colpetty in Colombo . . Defendant.

NOTICE is hereby given that on Saturday, March 22, 1930, commencing at 12 noon, will be sold by public auction at the respective premises the following property for the recovery of the sum of Rs. 2,275.07, together with further interest on Rs. 2,000 at the rate of 10 per cent. per annum from August 30, 1929, to date of decree, and thereafter on the aggregate amount of the decree at 9 per cent. per annum till payment in full, and costs of suit and poundage, viz. :—

(1) An undivided $\frac{19}{20}$ part or share of and in all that land called Koholanewatta of 2 amunams paddy sowing in extent in the whole, together with a like share

of all the plantations and buildings standing thereon, situated at Maatgamuwa in the Kandupalata of Udunuwera in the District of Kandy, Central Province; and bounded on the east by the field, on the south by Polkotuwewatta and field, on the west by Banagetennaella, and on the north by the fence of Vidane's garden (save and except Delgahakotuwa of 1 pela paddy sowing or 2 roods and 11 perches in extent lying within these boundaries); and containing in extent 2 acres 3 roods and 28 perches according to the survey and description thereof dated November 12, 1906, and made by S. W. Spencer of Kandy, Licensed Surveyor; and

(2) All that allotment of land called Delgahakotuwa of 1 pela in paddy sowing towards the north from and out of all that land called Koholanewatta of 2 amunams in paddy sowing extent in the whole, situate at Maatgamuwa aforesaid; which said allotment of land is bounded on the east by wela (field), on the south by gala (rock) and live fence, on the west by below Banagetenna-watta, and on the north by Dambagahamadittekumbura; together with everything thereon, and containing in extent 2 roods and 11 perches, together with all the estate, right, title, interest, claim, and demand whatsoever of the defendant into, out of, or upon the said premises belonging, be and the same is hereby declared bound and executable.

The above properties have been mortgaged by bond No. 1,918 dated June 30, 1927, and attested by W. E. V. de Rooy of Colombo, Notary Public.

Fiscal's Office, A. RANESINGHE,
Kandy, February 15, 1930. Additional Deputy Fiscal.

28 Feb 1930
In the District Court of Kandy.

Mana Sena Seyyadu Mohamadu of Gampola . . . Plaintiff.

No. 38,195. Vs.

Mampitiye Wegodapola Kumarihamy *alias* Anula
Wegodapola of Moladanda in Gangapalata of
Yatinuwera Defendant.

NOTICE is hereby given that on Friday, March 21, 1930, at 12 noon, will be sold by public auction at the premises the following property mortgaged with the plaintiff by bond No. 17,772 dated April 6, 1923, and attested by Mr. J. W. Illangantilleke of Kandy, Notary Public, and decreed to be sold under the decree entered in the above case for the recovery of the sum of Rs. 2,937.50, with interest thereon at 9 per cent. per annum from October 1, 1929, till payment in full, and poundage, viz. —

An undivided part or share from and out of all that land called Mampitiyehena of 8 acres in extent in the whole, together with a like share of everything thereon, situate at Bowela in Gangapalata of Ulapalata in the District of Kandy, Central Province; which said entire land is bounded on the east by Demada, south and west by Diyabasnawa, and on the north by the field; and registered in D81/53, and all the right, title, interest, and claim whatsoever of the said defendant into, upon, or out of the said premises mortgaged by the defendant.

Fiscal's Office, A. RANESINGHE,
Kandy, February 15, 1930. Additional Deputy Fiscal.

28 Feb 1930
In the District Court of Kandy.

Nuhu Lebbe Mohammed Calibu of Wetakeyapotha
in Kurunegala District Plaintiff.

No. 39,184. Vs.

Abdul Hameed Mohammed Ameer of Aladeniya
Junction, Werellagama Defendant.

NOTICE is hereby given that on Monday, March 17, 1930, at 12 noon, will be sold by public auction at the boutique of the defendant at Aladeniya Junction, Werellagama, the following property mortgaged with the plaintiff by bond No. 1,582 dated January 27, 1930, and attested by Mr. M. Ameen, Notary Public, and decreed to be sold under the decree entered in the above case for the recovery of the sum of Rs. 4,020, with interest thereon at 9 per cent. per annum from February 10, 1930, till payment in full, and poundage, viz. :—

All that and those the stock-in-trade, furnitures, fittings, goods, wares, merchandise, effects, and things now lying and being at premises called Alupodewatte-kade, situate at Aladeniya Junction in Werellagama in Medasiya pattu of Harispattu in the District of Kandy, Central Province, wherein the defendant is carrying on business, and all the right, title, interest, and claim whatsoever of the said defendant into, upon, or out of the said property mortgaged by the defendant.

Fiscal's Office, A. RANESINGHE,
Kandy, February 18, 1930. Additional Deputy Fiscal.

28 Feb 1930
Southern Province.

In the Court of Requests of Balapitiya.

Kaluhat Garnis de Abrew of Pategama Plaintiff.

No. 17,032. Vs.

Arumadura Kelamenti de Silva of Weliwatta in
Welitara Defendant.

NOTICE is hereby given that on Monday, March 17, 1930, commencing at 2 o'clock 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 entire soil and the tiled house of 9 cubits standing thereon of the land called the portion whereon Amaris Fernando Gunasekera resided of Kurunduwatta *alias* Dimbulgahawatta, in extent about 1 acre and 2 roods, situated at Weliwatta in Welitara, Bentota Walallawiti korale, Galle District; and bounded on the north by the portion of this land whereon Chara resides and the portion belonging to Delath Karaneris and others, east by the land whereon Hemin Adirian resides, south by the cinnamon land belonging to Mr. Robert Mendis Karunaratne Rajapaksa and the land whereon Hemin Gironis resides, and west by the portion of this land belonging to Palenthan de Silva Abeysekera Gunasekera Appuhamy.

(2) The entire soil and plantations of the portion of Kurunduwatta *alias* Divulgahawatta, in extent about 3 roods 29 perches, situated in the same village aforesaid; and bounded on the north by dewata, east by a portion of this land belonging to Mukundadura Beling Perera

Karunaratna and others, south by a portion of this land whereon Amaris Fernando Abeysinghe Gunasekera Appuhamy resides, west by the land whereon Odiris Gurunanse resides and the land of R. P. G. Odiris.

(3) The entire soil and all the trees of the land called the northern portion of Kurunduwatta *alias* Divulgahawatta, in extent about 1 acre, situated in the same village aforesaid; and bounded on the north by road or dewata, east by a portion of this land whereon Gonsaluwawasan Chara resides, south by a portion of this land whereon Amaris Fernando Abeysinghe Gunasekera resides, and on the west by a portion of this land.

Writ amount Rs. 219.83.

Fiscal's Office,
Galle, February 12, 1930.

E. F. ~~BRISINDRE~~,
Deputy Fiscal.

In the District Court of Matara.

Don Andrayas Dewaraja of Dondra Plaintiff.
No. 4,055. Vs. 22 R 007/

(1) Mohamadu Abubackkar Seinambu Natchia and husband (2) Abdul Rahiman Maththichcham Mohamadu Cassim, both of Dikwella Defendants.

NOTICE is hereby given that on Saturday, March 22, 1930, commencing at 4.30 in the afternoon, will be sold by public auction at the spot the right, title, and interest of the said defendants in the following mortgaged property for the recovery of a sum of Rs. 1,717.20, with legal interest from March 11, 1929, till payment in full, viz. :-

All that the soil and fruit trees of lot A on the south of the high road of the land called Mahapadiliyawatta, situated at Dikwella in the Wellaboda pattu of the Matara District, Southern Province; and bounded on the north by high road, east by lot B of this land, south by sea-beach, and on the west by Punchipadiliyawatta; and containing in extent about an acre.

Deputy Fiscal's Office, E. T. GOONEWARDENE,
Matara, February 18, 1930. Deputy Fiscal.

In the District Court of Matara.

Tal pawelakankanamge Don Deonis Samarasingha
of Kapugama Plaintiff.
No. 4,479. Vs. 56 R 147/

Don Pedris Wanigaratne of Bateegama Defendant.

NOTICE is hereby given that on Saturday, March 22, 1930, commencing at 2 o'clock in the afternoon, will be sold by public auction at the respective premises the right, title, and interest of the said defendant in the following mortgaged property for the recovery of a sum of Rs. 1,288.50, with legal interest thereon from June 11, 1929, till payment in full, viz. :-

1. An undivided $\frac{3}{4}$ shares of the soil and remaining trees, and the planter's $\frac{1}{4}$ share of the 3rd plantation, of the land called Maragahacoratuwa *alias* Madinacoratuwa, situated at Dondra in the Wellaboda pattu of the Matara District, Southern Province; and bounded on the north by Liyanaduragewatta *alias* Dombabalamayapadinchiwatta, east by Gederawatta, south by Pelawatta and Polpitiya, and west by Bogahawatta; and containing in extent 30 perches.

2. An undivided planter's $\frac{1}{4}$ share of the 3rd plantation, and $\frac{3}{16}$ share of the remaining soil and trees, of the land called Pelawatta *alias* Bogahawatta, situated at Dondra aforesaid; and bounded on the north by Sinnoralapadinchiwatta and Maragahacoratuwa, east by Kankanamgewatta, south by Olokkuwatta, and on the west by Polpitiya; and containing in extent about 25.5 perches.

3. An undivided $\frac{3}{16}$ shares of the soil and trees of the land called Liyanaduragewatta, situated at Dondra aforesaid; and bounded on the north by Pandithagewatta, east by Ponnammawatta, south by Maragahawatta and Bogahacoratuwa and Sinnoralapadinchiwatta, and west by Gurukankanamgewatta; and containing in extent 1 rood and 38 perches.

4. An undivided $\frac{13}{20}$ shares of the soil and fruit trees (together with the entirety of the 9 cubit tiled house facing the south and the 9 cubit tiled house facing the north) of the land called Lindawatta, situated at Dondra aforesaid; and bounded on the north by Galwatta *alias* Halwatta, east by Acharigewatta, Anonagahacoratuwa, and Bahiragewatta, south by Sinnoralapadinchiwatta, and west by Ponnammapadinchiwatta *alias* Liyanaduragewatta *alias* Dombabalamayapadinchiwatta; and containing in extent 2 roods and 12 perches.

