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DRAFT ORDINANCE.**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 State Council thereof, as follows:—

CHAPTER I.

PRELIMINARY.

- Short title.** 1 This Ordinance may be cited as the Income Tax Ordinance, 1931.
- Interpretation.** 2 In this Ordinance, unless the context otherwise requires—
- “Active partner,” in relation to a partnership, means a partner who takes an active part in the control, management, or conduct of the trade or business of such partnership.
- “Agent,” in relation to a non-resident person or to a partnership in which any partner is a non-resident person, includes—
- (a) the agent, attorney, factor, receiver, or manager in Ceylon of such person or partnership; and
 - (b) any person in Ceylon 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 to act on his behalf for the purposes of this Ordinance who is
- (1) in any case—
 - (a) a member of the Institute of Chartered Accountants in England and Wales, or of any similar Society incorporated by Royal Charter whose members are entitled to use the designation “Chartered Accountant”;
 - (b) a member of the Society of Incorporated Accountants and Auditors of Great Britain;
 - (c) an advocate or proctor;
 - (d) an employee regularly employed by the person concerned; or
 - (e) any other person approved by the Commissioner;
 - (2) in the case of an individual, a relative;
 - (3) in the case of a company, a director or the secretary;
 - (4) in the case of a partnership, a partner;
 - (5) in the case of a body of persons, a member.
- “Banker” means any company or body of persons carrying on the business of banking.
- “Body of persons” includes any local or public authority, any body corporate or collegiate, any fraternity, fellowship, association, or society of persons, whether corporate or unincorporate, and any Hindu undivided family, but does not include a company or a partnership.
- “Business” includes agricultural undertaking.
- “Commissioner” includes the Commissioner of Income Tax appointed under this Ordinance, and the Deputy Commissioner, and an Assistant Commissioner specially authorized by the Commissioner either generally or for some specific purpose to act on behalf of the 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 in the form of money or of an order to pay money, or in the form of shares or debentures, except
- (a) a distribution made wholly out of profits from the sale of fixed capital assets where such profits are not chargeable with tax under the provisions of this Ordinance, and
 - (b) a distribution in the form of shares or debentures in so far as it is made out of profits which arose in accounting periods ended before the first day of April, 1931.

“ 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, Village Committee, or Road Committee in Ceylon and any other body constituted under any law of the Island for any purpose relating to Local Government.

“ Non-resident ” means not resident in Ceylon within the meaning of section 33.

“ 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 active 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; or
- (c) is first named in the statement made under section 4 of the Registration of Business Names Ordinance, No. 6 of 1918.

No. 6 of 1918
III. 589.

“ 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 this Ordinance.

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

“ Receiver ” includes any receiver or liquidator, and any assignee, trustee, or other person having the possession or control of the property of any person by reason of insolvency or bankruptcy.

“ Resident ” or “ resident in Ceylon ” means resident in Ceylon within the meaning of section 33.

“ 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 ” includes any trustee, guardian, curator, manager, or other person having the direction, control, or management of any property on behalf of any 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, 1932, 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.

Administration. 3 (1) For the purposes of this Ordinance, the Governor 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.

Official secrecy.

4 (1) Except in the performance of his duties under this Ordinance, every person who has been appointed under or who is or has been employed in carrying out or in assisting any person to carry 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, custody, or control 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 or suzerainty 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, and may permit any officer duly authorized in that behalf by the Auditor-General to have such access to any records or documents as may be necessary for the performance of his official duties. Such officer shall be deemed to be a person employed in carrying out the provisions of this Ordinance for the purposes of sub-section (2).

CHAPTER II.

IMPOSITION OF INCOME TAX.

Incidence of
income tax.

5 (1) Income tax shall, subject to the provisions of this Ordinance and notwithstanding anything contained in any other 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, 1932, and for each subsequent year of assessment in respect of the profits and income of every person for the year preceding the year of assessment—

(a) wherever arising, in the case of a person resident in Ceylon, and

(b) arising in or derived from Ceylon, in the case of every other person,

but without prejudice to any provisions of this Ordinance which enact that tax is to be charged in particular cases in respect of the profits and income of a period other than the year preceding the year of assessment.

(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.

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

Income chargeable with tax.

- (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 occupied by or on behalf of the owner in so far as it is not so occupied for the purposes of a trade, business, profession or vocation;
- (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, not including profits of a casual and non-recurring nature.

(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 determined on the basis of the rent which a tenant might reasonably be expected, taking one year with another, to pay for such land and improvements (the tenant paying rates and the owner bearing the cost of repairs), subject to a deduction of twenty per cent. for repairs and other expenses. Where the annual value of any land and improvements thereon or of any place of residence has been assessed for rating purposes by a local authority, such annual value, adjusted as may be necessary in respect of rates paid by the owner and the aforesaid deduction of twenty per cent. for repairs and other expenses, shall be the nett annual value for the purposes of this section, unless in the opinion of the Commissioner the assessment made by the local authority does not accurately represent the annual value of the land and improvements or place of residence in the year for which the nett annual value is being decided. Where the annual value has not been assessed by a local authority, the nett annual value shall not in any case exceed five per cent. of the capital value of such land and improvements or place of residence.
- (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 rates paid by the owner and twenty-five per cent. of such nett annual value on account of repairs and other expenses: Provided that for the purposes of sub-section (2) (a) (ii) and (iii), any excess of rental value over twenty-five 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 part thereof deemed to be the income of the occupier, due provision being made for any period in respect of which no rent is receivable or can be recovered.

Exemptions.

7 (1) There shall be exempt from the tax—

- (a) the income arising to the Chief Secretary from the rental value of any place of residence provided for him by the Government of Ceylon;
- (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 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 religious body, whether established under any instrument in writing or not, including the annual value of any place of public worship and its premises;
- (e) the income of any institution or trust of a public character established solely for charitable or educational purposes, or for purposes of scientific research, and the income of any institution or trust of a public character established partly for such purposes in so far as such income is expended for such purposes;
- (f) the official emoluments and any income not arising in or derived from Ceylon 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: As regards other income the liability to tax of such consuls or vice-consuls shall be the same as though they were non-resident persons;
- (g) 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;
- (h) wound and disability pensions granted to members or ex-members of His Majesty's Forces;
- (i) the income accruing to a person receiving instruction at a university, college, school, or other educational establishment from a scholarship, exhibition, bursary, or similar educational endowment;
- (j) 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;
- (k) the accumulated interest payable to an individual in respect of any Ceylon Government Post Office Cash Certificate, 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;
- (l) interest paid or credited to any individual by the Ceylon Savings Bank and the Ceylon Post Office Savings Bank; and
- (m) the profits and income of any Co-operative Society registered under the Co-operative Societies Ordinance, No. 34 of 1921, in so far as they are derived from transactions with members resident in Ceylon:

No. 34 of 1921,
III. 982.

Provided that nothing in this section shall be construed to exempt in the hands of the recipients any dividends (not including rebates to members of registered co-operative societies in proportion to the business done by them with such societies), interest, annuities, salaries, wages, bonuses, perquisites, pensions, or other profits paid or arising wholly or in part out of the income so exempted.

(2) Where a body of persons resident in Ceylon carries on a provident, building, savings, or thrift society or fund, and

- (a) the Commissioner is satisfied that a number of persons forming a substantial proportion of such society or of the contributors to such fund have either no taxable incomes, or taxable incomes wholly chargeable at the unit rate, or
- (b) the society or fund has been approved by the Commissioner under section 9 (1) (g).

the Commissioner may in his discretion, subject to such conditions as he may specify, restrict or remit the tax payable by such society or fund as the case may appear to him to require.

8 The interest payable on any loan charged on the public revenue of Ceylon shall be exempt from the tax: Provided that this section shall not apply to the interest on any such loan which may be raised after the date on which this Ordinance comes into force.

Exemption of interest on Government loans.

CHAPTER III.

ASCERTAINMENT OF PROFITS OR INCOME.

9 (1) Subject to the provisions of sub-section (2), there shall be deducted, for the purpose of ascertaining the profits or income of any person from any source, all outgoings and expenses incurred by such person in the production thereof, including—

Deductions allowed.

- (a) such sum as the Commissioner in his discretion considers reasonable for the depreciation by wear and tear of plant, machinery, and fixtures arising out of their 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 sold or discarded any plant, machinery, or fixtures used in producing the income therefrom, without ceasing to carry on or exercise the said trade, business, profession, vocation, or employment, the loss attributable to the excess of the written-down value over the sum, if any, realized or likely to be 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 the repair (but not renewal) of plant, machinery, or fixtures employed in producing the income, or for the renewal or repair of any premises, implement, utensil, or article so employed: Provided that any person may claim as regards his plant, machinery, or fixtures that the cost of renewal be deducted in place of the depreciation and loss mentioned in paragraphs (a) and (b) of this sub-section, and his claim shall be allowed on such conditions as the Commissioner may prescribe;
- (d) such sum as the Commissioner in his discretion considers reasonable for bad 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) interest paid or payable to a banker;
- (f) any contribution or abatement deducted from the salary or pension of a public officer under the Widows' and Orphans' Pension Fund Ordinance, 1898; and
- (g) any contribution to a pensions, savings, provident, or other Society or Fund which may be approved by the Commissioner subject to such conditions as he may prescribe.

No. 1 of 1898,
II. 396.

(2) In ascertaining the profits or income arising from the rent or annual value of land and improvements thereon, no deduction shall be made for outgoings and expenses except those authorized in section 6.

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 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 or Empire tax as defined in section 46;
- (h) any interest paid or payable other than that allowed under section 9 (1) (e);
- (i) any annuity, ground rent, or royalty; or
- (j) any payment to any provident, savings, widows' and orphans', or other society or fund, except such payments as are allowed under sections 9 (1) (f) and 9 (1) (g).

CHAPTER IV.

ASCERTAINMENT OF STATUTORY INCOME.

Basis for
computing statutory
income.

11 (1) Save as provided in this section, the statutory income of every person for each year of assessment from each source of his profits and income in respect of which tax is charged by this Ordinance shall be the full amount of the profits or income which was derived by him or arose or accrued to his benefit from such source during the year preceding the year of assessment, notwithstanding that he may have ceased to possess such source or that such source may have ceased to produce income.

(2) 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, he may direct that the statutory income from that source 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.

(3) Where on a day within a year of assessment any person whether resident or non-resident commences to carry on or exercise a trade, business, profession, vocation, or employment in Ceylon, or, being a resident person, elsewhere, any profit arising therefrom for the period from such day to the end of the year of assessment shall be statutory income of such person for such year of assessment.

(4) Where on a day within the year preceding a year of assessment any person whether resident or non-resident has commenced to carry on or exercise a trade, business, profession, vocation, or employment in Ceylon, or, being a resident person, elsewhere, his statutory income therefrom for that year of assessment shall be the amount of the profits for one year from such day.

(5) The statutory income of any person for any year of assessment from a trade, business, profession, vocation, or employment which such person whether resident or non-resident has commenced to carry on or exercise in Ceylon, or being a resident person, elsewhere, within the

two years preceding such 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 reduced to the amount of the profits of the year of assessment.

(6) Where a person whether resident or non-resident ceases to carry on or exercise a trade, business, profession, vocation, or employment in Ceylon, or, being a resident person, elsewhere, his statutory income therefrom shall be—

- (a) as regards the year of assessment in which the cessation occurs, 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, the amount of the statutory income as computed in accordance with the foregoing sub-sections, or the amount of the profits of such year, whichever is the greater,

and he shall not be deemed to derive statutory income from such trade, business, profession, vocation, or employment for the year of assessment following that in which the cessation occurs.

(7) Where a person becomes resident on a day within a year of assessment, his income from that day to the end of such year from a source not being a trade, business, profession, vocation, or employment to which sub-sections (3) and (4) apply shall be statutory income for such year of assessment. Where a person becomes resident on a day within the year preceding a year of assessment, his statutory income for such year of assessment from a source not being a trade, business, profession, vocation, or employment to which sub-sections (3) and (4) apply shall be the income arising therefrom for one year from such day.

(8) The statutory income of any person ceasing to be resident from any source not being a trade, business, profession, vocation, or employment to which sub-section (6) applies, shall, for the year of assessment in which he ceases to be resident, be the profits or income for the period beginning on the first day of April in that year and ending on the date on which he ceases to be resident, and he shall not be deemed to derive statutory income from such source for the year of assessment following that in which he ceases to be resident: Provided that the provisions of this sub-section shall not apply to any source of profits or income arising in or derived from Ceylon which is retained by such person after he ceases to be resident.

(9) Where any person dies on a day within a year of assessment, his statutory income for such year shall be the amount of profits and income of the period beginning on the first day of April in that year and ending on that day, and the profits and income arising from his estate from such day to the end of the year of assessment shall be statutory income of his executor for that year of assessment, and for the following year of assessment the statutory income of his executor from the estate shall be the profits and income of one year from that day.