5. An undivided $\frac{1}{2}$ share of the soil and trees of the land called Bogahawatta, situated at Dondra aforesaid; and bounded on the north by Dombabalamayapadinchiwatta *alias* Vidanaduragewatta, east by Madinacoratuwa *alias* Maragahacoratuwa, south by Polpitiya, and west by Gurukankanamgewatta; and containing in extent 33 perches.

Deputy Fiscal's Office, E. T. GOONEWARDENE,
Matara, February 18, 1930. Deputy Fiscal.

In the District Court of Colombo. 40 R 110

(1) R. Alford, (2) F. R. Alford, (3) F. G. Wallis Whiddett, and (4) J. H. Witchurch, carrying on business in partnership under the name, style, and firm of Cutler Plamer and Company of Colombo Plaintiffs.

No. 27,159. Vs.

S. P. Dionysius de Silva, Rosedale, Moratuwa. Defendant.

NOTICE is hereby given that on Saturday, March 15, 1930, commencing at 3 o'clock in the afternoon, will be sold by public auction at the respective premises the right, title, and interest of the said defendant in the following property for the recovery of a sum of Rs. 601, with interest thereon at 9 per cent. per annum from March 7, 1928, till payment in full, and costs of suit (bill not taxed yet), less a sum of Re. 1.90 already recovered :-

1. An undivided $\frac{1}{4}$ of $\frac{1}{4}$ share of the land called Batawalakanda *alias* Talbot estate, containing in extent 165 acres, situated at Batawala Pategama in the Weligam korale of the Matara District, Southern Province; and bounded on the north by Eriyanewatta, east by Kudalulla, south by high road to Pategama, and on the west by Mestrigoda.

2. An undivided $\frac{1}{4}$ of the tiled boutique bearing assessment No. 1094, and adjoining the boutique of Mudaliyar Samarawira, and situated at Weligama market in the Weligam korale aforesaid; and bounded on the north by road leading to seashore, east by boutique bearing assessment No. 1093, south by the market compound, and on the west by the boutique belonging to Mudaliyar Samarawira.

3. An undivided $\frac{1}{3}$ of the tiled boutique bearing assessment No. 1107, in the third row, where Liecihamy resides, and situated at Weligama market aforesaid; and bounded on the north by ela, east by adjoining boutique, south by the other adjoining boutique, and on the west by market compound.

Deputy Fiscal's Office, E. T. GOONEWARDENE,
Matara, February 18, 1930. Deputy Fiscal.

24 2/8/-

Northern Province.

In the District Court of Jaffna.

Subramaniya Aiyar Sinnasamy Aiyar of Alvai
West..... Plaintiff.

No. 22,734. Vs.

Balambikaiamma, widow of Iyadurai Iyer of Maru-
thankerny Defendant.

NOTICE is hereby given that on Saturday, March 15, 1930, 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. 1,250, poundage and charges, viz. :-

A divided 100 lachams p.c., in the middle on the east of a piece of land situated at Maruthankerny in Mullippattu parish, Pachchilaippali division of the Jaffna District, Northern Province, called Maruthankulaththu vaval and other parcels, containing or reputed to contain in extent 229 lachams p.c., and 10 $\frac{1}{2}$ kulies, the said 100 lachams p.c., bounded or reputed to be bounded on the east and north by the property of Balambikaiamma, widow of Iyadurai Iyer, and others, on the west and south by the property of the heirs of Kirutho Swakkeen and others.

Fiscal's Office, J. N. CULANTHAIVALU,
Jaffna, February 14, 1930. for Fiscal.

26 2/8/-

Eastern Province.

In the Court of Requests of Batticaloa.

N. S. Rasiah, Proctor, Batticaloa..... Plaintiff.

No. 7,354. Vs.

Vaithy Masilamany *alias* Sebastiampillai Theva-
sagayam of Puliantivu, presently of Thanna-
munai Defendant.

NOTICE is hereby given that on Saturday, March 22, 1930, at 3 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 for the recovery of the sum of Rs. 87.56, with legal interest thereon from July 15, 1929, till payment in full and costs of suit, Rs. 16.58, viz. :-

The northern $\frac{1}{3}$ share of the garden called Muchchanthiyadi valavu bearing assessment No. 34, situated at Puliantivu in Manmunai pattu, Batticaloa District, Eastern Province; and bounded on the east by the residing garden of Lazar Thevasagayam, west and

south by roads, north by the property belonging to the Catholic Mission; in extent 4 perches with tiled house and other rights.

This property is subject to mortgage to Thambipillai Nalliah for Rs. 500 at 15 per cent. per annum from September 19, 1927.

Fiscal's Office, K. SOMASUNDERAM,
Batticaloa, February 17, 1930. Deputy Fiscal.

50 2/8/-

North-Western Province.

In the District Court of Negombo.

S. T. K. N. S. R. M. Ramandan Chetty of
Negombo Plaintiff.

No. 3,726. Vs.

(1) Herat Mudiyanelage Banda, *ex* Arachchi, (2) ditto Premaratne, (3) ditto Siriyawathi Kumarihamy, all of Bibiladeniya, (4) Jayamahahitihamyillage Tikirala of Udabaddawa Defendants.

NOTICE is hereby given that on Saturday, March 15, 1930, commencing at 3 o'clock 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) An undivided $\frac{2}{3}$ share of the land called Milla-gahamulawatta of about 10 acres 2 roods and 24 perches in extent, situate at Bibiladeniya in Katugampola korale south in the District of Kurunegala, North-Western Province; bounded on the north by T. P. No. 396,556, east by T. P. No. 391,561, south by the land marked T 1 and the footpath T. P. No. 391,532, west by T. P. No. 391,532 and the village limit of Henagedara and Egodamulla.

(2) An undivided $\frac{2}{3}$ share of Ketakalagahawatta of about 4 acres in extent with its buildings and plantations thereon, and the adjoining field of about 1 amunam of paddy sowing in extent, situate at the aforesaid village in the aforesaid korale; bounded on the north by the garden of Guruhamy, Vidane, on the east by the land belonging to Mudalihamy, Vedarala, south by the village limit of Ambawala, and on the west by the high road.

(3) An undivided $\frac{2}{3}$ share of Kongahawatta of about 12 acres in extent with the plantations and buildings thereon, situate at the aforesaid village in the aforesaid korale; bounded on the north by chena of Appuhamy, *ex* Arachchi, east and south by the village limit of Thalghapotta, west by the garden of Pinhamy.

(4) An undivided $\frac{2}{3}$ share of Kohombagahamulawatta of about 8 seers of kurakkan sowing in extent, situate at the aforesaid village in the aforesaid korale; bounded on the north and west by the garden of Appuhamy, Arachchi, east by the field, south by the garden of Arachchi.

Amount to be levied Rs. 1,886.17, with interest on Rs. 1,500 at the rate of 30 per cent. per annum from October 9, 1929, till November 26, 1929, and thereafter at 9 per cent. per annum till payment in full, and poundage.

Fiscal's Office, A. BASNAYAKE,
Kurunegala, February 1, 1930. Deputy Fiscal.

In the Additional Court of Requests of Kurunegala.

Joseph Gnanaprakasam of Polgahawela in Uda-
pola Otota korale:..... Plaintiff.

No. 4,754

Vs.

Mapamudiyanselage Don John Edward Abeyratne
of Walakumbura in Dambadeni Udukaha korale
east Defendant.

NOTICE is hereby given that on Monday, March 24, 1930, commencing at 1 o'clock 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. Talagahayemodaragawawatta *alias* Ambalam-pitiywatta, situate at Walakumbura in Dambadeni Udukaha korale east of Dambadeni hatpattu in the Kurunegala District of the North-Western Province; and bounded on the north by high road, east by endaru fence of Kulunubendiwatta of Appuhamy *ex* Arachchi, south by Ma-oya, west by dewata; containing in extent 2 roods and 21 perches, together with the house thereon.

2. The undivided western portion in extent 12 acres of the land called Unugalahenyaya of 45 acres in extent, situate at Waduwawa in the aforesaid korale; and bounded on the north by Unugala-mahagala, on the east by the land called Unugalahena belonging to Punchiappuhamy and others, south by Kandegedera-watta and paddy field belonging to W. A. P. Perera, Notary, and others, and west by Hendurugollehena, Galbodahena belonging to Mudalihamy Gan-Arachchi and others.

Amount to be levied Rs. 101.75, with interest on Rs. 130 at the rate of 14 per centum per annum from December 11, 1928, to June 28, 1929, and thereafter on the aggregate amount at 9 per centum per annum till payment in full, and poundage.

Fiscal's Office, A. BASNAYAKE,
Kurunegala, February 18, 1930. Deputy Fiscal.

In the District Court of Kurunegala.

Siyaneke Mudiyanseelage Dingiri Banda Arachchi of
Hittarapola Plaintiff.

No. 11,783.

Vs.

(1) Samarakkody Mudiyanseelage Dingiri Banda, *ex*
Arachchi, (2) ditto Ukku Banda, Vel-Vidane, both
of Nugawela Defendants.

NOTICE is hereby given that on Wednesday, March 19, 1930, commencing at 2 o'clock in the afternoon, will be sold by public auction at the premises the right, title, and interest of the said plaintiff in the following property, viz.:—

(1) All that land called Kongahawatta of about 1 laha kurakkan sowing in extent, situate at Hitharapola in Dambadeni Udukaha korale east of Dambadeni hatpattu in the District of Kurunegala, North-Western Province; and bounded on the east by the garden of Hawkendahamy, south by agala, west by kumbura (field), north by live fence.

(2) All that land called Develkumbura of about 2 pelas paddy sowing in extent, situate at the aforesaid village bounded on the north and west by the village limit of Waldeniya, east by midella tree and Thumpeleiwura, south by the limitary ridge of the field of Hawkendahamy.

(3) All that land called Welikum burehena, now garden of about 5 lahas kurakkan sowing in extent, situate at the aforesaid village; bounded on the east and south by chena of Hawkendahamy, west by wela, north by agala (ditch).

(4) All that land called Hitinawatta of about 3 lahas kurakkan showing in extent, situate at the aforesaid village; bounded on the east by Kapparagala, south by enderu fence, west by the garden of Ranhamy, north by the garden of Wedarala (with buildings and everything standing thereon).

Amount to be levied Rs. 434.45, with interest on Rs. 150 at 15 per cent. per annum from June 27, 1921, to May 27, 1927, and thereafter on aggregate amount with interest at 9 per cent. per annum till payment, and poundage.

Fiscal's Office, A. BASNAYAKE,
Kurunegala, February 12, 1930. for Fiscal.

In the District Court of Kurunegala.

K. N. K. E. A. R. Gnanapandithan Chetty by his
attorney Wana Duna Somasundaram Chetty of
Narammala Plaintiff.

No. 14,301.

Vs.

(1) Jayasundara Mudiyanseelage Ranamalhamy of
Ahugoda in Rekopattu korale, (2) Kiri Mudi-
yanse Jayasekara Jayasundara of Ahugoda,
presently of Kurunegala Kachcheri Defendants.

NOTICE is hereby given that on Tuesday, March 25, 1930, commencing at 2 o'clock 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) An undivided $\frac{1}{2}$ share of Nugamulahena, now garden of about 5 kurunies kurakkan sowing in extent, situate at Ahugoda in Rekopattu korale of Dambadeni hatpattu in the District of Kurunegala, North-Western Province; bounded on the north by road of Welikelewatta, east by chena of Ausadahamy, south by chena of Kiri Banda and others, west by Mala-ela, with plantations and everything standing thereon.

(2) An undivided $\frac{1}{2}$ share of Dunbuluwawehena of about 2 lahas kurakkan sowing in extent, situate at the aforesaid village; bounded on the east by the boundary road of Nugagahamu ahena, south by Weligodahena and cart road, west by kahata trees fence of the chena of Appuhamy, Korala, north by cart road, with everything standing thereon.

(3) An undivided $\frac{2}{3}$ share of Weligodehenewatta of about 4 acres 3 roods and 8 perches in extent, situate at the aforesaid village; bounded on the north by T. P. 311,895 and by portion of land marked 49, east by the village limit of Amunugama, south by lot 51, west by T. P. 311,869 and T. P. 311,895, with everything standing thereon.

(4) An undivided $\frac{1}{2}$ share of Bathalahena and Dum-buluwahena of about 4 acres and 34 perches in extent, situate at the aforesaid village; and bounded on the north by T. P. 311,956 and road, east by the village limit of Amunugama, south by lot 50, west by T. P. 311,895, excluding the road passing through the middle of the land.

Amount to be recovered Rs. 834, with interest at 18 per cent. per annum from July 8, 1929, till December 18, 1929, and thereafter at 9 per cent. till payment in full, and poundage.

Fiscal's Office, A. BASNAYAKE,
Kurunegala, February 16, 1930. Deputy Fiscal.

In the District Court of Negombo.

S. P. K. Ramen-Chetty of Kochchikade . . . Plaintiff
No. 3,679. Vs.

Thammahetti Mudalige Pabilis Peries Appuhamy
of Bujjampola . . . Defendant.

NOTICE is hereby given that on Thursday, March 27, 1930, at 10 o'clock in the forenoon, will be sold by public auction at Vidane-Arachchi's house at Yogyana, the right, title, and interest of the said defendant in the following property for the recovery of Rs. 1,863.44, with interest on Rs. 1,675 at 15 per cent. per annum from October 2, 1929, till December 20, 1929, and thereafter at 9 per cent. per annum till payment, and poundage, viz:—

A "Chandler" motor car bearing S 516.

Deputy Fiscal's Office, F. G. DALPETHADO,
Chilaw, February 18, 1930. Deputy Fiscal.

In the District Court of Chilaw.

Sari H. Perera of Madampe . . . Plaintiff.
No. 8,700. Vs.

K. A. Francis Rudrigo Appuhamy, presently of
Godawela in Marawila . . . Defendant.

NOTICE is hereby given that on Tuesday, April 1 1930, 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 Rs. 460.91, with further interest on Rs. 300, at 18 per cent. per annum from November 12, 1928, till June 18, 1929, and thereafter with legal interest and poundage, viz:—

The divided portion marked B of the land called Keenakelewatta *alias* Kahatagahawatta, situate at Weerahena in Meda palata of Pitigal korale south in the District of Chilaw, North-Western Province; and bounded on the north by land belonging to Hendrick Appuhamy, east by land of P. E. Peries Appuhamy and L. James Silva Appuhamy, south by the land of Isabela Peries Hamine, and west by portion of this land of J. S. Wickremesinghe, Police Headman; containing in extent 1 acre 3 roods and 3¼ perches.

Deputy Fiscal's Office, F. G. DALPETHADO,
Chilaw, February 18, 1930. Deputy Fiscal.

In the Court of Requests of Negombo.

L. A. V. E. Vairavan Chetty of Kochchikade . . Plaintiff.
No. 36,299. Vs.

B. Siriwardene Wijeyesene of Kirimetiyan Defendant.

NOTICE is hereby given that on Tuesday, March 25, 1930, 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 Rs. 108.25, with interest on Rs. 50 at 24 per cent. per annum from August 5, 1929, to October 1, 1929, and thereafter at 9 per cent. per annum till payment, and poundage, viz:—

The two contiguous portions of lands called Kohombagahawatta *alias* Pelawatta and Etembagahakumburegodabima and Ambagahawatta bearing letters A and B, situate at Kirimetiyan in Otara palata of Pitigal korale south in the District of Chilaw, North-Western Province; and bounded on the north by land of Muthu Menika, east by the ditch which separates Amuhena *alias* Mee.lagahawatta of Leisonona and Thegis Siriwardene and land of Migel Vidane, south by high road, and west by field belonging to L. A. V. E. Vairavan Chetty and others; containing in extent about 9 acres, with the buildings and plantations standing thereon.

Deputy Fiscal's Office, F. G. DALPETHADO,
Chilaw, February 18, 1930. Deputy Fiscal.

North-Central Province.

In the District Court of Anuradhapura.

R. H. Haramanis Appu of Anuradhapura . . . Plaintiff.
No. 1,512. Vs.

A. B. Wegodapola of Ranawana Walauwa, Pera-
deniya . . . Defendant.

NOTICE is hereby given that on Wednesday, March 19, 1930, at 10 A.M. the 1st land, and at 1 P.M. the 2nd property, will be sold by public auction at the spot the right, title, and interest of the said defendant in the following property, viz:—

1. All that divided portion out of land comprising lots 704 and 7705 in P. P. 2,485 described in T. P. 287,933 called Tissawewa Mada Horowawatta, situated in the Town of Anuradhapura aforesaid, which said divided portion measures 25 fathoms in length and 24 fathoms in breadth; and is bounded on the north by the divided portion of the said whole land gifted to Appuralage Punchi Banda, now belonging to Mr. R. Munasinghe, on the east by the land of Mr. R. Munasinghe, on the south by tank bund, and on the west by the lease hold property of Mrs. Ivers.

2. The Electric Plant installed within the premises of the Bo-tree Temple at Anuradhapura, together with the accessories belonging to the said electric plant supplying electric illumination to the sacred shrines at Anuradhapura, registered in the Office of the Registrar of Business Names for the North-Central Province, under the business name "The Anuradhapura Electric Company," under certification No. 62 dated July 27, 1926, in pursuance of the registration of Business Names Ordinance, No. 6 of 1918.

These properties have also been seized under D. C., Anuradhapura, writ No. 1,468, and will be sold subject to mortgage created by bond No. 1,124 of December 17, 1927.

Fiscal's Office, W. S. JOSEPH,
Anuradhapura, February 12, 1930. for Fiscal.

NOTICES IN TESTAMENTARY ACTIONS.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of
Jurisdiction. Madapathage Dona Rango Hamy of
No. 4,808. Hokandara in the Palle Pattu of
Hewagam korale, deceased.

Weragalage Don Subatheris of Hokandara afore-
said..... Petitioner.

And

(1) Weragalage Don Peiris, (2) ditto Dona Pedmona
Hamine and her husband (3) Arambapattage
Coranelis Rodrigo (4) Weragalage Don Podi-
singho, (5) ditto Don Simeon, all of Hokandara,
aforesaid Respondents.

THIS matter coming on for disposal before O. L. de
Kretser, Esq., District Judge of Colombo, on November
21, 1929, in the presence of Messrs. de Livera &
Jacolyn, Proctors, on the part of the petitioner above
named; and the affidavit of the said petitioner dated
November 6, 1929, having been read:

It is ordered that the petitioner be and he is hereby
declared entitled, as son of the above-named deceased, to
have letters of administration to her estate issued to
him, unless the respondents above named or any other
person or persons interested shall, on or before March 6,
1930, show sufficient cause to the satisfaction of this
court to the contrary.

O. L. DE KRETSEER,
District Judge.

November 21, 1929.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of
Jurisdiction. Francis Soris Silveira, who carried on
No. 4,888. business as "A. M. S. Francis Soris
Silveira," at Colombo, deceased.

Tharumar Derose of 79, Fifth Cross street,
Colombo Petitioner.

And

(1) Visanthi Crusal Derose, (2) Anthony Bibianam-
mal Silveira, (3) Rasespari Silveira, (4) Joseph
Joackin Mathesey Silveira, (5) Paulin Silveira,
(6) Sebastian Silveira, and (7) George Ammal
Silveira, minor, appearing by their guardian *ad*
litem the 1st respondent, all of Alandalai, Kila
Tiruchandur village, Tiruchendur Taluk, Tinne-
velly District, South India Respondents.

THIS matter coming on for disposal before O. L. de
Kretser, Esq., District Judge of Colombo, on January
13, 1930, in the presence of Mr. G. R. Motha, Proctor,
on the part of the petitioner above named; and the
affidavit of the said petitioner dated December 20, 1929,
power of attorney dated August 20, 1929, having been
read:

It is ordered that the petitioner be and he is hereby
declared entitled, as attorney of the widow 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 27, 1930, show sufficient cause
to the satisfaction of this court to the contrary.

O. L. DE KRETSEER,
District Judge.

January 13, 1930.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Last Will and Testa-
Jurisdiction. ment of Thomas Arumugam Kandyah
No. 4,887. of 63, Hill street, Colombo, deceased.
Alice Mutamma of 63, Hill street, Colombo.. Petitioner.