(10) Where on a day within a year of assessment a beneficiary of the estate of a deceased person receives the capital amount of his interest in such estate, his profits and income from that day to the end of the year of assessment from sources which formed part of the estate shall be statutory income of such beneficiary for that year of assessment, and his statutory income from such sources for the following year of assessment shall be the profits and income therefrom for one year from that day. The statutory income of the executor from such estate as from the date on which the beneficiary receives the capital amount of his interest shall not include any sum attributable to sources in respect of which the beneficiary is chargeable.

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.

Apportionment
of profits.

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 interest, annuity, ground rent, or royalty not allowable under section 9 (1) (e): 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;
 - (ii) no deduction shall be allowed in respect of any sum payable by way of interest, annuity, ground rent, or royalty by a person out of Ceylon to another person out of Ceylon; and
 - (iii) where for any year of assessment the said sums exceed the total statutory income for that year, the excess shall be treated for the purposes of this section in the same manner as a loss incurred in a trade during the said year, save that the provisions of sub-section (3) shall not apply thereto;
- (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 this 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 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 shall 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 (2) 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:

Provided that where any person carries on more than one agricultural undertaking, a loss incurred in any such undertaking shall be deducted in the first instance from the statutory income arising from his other agricultural undertakings.

(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, 1932, the provisions of this section shall extend only to the year ending on the thirty-first day of March, 1932, or to such other period not exceeding twelve months as would, if a profit had arisen, have been adopted under section 11 (2) for the computation of statutory income for the year of assessment commencing on the first day of April, 1932.*

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

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: Exemption from tax of certain resident individuals.

Provided that for the three years of assessment commencing on the first day of April, 1932, 1933, and 1934, respectively, the words "two thousand four hundred" in this section shall be read as "four thousand eight hundred".

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:— Allowances to resident individuals.

- (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, at any time 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 eighteen years or who, if over the age of eighteen 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 five hundred 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;
- (ii) no such allowance shall be made in respect of a child who carried on or exercised during the year preceding the year of assessment a trade, business, profession, vocation, or employment; and
- (iii) the total allowances under this paragraph shall not exceed three 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 an active partner thereof, 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 " includes a step-child but 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 (1) (a), (c), and (d) as the number of days during which he is resident bears to the number of days in that year of assessment, and in the case of the allowance under section 16 (1) (b) the figure of four thousand rupees shall be reduced in the same proportion.

Exemption of income of non-resident persons in certain cases.

18 (1) 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.

(2) Where a non-resident person receives any sum by way of dividend from a non-resident company or by way of interest, annuity, ground rent, or royalty which has been disallowed or excepted under the provisions of section 13 (1) (a) (ii) or 29 (1), such sum shall not be regarded as income of such non-resident person arising in or derived from Ceylon, and he shall not be chargeable with tax or entitled to any relief from Ceylon tax under sections 45 and 46 or to any repayment of tax in respect thereof:

Provided that this sub-section shall not operate to exclude any such sum from the computation of profits of a trade or business carried on in Ceylon where the said sum forms part of the receipts of such trade or business.

Proof of claims.

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.

CHAPTER VII.

CHARGE AND RATES OF TAX.

Charge of tax and rates thereof.

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:—

Upon the first Rs. 6,000	...	The unit rate.
Upon the next Rs. 30,000	...	Twice the unit rate.
Upon the remainder	...	Three times the unit rate.

Provided that where an individual is resident in Ceylon for a part only of any year of assessment, the sums chargeable at the unit rate and at twice the unit 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) Where under the provisions of sub-section (1) the amount of tax charged for any year of assessment upon the taxable income of an individual would amount to less than one per cent. of his assessable income, tax shall be charged for that year in respect of the income of such individual at the rate of one per cent. upon his assessable income.

(3) Notwithstanding the provisions of sub-sections (1) and (2), the tax payable for any year of assessment by an individual who is resident in Ceylon throughout such year shall not be more than the amount by which his assessable income for that year exceeds two thousand four hundred rupees.

(4) In sub-sections (2) and (3), the words " two thousand four hundred " shall for the three years of assessment commencing on the first day of April, 1932, 1933, and 1934, respectively, be read as " four thousand eight hundred ".

(5) Tax shall be charged for each year of assessment upon the taxable income for that year of every individual not resident in Ceylon at the following rates:—

Upon the first Rs. 50,000	...	Twice the unit rate.
Upon the remainder	...	Three times the unit rate.

(6) Tax shall be charged for each year of assessment at twice the unit rate increased by an additional rate of two per cent. upon the taxable income for that year of every company whose shares are not movable property situate in Ceylon for the purposes of the Estate Duty Ordinance, No. 8 of 1919.

No. 8 of 1919,
III. 604.

(7) Tax shall be charged for each year of assessment at the unit rate upon the taxable income for that year of every mutual life insurance company, whether resident or non-resident.

(8) Tax shall be charged for each year of assessment at twice the unit rate upon the taxable income for that year of every person other than those dealt with in the foregoing sub-sections.

(9) The unit rate for the year of assessment commencing on the first day of April, 1932, 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 State 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 unit 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.

22 (1) 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:

Separate assessment
of husband and
wife.

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 the unit rate and at twice the unit rate, and 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 under Chapter VI and the amounts chargeable at the unit rate and at twice the unit 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 the unit rate and at twice the unit 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.

(2) Where one spouse is resident and the other non-resident, the resident spouse may be deemed the agent of the non-resident spouse for all the purposes of this Ordinance and shall be liable to pay the whole of the tax chargeable in respect of the profits and income of both whether assessed jointly or severally.

B.—Trustees, Executors, &c.

Chargeability of receiver and trustee.

23 (1) An Assessor may give notice in writing to a receiver or trustee requiring him to furnish within the time limited by such notice a return of the income of any person for whom he acts or from any property under his control, and such receiver or trustee shall be chargeable with tax at twice the unit rate on the whole of such income.

Provided that where any person is entitled as beneficiary to any part of such income, 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.

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 twice the unit 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.

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.

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

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—

- (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.

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

27 The executor of a deceased person shall be chargeable with the tax for all periods prior to the date of such person's death with which the said person would be chargeable if he were alive, and shall be liable to do all such acts, matters, and things as the deceased person if he were alive would be liable to do under this Ordinance: Provided that—

- (i) no proceedings shall be instituted against the executor under the provisions of Chapter XV of this Ordinance in respect of any act or default of the deceased person;
- (ii) no assessment or additional assessment in respect of a period prior to the date of such person's death shall be made after the expiry of two years from such date of death; and

- (iii) the liability of an executor under this section shall be limited to the sum of—
- (a) the deceased person's estate in his possession or control at the date when notice is given to him that liability to tax will arise under this section, and
 - (b) any part of the estate which may have passed to a beneficiary.

28 Where two or more persons act in the capacity of trustees of a trust or executors of a deceased person's estate, they may be charged jointly or severally with the tax with which they are chargeable in that capacity, and shall be jointly and severally liable for payment of the same.

Joint trustees
and executors.

C.—Partnerships.

29 Where a trade, business, profession, vocation, or employment is carried on by two or more persons in partnership the following provisions shall apply:

Assessment of
partnership
income.

(1) An Assessor may give notice in writing to the precedent partner of the 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 this Ordinance relating to the ascertainment of profits and income of a person, 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 (except where it is payable by a person out of Ceylon to another person out of Ceylon) 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 whole of 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 active partner is resident in Ceylon, the return shall be furnished by the agent of the partnership in Ceylon.

(2) 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.

(3) 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.

(4) 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.

(5) 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.

(6) The income of any non-resident partner or partners from the 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.

(7) 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 twice the unit 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 (3) 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.

(8) 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.

30 (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 area of land used mainly for the purpose of permanent cultivation;
- (c) "immature area" means an estate or part of an estate, first planted in a particular year, in which the trees planted in that year are not fully mature, or not in full bearing.

(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) Where for any accounting period the expenditure other than capital expenditure incurred by any person on any immature area exceeds the receipts therefrom, and such excess is mainly due to the fact that the trees in that area (or a substantial proportion thereof) are not yet in bearing, the amount of such excess not exceeding fifteen per cent. of the profits of that person from his estates for the same period shall be allowed as a deduction from such profits. The balance of such excess shall be deemed to be capital expenditure.

Reduction of tax on profits from the cultivation of products subject to export duty, other than tea.

31 (1) Where during any year of assessment an export duty is levied under the law of Ceylon on an agricultural product other than tea at a rate not less than four-fifths of the rate in force in relation to such product on the first day of January, 1931, a reduction shall be granted of the tax charged on the income for that year of assessment of any person who cultivates such product equal to three per cent. of his income from such cultivation: Provided that where such duty is in force for a part only of a year of assessment, the relief granted by this section shall be proportionately reduced.

(2) For the purposes of this section, the income for a year of assessment arising from the cultivation of an agricultural product shall be the statutory income for that year computed on the profits arising to the cultivator from the sale by him of that product whether in its raw or manufactured state, less any deduction allowed in relation to such statutory income under the provisions of section 18 either by reason of a loss incurred in such cultivation or

in another business, or by reason of any interest, annuity, ground rent, or royalty which is charged upon or paid or payable out of that income.

(3) The relief granted by this section shall not operate to reduce the tax payable by any person for any year of assessment to a sum less than one per cent. of his assessable income for that year.

32 Where during any year of assessment an export duty on tea is levied under the law of Ceylon at a rate not less than four-fifths of the rate in force on the first day of January, 1931, a sum shall be granted on account of such duty to any person, on application to the Commissioner, equal to eighty-five cents for each one hundred pounds weight of tea in its manufactured state which was manufactured by him in Ceylon during the year preceding the year of assessment, or such other period as may be adopted in lieu thereof under the provisions of section 11 (2): Provided that where such duty is levied for a part only of a year of assessment, the relief granted by this section shall be proportionately reduced.

Rebate of export duty on tea in certain cases.

E.—Residence.

33 (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 are 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.

Provided that where a company registered in Ceylon proves that it is controlled and managed in the United Kingdom, and that it is treated for the purpose of United Kingdom income tax as resident in that country, it shall be treated as non-resident.

(2) An individual shall be deemed to be resident in Ceylon for the purposes of this Ordinance—

- (a) if he comes to Ceylon intending to stay more than six months; or
- (b) if he is in Ceylon for a period or periods amounting in all to six months or more during the year of assessment; or
- (c) if 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 throughout the two years preceding the year of assessment, or would have been deemed to be so resident if this Ordinance had always been in force.

(3) A person deemed to be resident in Ceylon shall be chargeable as a resident person from the date of his arrival to the date of his departure, other than a departure for a temporary purpose.

(4) 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 twelve months.

F.—Liability of Non-resident Persons.

34 (1) Where a person in Ceylon, acting on behalf of a non-resident person, effects or is instrumental in effecting any insurance or sells or disposes of or is instrumental in selling or disposing of any property, whether such property is in Ceylon or is to be brought into Ceylon and whether the insurance, sale, or disposal is effected by such person 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 any such insurance, sale, or disposal shall be deemed to be derived by the non-resident person from business transacted by him in Ceylon, and the person in Ceylon who acts on his behalf shall be deemed to be his agent for all the purposes of this Ordinance.

Chargeability of certain profits of non-resident persons.

(2) The profits of a non-resident person from employment by a resident person shall be chargeable with tax in so far as such profits arise from services or past services rendered in Ceylon.

Person assessable on behalf of a non-resident person.

35 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. Where there are more agents than one, they may be assessed jointly or severally in respect of the income of the non-resident person and shall be jointly and severally liable for tax thereon.

Liability of certain non-resident persons.

36 (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.

37 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.

38 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.

Profits of non-resident shipowners.

39 (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, his full profits arising from the carriage of passengers, mails, live stock, or goods shipped in Ceylon shall be deemed to arise in Ceylon: Provided that this section shall not apply to goods which are brought to Ceylon solely for transhipment.

(2) Where for any accounting period such person produces the certificate mentioned in sub-section (3), the profits arising in Ceylon from his shipping business for such period, before deducting any allowance for depreciation, shall be a sum bearing the same ratio to the sums receivable in respect of the carriage of passengers, mails, live stock, and goods shipped in Ceylon as the ratio for the said period shown by that certificate of the total profits to the total sums receivable by him in respect of the carriage of passengers, mails, live stock, and goods: Provided that where the said total profits have been computed on a basis which differs materially from that prescribed in this Ordinance, the ratio of profits shall be adjusted so as to correspond as nearly as may be to the ratio which would have been arrived at if the profits had been computed in accordance with the provisions of this Ordinance.