And

(1) Anlion John Selvaretnam of 63, Hill street,
Colombo, (2) William Basian Perinbanayagar of
386, Galle road, Wellawatta Respondents.

THIS matter coming on for disposal before O. L. de
Kretser, Esq., District Judge of Colombo, on January 13,
1930, in the presence of Messrs. Perumalpillai &
Chelliah, Proctors, on the part of the petitioner; and
the attesting notary and witnesses dated December 17,
1929, having been read:

It is ordered that the last will of Thomas Arumugam
Kandyah, 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 the respondents above
named or any other person or persons interested shall,
on or before February 27, 1930, show sufficient cause to
the satisfaction of this court to the contrary.

O. L. DE KRETSEER,
District Judge.

January 13, 1930.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate
Jurisdiction. of Caluwadewage Daylin Fernando of
No. 4,904. Dam street, in Colombo, deceased.

Ratnasiri Chandramatha Chapman of Dam street,
Colombo Petitioner.

And

(1) Tanippulidewage Ruby Fernando, (2) Chippul-
idewage Sylvia Fernando, minors, appearing by
their guardian *ad litem* (3) Tanippulidewage Rejo
Fernando of Dam street, in Colombo, (4) Lanka-
mithra Wimalagunawardene, (5) Lionel Wimala-
gunawardene, minors, appearing by their guardian
ad litem (6) H. C. H. Wimalagunawardene of
Wattala Respondents.

THIS matter coming on for disposal before O. L. de
Kretser, Esq., District Judge of Colombo, on January 21,
1930, in the presence of Mr. S. R. Ameresekere, Proctor,
on the part of the petitioner above named; and the
affidavit of the said petitioner dated January 20, 1930,
having been read:

It is ordered that the petitioner be and he is hereby
declared entitled, as son of the above-named deceased, to
have letters of administration to her estate issued to
him, unless the respondents above named or any other
person or persons interested shall, on or before February
27, 1930, show sufficient cause to the satisfaction of this
court to the contrary.

O. L. DE KRETSEER,
District Judge.

January 21, 1930.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of
No. 4,905. the late Hendahandi Carlo Silva of
Mahabage in the Ragam pattu of
Alutkuru korale, deceased.

Eliyadura Selbina de Soysa of Mahabage afore-
said Petitioner.

And

- (1) Hendahandi Ebert Silva, (2) ditto Bridget
Silva, minors, appearing by their guardian *ad litem*
(3) Eliyadura Leetan de Soysa, all of Mahabage,
aforesaid Respondents.

THIS matter coming on for disposal before O. L. de
Kretser, Esq., District Judge of Colombo, on January 21,
1930, in the presence of Mr. D. L. Gunasekera, Proctor,
on the part of the petitioner above named; and the
affidavit of the said petitioner dated January 17, 1930,
having been read:

It is ordered that the petitioner be and she is hereby
declared entitled, as 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 February
27, 1930, show sufficient cause to the satisfaction of this
court to the contrary.

January 21, 1930.

O. L. DE KRETZER,
District Judge.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate
Jurisdiction. and Effects of Omattamudalige Dona
No. 4,908. Annie Perera of Paiyagala deceased.

Wajakkarakanange Aloysius Dias of Paiya-
gala Petitioner.

And

- (1) Wajakkarakanange Vincent Dias, (2) Wajja-
karakankanange Annie Dias, both of Paiyagala,
appearing by their guardian *ad litem* (3) Wajja-
karakankanange Benjamin Dias of Paiya-
gala Respondents.

THIS matter coming on for disposal before O. L. de
Kretser, Esq., District Judge of Colombo, on January
23, 1930, in the presence of Messrs. Perera & Senaratne,
Proctors, on the part of the petitioner above named;
and the affidavit of the said petitioner dated January
13, 1930, having been read:

It is ordered that the petitioner be and he is hereby
declared entitled, as husband of the above-named
deceased, to have letters of administration to her estate
issued to him, unless the respondents above named or
any other person or persons interested shall, on or
before February 27, 1930, show sufficient cause to the
satisfaction of this court to the contrary.

February 21, 1930.

O. L. DE KRETZER,
District Judge.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of
Jurisdiction. Seena Meydeen Pulle *alias* Mohamed
No. 4,909. Rawther Maydeen Pulle of 26/16,
Silversmith lane, in Colombo, deceased.

Rahamathamma, widow of Seena Meydeen Pulle,
of 26/16, Silversmith lane, in Colombo.... Petitioner.

And

- (1) Seyed Mohamed and (2) Mohamed Sheriff, both
of 26/16, Silversmith lane, in Colombo.. Respondents.

THIS matter coming on for disposal before O. L. de
Kretser, Esq., District Judge of Colombo, on January 23,
1930, in the presence of Mr. J. B. Edirimanasingho,
Proctor, on the part of the petitioner above named; and
the affidavit of the said petitioner dated January 18,
1930, having been read:

It is ordered that the petitioner be and she is hereby
declared entitled, as widow 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
27, 1930, show sufficient cause to the satisfaction of this
court to the contrary.

January 23, 1930.

O. L. DE KRETZER,
District Judge.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of
Jurisdiction. the late Beatrice Eugene Mirando *nee*
No. 4,913. Perera of Alutmawattawaluwa in
Mutwal, Colombo, deceased.

Charles Edward Mirando of Mutwal Petitioner.

- (1) Mary Lavina Perera, (2) Mrs. Alfred Ernest
Perera, (3) Walter Philip Perera, (4) Maud
Perera, (5) Arthur Reginald Perera, (6) Joseph
Stanley Perera, (7) Alexandrina Abeyesinghe, and
(8) Winifred Elizabeth Bertha Perera, all of
Alutmawatta road, in Colombo Respondents.

THIS matter coming on for disposal before O. L. de
Kretser, Esq., District Judge of Colombo, on January
24, 1930, in the presence of Mr. W. H. Wickramasinghe,
Proctor, on the part of the petitioner above named;
and the affidavit of the said petitioner dated December
12, 1929, having been read:

It is ordered that the petitioner be and he is hereby
declared entitled, as widower of the above-named
deceased, to have letters of administration to her estate
issued to him, unless the respondents above named or
any other person or persons interested shall, on or
before February 27, 1930, show sufficient cause to the
satisfaction of this court to the contrary.

January 24, 1930.

O. L. DE KRETZER,
District Judge.

In the District Court of Colombo.

Order Nisi. 25/1/30

Testamentary In the Matter of the Intestate Estate of Jurisdiction. Sheik Iman Abdul Latiff of 8, No. 4,912. Layard's Broadway, Colombo, deceased.

Umaira Umma, wife of Mohamed Tamby Zamudeen, of 80, Layard's Broadway, Colombo Petitioner.

THIS matter coming on for disposal before O. L. de Kretser, Esq., District Judge of Colombo, on January 24, 1930, in the presence of Mr. M. Cassin, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated October 26, 1929, having been read:

It is ordered that the petitioner be and she is hereby declared entitled, as sister of the above-named deceased, to have letters of administration to his estate issued to her, unless any person or persons interested shall, on or before February 27, 1930, show sufficient cause to the satisfaction of this court to the contrary.

O. L. DE KRETSEK,
District Judge.
January 24, 1930.

In the District Court of Colombo.

Order Nisi. 30/1/30

Testamentary In the Matter of the Intestate Estate of Jurisdiction. of the late Kuruppu Achchige Don No. 4,916. Ticonis of Diyagama in the Udugaha pattu of Salpiti korale, deceased.

Talagala Achchige Menchi Nona of Diyagama aforesaid Petitioner.

And

(1) Kuruppu Achchige Mainona Hanawathie (2) ditto Tisanona Pemawansa, (3) ditto Rango Hamy, (4) ditto Punchi Nona, (5) ditto Jayasingha, (6) ditto Sirinawathie, all of Diyagama, aforesaid; the first to 6th are minors appearing by their guardian *ad litem* (7) Kuruppu Achchige Don Charles of Diyagama aforesaid Respondents.

THIS matter coming on for disposal before O. L. de Kretser, Esq., District Judge of Colombo, on January 28, 1930, in the presence of Mr. D. R. de S. Abhayaratnayake, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated January 24, 1930, having been read:

It is ordered that the petitioner be and she is hereby declared entitled, as 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 February 27, 1930, show sufficient cause to the satisfaction of this court to the contrary.

O. L. DE KRETSEK,
District Judge.
January 28, 1930.

In the District Court of Colombo.

Order Nisi. 24/1/30

Testamentary In the Matter of the Intestate Estate and Jurisdiction. Effects of Jatunge Don Baron Appuhamy of Nikape, deceased. No. 4,919.

Maddumage Sinda Perera of Nikape Petitioner.

And

(1) Jatunge Rosalina Hamy, (2) Maddumage Andy Perera, both of Nikape Respondents.

THIS action coming on for disposal before O. L. de Kretser, Esq., District Judge of Colombo, on January 28, 1930, in the presence of Mr. A. Mivanapalana, Proctor,

on the part of the petitioner above named; and the affidavit of the said petitioner dated January 20, 1930, having been read:

It is ordered that the petitioner be and she is hereby declared entitled, as 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 February 27, 1930, show sufficient cause to the satisfaction of this court to the contrary.

O. L. DE KRETSEK,
District Judge.
January 28, 1930.

In the District Court of Colombo. 28/1/30

Order Nisi.

Testamentary In the Matter of the Intestate Estate of Jurisdiction. the late Ambegoda Liyanage Carlina No. 4,923. Perera of Parakandeniya in the Meda pattu of Sityana korale, deceased.

Pallawala Kapurupassa Bandarage Dona Podi Hamine of Parakandeniya aforesaid Petitioner.

And

(1) Ambegoda Liyanage Dona Emaliana Eslin Perera Hamine, wife of (2) Abeykoon Mayadun-nage Don Elias Mayadunna, both of Parakandeniya Respondents.

THIS matter coming on for disposal before O. L. de Kretser, Esq., District Judge of Colombo, on January 30, 1930, in the presence of Messrs. Jayasekere & Jayasekere, Proctors, on the part of the petitioner above named; and the affidavit of the said petitioner dated January 21, 1930, having been read:

It is ordered that the petitioner be and she is hereby declared entitled, as mother of the above-named deceased, to have letters of administration to her estate issued to her, unless the respondents or any other person or persons interested shall, on or before February 27, 1930, show sufficient cause to the satisfaction of this court to the contrary.

O. L. DE KRETSEK,
District Judge.
January 30, 1930.

In the District Court of Colombo. 28/1/30

Order Nisi.

Testamentary In the Matter of the Intestate Estate of Jurisdiction. of the late Suraweera Aratchige No. 4,924. Don James Appuhamy of Walana in the Panadure totamne, deceased.

Welivitahetti Aratchige Dona Helena de Alwis Hamine of Walana aforesaid Petitioner.

And

(1) Suraweera Aratchige Don Arthur, (2) ditto Don Edwin, (3) ditto Dona Charlotte Grace, (4) ditto Dona Nancy, (5) ditto Dona Matilda, (6) ditto Don Vincent, all of Walana, aforesaid Respondents.

THIS matter coming on for disposal before O. L. de Kretser, Esq., District Judge of Colombo, on January 30, 1930, in the presence of Mr. N. J. S. Cooray, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated January 23, 1930, having been read:

It is ordered that the petitioner be and she is hereby declared entitled, as 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 February 27, 1930, show sufficient cause to the satisfaction of this court to the contrary.

O. L. DE KRETZER,
District Judge.

January 30, 1930.

In the District Court of Colombo.

Order Nisi.

Testamentary Matter of the Last Will and Jurisdiction. Testament of Florrie Juana Alvares. No. 4929. Alutmawata road, Colombo, deceased.

Thomas Balthazzar Alvares of Alutmawata road, Colombo Petitioner.

THIS matter coming on for disposal before O. L. de Kretzer, Esq., District Judge of Colombo, on February 3, 1930, in the presence of Mr. R. Mahadeva, Proctor, on the part of the petitioner above named; and the affidavits (1) of the said petitioner dated November 15, 1929, and (2) of the attesting notary dated January 24, 1930, having been read.

It is ordered that the last will of Florrie Juana Alvares, 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 any person or persons interested shall, on or before February 27, 1930, show sufficient cause to the satisfaction of this court to the contrary.

O. L. DE KRETZER,
District Judge.

February 3, 1930.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of Jurisdiction. Hope Muriel Jansen, late of Vidols, No. 4939. 137, Darley road Colombo, in the Island of Ceylon, deceased.

Clifford Bertam Jansen of Colombo Petitioner.

Vs.

(1) Hope Rosemary Joan Jansen and (2) Bertam Kenneth Maurice Jansen, minors, by their guardian *ad litem* Vivian Elizabeth Cadanski, their aunt, of Colombo. Respondents.

THIS matter coming on for disposal before O. L. de Kretzer, Esq., District Judge of Colombo, on February 7, 1930, in the presence of Messrs. Julius & Creasy of Colombo, Proctors, on the part of the petitioner, Mr. Clifford Bertam Jansen of Colombo; and the affidavit of the said petitioner dated January 28, 1930, certificate of death of the above-named deceased, and minute of consent by the guardian *ad litem* of the above-named minor respondents having been read: It is ordered and declared that the said petitioner is the husband of the said deceased, and that he is entitled to have letters of administration to the intestate estate of the said deceased issued to him accordingly, unless any person or persons interested shall, on or before February 27, 1930, show sufficient cause to the satisfaction of this court to the contrary.

O. L. DE KRETZER,
District Judge.

February 7, 1930.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of Jurisdiction. Ursula Winifred Perera Weerakkody, No. 4,940. late of Kuala Lumpur, deceased.

Tudor Edmund Perera Weerakkody, by his attorney Wijesingha Aratchige Nathaniel Perera of Borella, Colombo, Petitioner.

Vs.

(1) Douglas Weerakkody, (2) Emilee Weerakkody, (3) Edgar Weerakkody, and (4) Malcolm Weerakkody, all of Kuala Lumpur, minors, by their guardian *ad litem* Grace Dabera of Perlyn, Colpetty, Colombo Respondents.

THIS matter coming on for disposal before O. L. de Kretzer, Esq., District Judge of Colombo, on February 7, 1930, in the presence of Messrs. Julius & Creasy, Proctors, on the part of the petitioner, Mr. Wijesingha Aratchige Nathaniel Perera; and the affidavit of the said petitioner dated January 29, 1930, certificate of death, a true copy of letters of administration to the intestate estate in the Federated Malay States of the above-named deceased, minute of consent by the guardian *ad litem* of the above-named minor respondents, and power of attorney in favour of the petitioner, and Supreme Court's order dated September 9, 1929, having been read: It is ordered and declared that the said petitioner is the attorney of the husband of the above-named deceased, and that he is entitled to have letters of administration to the intestate estate of the said deceased issued to him accordingly, unless any person or persons interested shall, on or before February 27, 1930, show sufficient cause to the satisfaction of this court to the contrary.

O. L. DE KRETZER,
District Judge.

February 7, 1930.

In the District Court of Colombo.

Order Nisi declaring Will proved.

Testamentary In the Matter of the Holograph Will and Jurisdiction. Testament of Lillias Jane Anderson No. 4,941. Dickson or Laidlaw, sometime of 12, Vinicombe street, Glasgow, afterwards of 31, Heston Grove, Bradford, and latterly of 30, Forsyth street, Greenock, Scotland, widow, deceased.

THIS matter coming on for disposal before O. L. de Kretzer, Esq., District Judge of Colombo, on February 10, 1930, in the presence of Messrs. F. J. & G. de Saran Proctors, on the part of the petitioner, Patrick Haggart Fraser, and (1) the affidavit of the said petitioner dated February 6, 1930, (2) the power of attorney dated November 23, 1929, and (3) the order of the Supreme Court dated January 24, 1930, having been read: It is ordered that the will of the said Lillias Jane Anderson Dickson or Laidlaw, deceased, dated March 7, 1928, a certified copy of which under the seal of the Commissariat of Renfrewshire at Greenock in Scotland 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 Patrick Haggart Fraser is the attorney in Ceylon of the executors named in the said will, and that he is entitled to have letters of administration (with will

annexed) issued to him accordingly, unless any person or persons interested shall, on or before February 27, 1930, show sufficient cause to the satisfaction of this court to the contrary.

February 10, 1930.

O. L. DE KRETZER,
District Judge.

In the District Court of Colombo.

Order Nisi declaring Will proved.

Testamentary In the Matter of the Last Will and Jurisdiction. Testament of Daniel Leary of Newland, Witney in the County of Oxford, England, formerly of Houghton-le-Spring in the County of Durham, England, Retired Engineer, deceased.

THIS matter coming on for disposal before O. L. de Kretzer, Esq., District Judge of Colombo on February 11, 1930, in the presence of J. B. van Langenberg, Esq., Proctor, on the part of the petitioner, Stanley Frederick de Saram; and (1) the affidavit of the said petitioner dated February 10, 1930, (2) the power of attorney dated December 2, 1929, and (3) the order of the Supreme Court dated January 21, 1930, having been read: It is ordered that the will of the said Daniel Leary, deceased, dated July 14, 1923, 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 Stanley Frederick de Saram is the attorney in Ceylon of the executrixes named in the said will, and that he is entitled to have letters of administration (with will annexed) issued to him accordingly, unless any person or persons interested shall, on or before February 27, 1930, show sufficient cause to the satisfaction of this court to the contrary.

February 11, 1930.

O. L. DE KRETZER,
District Judge.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate and Effects of J. B. Whyte of Pambagama estate, Eheliyagoda, deceased.

Mrs. Annie Martha Whyte of Broome Hill, Flower road, Colombo Petitioner.

Kenneth Edward Whyte of Udapola estate, Polgahawela Respondent.

THIS matter coming on for disposal before O. L. de Kretzer, Esq., District Judge of Colombo, on February 12, 1930, in the presence of Messrs. P. D. A. Mack & Sons, Proctors, on the part of the petitioner above named; and the affidavit of the said petitioner dated February 11, 1930, having been read:

It is ordered that the petitioner be and she is hereby declared entitled, as mother of the above-named deceased, to have letters of administration to his estate issued to her, unless the respondent above named or any other person or persons interested shall, on or before February 27, 1930, show sufficient cause to the satisfaction of the court to the contrary.

February 12, 1930.

O. L. DE KRETZER,
District Judge.

In the District Court of Negombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of Jurisdiction. the late Hewapedige Silindu of Ihala No. 2,723. Madampalla, deceased.

Between

Edirisinpedige Thambiya of Horampella Petitioner.

Vs.

- (1) Hewapedige Ukkumadi of Katukenda in Chilaw District; (2) Bodipassahewage; (3) ditto Janisa; (4) ditto Abaya (minor); (5) ditto Leisa; (6) ditto Selenchi; (7) ditto Christina (minor), all of Thammitta, in Negombo District; (8) Dorawakage Saiya; (9) ditto Hapu; (10) ditto Sanchi; (11) Hewapedige Thelenisa; (12) ditto Danapala, (13) ditto Amaradasa (minors); (14) ditto Sinamalee alias Pinamalee; (15) ditto Kinthumalee; (16) ditto Leisa, (17) ditto Chandrawathi (minors), all of Madampella Respondents.

THIS matter coming on for disposal before S. S. Nawaratnam, Esq., District Judge of Negombo, on February 8, 1930, in the presence of Mr. E. H. de Zoysa, Proctor, on the part of the petitioner; and the petition and affidavit of the said petitioner dated February 7, 1930, and January 24, 1930, respectively, having been read:

It is ordered that the said petitioner be and he is hereby declared entitled, as the husband of the above-named deceased, to have letters of administration to the said estate issued to him accordingly, unless the respondents above named or any other person or persons interested shall, on or before February 28, 1930, show sufficient cause to the satisfaction of this court to the contrary.

It is further ordered that the 2nd respondent be appointed guardian *ad litem* over the minors the 4th and 7th respondents above named and that the 11th respondent be appointed guardian *ad litem* over the minors 12th, 13th, 15th, 16th, and 17th respondents above named for the purpose of this testamentary case, unless the respondents above named or any other person or persons interested shall, on or before February 28, 1930, show sufficient cause to the satisfaction of this court to the contrary.