(3) The certificate shall be one issued by or on behalf of any income tax authority which assesses the full profits of the non-resident person from his shipping business, and shall certify for any accounting period as regards such business—

- (a) the ratio of the profits, or where there are no profits, of the loss as computed for the purposes of income tax by that authority, without making any allowance by way of depreciation, to the total sums receivable in respect of carriage of passengers, mails, live stock, or goods; and
- (b) the ratio of the allowance for depreciation as computed by that authority to the said total sums receivable in respect of the carriage of passengers, mails, live stock, and goods.

(4) Where at the time of assessment the provisions of sub-section (2) cannot for any reason be satisfactorily applied, the profits arising in Ceylon may be computed on a fair percentage of the full sum receivable on account of the carriage of passengers, mails, live stock, and goods shipped in Ceylon: Provided that where any person has been assessed for any year of assessment by reference to such percentage, he shall be entitled to claim at any time within three years of the end of such year of assessment that his liability to tax for that year be recomputed on the basis provided by sub-section (2).

(5) 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.

40 The master of any ship owned or chartered by a non-resident person who is chargeable under the provisions of section 39 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.

41 (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.

42 (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 (including commission) attributable to that business: Provided that where such a company which is not resident in Ceylon transacts life insurance

Ascertainment of profits of insurance companies.

business in Ceylon whether directly or through an agent, 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 (including 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) Where the Commissioner is satisfied that by reason of the limited extent of the business transacted in Ceylon by a non-resident insurance company it would be unreasonable to require the company to furnish the particulars necessary for the application of sub-sections (1) and (2), he may, notwithstanding the provisions of those sub-sections, permit the profits of the company to be ascertained by reference to the proportion of the total profits and income of the company corresponding to the proportion which its premiums from insurance business in Ceylon bear to its total premiums, or on any other basis which appears to him to be equitable.

(4) 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.

43 (1) Every resident company shall be entitled to deduct from the amount of any dividend which becomes payable during a year of assessment to any shareholder in the form of money or of an order to pay money tax at twice the unit rate in force for the year preceding the year of assessment in which such dividend becomes payable:

Provided that—

- (i) all such dividends which become payable during the year of assessment commencing on the first day of April, 1932, shall be subject to deduction of tax at twice the unit rate for that year; and
- (ii) the Commissioner may give notice in writing for any year of assessment to a resident company requiring it to deduct tax from dividends payable to a particular shareholder at a rate greater than twice the unit rate appropriate thereto in accordance with the foregoing provisions, not being greater than three times the unit rate, and the company shall thereupon deduct tax from all dividends paid during that year of assessment to that shareholder at the rate mentioned in the notice, and the tax so deductible in excess of tax at twice the unit rate shall be a debt due from the company to the Government of Ceylon and shall be recoverable forthwith as such, or may be assessed and charged upon the company in addition to any other tax otherwise payable by it.

(2) Every person who issues a warrant or cheque or other order drawn or made in payment of any dividend which becomes payable in the form of money or of an order to pay

money by a resident company after the thirty-first day of March, 1932, 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) Where the assessable income of a person includes a dividend from a resident company paid in the form of money or of an order to pay money, he shall be entitled, on production of a statement relating to such dividend made in accordance with sub-section (2), to a set-off against the tax payable by him of the amount of tax shown on such statement.

(4) Where for any year of assessment the assessable income of a person includes a dividend from a resident company paid in the form of shares or debentures, he shall be entitled to a set-off against the tax payable by him of tax on the amount of such dividend at twice the unit rate for such year of assessment.

(5) 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 shall be entitled to a set-off of tax in respect of a similar part of the dividend, the amount of which shall be decided by the Commissioner.

(6) In the year of assessment commencing on the first day of April, 1932, the assessable income of any person from any dividend or part of a dividend to which sub-sections (3), (4), and (5) 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 twice the unit rate in force for the year of assessment commencing on the first day of April, 1932, 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.

(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 Persons out of Ceylon.

44 (1) Where any person in Ceylon pays or credits to any person out of Ceylon any sum falling due after the thirty-first day of March, 1932, being

Deduction of tax from interest, &c.

- (a) interest on debentures, mortgages, loans, deposits, or advances; or
- (b) rent, ground rent, royalty, annuity, or other annual payment, which is payable either in respect of property in Ceylon or out of income arising in Ceylon,

whether such sum is due from him or from another person, he shall be entitled, notwithstanding any agreement to the contrary whether made before or after the passing of this Ordinance, to deduct tax therefrom at twice the unit rate for the year preceding the year of assessment in which the sum falls due, and the amount of tax so deductible shall be a debt due from such person to the Government of Ceylon and shall be recoverable forthwith as such, or may be assessed and charged upon such person in addition to any tax otherwise payable by him under this Ordinance: Provided that—

- (i) in the year of assessment commencing on the first day of April, 1932, the rate of tax at which deductions under this section are to be made shall be twice the unit rate for that year;
- (ii) the Commissioner may give notice in writing for any year of assessment to any person in Ceylon as regards a particular person out of Ceylon requiring him to deduct tax from any sums paid or credited by him to that person as aforesaid at a rate greater than twice the unit rate appropriate thereto in accordance with the foregoing provisions, not being greater than three times the unit rate, and the tax so deductible shall be recoverable or assessable and chargeable as aforesaid; and

(iii) this section shall not apply to any interest paid out of income not arising in Ceylon, or to interest on any loan or advance made by a banker.

(2) Any person who deducts tax in accordance with the provisions of sub-section (1) from any sum paid or credited to a person out of Ceylon shall thereupon issue to such person a statement in writing showing—

- (a) the gross amount of such payment;
- (b) the rate and amount of the tax so deducted; and
- (c) the nett amount actually paid.

(3) Where the assessable income of a person includes a sum from which tax has been deducted in accordance with sub-section (1), he shall be entitled, on production of a statement relating to such sum issued in accordance with sub-section (2), to a set-off against the tax payable by him of the amount of tax shown on such statement.

(4) Where in consequence of the provisions of this section tax is deducted during any year of assessment from the income of a person out of Ceylon arising from a source in respect of which that person is liable to be assessed for the same year of assessment either directly or through an agent, and no set-off is due under the provisions of sub-section (3) for that year of assessment, the Commissioner may grant such relief as he may decide to be reasonable.

K.—Relief in cases of Double Taxation.

Relief in respect
of United
Kingdom
Income Tax.

45 (1) Any person who has paid, by deduction or otherwise, or is liable to pay, Ceylon tax for any year of assessment on any part of his income and has paid, by deduction or otherwise, or is liable to pay, United Kingdom income tax for the corresponding year in respect of the same part of his income, shall be entitled to relief from Ceylon tax on that part of his income at a rate equal to the amount by which the Ceylon rate of tax exceeds half the appropriate rate of United Kingdom income tax: Provided that if the Ceylon rate of tax exceeds the appropriate rate of United Kingdom income tax, he shall be entitled to relief at a rate equal to half the appropriate rate of United Kingdom income tax.

(2) Any non-resident individual who is a British subject resident in the United Kingdom shall be entitled to relief equal to the excess of the Ceylon tax paid by him, by deduction or otherwise, for any year of assessment in respect of his Ceylon income over the amount which bears the same proportion to the amount which would be payable by him for that year by way of Ceylon tax if he were resident in Ceylon and chargeable in respect of his total income from all sources, wherever arising, as the amount of such Ceylon income bears to the amount of such total income from all sources: Provided that where any person is entitled to relief under both sub-section (1) and sub-section (2), the relief granted to him under either one of those sub-sections shall be reduced by the relief, if any, already granted to him under the other.

(3) For the purposes of this section—

(a) "United Kingdom income tax" includes income tax and surtax, but does not include income tax on any sum payable by way of interest out of the income on which the tax is charged.

(b) "The appropriate rate of United Kingdom income tax" has the same meaning as in section 27 of the Act of the Imperial Parliament shortly entitled the Finance Act, 1920. A certificate issued by or on behalf of the Commissioners of Inland Revenue in the United Kingdom shall be receivable in evidence to show the appropriate rate or the amount of the United Kingdom income tax in a particular case.

(c) "Corresponding year," in relation to a year of assessment under this Ordinance, means the year for the purposes of United Kingdom income tax ending on the fifth day of April next after the end of such year of assessment under this Ordinance.

(4) For the purposes of this and the following section—

(a) Income, Ceylon income, and total income shall be calculated as far as may be in accordance with the provisions of this Ordinance relating to the ascertainment of assessable income, but shall not include any sum payable out of such income by way of interest.

- (b) "Ceylon tax" means the amount of such tax before deducting any relief under this and the following section, but does not include—
- (i) tax on any sum payable way of interest out of the income in respect of which the tax is charged, or
 - (ii) the additional tax of two per cent. charged under section 20 (6).
- (c) The Ceylon rate of tax shall be ascertained by dividing the Ceylon tax by the income on which the tax has been paid or is payable, calculated in accordance with paragraph (a) of this sub-section.

46 (1) Where any person proves to the satisfaction of the Commissioner that he has paid, or is liable to pay, by deduction or otherwise, both Ceylon tax for any year of assessment and Empire tax for the corresponding year on his income from any source, he shall be entitled to relief from Ceylon tax of one-half of the Ceylon tax or Empire tax paid or payable in respect of his income from that source, whichever is the less.

Relief in respect of Empire Income Tax.

- (2) For the purposes of this section—
- (a) "Empire tax" means any income tax and super tax charged under any law in force in any part of His Majesty's Dominions (other than the United Kingdom and Ceylon), or in any place under His Majesty's protection or suzerainty, where the legislature of that part or place has provided for relief in respect of tax charged on income both in that part or place and in Ceylon which appears to the Commissioner to correspond to the relief granted by this section, and the amount of Empire tax shall be the amount of such tax before deducting such first mentioned relief.
 - (b) The Ceylon tax paid or payable in respect of income from any source shall be ascertained by applying the Ceylon rate of tax to the assessable income from that source, after deducting any sum payable therefrom by way of interest, and Empire tax paid or payable in respect of income from any source shall be ascertained as far as may be in a corresponding manner.
 - (c) A certificate issued by or on behalf of the authority administering an Empire tax shall be receivable in evidence to show the amount of the Empire tax paid or payable in respect of income from any source.
 - (d) "Corresponding year," in relation to a year of assessment under this Ordinance, means the year for the purposes of Empire tax which the Commissioner in his discretion shall deem to correspond with such year of assessment under this Ordinance.

L.—Miscellaneous.

47 Income arising from interest on loans, mortgages, and debentures shall be the full amount of interest falling due, whether paid or not. Where, however, any person proves to the satisfaction of the Commissioner that any such interest is unpaid the Commissioner may direct that payment of the tax charged in respect thereof be deferred for such time as he may deem necessary, and where it is proved that any such interest cannot be recovered, any assessment which includes such interest shall, notwithstanding the provisions of section 75, be reduced by the amount of interest included which has been shown to be irrecoverable.

Income from interest to be the amount falling due.

48 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.

49 The income of a person arising from a dividend paid by a company liable to Ceylon tax, United Kingdom income tax, or Empire tax within the meaning of section 46 shall, where any such tax has been deducted therefrom, be the gross amount before making such deduction; where no such deduction has been made, the income arising shall be the amount of the dividend increased by an amount on account of such taxes corresponding to the extent to which the profits out of which the said dividend has been paid have been charged with such taxes.

Income from certain dividends to include tax thereon.

How certain receipts from insurance to be treated.

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

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

50. Where any insurance premium has been allowed as an expense incurred in the production of profits or income, any sum realized under such insurance shall be taken into account in the ascertainment of such profits or income.

51. (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.

(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 by way of 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.

52. (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, 1931, which could be distributed without detriment to the company's existing 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) Nothing in this section shall prevent the decision of an Assessor in the exercise of any discretion given to him by this section from being questioned in an appeal against an assessment in accordance with 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.

53 (1) Every person chargeable with tax as trustee, executor, or agent, or from whom tax is recoverable in respect of the income of another person, may retain out of any assets coming into his possession or control on behalf of such other person or in his capacity as trustee, executor, or agent so much thereof as shall be sufficient to produce the amount of such tax, and he shall be and is hereby indemnified against any person whomsoever in respect of his retention of such assets.

Indemnification of representative.

(2) Where any person acting as trustee or executor has paid tax, and no assets of the trust or estate come into his possession or control out of which he could retain the tax so paid, such tax shall be a debt due from the beneficiaries of the trust or estate to the trustee or executor.

(3) Where a person chargeable with tax or from whom tax is recoverable in respect of the income of another person has paid such tax, and no assets of such other person come into his possession or control out of which he could retain the tax so paid, such tax shall be a debt due to him from such other person.

CHAPTER IX.

RETURNS, &c.

54 (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 any person's income—

(a) an Assessor may give notice in writing to such 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;

(b) an Assistant Commissioner may give notice in writing to such person or to any other 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 Assistant Commissioner 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 his reasonable expenses necessarily incurred in so attending.

(5) 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.

55 (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 of income received on account of, or paid to, other persons.

56 Where any person in any capacity whatever—

- (a) receives any profits or income to which this Ordinance applies which belongs to some other person, or
- (b) pays to some other person, or to his order, any such profits or income,

an Assessor may give notice to such first-named person requiring him to furnish within the time limited by such notice a return containing—

- (i) a true and correct statement of all such profits and income; and
- (ii) the name and address of every person to whom the same belongs.

Occupiers to furnish returns of rent payable.

57 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.

58 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.

59 Every trustee and every 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.

Bankers to render returns of coupons cashed by them.

60 (1) Any banker, agent of a banker, or other person in Ceylon who on any date subsequent to the thirty-first day of March, 1932, pays or credits to any person the value or proceeds of a coupon for any interest, dividend, or other annual payment payable out of or in respect of the stock, funds, shares, or securities of any company or body of persons not resident in Ceylon shall, within thirty days of such date, render to the Commissioner a statement showing the name and address of such person, particulars of such coupon, and the amount paid or credited in respect thereof.

(2) In this section, "coupon" includes any warrant, bill of exchange, or order to pay money purporting to be issued, drawn, or made in payment of any interest, dividend, or other annual payment as aforesaid.

Precedent partner to act on behalf of a partnership.

61 (1) Wherever two or more persons in partnership act in the capacity of trustees or executors, or as agents, or are employers, or are persons in receipt of money, value, or profits to whom section 56 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.

62 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:

Principal officer to act on behalf of a 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.

63 (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.

Signature and service of notices

(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.

64 (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 54 (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.

65 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.

Assistant
Commissioner to
scrutinize, amend,
and allow
assessments.

66 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.

Notice to be
issued by Assistant
Commissioner.

67 An 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.

Validity of
assessments, &c.

68 (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.

69 (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, shall 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 72, fix a time and place for the hearing of the appeal.

(4) Every appellant shall attend before the Commissioner in person, or by an authorized representative, at the time and place fixed for the hearing of the appeal:

Provided always that the Commissioner may postpone the hearing of the appeal for such time as he thinks necessary for the attendance of the appellant.

(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.

(7) Where the Commissioner authorizes an Assistant Commissioner to hear appeals, such authority shall not empower such Assistant Commissioner to hear an appeal against an assessment which he has himself signed and allowed or against a penalty which he has himself imposed.

Appeals to the Board of Review.

70 (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 reappointment.

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) Two or more members of the Board shall be nominated by the Financial Secretary and summoned by the Clerk to attend meetings at which appeals are to be heard. At such a meeting a quorum shall consist of two members.

(5) At the request of the Commissioner, the Clerk to the Board shall summon a meeting of the whole Board. At such a meeting a quorum shall consist of five members.

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

71 (1) At the hearing of an appeal before the Commissioner under section 69 and immediately after the announcement by the Commissioner of his determination of such appeal as provided in section 69 (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 transmission of such written determination and reasons by the Commissioner, the appellant may give notice of appeal to the Board. Such notice shall not be entertained unless it is given in writing to the Clerk to the Board and is 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.

72 Notwithstanding the provisions of section 69, 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 73 shall apply accordingly.

Commissioner may refer appeals to the Board of Review.

73 (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 fourteen 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 at the meeting of the Board at which the appeal is heard in person or by an authorized representative: Provided always that the Board may postpone the hearing of the appeal for such time as it thinks necessary for the attendance of the appellant.

(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, or as referred by him under section 72, as the case may be, 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.

No. 14 of 1895,
IV. 715.

(7) At the hearing of the appeal the Board may, subject to the provisions of section 71 (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 as referred by him under section 72, as the case may be, 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 Board may order the appellant to pay as costs of the Board a sum not exceeding 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.

74 (1) The decision of the Board shall be final: Provided that either the appellant or the Commissioner may make an application requiring the Board to state a case on a question of law for the opinion of the Supreme Court. Such application shall not be entertained unless it is made in writing and delivered to the Clerk to the Board, together with a fee of fifty rupees, within one month of the date of the Board's decision. If the decision of the Board shall be notified to the Commissioner or to the appellant in writing, the date of the decision, for the purposes of determining the period within which either of such persons may require a case to be stated, shall be the date of the communication by which the decision is notified to him.

(2) 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.

(3) 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.

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

(5) The Supreme Court shall hear and determine any question of law arising on the stated case and may in accordance with the decision of the Court upon such question confirm, reduce, increase, or annul the assessment determined by the Board, or may remit the case to the Board with the opinion of the Court thereon. Where a case is so remitted by the Court, the Board shall revise the assessment as the opinion of the Court may require.

(6) In any proceedings before the Supreme Court under this section, the Court may make such order in regard to costs in the Supreme Court and in regard to the sum paid under sub-section (1) as to the Court may seem fit.

General.

Assessments or
amended
assessments to be
final.

75 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 69 (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 the year.

CHAPTER XII.

PAYMENT OF TAX.

76 (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.

Provisions
regarding payment
of tax.

(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 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.

77 In this Chapter, "tax" includes any sum or sums added under section 76 (4) by reason of default, together with any fines, penalties, fees, or costs incurred.

Tax to be a first charge.

78 (1) Save as provided in sub-section (2), tax in default shall be a first charge upon all the assets of the defaulter: Provided that—

- (i) such charge shall not extend to or affect any assets sold by the defaulter to a *bona fide* purchaser for value prior to the seizure of the same in accordance with the provisions of section 79;
- (ii) as regards immovable property, the tax shall not rank in priority to any lease or encumbrance created *bona fide* for value and registered prior to the date of such seizure; and
- (iii) as regards movable property, where tax for more than one year of assessment is in default, the tax for one year only, to be selected by the Commissioner, shall rank in priority to any lien or encumbrance created *bona fide* for value prior to the date of default.

(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 75, 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.

79 (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, Assistant 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 (2) 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.

No. 2 of 1889,
IV. 503.

(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.

80 (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. 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.

(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.

81 (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 from 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.

82 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.

83 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 80 and carried into effect.

CHAPTER XIV.

REPAYMENT.

Tax paid in excess to be refunded.

84 (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 (i) 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; and (ii) where any person has paid tax by deduction in respect of a dividend in accordance with section 43 or in respect of interest, rent, ground rent, royalty, or other annual payment in accordance with section 44, he shall not be entitled by virtue of this section to any relief greater than that provided by section 43 (3), (4), and (5) and section 44 (3).

(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.

85 (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), 24, 29 (1), 43 (1), 44 (1), 54 (1), 54 (3), 54 (4) (a), 55 (1), 55 (2), 56, 57, or 58; or
- (b) fails to attend in answer to a notice or summons issued under sections 54 (4) (b), 69 (5), or 73 (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 sections 43 (2), 44 (2), 54 (2), 60 (1), 76 (9), or 78 (2)

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

shall be liable for each such failure 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 Assistant Commissioner, and the provisions of sections 67, 68, and 69 (1), (4), (5) and (6) 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 subsection (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.

86 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
- (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;

Breach of secrecy and other matters to be offences.

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.

87 (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 85 (2).

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

88 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.

89 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.

90 (1) The Governor 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 State 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.

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

SCHEDULE.

Sec. 20 (1)

The unit-rate of tax shall be five per cent.

Statement of Objects and Reasons.

THE Bill is a reprint with certain minor alterations of the Income Tax Bill published in the *Gazette* of the 21st February, 1930, as amended at its Third Reading in the Legislative Council in December, 1930.

2. The principles underlying the Bill are fully discussed in the Report of the Income Tax Adviser dated January 27, 1930, (Sessional Paper IV.—1930), and an explanation is given of the operation of its chief provisions. It is consequently unnecessary to discuss these further in this statement, but reference is necessary to the more important of the amendments made in the original Bill by the Select Committee on the Bill and by the Legislative Council in Committee of the whole Council.

3. A feature of the Bill as recommended by the Income Tax Adviser was the differentiation in the mode of charging the tax on the income of resident and non-resident individuals respectively. Residents were to be charged tax on the first Rs. 6,000 of their taxable income at half the standard rate of 10 per cent. (now the unit rate of 5 per cent.), on the next Rs. 30,000 at 10 per cent., and on the remainder at 15 per cent. Non-residents were chargeable on their taxable income at a flat rate of 10 per cent. The effect of this differentiation was that non-resident individuals having an income over Rs. 50,000 were to pay less than residents with a similar income. On the recommendations of the Select Committee with a view to equalising the burden the charge of tax on that part of the taxable income of a non-resident which exceeds Rs. 50,000 was raised to 15 per cent. This amendment is embodied in the present Bill—*vide* clause 20, sub-clause (5).

4. The Select Committee also recommended that an additional tax of 2 per cent. should be imposed on the income of companies whose shares are not movable property situate in Ceylon for the purposes of the Estate Duty Ordinance, in order to make up for the loss of Estate Duty in such cases—*vide* clause 20, sub-clause (6).

5. In dealing with the income from agricultural undertakings the principle recommended by the Select Committee that the upkeep expenses of immature areas up to 15 per cent. of the profits from areas in bearing should be allowed as a deduction is embodied in clause 30, sub-clause (4).

6. Clauses 31 and 32 are designed to give relief to agricultural products which are subject to export duty, in view of the fact that there is an element of double taxation when both income tax and export duties are imposed. In the case of tea the measure of relief is based on quantity produced and not on income, as it is considered that the latter method would operate inequitably on producers of less profitable teas whose margin of profit per pound is small although they pay the same export duty per pound as producers of tea which commands a higher price and yields a higher rate of profit.

7. The principle of granting relief from double taxation of income liable to tax in Ceylon and in other countries found no place in the Bill as originally drafted by the Income Tax Adviser. On the recommendations of the Select Committee clauses 45 and 46 were introduced in order to give effect to this principle.

8. The above are the more important innovations in the present Bill as compared with the Bill published in February, 1930. Other alterations have been made in the original Bill, but as no important principle is involved they do not call for comment.

9. The effect of the Bill if passed will be that tax will be charged in the year of assessment commencing on the 1st April, 1932, in respect of the income of the twelve months preceding that date. It is important that the Bill should be passed some months prior to the 1st April, 1932, in order that the necessary Department may be created and organised to carry out its provisions. The proceeds of the tax will be available in the financial year 1932-1933.

DISTRICT AND MINOR COURTS NOTICE.

"The Village Communities Ordinance, No. 9 of 1924."

IT is hereby notified in terms of section 98 of the Village Communities Ordinance, No. 9 of 1924, that the Village Tribunal of Vavuniya has, with the approval of the Assistant Government Agent, Mullaittivu District, prescribed the following buildings as its Court-houses.

The Kachcheri,
Mullaittivu, November 5, 1931.

R. N. BOND,
Assistant Government Agent.

Description of building.

Jurisdiction.

1.—*Vavuniya.*

Police Court building at Vavuniya in Vavuniya south, Mullaittivu District, on Jaffna-Kandy road.

The villages comprised in the Udayars' divisions of Kilakkumulai north, Kilakkumulai south (Tamil and Sinhalese divisions), Naducheddikulam, the village Suduventapulavu in the Udayar's division of Chinnacheddikulam west, and the villages comprised in the Udayars' divisions of Panankamam and Metkumulai in Mantai, Mannar District.

2.—*Mullaittivu.*

Village Tribunal Court building at Mullaittivu in Maritime pattus, Mullaittivu District, on Mullaittivu-Mankulam road.

The villages comprised in the Udayars' divisions of Karikkaddumulai north, Karikkaddumulai south, Puthukudiiruppu and Mulliyavalai.

3.—*Nedunkeni.*

Village Tribunal Court building at Nedunkeni, in Vavuniya north, Mullaittivu District, on Tanniuttu-Puliyankulam road.

The villages comprised in the Udayars' divisions of Melpattu north, Melpattu east, and Karunavalpattu south.

4.—*Puliyankulam.*

Village Tribunal Court building at Puliyankulam in Vavuniya north, Mullaittivu District, on Jaffna-Kandy road.

The villages comprised in the Udayars' divisions of Melpattu south and Udaiyaur.

5.—*Cheddikulam.*

Village Tribunal Court building, situated at Vakakaddinaolukulam in Vavuniya south, Mullaittivu District, on Madawachchiya-Mannar road.

The villages comprised in the Udayars' divisions of Chinnacheddikulam east and west (Tamil and Sinhalese divisions), with the exception of the village Suduventapulavu in the Udayar's division of Chinnacheddikulam west.

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 District of Kurunegala will be holden at the Court-house at Kandy, on Tuesday, December 1, 1931, 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,
Kurunegala, November 6, 1931.