February 8, 1930.

S. S. NAWARATNAM,
District Judge.

In the District Court of Kalutara.

Order Nisi.

Testamentary In the Matter of the Estate of the late No. 2,258. Kurugama Don Simon, deceased, of Alutgama.

THIS matter coming on for disposal before N. M. Bharucha, Esq., District Judge of Kalutara, on November 2, 1929, in the presence of Messrs. Seneviratne & De Almeida, Proctors, on the part of the petitioner, Wijeratnenudivanselage Dona Sebastiyana Andraday of Alutgama; and the affidavit of the said petitioner dated October 12, 1929, having been read:

It is ordered that the said petitioner be and she is hereby declared entitled, as daughter-in-law, to his estate issued to her, unless the respondents—(1) Nallahewage Punchy Nona, (2) Kurugamage Sopy Nona, (3) ditto Dottie Wimalawathie, all of Alutgama, (4) ditto Isohamy of Lunatic Asylum, Colombo, (5) Wijesekaramahavidanolage Caithan Perera of Katukurunda; the 2nd and 3rd are minors and the 4th is a lunatic and their

guardian *ad litem* the 5th respondent—or any other person or persons interested shall, on or before December 13, 1929, show sufficient cause to the satisfaction of this court to the contrary.

It is further declared that the 5th respondent be and he is hereby appointed guardian *ad litem* over the 2nd and 3rd minors, and the 4th respondent for all the purposes of this action, unless the respondents named above or any other person or persons interested shall, on or before December 13, 1929, show sufficient cause to the satisfaction of this court to the contrary.

November 2, 1929. N. M. BHARUCHA, District Judge.

The date for showing cause against this *Order Nisi* is extended to January 31, 1930.

December 13, 1929. N. M. BHARUCHA, District Judge.

The date for showing cause against this *Order Nisi* is extended to February 28, 1930.

January 31, 1930. N. M. BHARUCHA, District Judge.

In the District Court of Kalutara.

Decree *Nisi*.

Testamentary In the Matter of the Estate of the late Weerakkodige Chibils Appu, deceased, No. 2,273. of Ihalakaramagoda.

THIS matter coming on for disposal before N. M. Bharucha, Esq., District Judge of Kalutara, on January 18, 1930, in the presence of Mr. H. O. W. Obeyesekera, Proctor, on the part of the petitioner, Weerakkodige Lihinis Singho of Ihalakaramagoda; and the affidavit of the said petitioner dated January 15, 1930, having been read: It is ordered that the said petitioner be and he is hereby declared entitled as son to have letters of administration to his estate issued to him unless, the respondents—(1) Udugamalianage Podihamy, (2) Weerakkodige Kuru Nona, (3) Bamunusinghearatchige Babbu Singho, her husband, (4) Weerakkodige Ungi Nona and husband (5) Mahatantilage Baby Singho, both of Deeyakaduwa, (6) Weerakkodige Agos Singho, (7) ditto Don Singho, (8) ditto Peiris Singho, (9) ditto Charles Singho, all of Ihala Karamagoda—or any other person or persons interested shall, on or before February 28, 1930, show sufficient cause to the satisfaction of this court to the contrary.

January 18, 1930. N. M. BHARUCHA, District Judge.

In the District Court of Kalutara.

Order Nisi declaring Will proved.

Testamentary In the Matter of the Last Will and Testament of the late Illekuttige Thomas Fernando, deceased, of Katukurunda, No. 2,275.

THIS matter coming on for disposal before N. M. Bharucha, Esq., District Judge of Kalutara, on January

18, 1930, in the presence of Mr. A. D. de Fonseka, Proctor, on the part of the petitioners, (1) Illekuttige Marsal Fernando and (2) ditto Juan Fernando, both of Beruwala; and the affidavit of the said petitioners dated December 12, 1929, having been read:

It is ordered that the will of Illekuttige Thomas Fernando of Katukurunda, deceased, dated June 24, 1919, and now deposited in this court, be and the same is hereby declared proved, unless any other person or persons interested shall, on or before February 28, 1930, show sufficient cause to the satisfaction of this court to the contrary.

It is further declared that the said Illekuttige Marsal Fernando and (2) ditto Juan Fernando, both of Beruwala, are the executors named in the said will, and that they are entitled to have probate of the same issued to them accordingly with copy of the will annexed, unless any other person or persons interested shall, on or before February 28, 1930, show sufficient cause to the satisfaction of this court to the contrary.

January 18, 1930. N. M. BHARUCHA, District Judge.

In the District Court of Kandy.

Testamentary In the Matter of the Intestate Estate of the late Weerappuli Hewage Thomas No. 4,815 of Hapugaspitiya estate, Kaikawala, deceased.

THIS matter coming on for disposal before W. E. Barber, Esq., District Judge, Kandy, on October 24, 1929, in the presence of Mr. M. Amegge Proctor, on the part of the petitioner, Damatapassa Hewage Charley Nona of Mangatenna; the affidavit of the said petitioner dated October 12, 1929, having been read:

It is ordered that the petitioner, as widow of the deceased, be and she is hereby declared entitled to have letters of administration to the estate of the deceased above named issued to her accordingly, unless the respondents—(1) Damatapassa Hewage Carolis, (2) Weerappuli Hewage Edwin, (3) ditto Edmund, (4) ditto Purnhi Nona, (5) ditto Adeline, (6) ditto Rosline, (7) ditto Robert, (8) ditto Violet, and (9) ditto Edward, all of Mangatenna; the 2nd to 9th by their guardian *ad litem* the 1st respondent—shall, on or before December 2, 1929, show sufficient cause to the satisfaction of this court to the contrary.

October 24, 1929. W. E. BARBER, District Judge.

Extended and re-issued returnable February 24, 1930.

February 10, 1930. W. E. BARBER, District Judge.

Extended and re-issued returnable January 9, 1930.

December 2, 1929. W. E. BARBER, District Judge.

Extended and re-issued returnable February 10, 1930.

January 9, 1930. W. E. BARBER, District Judge.

In the District Court of Kandy.

Testamentary. In the Matter of the Estate of the late
No. 4,833. Maestrigedera Muna Jainudeen of
Madawela in Matale, deceased.

THIS matter coming on for disposal before W. E. Barber, Esq., District Judge of Kandy, on December 5, 1929, in the presence of Mr. M. Y. Sallay Proctor, on the part of the petitioner, Maestrigedera Muna Meerasaibo of Madawela in Matale, and the affidavit of the said petitioner dated November 20, 1929, having been read:

It is ordered that the petitioner, as the father and sole heir of the above-named deceased, be and he is hereby declared entitled to have letters of administration to the estate of the deceased above named issued to him accordingly, unless any persons interested show sufficient cause, on or before January 18, 1930, to the contrary.

W. E. BARBER,
District Judge.

December 5, 1929.

Date for showing cause extended to February 24, 1930.

In the District Court of Kandy.

Order Nisi.

Testamentary In the Matter of the Estate of the late
Jurisdiction. Radagoda Egoda Jayamangale Dureyalegedere Kiri Bandiya Veda,
No. 4,836. deceased, of Radagoda.

THIS matter coming on for disposal before W. E. Barber, Esq., District Judge, Kandy, on January 6, 1930, in the presence of Mr. Alfred Fernando Proctor, on the part of the petitioner, Radagoda Egoda Jayamangale Dureyalegedere Kiriya alias Kirinelis of Radagoda; and the affidavit of the said petitioner dated December 4, 1929, having been read:

It is ordered that the petitioner, as a son of the deceased, be and he is hereby declared entitled to have letters of administration to the estate of the deceased above named issued to him, unless the respondents—(1) Radagoda Egoda Jayamangale Dureyalegedere Ukku of Haputale, (2) ditto Gunadara, (3) ditto Belindu, (4) ditto Malaya alias Jinadasa, (5) ditto Laisa, (6) ditto Piyasena, (7) ditto Pemasara, (8) ditto Somapale, (9) ditto Kiri Bandu, all of Radagoda—the 3rd, 4th, and 5th respondents by their guardian *ad litem* the 2nd respondent and the 6th, 7th, and 8th respondents by their guardian *ad litem* the 9th respondent above named shall, on or before February 6, 1930; show sufficient cause to the satisfaction of this court to the contrary.

W. E. BARBER,
District Judge.

January 6, 1930.

The date for showing cause is extended to February 24, 1930.

February 6, 1930. W. E. BARBER,
District Judge.

In the District Court of Kandy.

Testamentary In the Matter of the Estate of the late
Jurisdiction. Pakianathen Masanamuttu Palaya
No. 4,842. Nadar of Mandandawela, Matale,
deceased.

THIS matter coming on for disposal before W. E. Barber, Esq., District Judge, Kandy, on December 10, 1929, in the presence of Mr. M. Ameen, Proctor, on the

part of the petitioner, Palaya Nadar Nasamani of Mandandawela in Matale; and the affidavit of the said petitioner dated November 12, 1929, having been read:

It is ordered that the petitioner, as the widow of the deceased, be and she is hereby declared entitled to have letters of administration to the estate of the deceased above named issued to her accordingly, unless the respondents—(1) Palaya Nadar Mary, (2) Palaya Nadar Pakiam, (3) Palaya Nadar Ambai, (4) Vethamanikam Samuel Nadar, all of Mandandawela, Matale; the 1st, 2nd, and 3rd respondents by their guardian *ad litem* the 4th respondents—shall, on or before February 10, 1930, show sufficient cause to the satisfaction of this court to the contrary.

W. E. BARBER,
District Judge.

December 10, 1929.

Date for showing cause extended to March 3, 1930.

W. E. BARBER,
District Judge.

In the District Court of Kandy.

Order Nisi.

Testamentary In the Matter of the Estate of the
Jurisdiction. Mrs. Alfred de Silva deceased, of
No. 4,851. Bandarapola, Matale.