J. R. WALTERS,
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 Tuesday, December 1, 1931, 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, November 4, 1931.

H. C. WIJESINHA,
for Fiscal.

NOTICES OF INSOLVENCY.

In the District Court of Colombo.

No. 4,067. In the matter of the insolvency of J. F. Misquit carrying on business under the name of Misquit & Co., at 58, Second Division, Maradana.

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 December 1, 1931, for the appointment of an auditor.

By order of court, A. E. PERERA,
Colombo, November 11, 1931. for Secretary.

In the District Court of Colombo.

No. 4,391. In the matter of the insolvency of A. C. Hussain Kunji of Dean's road, Maradana.

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 December 15, 1931, for the grant of a certificate of conformity to the insolvent.

By order of court, A. E. PERERA,
Colombo, November 7, 1931. for Secretary.

In the District Court of Colombo.

No. 4,231. In the matter of the insolvency of M. A. Cader Mohamed, Razeen Abdul Cader and Zubire Abdul Cader carrying on business as Mohamed Razeen & Bros. at No. 1, Front street, Colombo.

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 December 15, 1931, for the grant of a certificate of conformity to the insolvents.

By order of court, A. E. PERERA,
Colombo, November 5, 1931. for Secretary.

In the District Court of Colombo.

No. 4,368/4,376. In the matter of the insolvency of (1) Winifred Freudenberg, (2) Siegfund Freudenberg, (3) Heinrich Gauger, and (4) Ernst Albert Otto Wild, all of Colombo, carrying on business as Freudenberg and Company.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvents will be held at the office of the undersigned, Lloyd's buildings, Prince street, Fort, Colombo, at 4 p.m. on January 19, 1932, to consider and, if the approval of the creditors is obtained, to accept (a) an offer for the purchase of an allotment of land situated at Thurston road in Colombo, in extent 1 acre and 3.83 perches, for the sum of Rs. 51,250, (b) an offer for the purchase of the land and premises called Kos Mills, situated at Udu-gampola in the District of Negombo, in extent 8 acres 3 roods and 12 perches, with the buildings, fixtures, tools, implements, cattle, and other live and dead stock thereon for the sum of Rs. 3,000.

By order of court, R. N. WATKINS,
Colombo, November 10, 1931. Assignee.

In the District Court of Colombo.

No. 4,488. In the matter of the insolvency of J. R. Ludowyke of Kelaniya.

WHEREAS J. R. Ludowyke has filed a declaration of insolvency, and a petition for the sequestration of his estate has also been filed by A. L. Blacker of Slave Island, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said J. R. Ludowyke insolvent accordingly; and that two public sittings of the court, to wit, on December 15, 1931, and on January 19, 1932, will take place for the said insolvent to surrender and conform to, agreeably to the provisions of the said Ordinance, and for the taking of the other steps set forth in the said Ordinance, of which creditors are hereby required to take notice.

By order of court, A. E. PERERA,
Colombo, November 6, 1931. for Secretary.

In the District Court of Colombo.

No. 4,489. In the matter of the insolvency of Amirthayah Morais of Fourth Cross street, Pettah, Colombo.

WHEREAS A. Morais has filed a declaration of insolvency, and a petition for the sequestration of his estate has also been filed by C. Morais of Grandpass, Colombo, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said A. Morais insolvent accordingly; and that two public sittings of the court, to wit, on December 15, 1931, and on January 19, 1932, will take place for the said insolvent to surrender and conform to, agreeably to the provisions of the said Ordinance, and for the taking of the other steps set forth in the said Ordinance, of which creditors are hereby required to take notice.

By order of court, A. E. PERERA,
Colombo, November 6, 1931. for Secretary.

In the District Court of Colombo.

No. 4,490. In the matter of the insolvency of D. Walter Perera of Dehiwala.

WHEREAS D. Walter Perera has filed a declaration of insolvency, and a petition for the sequestration of his estate has also been filed by J. W. Nagel of Colombo, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said D. Walter Perera insolvent accordingly; and that two public sittings of the court, to wit, on December 22, 1931, and on January 19, 1932, will take place for the said insolvent to surrender and conform to, agreeably to the provisions of the said Ordinance, and for the taking of the other steps set forth in the said Ordinance, of which creditors are hereby required to take notice.

By order of court, A. E. PERERA,
Colombo, November 6, 1931. for Secretary.

In the District Court of Colombo.

No. 4,491. In the matter of the insolvency of D. D. Seemon Appuhamy of Tumbowila.

WHEREAS D. D. Seemon Appuhamy has filed a declaration of insolvency, and a petition for the sequestration of his estate has also been filed by D. J. Rupesinghe of Tumbowila, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said D. D. Seemon Appuhamy insolvent accordingly; and that two public sittings of the court, to wit, on December 22, 1931, and on January 19, 1932, will take place for the said insolvent to surrender and conform to, agreeably to the provisions of the said Ordinance, and for the taking of the other steps set forth in the said Ordinance, of which creditors are hereby required to take notice.

By order of court, A. E. PERERA,
Colombo, November 6, 1931. for Secretary.

In the District Court of Colombo.

No. 4,492. In the matter of the insolvency of T. M. John Fernando of Lily street, Slave Island.

WHEREAS T. M. John Fernando has filed a declaration of insolvency, and a petition for the sequestration of his estate has also been filed by A. R. Jamaldeen of Ferry street, Colombo, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged

the said T. M. John Fernando insolvent accordingly; and that two public sittings of the court, to wit, on December 22, 1931, and on January 19, 1932, will take place for the said insolvent to surrender and conform to, agreeably to the provisions of the said Ordinance, and for the taking of the other steps set forth in the said Ordinance, of which creditors are hereby required to take notice.

By order of court, A. E. PERERA,
Colombo, November 6, 1931. for Secretary.

In the District Court of Kandy.

No. 1,905. In the matter of the insolvency of Arthur Daniel Moss of Matale.

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 December 11, 1931, to consider the granting of a certificate of conformity to the above-named insolvent.

By order of court, GERALD E. DE ALWIS
Kandy, November 7, 1931. Secretary.

In the District Court of Galle.

No. 626. In the matter of the insolvency of Walpita Gamage Dias of Walpita.

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 December 22, 1931, for the examination of Mohamed Ibrahim.

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

In the District Court of Galle.

No. 643. In the matter of the insolvency of Uduma Lebbe Maricar Mohamed of Hirimbure.

NOTICE is hereby given that a certificate meeting of the above-named insolvent will take place at the sitting of this court on February 22, 1932.

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

In the District Court of Galle.

No. 644. In the matter of the insolvency of Pasikkuhannedi Gunadasa of Ambalangoda.

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 December 22, 1931, for assignee's report.

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

In the District Court of Galle.

No. 645. In the matter of the insolvency of Mohamed Cassim Hadjar Mohamed Salley of Main street, Galle.

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 22, 1932, for examination of insolvent.

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

In the District Court of Galle.

No. 669. In the matter of the insolvency of Tuppahi Badu Dharmadasa of Hikkaduwa.

WHEREAS Ginige Podi Singho de Silva *alias* Ginige Andries de Silva of Werellana has filed a declaration of insolvency, and a petition for the sequestration of the estate of Tuppahi Badu Dharmadasa, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said Tuppahi Badu Dharmadasa insolvent accordingly; and that two public sittings of the court, to wit, on December 7, 1931, and on December 21, 1931, 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, C. W. GOONEWARDENE,
November 10, 1931. Secretary.

In the District Court of Galle.

No. 646. In the matter of the insolvency of S. Sukkiya 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 January 20, 1932, for appointment of an assignee.

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

In the District Court of Matara.

Insolvency. In the matter of the insolvency of Don
Case Hendrick Abeygunawardena of Ratmale,
No. 52. insolvent.

NOTICE is hereby given that the insolvent above named has been awarded a certificate of conformity as of the 2nd class.

By order of court, R. MALALGODA,
October 19, 1931. Secretary.

In the District Court of Matara.

No. 63. In the matter of the insolvency of Lorensu Hewa Welle Kankanange Davith Singho of Weligama.

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 January 20, 1932, for examination of insolvent.

By order of court, H. L. D. DE SILVA,
November 6, 1931. Secretary.

In the District Court of Matara.

No. 71. In the matter of the insolvency of Don Adirian Hewagegana of Kadawedduwa.

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 January 15, 1932, for examination of insolvent.

By order of court, R. MALALGODA,
November 4, 1931. Secretary.

In the District Court of Matara.

No. 79. In the matter of the insolvency of Babarende Guruge Piyadasa Mutucumarana of Dickwella.

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 November 27, 1931, for proof of debts.

By order of court, H. L. D. DE SILVA,
October 30, 1931. Secretary.

In the District Court of Mullaittivu.

No. 1. In the matter of the insolvent estate of Thampaiya Mudaliyar Saba Rutnam of Mullaittivu.

NOTICE is hereby given that the first and second sittings of this court in the above matter have been adjourned to December 4, 1931, at 10 A.M., and to January 8, 1932, at 10 A.M., respectively.

By order of court, V. O. GURUGULASINGHE,
Mullaittivu, November 5, 1931. Secretary.

In the District Court of Avissawella.

No. 5. In the matter of the insolvency of John H. Arssacularatne of Harrifred estate, Dehigahapitiya.

NOTICE is hereby given that examination of the above-named insolvent will take place at the sitting of this court on December 10, 1931.

By order of court, S. P. STOUTER,
November 9, 1931. Secretary.

NOTICES OF FISCALS' SALES.

Western Province.

In the District Court of Colombo.

Haji Abdul Gany Giga & Co., Proprietors of the Modern Drapery Stores, 173, Main street, Colombo. . . . Plaintiffs.
No. 33,178. Vs.

Mrs. R. Sivagurunathan of Conway House, Rosmead place, Colombo. . . . Defendant.

NOTICE is hereby given that on Thursday, December 10, 1931, 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. 345.14, with interest thereon at 9 per cent. per annum from June 14, 1929, till payment in full, less a sum of Rs. 200, and costs of suit, viz. :—

An undivided $\frac{1}{2}$ part or share from and out of the house and ground bearing assessment No. 126/7, now No. 95, situated at Main street, within the Municipality and District of Colombo, Western Province; and bounded on the north by Bankshall of Mrs. Seible, east by house of Mrs. Hertsz (now bearing No. 99), south by Main street, and on the west by house of Mr. Raffel (now bearing No. 93); containing in extent 8 57/100 perches. Prior registration A 190/46.

Fiscal's Office, R. B. RATNAIKE,
Colombo, November 11, 1931. Deputy Fiscal.

In the District Court of Colombo.

Florence Winifred Auwardt of Kurunegala. . . . Plaintiff.
No. 40,286. Vs.

(1) Sybil Hyacinth Jansen, (2) Silvia Beryl Gerreyn nee Jansen, and (3) Edgar Oswald Gerreyn, all of Kotahena in Colombo. . . . Defendants.

NOTICE is hereby given that on Friday, December 11, 1931, at 2 P.M., will be sold by public auction at the premises the following property mortgaged with the plaintiff by bond No. 655 dated August 12, 1928, and attested by D. I. Paul Perera of Colombo, 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 September 7, 1931, for the recovery of the sum of Rs. 2,360, together with further interest on Rs. 2,000 at 12 per cent. per annum from September 10, 1930, to date of decree (July 3, 1931), and thereafter on the aggregate amount of the decree at 9 per cent. per annum till payment in full, and costs of this action, viz. :—

An undivided $\frac{2}{3}$ shares of the divided northern $\frac{1}{2}$ of 14/18 shares of Delgahawatta, situated at Nedimale in the Palle pattu of Salpiti korale in the District of Colombo, Western Province; bounded on the north by Crown land and Moragahawatta of Nawalage people, on the east by lands of Don Hendrick and Rupasinghe Arachchige people, on the south by the southern $\frac{1}{2}$ of 14/18 shares of the same land, on the west by Lathpandurage Kahatagahawatta and a road; containing in extent 3 acres and 11 perches, exclusive of the road and footpath passing through the land. Prior registration Col. M 285/25.

Fiscal's Office, R. B. RATNAIKE,
Colombo, November 11, 1931. Deputy Fiscal.

In the District Court of Colombo.

Peena Koona Nawanna Kadappa Chettiar of No. 76, Sea street, Colombo. . . . Plaintiff.
No. 45,764. Vs.

Mohamed Tamby Samideen of No. 26, Avondale road, Maradana, Colombo. . . . Defendant.

NOTICE is hereby given that on Saturday, December 5, 1931, at 10 A.M., will be sold by public auction at the premises the following property mortgaged with the plaintiff by bond No. 1,200 dated September 22, 1930, and attested by C. Perumalpillai of Colombo, 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 October 29, 1931, for the recovery of the sum of Rs. 10,846, with interest thereon at 9 per cent. per annum from September 7, 1931, till payment in full, and costs of this action, viz. :—

All that allotment of land bearing new assessment No. 66/29 and No. 66/29A of the land called Ambagahawatta, situated at Ketawalamulla in Maradana, now Temple road, within the Municipality and District of Colombo, Western Province; and bounded on the north by a lane, east by lot No. 7 of R. M. Abdul Rahiman,

presently bearing No. 26, south by the property of the late Mr. T. Weyman, and on the west by a part of lot No. 6 now belonging to M. T. Jamaldeen and presently bearing assessment No. 30; containing in extent 11 perches as per plan No. 114/1924 dated September 29, 1924, made by C. H. Frida, Registered Licensed Surveyor, which said allotment of land is a divided portion of a garden shaded pink in the plan thereof called Ambagahawatta marked lot No. 6, situated at Ketawalamulla, now called Temple road, in Maradana aforesaid, bearing assessment No. 47; and bounded on the north by a passage 3 feet wide, on the east by lot No. 7 of N. M. A. Raheman, on the south by the property of T. Weyman, and on the west by lot No. 5 of R. M. C. Marikar; containing in extent 16 $\frac{74}{100}$ perches as per plan dated October 6, 1884, made by Charles Schwallie Land Surveyor. Prior registration A 191/275.

Fiscal's Office, R. B. RATNAIKE,
Colombo, November 11, 1931. Deputy Fiscal.

In the District Court of Colombo.

R. M. A. N. R. M. Ramasamy Chettiar of Sea street in Colombo Plaintiff.
No. 45,824. Vs.

Kalutarage Andris Fernando of Pamankada in Colombo Defendant.

NOTICE is hereby given that on Tuesday, December 15, 1931, will be sold by public auction at the respective premises the following property mortgaged with the plaintiff by bond No. 1,136 dated August 25, 1930, and attested by A. M. Fuard, 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 October 9, 1931, for the recovery of the sum of Rs. 4,080, together with interest on Rs. 4,000 at 18 per cent. per annum from August 29, 1931, to the date of decree, September 4, 1931, and thereafter on the aggregate amount at legal rate till payment in full, and costs of suit, viz. :—

1. At 2 p.m.—All that allotment of land called Phimbiyagahawatta in the village of Wellawatta in Salpiti korale, within the Municipality and District of Colombo, Western Province; and bounded on the north by the road, on the east by lot No. 134, on the south by lot No. 138, and on the west by lot No. 133E; containing in extent 1 rood and $\frac{1}{2}$ square perches, which said premises presently bears assessment No. 252, 254, and 254/1, Pamankada road.

2. At 2.30 p.m.—All that dwelling house and the land on which the same is standing bearing assessment No. 248/1 and 248/2, Pamankada road, and marked lot A in plan No. 1,477 dated April 28, 1924, made by A. R. Savundranayagam, Licensed Surveyor, filed in partition case No. 553/1921 of the District Court of Colombo, which said dwelling house is partly lying in lot No. 133E of the land called Pihimbiyagahawatta, situated at Wellawatta aforesaid; which said lot is bounded on the north by high road, on the east by lot No. 133C, on the south by lot No. 158, and on the west by lot No. 133B; containing in extent 1 rood and 4 square perches. Prior Registration, Wellawatta 24/268, 27/48.

Fiscal's Office, R. B. RATNAIKE,
Colombo, November 11, 1931. Deputy Fiscal.

In the Court of Requests of Colombo.

F. J. Soertsz of Erin, Rosmead place, Colombo. Plaintiff.
No. 71,484. Vs.

C. E. de Zylva of Carmen Villa, Mary's road, Bambalapitiya Defendant.

NOTICE is hereby given that on Tuesday, December 8, 1931, at 3 p.m., will be sold by public auction at 20, Mary's road, Bambalapitiya, the following movable property for the recovery of the sum of Rs. 150, with legal interest thereon from May 19, 1931, till payment in full, together with damages at Rs. 150 per month from May 1, 1931, till the defendant is ejected from the premises called and known as Carmen Villa, and costs of suit taxed at Rs. 37.25 being incurred costs and Rs. 14 being prospective costs, less Rs. 470, viz. :—

One piano, 2 cushioned easy chairs, 1 piano stool, 6 cushioned chairs, 1 round teapoy, 1 statue, 8 pieces brass ornamental goods, 1 carpet, 1 cushioned settee, 1 gramophone, 1 box, 12 pictures, 1 dining table, 1 whatnot, 2 chairs, 4 porcelain goods, 1 porcelain cake basket, 1 almirah fixed with mirror, 1 toilet table, 1 screen, 1 book stand, 1 teapoy, 1 almirah, 3 curtains, 1 settee, 2 rattan chairs, 2 G. O. H.

chairs, 1 round teapoy, 1 brass flower vase, 1 stand, 1 deer horn, 1 typewriter, 1 large table, 1 writing table, 1 hand sewing machine bearing No. 6945479, 1 rack, 1 small table.

Fiscal's Office, R. B. RATNAIKE,
Colombo, November 11, 1931. Deputy Fiscal.

In the District Court of Colombo.

In the matter of the intestate estate of the late Ballantuduatchige Sanchihany of Thalagala Plaintiff.
No. 1,401. Vs.

Kuruppuatchige Lucy Hami of Thalawattigoda in the Palle pattu of Hewagam korale Defendant.

NOTICE is hereby given that on Monday, December 7, 1931, at 4.30 in the afternoon, will be sold by public auction at the premises the right, title, and interest of the said estate in the following property for the recovery of Rs. 27.80 plus Re. 1.20, viz. :—

$\frac{1}{2}$ share of the southern portion of Katuhena alias Napirittihena, situated at Thalagala in Kumbukk pattu of Raigam korale in the District of Kalutara, Western Province and bounded on the north by a portion of this land, east by the field belonging to villagers, south by Napirittihena, and west by the lands belonging to Talagalawatta; and containing in extent 7 acres 3 roods and 14 perches.

Deputy Fiscal's Office, D. J. JAYASUNDERA,
Kalutara, November 10, 1931. Deputy Fiscal.

In the District Court of Kalutara.

In the matter of the estate of Delkandure Aratchige Mabel Charlotte de Silva Abeysekera Goonarajne of Pohaddaramulla, minor.
No. 1,076. Vs.

Delkandure Aratchige Martin de Silva Abeysekera Goonarajne of Pohaddaramulla Surety.

NOTICE is hereby given that on Tuesday, December 8, 1931, at 4.30 in the afternoon, will be sold by public auction at the premises the right, title, and interest of the said D. M. de Silva Abeysekera Goonawardene in the following property for the recovery of Rs. 2,581.28, viz. :—

The soil and all things thereon of the portion of Handiranwelewatta situated at Udawalva in Munwattage pattu of Raigam korale in the District of Kalutara, Western Province, and bounded on the north by Talahattiyawa, east by Horiheha, south by Muwapattiyehena and Bowattiyahena, and west by a portion of this land; and containing in extent about 18 acres 3 roods and 20 $\frac{1}{2}$ perches.

The above-mentioned property hypothecated by deed No. 926 of August 1, 1927, and attested by S. L. de Silva, Notary Public, as security in this case.

Deputy Fiscal's Office, D. J. JAYASUNDERA,
Kalutara, November 10, 1931. Deputy Fiscal.

In the District Court of Kalutara.

In the matter of the estate of Delkandure Aratchige Mabel Charlotte de Silva Abeysekera Goonarajne of Pohaddaramulla, minor.
No. 1,076. Vs.

Delkandure Aratchige Martin de Silva Abeysekera Goonarajne of Pohaddaramulla Surety.

NOTICE is hereby given that on Tuesday, December 15, 1931, at 4.30 in the afternoon, will be sold by public auction at the premises the right, title, and interest of the said D. M. de Silva Abeysekera Goonawardene in the following property for the recovery of Rs. 2,581.28, viz. :—

The soil and the entire rubber plantation of a portion of Munawagahawatta, situated at Panapitiya in Waskadubadda in Panadura totamune in the District of Kalutara, Western Province, and bounded on the north by Wattagewatta and Puwagahaudumulla, east by a portion of this land, south by high road and west by a portion of this land; and containing in extent about 3 $\frac{1}{2}$ acres.

The above-mentioned property hypothecated by deed No. 926 of August 1, 1927, and attested by S. L. de Silva, Notary Public, as security in this case.

Deputy Fiscal's Office, D. J. JAYASUNDERA,
Kalutara, November 10, 1931. Deputy Fiscal.

Central Province.

In the District Court of Kandy.

P. R. M. Ramanathan Chettiar of Nawalapitiya . . . Plaintiff.
No. 39,039. Vs.

D. D. Enso Nona of Wataddora in Kotmale . . . Defendant.

NOTICE is hereby given that on Thursday, December 10, 1931, at 12 noon, will be sold by public auction at the respective premises the right, title, and interest of the said defendant for the recovery of a sum of Rs. 1,165.75, with interest thereon at the rate of 5 per cent per annum from January 8, 1930, till payment in full, and poundage, viz:—

(1) An undivided $\frac{1}{2}$ of Tiyambarahena of about 12 nellies kurakkan sowing extent; and bounded on the north by the stone fence of Coranis Appugewatta, east by the stone fence of Samaratungederahena, south by the high road, on the remaining portion, west by the stone limit of Ratnekederahena; together with the soil and everything thereon, situate at Wataddora in Tispone korale of Kotmale in Nuwara Eliya District, Central Province.

(2) An undivided $\frac{1}{2}$ of Tiyambarahena *alias* presently watta of 12 lahas paddy sowing extent, situate at Wataddora as aforesaid; and bounded on the north by the stone fence of Kosingederahena, east by stone fence of Gona-kawalegederahena, south by road, west by ela, together with the soil and everything belonging thereto.

(3) An undivided 1/10th of the following nine lands:—
Narangahakotuwa of 12 nellies kurakkan sowing extent, Alagahakotuwa of 6 nellies kurakkan sowing extent, Okurugahayatahena of 8 nellies kurakkan sowing extent, Alandugahakotuwa of 4 nellies kurakkan sowing extent, eastern portion Kandekumbura *alias* Kapiwatta of 3 nellies kurakkan sowing extent, Kandekumbura *alias* Kapiwatta of 4 nellies kurakkan sowing extent, Uruwelakotuwa *alias* watta of 3 nellies kurakkan sowing extent, Hapugahawatta aswedddumized portion of 3 pelas paddy sowing extent, 20 seers paddy aswedddumized out of Pattiyahena; all the nine lands bounded on the north by the stone fence of Sirimalagewattehapugahahanamala-ela, and the fence of Menikagewatta and stone fence of Puchagewatta, on the east by the stone fence of Kiridurayagewatta, Ukkuwagewatta, Menikagewatta, and Appugewatta, south by stone fence of Munisingedera Ukkuwagewatta and Hapugahawatta, west by the water-course of Kandekumburewatta, together with everything thereon, situate at Kurampitiya, Tispone korale aforesaid.

(4) An undivided 1/10th (*i.e.*, in extent of about 5 nellies kurakkan sowing extent towards the Daranda) out of Kahatapitiyewatta of about 25 nellies kurakkan sowing extent; and bounded on the north by the Galperiya of the land belonging to Helapitiyegedera Menika, south by Galperiya of Kaluarachchiyawatta, east by the Galperiya of the portion belonging to Sirimala and Samara, west by the Mala-ela of the land belonging to Suduhakuregedera Puncheda, together with the soil and everything thereon, situate at Kurampitiya, Tispone korale aforesaid. Prior registration Q 5/301, 5/302, 27/296, and 25/80.

(5) Undivided $\frac{1}{2}$ part or share of all that land called Hapugahawela *alias* Galgodawatta of about 3 acres in extent, situate at Kotmale in Udapalata aforesaid; and bounded on the east by the fence of Welandegodahena, south by the Galheeriya of Liyangahawatta, west by the stone wall of Sirimala's garden, north by the Galbemna of Menika's garden.

(6) An undivided $\frac{1}{2}$ part or share of all that field called Asweddduma of about 1 pela in paddy sowing extent, situate at Kotmale aforesaid; and bounded on the east by the Dulkandura-ela, south by the stone fence of Rankotpedigederawatta and the stone fence of Kirikuttiyegederawatta, west by the stone fence of Kirikuttiyewatta and the stone fence of Koskolawatta, north by the Galbemna of Udaliyadda and the Galbemna of the remaining portion of this land.

Fiscal's Office,
Kandy, November 9, 1931.

A. RANESINGHE,
Deputy Fiscal.

Southern Province.

In the District Court of Galle.