THIS matter coming on for disposal before W. E. Barber, Esq., District Judge, Kandy, on January 21, 1930, in the presence of Mr. P. Mudanayake Proctor, on the part of the petitioner, Epa Aratchige Jane Helena Perera of Kandy; and the affidavit of the said petitioner dated January 15, 1930, having been read:

It is ordered that the petitioner, as the mother of the deceased, be and she is hereby declared entitled to letters of administration to the estate of the deceased above named issued to her accordingly, unless the respondents—(1) Alfred de Silva of Bandarapola, Matale, (2) Dona Anthony Perera of Brownrigg street, Kandy—shall, on or before February 27, 1930, show sufficient cause to the satisfaction of this court to the contrary.

W. E. BARBER,
District Judge.

January 21, 1930.

In the District Court of Galle.

Order Nisi.

Testamentary In the Matter of the Estate of the late
Jurisdiction. Henry Peter Wijenayaka, deceased, of
No. 7,013. Matara.

THIS matter coming on for disposal before W. Roberts, Esq., District Judge of Galle, on January 15, 1930, in the presence of Mr. P. W. Goonewardene Proctor, on the part of the petitioner, Ellen Wijenayaka of Kamburupitiya, Matara; and the affidavit of the said petitioner dated November 6, 1929, having been read:

It is ordered that the 3rd respondent be appointed guardian *ad litem* over 1st and 2nd minor respondents, unless the respondents, viz.—(1) Amarapala Wijenayaka, (2) Noel Wijenayaka, both of Kamburupitiya, (3) Chandradasa Jayawardene Ratnatunga of Kamburupitiya, shall, on or before February 26, 1930, show sufficient cause to the satisfaction of this court to the contrary.

It is further declared that the said petitioner, as widow of the deceased above named, is entitled to have letters of administration issued to her accordingly, unless the said respondents shall, on or before February 26, 1930, show sufficient cause to the satisfaction of this court to the contrary.

January 15, 1930.

T. W. ROBERTS,
District Judge.

In the District Court of Matara.

Testamentary In the Matter of the Estate of the late Jurisdiction. of Ranasinaratchige Mendias of Uyanwatta. No. 3,558.

Don Philippu Mulandirange Lorenchihamy of Uyanwatta, Matara Petitioner.

- (1) Ranasinaratchige Franchahamy and husband,
- (2) Brampy Ratnappully, (3) Ranasinaratchige Don Carolis, (4) ditto Seelihamy and husband, (5) Peter Weerawarnawickrematunga, Police Officer, (6) Ranasinaratchige Saththiawatte and husband, (7) Benny Weerasingha, (8) Ranasinaratchige Jayasena, (9) ditto Dampel, (10) ditto Rupawatee, all of Uyanwatta, Matara Respondents.

THIS matter coming on for disposal before M. Prasad, Esq., District Judge of Matara, on September 27, 1929, in the presence of Mr. Wilfred Gunasekera, Proctor, on the part of the petitioner above named; and the petition and the affidavit of the said petitioner dated September 26, 1929, having been read:

It is ordered that the petitioner Don Philippu Mulandirange Lorenchihamy be and she is hereby declared entitled, as widow of the said deceased, to administer the said estate and that letters of administration do issue to her accordingly, unless the respondents above named or any person or persons interested shall, on or before December 11, 1929, show sufficient cause to the satisfaction of this court to the contrary.

It is further ordered that the 5th respondent, Peter Weerawarna Wickrematunga, be and he is hereby appointed guardian *ad litem* over the 8th, 9th, and 10th minor respondents, unless sufficient cause be shown to the contrary on December 11, 1929.

It is also ordered that the said minor respondents be produced before this court on December 11, 1929.

December 11, 1929.

M. PRASAD,
District Judge.

Extended for February 28, 1930.

In the District Court of Tangalla

Order Nisi.

Testamentary In the Matter of the Intestate Estate of Jurisdiction. the deceased, Arukatti Patabendige No. 1,095. Dins, late of Tissamaharama.

Arukattipatabendige Marvinsinno of Nakulgamuwa Petitioner.

THIS matter coming on for disposal before J. N. Arumugam, Esq., District Judge of Tangalla, on Decem-

ber 19, 1929, in the presence of Mr. D. P. Atapattu, on the part of the petitioner above named; and the affidavit of the above-named petitioner dated December 7, 1929, having been read:

It is further ordered that the petitioner be and he is hereby entitled as son to have letters of administration of the estate issued to him, unless any person or persons interested shall, on or before January 27, 1930, show sufficient cause to the contrary.

January 27, 1930.

J. N. ARUMUGAM,
District Judge.

Extended to February 24, 1930.

J. N. ARUMUGAM,
District Judge.

In the District Court of Tangalla.

Order Nisi.

Testamentary In the matter of the Intestate Estate Jurisdiction. of the deceased, Dandeniye-gamage No. 1,094. Lavonisappu, late of Getamanna North.

Pallyewattege Karalinahamy of Getamanna North Petitioner.

- (1) Dandeniye-gamage Harumanis of Getamanna North, (2) Dandeniye-gamage Kanchinahamy and husband, (3) Wijedeera Vidanapathiranage Don Samel, both of Ambala, (4) Dandeniye-gamage Nimalhamy and husband, (5) Jatunge Don Abraham, both of Pottewela, (6) Dandeniye-gamage Kirigoris of Panamulla, (7) Dandeniye-gamage Tiloris (minor) of Getamanna, (8) Dandeniye-gamage Samel (minor) of Getamanna .. Respondents.

THIS matter coming on for disposal before J. N. Arumugam, Esq., District Judge of Tangalla, on December 5, 1929, in the presence of Mr. D. P. Atapattu, on the part of the petitioner above named; and the affidavit of the above-named petitioner dated October 21, 1929, having been read:

It is ordered that the petitioner be and she is hereby entitled, as widow to have letters of administration of the estate issued to her, unless any person or persons interested shall, on or before January 9, 1930, show sufficient cause to the contrary.

January 9, 1930.

J. N. ARUMUGAM,
District Judge.

Extended to February 24, 1930.

J. N. ARUMUGAM,
District Judge.

In the District Court of Jaffna.

Order Nisi.

Testamentary In the Matter of the Estate of the late
Jurisdiction. Chellamma, wife of Kanapathypillai
No. 7,276. of Sungei Besi, Selangor, deceased.

Nagamuttu Kanapathypillai of Manipay. Petitioner.

(1) Kanapathypillai Thambipillai, (2) Kana-
pathypillai Selvaratnam, (3) Amalatchumy,
daughter of Kanapathypillai, (4) Paramesuary,
daughter of Kanapathypillai, (5) Kana-
pathypillai Chelliah, (6) Kanapathypillai
Satkunain, and (7) Parupathy, widow of Chelliah,
all of Manipay. Respondents.

THIS matter of the petition of the above-named
petitioner, praying for letters of administration to the
estate of the above-named deceased, coming on for
disposal before J. C. W. Rock, Esq., District Judge,
on January 21, 1930, in the presence of Mr. M. Vythia-
lingam, Proctor, on the part of the petitioner; and the
affidavit of the petitioner 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 February 25, 1930, show sufficient
cause to the satisfaction of this court to the contrary.

J. C. W. Rock,
District Judge.

January 21, 1930.

In the District Court of Jaffna.

Order Nisi.

Testamentary In the Matter of the Estate of the late
Jurisdiction. Seethavan, wife of Sangarapillai Valli-
No. 7,302. puram of Karambagam.

THIS matter of the petition of Kadigamer Munger,
praying for letters of administration to the above estate,
coming on for disposal before J. C. W. Rock, Esq.,
District Judge, on October 10, 1929, in the presence of
Mr. C. R. Tambiah, Proctor.

It is ordered that letters do issue to the petitioner,
unless the respondents or any others show sufficient
cause to the contrary on or before February 27, 1930.

J. C. W. Rock,
District Judge.

January 13, 1930.

In the District Court of Jaffna.

Order Nisi.

Testamentary In the Matter of the late Pakkiam, wife
Jurisdiction. of Saravanamuttu Visuvalinkam of
No. 7,306. Manthuvil, deceased.

THIS matter of the petition of Saravanamuttu Visuva-
lingam praying for letters of administration to the above
estate, coming on for disposal before J. C. W. Rock, Esq.,
District Judge, on October 10, 1929, in the presence of
Mr. C. R. Tambiah, Proctor.

It is ordered that letters do issue to the petitioner,
unless the respondents or any others show sufficient
cause to the satisfaction of the court on or before
February 27, 1930.

J. C. W. Rock,
District Judge.

January 13, 1930.

In the District Court of Jaffna.

Order Nisi.

Testamentary In the Matter of the Last Will and Testa-
No. 7,342. ment of the late Velauthar Maru-
thappu of Araly South, deceased.

Kathiravelu Ramesingham of the District Court of
Jaffna Petitioner.

(1) Maruthappu Arumugam of Araly South, presently
of Burma, (2) Maruthappu Nagalingam of ditto;
(3) Sabapathy Arunachalam of Araly South, minor, of
F. M. S., minor, by guardian *ad litem* of Velauthar
Nagesu of Araly South. Respondents.

THIS matter coming on for disposal before J. C. W.
Rock, Esq., District Judge, Jaffna on October 31,
1929, in the presence of Messrs. Nagalingam & Naga-
lingam, Proctors, on the part of the petitioner; and the
affidavit of the petitioner having been read: It is ordered
that the above-named 4th respondent be appointed
guardian *ad litem* over the minor, the 3rd respondent, and
that letters of administration with the copy of will
annexed be issued to the petitioner, unless the respondents
or any other person or persons interested shall appear
before this court on December 12, 1929, and state
objection or show cause to the satisfaction of this court
to the contrary.

J. C. W. Rock,
District Judge.

November 26/28, 1929.

Extended to March 6, 1930.

In the District Court of Jaffna.

Order Nisi.

Testamentary In the Matter of the Estate of the late
Jurisdiction. Sinnammah, wife of Subramaniam
No. 7,389. Nagalingam of Vaddukodai West,
deceased.

Subramaniam Nagalingam of Vaddukodai
West Petitioner.

Vs.

(1) Rasanmah, daughter of Subramaniam Nagalin-
gam of ditto, minor, by guardian *ad litem* (2)
Theivanaipillai, widow of Karthigesu Thambiah
of ditto Respondents.