P. R. P. R. Peria Carpen Pillai of Kaluwella . . . Plaintiff.
No. 30,039. Vs.

P. L. R. de Silva of Leyn Baan street, Fort,
Galle . . . Defendant.

NOTICE is hereby given that on Tuesday, December 8, 1931, 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:—

Lots Nos. 1, 2, and 4 of the land called Vitanagewatta, containing in extent 3 acres 3 roods and 8.15 perches, situate at Happawana in Talpe pattu; bounded on the north by Heliyadda and Divilkumbura, south by lots B and A, and Managewatta, south-east by lot No. 3, east by Arambadderakumbura and Lindagawamulana, and west by lot B.

Writ amount Rs. 424.20 and costs of suit Rs. 48.92.

Fiscal's Office,
Galle, November 9, 1931.

E. F. EDRISINGHE,
Deputy Fiscal.

In the District Court of Matara.

M. K. M. P. R. Ramanathan Chettiar of Matara . . . Plaintiff.

No. 6,026. Vs.

(1) D. C. Samaranyala of Akurugoda and (2) D. B. R. Yapa of Kitalagama . . . Defendants.

NOTICE is hereby given that on Friday, December 18, 1931, 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 defendants in the following property for the recovery of a sum of Rs. 1,427.36, with legal interest from August 5, 1931, till payment in full, less Rs. 50:—

(1) All that allotment of the land called Warakagodakuttiya, together with all the buildings and plantations standing thereon, situated at Kahagala in the Gangaboda pattu of the Matara District, Southern Province; and bounded on the north by land claimed by natives and T. Ps. 252,115, 252,116, and 224,972, east by Crown land, south by lots 4306 and 4305 in T. P. 10,012, T. P. 212,035, reservation along the footpath and Crown land, west by T. Ps. 219,046, 214,360, 276,862, and 214,361, and reservation along the footpath; and containing in extent 15 acres and 8 perches.

(2) All the soil and fruit trees of the land called Warakagodakuttiya, situated at Kahagala aforesaid; and bounded on the north by land claimed by natives and T. P. 214,361, east by lot 10700 in P. P. 4,123, and T. P. 214,360, south by lot 423 in P. P. 9,002, and west by lot 423 in T. P. 9,002 and land claimed by natives; and containing in extent 2 acres 1 rood and 1 perch.

(3) All that undivided $\frac{1}{2}$ part of the soil and plantations of the land called Warakagodakuttiyeatmaga, situated at Kahagala aforesaid; and bounded on the north and west by land claimed by natives, east by T. P. 224,972, and lot 24473 in T. P. 8,323, south by Crown land; and containing in extent 4 acres and 39 perches.

(4) All that the field called Dolamunatakumbura, situated at Akurugoda in the Gangaboda pattu aforesaid; and bounded on the north by Kohilakumbura, east by Nilathaghamullewatta, south by Alakolatumpitahena, west by Diwelagodellewatta *alias* Tattayawatta; and containing in extent 12 kurunies of paddy sowing.

(5) An undivided $\frac{1}{2}$ part of the soil and trees of the land called Dunwatta, situated at Kitalagama in the Gangaboda pattu aforesaid; and bounded on the north by Impelakumbura, east by Kirindamulana, south by Kahagalayawattepokuna, and west by Watteralalaikella; and containing in extent about 2 acres.

(6) An undivided $\frac{1}{2}$ part of the soil and trees and the planter's $\frac{1}{2}$ share of the 2nd plantation of the land called Egodakanatta, situated at Kitalagama aforesaid; and bounded on the north by Sarappugekella, east by Ambaghamulana and Medakumbura, south by Meegunamalgahaliadda and Medakumbura, and west by Meegunamalgahaliadda and Bandanagekella; and containing in extent about 4 acres.

(7) An undivided $\frac{1}{2}$ part of the soil and trees of the land called Penidodangahakoratuwa, situated at Kitalagama aforesaid; and bounded on the north by Dunwatta, east by Kirindamulana, south by Kahagalayawatta, and west by Bogahakanatta and Watteralalaikella; and containing in extent about $\frac{1}{2}$ an acre.

(8) An undivided $\frac{1}{2}$ parts of Watteralalaikella, situated at Kitalagama aforesaid; and bounded on the north by Dunwatta, east by Kahagalagewatta *alias* Penidodangahakoratuwa, south by Bogahakanatta, and west by Medakumbura; and containing in extent about 1 $\frac{1}{2}$ acres.

Deputy Fiscal's Office,
Matara, November 9, 1931.

E. T. GOONEWARDENE,
Deputy Fiscal.

In the District Court of Matara.

Mr. H. E. Gunaratne of Matara Plaintiff.

No. 6,148. Vs.

(1) Don Pedro de Abreu Wanigaratne of Bateegama Defendant.

NOTICE is hereby given that on Friday, December 11, 1931, commencing at 2 o'clock in the afternoon, will be sold by public auction at the spot the right, title, and interest of the said 1st defendant in the following mortgaged property for the recovery of a sum of Rs. 577.68, viz. :—

An undivided $\frac{1}{2}$ part of the soil and fruit trees of the divided and separated portion marked lot B of the land called Ketawalagodella, situated at Bateegama in the Wellaboda pattu of the Matara District, Southern Province; and bounded on the north by land belonging to B. Punci Appu and others, east by lot A of the same land and Kitulgahena, south by Ketawalagodellehen, west by Siyambalagasareatmaga, Ketawalagodella, and Arhehena belonging to the Crown; and containing in extent 10 acres 2 roods and 6.5 perches.

Deputy Fiscal's Office, E. T. GOONEWARDENE,
Matara, November 6, 1931. Deputy Fiscal.

In the District Court of Matara.

K. M. P. R. R. M. Ramasamy Chettiar of Matara .. Plaintiff.

No. 6,798. Vs.

V. G. Don Theodoris Appuhamy of Talaramba .. Defendant.

NOTICE is hereby given that on Saturday, December 19, 1931, 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 property for the recovery of a sum of Rs. 732.45, with legal interest from August 18, 1931, till payment in full, viz. :—

(1) All that undivided 35/56 parts or shares of the soil and trees of the land called Kaluwagahawatta, situated at Kamburugamuwa in the Welligam korale of the Matara District, Southern Province; and bounded on the north by Moonamalgahawatta *alias* Kadalana, east by Maduruduwwewatta and Kohukoratuwa, south by Nugagahawatta, and west by Puwakgahatotawatta; and containing in extent about 4 acres, together with the buildings standing thereon.

(2) All that undivided 37/50 parts or shares of the soil and trees of the land called Kadalana, situated at Kamburugamuwa aforesaid; and bounded on the north by land described in plan No. 97,631, east by land described in plan No. 97,631, south by Indigahawatta and Dombagahawatta, and west by land described in plans Nos. 97,605 and 97,604; and containing in extent 2 roods.

(3) All that undivided 37/50 parts or shares of the soil and trees of the land called Kadalana, situated at Kamburugamuwa aforesaid; and bounded on the north by land described in plan No. 97,604, east by land described in plan No. 97,606 and Indigahawatta, south-east and south by Indigahawatta, south-west by land claimed by V. Sinchappu, and west by land claimed by Hapuhennedige Babun and Andiris; and containing in extent 37 perches.

(4) All that undivided 37/50 parts or shares of the soil and trees of the land called Kandalana bearing No. 341, situated at Kamburugamuwa aforesaid; and bounded on the north by Kandalanakoratuwa, east by Indigahawattepitakeratuwa, south by Indigahawatta, and west by Diddeniyegeruppa; and containing in extent 37 perches.

(5) All that undivided 37/50 part or share of the soil and trees of the western portion of the land called Indigahawatta, situated at Talaramba in Welligam korale aforesaid; and bounded on the north by Kiralagahaowita *alias* Kadalana, east by Siyambalagahawatta, Walpolagewatta, Eramudugahakoratuwa, and a portion of Indigahawatta, south by high road, and west by Pingahakoratuwa and Godakoratuwa; and containing in extent 1 acre and 2 roods.

(6) All that undivided 31/50 parts or shares of the soil and trees of the land called Pingahakoratuwa, situated at Talaramba aforesaid; and bounded on the north by Wadugedeniya and Godakoratuwa, east by Indigahawatta, south by high road, and west by Maragahakoratuwa; and containing in extent about 2 roods.

(7) All that undivided 37/50 parts or shares of the soil and trees of the land called Godakoratuwa, situated at Talaramba aforesaid; and bounded on the north by Diddeniyegeruppa, east by Indigahawatta, south by Pingahakoratuwa, and west by Wadugedeniya, Dagodakoratuwa, and Baralagewatta; and containing in extent about 2 roods.

Deputy Fiscal's Office, E. T. GOONEWARDENE,
Matara, November 4, 1931. Deputy Fiscal.

In the Additional Court of Requests of Matara.

K. H. John Silva of Matara Plaintiff.

No. 15,688. Vs.

D. M. A. Samarasinghe of Matara Defendant.

NOTICE is hereby given that on Saturday, December 12, 1931, 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 for the recovery of a sum of Rs. 284.53 :—

All that undivided 1/22 parts of the land called Sapugahawatta *alias* Bandarawatta, together with all the buildings standing thereon, situated at Beragama in the Kandaboda pattu of Matara District, Southern Province; and bounded on the north by Meegahadeniya, east and south by river, and on the west by high road; and containing in extent about 10 acres.

Deputy Fiscal's Office, E. T. GOONEWARDENE,
Matara, November 6, 1931. Deputy Fiscal.

In the Additional Court of Requests of Matara.

Arliyas Samarawickrema of Meddewatta Plaintiff.

No. 17,399. Vs.

Hittatiye Ranaweera Carlina Hamine of Parawehera Defendant.

NOTICE is hereby given that on Saturday, December 12, 1931, 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 for the recovery of a sum of Rs. 203.55, with legal interest from October 6, 1931 :—

All that the soil and fruit trees, together with all the buildings standing thereon of the land called Palliyegurugawatta *alias* Palliyegurugelindagawatta, situated at Parawahera in the Wellaboda pattu of Matara District, Southern Province; and bounded on the north by Thippalage Galpalehenaheenkanda and road, east by Penumpalagewatta and Dimagewatta *alias* Palliyegurunnansewatta, south by Thumpela and Medakumbura; and on the west by Dehapuwawatta; and containing in extent about 5 acres.

Deputy Fiscal's Office, E. T. GOONEWARDENE,
Matara, November 6, 1931. Deputy Fiscal.

In the District of Galle.

S. N. S. Odiyappa Chettiar of Galle, presently of India Plaintiff.

No. 30,142. Vs.

(1) V. G. Don Theodoris Appuhamy, (2) W. R. T. Ranaweera, both of Talaramba Defendants.

NOTICE is hereby given that on Friday, December 23, 1931, 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 for the recovery of a sum of Rs. 1,058, with legal interest from August 18, 1931, till payment in full, and Rs. 73.92 for costs, viz. :—

(1) All that undivided 35/56 parts or shares of the soil and trees of the land called Kaluwagahawatta, situated at Kamburugamuwa in the Welligam korale of the Matara District, Southern Province; and bounded on the north by Moonamalgahawatta *alias* Kadalana, east by Maduruduwwewatta and Kohukoratuwa, south by Nugagahawatta, and west by Puwakgahatotawatta; and containing in extent about 4 acres, together with the buildings standing thereon.

(2) All that undivided 37/50 parts or shares of the soil and trees of the land called Kadalana, situated at Kamburugamuwa aforesaid; and bounded on the north by land described in plan No. 97,631, east by land described in plan No. 97,631, south by Indigahawatta and Dombagahawatta, and west by land described in plans Nos. 97,605 and 97,604; and containing in extent 2 roods.

(3) All that undivided 37/50 parts or shares of the soil and trees of the land called Kadalana, situated at Kamburugamuwa aforesaid; and bounded on the north by land described in plan No. 97,604, east by land described in plan No. 97,606 and Indigahawatta, south-east and south by Indigahawatta, south-west by land claimed by V. Sinchappu, and west by land claimed by Hapuhennedige Babun and Andiris; and containing in extent 37 perches.

(4) All that undivided 37/50 parts or shares of the soil and trees of the land called Kandalana bearing No. 341, situated at Kamburugamuwa aforesaid; and bounded on the north by Kandalankoratuwa, east by Indigahawattepitakeratuwa, south by Indigahawatta, and west by Diddeniyegeruppa; and containing in extent 37 perches.

(5) All that undivided 37/50 parts or shares of the soil and trees of the western portion of the land called Indigahawatta, situated at Talaramba in Weligam korale aforesaid; and bounded on the north by Kiralagahaowita alias Kadalana, east by Siyambalagahawatta, Walpolagawatta, Eramudugahakoratuwa, and a portion of Indigahawatta, south by high road, and west by Pingahakoratuwa and Godakoratuwa; and containing in extent 1 acre and 2 roods.