THIS matter of the petition of the above-named
petitioner, coming on before J. C. W. Rock, Esq., District
Judge, Jaffna, on December 23, 1929, in the presence of
Messrs. Nagalingam & Nagalingam, Proctors, on the
part of the petitioner; and the affidavit of the petitioner
dated December 6, 1929, having been read:

It is ordered that the above-named 2nd respondent be
appointed guardian *ad litem* over the minor, the above-
named 1st respondent, and that letters of adminis-
tration to the estate of the above-named deceased be
granted to the petitioner, as the lawful widow of the
said deceased, unless the above-named respondents or
any other person shall, on or before February 25, 1930,
show sufficient cause to the satisfaction of this court to
the contrary.

J. C. W. Rock,
District Judge.

January 15/21, 1930.

In the District Court of Mannar.

Order Nisi.

Testamentary Jurisdiction. In the Matter of the Estate of Mohaideenumma Nachchiar, wife of Hadju Mohamed Marikar, late of Mannar, deceased.

No. 435.

Mohamed Casim Marikar Hadjumohamed Marikar of Mannar Petitioner.

(1) Aliar Mohamado Asalamarakker, (2) Mohamado Rozeen Umma daughter of Hadjumohamed Marikar of Mannar Respondents.

THIS matter the petition of Mohamed Casim Marikar Hadjumohamed Marikar, praying for letters of administration to the estate of the above-named deceased, Mohamado Rozeen Umma, daughter of Hadjumohamed Marikar, coming on for disposal before C. E. Arndt, Esq., District Judge, on February 5, 1930, in the presence of Mr. S. Anantham, Proctor, on the part of the petitioner; and the affidavit of the petitioner dated February 5, 1930, 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 6, 1930, show sufficient cause to the satisfaction of this court to the contrary.

It is further declared that the 1st respondent be appointed guardian *ad litem* of the 2nd respondent for the purpose of representing her in these proceedings, unless the respondents above named shall, on or before the said date, show sufficient cause to the satisfaction of this court to the contrary.

February 5, 1930.

CARL E. ARNDT,
District Judge.

In the District Court of Mannar.

Order Nisi.

Testamentary Jurisdiction. In the Matter of the Estate of Visentyparikari Arokkiam, late of Koddai-kulam Mavilankeni in Nanaddan West, deceased.

No. 436.

Visentyparikari Sepamalai of Koddai-kulam Mavilankeni in Nanaddan West Petitioner

(1) Arokkiam Arshon of Koddai-kulam Mavilankeni in Nanaddan West, (2) Aesa Manamalai of Iluppaikulam Mantai South Respondents.

THIS matter of the petition of Visentyparikari Sepamalai, praying for letters of administration to the estate of the above-named deceased, Visentyparikari Arokkiam, coming on for disposal before C. E. Arndt, Esq., District Judge, on February 5, 1930, in the presence of Mr. S. Anantham, Proctor, on the part of the petitioner; and the affidavit of the petitioner dated January 24, 1930, having been read: It is declared that the petitioner is the brother 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 6, 1930, show sufficient cause to the satisfaction of this court to the contrary.

It is further declared that the 2nd respondent be appointed guardian *ad litem* of the 1st respondent for the purpose of representing him in these proceedings, unless the respondents above named shall, on or before the said date, show sufficient cause to the satisfaction of this court to the contrary.

February 5, 1930.

CARL E. ARNDT,
District Judge.

In the District Court of Chilaw.

Order Nisi.

No. 1,933/T. In the Matter of the Estate of the late Weerasinghe Aratchige Marsel Fernando Jayatilake at Kala Eliya in Colombo District, deceased.

Warnakulasooriya Mahatelge Ana Maria Fernando of Wennappuwa Petitioner.

(1) Weerasinghe Aratchige Charlotte Clotilde Fernando Jayatilake and (2) Liyanage Anthony Perera Weerasooriya, both of Wennappuwa Respondents.

THIS matter coming on for disposal before M. A. Arulanandan, Esq., District Judge of Chilaw, on November 20, 1929, in the presence of Mr. W. P. Ranasinghe, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated August 19, 1929, having been read:

It is ordered that the petitioner be and she is hereby declared entitled, as widow of the above named deceased, to have letters of administration to his estate issued to her, unless the respondents abovenamed or any other person or persons interested shall, on or before December 13, 1929, show sufficient cause to the satisfaction of this court to the contrary.

M. A. ARULANANDAN,
Chilaw, November 20, 1929. District Judge.

Time for showing cause against the above *Order Nisi* is extended to March 7, 1930.

M. A. ARULANANDAN,
District Judge.

In the District Court of Chilaw.

Order Nisi.

Testamentary Jurisdiction. In the Matter of the Intestate Estate of the late Perumbuli Mudalige Baronchi Appuhamy of Thulawala, deceased.

No. 1,966.

Perumbuli Mudalige All Appuhamy of Thulawala Petitioner

(1) Perumbuli Mudalige Hendrik Appuhamy, Velvidane of Thulawala, (2) Perumbuli Mudalige Sinnappuhamy of Koswatta, (3) Perumbuli Mudalige Menikhamy of Meegahapelassa. Respondents.

THIS matter coming on for disposal before M. A. Arulanandan, Esq., District Judge of Chilaw, on December 7, 1929, in the presence of Mr. C. V. M. Pandittesekere, Proctor, of the firm of Messrs. Cooke & Pandittesekere, Proctors, on the part of the petitioner; and the affidavit of the said petitioner dated December 7, 1929, having been read:

It is ordered that the petitioner be and he is hereby declared entitled, as brother of the above-named deceased, to have letters of administration to his estate issued to him accordingly, unless the respondents above named or any person or persons interested shall, on or before February 28, 1930, show sufficient cause to the satisfaction of this court to the contrary.

M. A. ARULANANDAN,
District Judge.

In the District Court of Kegalla.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of
Jurisdiction. Meera Lebbe Marikkar Aboosaly
No. 1,403. Marikkar of Kiringadeniya, deceased.

T. K. Abdul Wahab Lebbe of Uyanwatta . . . Petitioner.

Vs.

- (1) Pakeer Lebbe Umma Saleema, (2) Aboosaly Marikkar Rukiya Umma, (3) ditto Abdul Samadu, (4) ditto Leila Umma, (5) ditto Balkees Umma, all of Kiringadeniya. The 3rd, 4th, and 5th respondents being minors, by their guardian *ad litem* the 1st respondent Respondents.

THIS matter coming on for disposal before P. Saravanamuttu, Esq., District Judge, Kegalla, on December 12, 1929, in the presence of Mr. E. A. Peries, Proctor, on the part of the petitioner; and his affidavit and petition dated December 11 and 12, 1929, respectively, having been read :

It is ordered and declared that the 1st respondent above named, as the mother of the 3rd, 4th, and 5th respondents, minors above named is a fit and proper person to be appointed their guardian *ad litem*, and that such appointment will be made accordingly, and that the petitioner above named, as the son-in-law of the deceased aforesaid, is entitled to have letters of administration issued to him, and that such letters will be issued to him accordingly, unless the respondents above named or any other person or persons interested in the matter shall, on February 6, 1930, show sufficient cause to the satisfaction of this court to the contrary.

December 12, 1929. A. F. MOLAMURE,
Acting District Judge.

In the District Court of Kegalla.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of
Jurisdiction. the late Kankanamalage Dingiri
No. 1,408. Appuhamy of Nandiwala, deceased.

Kankanamalage Kiri Banda of Paragammana Petitioner.

Vs.

- (1) Kankanamalage Mudiyanse of Nandiwala, (2) ditto Dingiri Menika of ditto, (3) ditto Herath Hamy of ditto, (4) ditto Puchi Appuhamy of ditto, (5) ditto Ranmenika of ditto, (6) ditto Punchirala of ditto, (7) ditto Punchimenika of ditto, (8) ditto Puchi Banda of ditto, (9) ditto Podi Menika of ditto, 4th to 9th being minors by their guardian *ad litem* the 10th Kotawelle Riti-gedara Ukkuhamy of Mandiwala Respondents.

THIS matter coming on for disposal before P. Saravanamuttu, Esq., District Judge, Kegalla, on January

15, 1930, in the presence of Mr. David Jayawardena, Proctor, on the part of the petitioner; and his affidavit and petition dated January 7 and 15, 1930, respectively, having been read :

It is ordered and declared that the 10th respondent above named, as the mother of the 4th, 5th, 6th, 7th, 8th, and 9th respondent-minors above named is a fit and proper person to be appointed their guardian *ad litem* and that such appointment will be made accordingly, and that the petitioner above named, as a son of the deceased aforesaid, is entitled to have letters of administration issued to him and that such letters will be issued to him accordingly, unless the respondents above named or any other person or persons interested in the matter shall, on March 4, 1930, show sufficient cause to the satisfaction of this court to the contrary.

January 15, 1930. P. SARAVANAMUTTU,
District Judge.

In the District Court of Kegalla.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of
Jurisdiction. Hapanpedige Ukkuwa Vena of Deewela,
No. 1,411. wela, deceased.

Hapanpedige Siriya of Deewela Petitioner.

Vs.

- (1) Nuwerapassapedige Sirimallee of Deewela, (2) Hapanpedige Garu of ditto, (3) ditto Kiriduraya of ditto, (4) ditto Rankira of ditto, (5) ditto Hatana of ditto, (6) ditto Sima of ditto, (7) ditto Sedara of ditto; 3rd, 4th, 5th, 6th, and 7th being minors by their guardian *ad litem* the 1st respondent Respondents.

THIS matter coming on for disposal before P. Saravanamuttu, Esq., District Judge, Kegalla, on January 27, 1930, in the presence of Mr. A. A. Wickramasinghe, Proctor, on the part of the petitioner; and his affidavit and petition dated January 27, 1930, having been read :

It is ordered and declared that the 1st respondent above named, as the mother of the 3rd, 4th, 5th, 6th, and 7th respondents, minors, above named, is a fit and proper person to be appointed their guardian *ad litem*, and that such appointment will be made accordingly, and that the petitioner above named, as a son of the deceased aforesaid, is entitled to have letters of administration issued to him and that such letters will be issued to him accordingly, unless the respondents above named or any other person or persons interested in the matter shall, on March 18, 1930, show sufficient cause to the satisfaction of this court to the contrary.

January 27, 1930. P. SARAVANAMUTTU,
District Judge.