(6) All that undivided 31/50 parts or shares of the soil and trees of the land called Pingahakoratuwa, situated at Talaramba aforesaid; and bounded on the north by Wadugedeniya and Godakoratuwa, east by Indigahawatta, south by high road, and west by Maragahakoratuwa; and containing in extent about 2 roods.

(7) All that undivided 37/50 parts or shares of the soil and trees of the land called Godakoratuwa, situated at Talaramba aforesaid; and bounded on the north by Diddeniyegeruppa, east by Indigahawatta, south by Pingahakoratuwa, and west by Wadugedeniya, Godakoratuwa, and Baralagewatta; and containing in extent about 2 roods.

Deputy Fiscal's Office, E. T. GOONEWARDENE,
Matara, November 5, 1931. Deputy Fiscal.

In the District Court of Tangalla.

Kuppasami Tirumeni Nath of Tangalla Plaintiff.
No. 2,496. Vs.

(1) Davudu Lebbe Markar Annamuttu Nachchiya and
2 others of Tangalla Defendants.

NOTICE is hereby given that on Saturday, December 5, 1931, 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 for the recovery of Rs. 1,074.81, with further legal interest on Rs. 734.31 from September 15, 1931, till payment in full, and poundage:—

(1) At Mahapokuna.—All that western portion of the land called Warahenewatta, together with the plantations and the seventeen cubits tiled house bearing assessment No. 287 standing thereon, situated at Mahapokuna in Kadurupokuna in West Giruwa pattu of Hambantota District; and bounded on the north by dewata, east by the fence of Kasi Lebbe Padinchiwatta, south by the fence of garden whereon Samsi Lebbe Markar Ahamadu Lebbe Markar was residing, and west by Talagaha; containing in extent about 2 roods. Value, Rs. 2,500.

Deputy Fiscal's Office, A. L. M. NOOR MOHAMED,
Tangalla, November 6, 1931. Additional Deputy Fiscal.

In the District Court of Matara.

Henry Morton de Ortha Ekanaike of Weliveriya . Plaintiff.
No. 5,360. Vs.

Punchihewage Mathes de Silva of Bedigama, presently
at Bedigama Defendant.

NOTICE is hereby given that on Tuesday, December 8, 1931, 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 for the recovery of Rs. 3,248, and poundage:—

At Bedigama.

(1) The land called Gonagala, situated at Bedigama in West Giruwa pattu of Hambantota District, in extent about 55 acres; and bounded on the north by Mahahenatalawa, east by land sold by Crown, south by Nawarandiye Irikonda, and west by land sold by the Crown. Value, Rs. 5,500.

(2) The land called Gurugodelleyaya, situated at Bedigama aforesaid; and bounded on the north by Dangahawatta and land sold by the Crown, east by road from Tangalla to Wiraketiya, south by Matara Walawweidama and the field called Gasbana-ara, and west by Gasbana-arewatta; containing in extent about 100 acres. Value, Rs. 20,000.

(3) The land called Kiriwalpittennewatta, situated at Bedigama aforesaid; and bounded on the north by Matara Walawweidama, east by high road, south by Gansabhawa road, and west by Galpottewala Lebima; containing in extent 50 acres. Value, Rs. 5,000.

Deputy Fiscal's Office, A. L. M. NOOR MOHAMED,
Tangalla, November 6, 1931. Additional Deputy Fiscal.

North-Western Province.

In the Court of Requests of Dandagamawa.

M. V. Suppiah Naidu of Dandagamawa, the attorney
of K. P. A. R. Krishnan Chettiar of Rangoon... Plaintiff.

No. 1,765. Vs.

(1) Charles Peries Ratnayaka of Bibiladeniya, (2)
Tennakoon Herat Madryanselage Banda, Registrar
of Kadurugashena Defendants.

NOTICE is hereby given that on Monday, December 7, 1931, at 3 o'clock in the afternoon, will be sold by public auction at the premises the right, title, and interest of said defendants in the following property for the recovery of a sum of Rs. 230.25, with legal interest on Rs. 204 from February 6, 1931, till payment in full, and poundage:—

1. At 3 p.m.—All that land called Werella Agarewatta, situate at Dunakadeniya in Katugampola korale south of Katugampola hatpattu in the District of Kurunegala, North-Western Province; and bounded on the north and east by lands of P. A. Ratnayaka, Coroner; south by high road; west by lands of P. A. Ratnayaka, Coroner, and others; containing in extent about 10 acres, with every plantation thereon.

2. At 3.30 p.m.—An undivided $\frac{1}{2}$ share of Palugahamulahena, situate at Meegahapelessa in Katugampola korale south aforesaid; and bounded on the north by the garden of Appuhamy, east by lands of J. A. Udadeniya and others, south by high road, west by Gansabhawa road; containing in extent about 5 acres, with every plantation thereon.

3. An undivided $\frac{1}{2}$ share of the high and low lands called Horagahapitiyawatta of about 2 acres in extent, and its adjoining field of about 1 pela paddy sowing extent, situate at Meegahapelessa aforesaid; and bounded on the north by lands of Bandappu and others, east by lands of Bandappuhamy and others, south by high road and oya, west by elawella, with every plantation thereon.

4. An undivided $\frac{1}{2}$ share of Dodangahakumbura of about 1 pela of paddy sowing extent, situate at Meegahapelessa aforesaid; and bounded on the north by field of Bandappuhamy, east by land of Bandappu and S. S. Babasingho, south by field of Bandappu and others, west by garden of Baronchi Appu and others.

Fiscal's Office,
Kurunegala, November 9, 1931.

A. BASNAYAKE,
Deputy Fiscal.

In the District Court of Kurunegala.

Singappulige Charles Fernando of Hemudawa . . . Deceased.

No. 1,999r. Vs.

Lankahaluge ~~Basiniya~~ ⁵⁹ Fernando of Hemudawa. . . Administrator.

NOTICE is hereby given that on Saturday, December 5, 1931, at 2 o'clock in the afternoon, will be sold by public auction at the premises the right, title, and interest of the said deceased in the following property for the recovery of the sum of Rs. 338.00 with interest thereon at 4 per cent. per annum from June 26, 1922, and thereafter.

(1) The land called Kohilakandawatta, situate at Hemudawa in Pitigal korale of Katugampola hatpattu in the District of Kurunegala, North-Western Province; and bounded on the north by land of Puliya Veda and others, east by land of Mr. James, south by land of Mr. James, west by compass road; containing in extent 2 acres and 16 perches.

(2) The land called Kohilakandawatta, situate at Hemudawa aforesaid; and bounded on the north by village limit of Hemudawa, east by land of Paulu Fernando, south by land of Mr. James, west by land of Hendrick Fernando; containing in extent 3 acres and 1 rood.

(3) The land called Kohilakandawatta, situate at Hemudawa aforesaid; and bounded on the north by village limit of Hemudawa, east by land of James Vedarala, south by land of Mr. James, west by land of Paulu Fernando; containing in extent about 1 acre 1 rood and 15 perches.

(4) The land called Thibbotuwewatta, situate at Hemudawa aforesaid; and bounded on the north by land of Bara Veda, east by land of James Vedarala, south by land of Bara Veda, west by land of Hendrick Fernando and road; containing in extent about 2 acres.

(5) The land called Mahawelakumbura, situate at Hemudawa aforesaid; and bounded on the north by cemetery called Thiruwana Godella, east by land of Bara Veda and others, south by land of Jokinu Fernando, west by field of Appuhamy and others; containing in extent about 2 roods.

At 3.45 p.m. on same day.

(6) The land called Kogahawatta, situate at Sewendana in Pitigal korale aforesaid; and bounded on the north by land of Martheenu Fernando, east by cart road, south by land of Appuhamy, west by land of Hendrick Fernando; containing in extent about 3 acres and 2 roods.

(7) The land called Naran Owitewatta, situate at Sewandana aforesaid; and bounded on the north by land of Hendrick Fernando, east by land of Appuhamy, south by stream, west by Mulwakkadekumbura; containing in extent 1 acre and 2 roods.

At 4.15 p.m. on same day.

(8) The portion in extent about 2 roods out of the land called Medakumbura of about 3 acres in extent, situate at Hendiyagala in Pitigal korale aforesaid; and bounded on the north by field of Appuhamy Korala, east by high land belonging to Herathamy Appuhamy and others, south by Wilakumbura of Appuhamy Korala, west by land of the heirs of Menikrala Korale Aratchy.

Fiscal's Office,
Kurunegala, October 30, 1931.

A. BASNAYAKE,
Deputy Fiscal.

In the District Court of Negombo.

Kuna Pana Ana Runa Krishnan Chettiar by his attorney Muna Vena Suppiah Naidu of Kochchikade Plaintiff.

No. 5,482. Vs.

(1) Herat Mudiyansehan Mudalaly, (2) Ditto Punchi Banda, Registrar, both of Kamburugoda in Kurunegala District Defendants.

NOTICE is hereby given that on Saturday, December 12, 1931, at 10 o'clock in the forenoon, will be sold by public

auction at the premises the right, title, and interest of the said defendants in the following property for the recovery of the sum of Rs. 1,091.78, with interest on Rs. 1,000 at 9 per cent. per annum from July 10, 1931, till payment in full, and poundage (less a sum of Rs. 200), viz. :—

(1) The land called Kogahawatta, situate at Kandane-gedara in Katugampola Medapattu korale west of Katugampola hatpattu in the District of Kurunegala, North-Western Province; and bounded on the north by land of the defendants, east by Gansabhawa road, south by rajapaara, west by land of Aron Singho; containing in extent about 2 acres with the buildings standing thereon. Registered in C 400/133.

(2) At 12 noon on same day.—An undivided 5/12 shares of Kohombagahamulahenyaya of about 9 lahas of kurakkan sowing extent, situate at Walpitagama in Katugampola korale south of Katugampola hatpattu aforesaid; and bounded on the north by Godakele of Ukku Banda and others, east by garden of Hendappu Mudalaly, south by land of Sardiel Appu, west by garden of Dingiri Banda and others, with everything thereon. Registered in C 500/187.

(3) At 12.30 p.m.—An undivided 1/3 share of Tiruwanehena alias Bogahamulahena of about 3 lahas of kurakkan sowing extent, situate at Walpitagama aforesaid; and bounded on the north by wire fence separating the remaining portion of this land belonging to Ukku Banda, east by land of Hendrick Dabare Mudalaly, south by land of Sardiel Appuhamy and others, west by land of Ukku Banda Ranihamy and others. Registered in C 500/188.

Fiscal's Office,
Kurunegala, November 7, 1931.

A. BASNAYAKE,
Deputy Fiscal.

In the Additional Court of Requests, Kurunegala.

S. P. R. M. Ramanathan Chettiar and Subramaniam Chettiar by attorney Kana Nana Sockalingam Chettiar of Narammala Plaintiff.

No. 6,366. Vs.

(1) Rankotpedi Durayappa Lebunga of Kottiyadda in Maurawati korale, (2) Ditto Kapdwa of Kongolle in Yatikaha korale Defendants.

NOTICE is hereby given that on Thursday, December 10, 1931, commencing from the 1st land 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 for the recovery of the sum of Rs. 277.60, with further interest on Rs. 180 at the rate of 27 per cent. per annum from January 13, 1931, to February 17, 1931, and thereafter with legal interest on the aggregate amount till payment in full and poundage, viz. :—

(1) The land called Minipitiyagawahena, situate at Kongolla in Yatikaha korale of Katugampola hatpattu in the District of Kurunegala, North-Western Province; and bounded on the north by garden of Utiya, east by cart road, south by garden of Mr. Rajaratnam, west by tank; containing in extent about 2 acres.

(2) The field called Asweddumekumbura of 1 pela paddy sowing extent, situate at Kongolla aforesaid; and bounded on the north by field of Hapuwa, east by field of Ukkuwa, south by oya, west by Kongahakumbura.

(3) The field called Gilma of about 15 lahas paddy sowing extent, situate at Kongolla aforesaid; and bounded on the north by oya, east by limitary ridge of the field of Kristiya, south by pilawa of Velduraya of Tawalandana, west by field of Menika and others.

(4) An undivided 1/2 share of Mawewehena, situate at Kongolla aforesaid; and bounded on the north, south, and west by garden of Mr. Rajaratnam, east by cart road; containing in extent about 5 acres.

(5) The land called Meegahamulawatta, situate at Kongolla aforesaid; and bounded on the north and south by garden of Bandiya and others, east by chena of Elaris and others, west by wela; containing in extent about 2 acres.

(6) The land called Innawatta of about 3 seers kurakkan sowing extent, situate at Kongolla aforesaid; and bounded on the north by wela, east by land of Bandiya, south by land of Sitta Upasakaya and Sethuwa, west by garden of Simanchiya and others.

(7) The field called Asseddumekumbura of about 1 pela paddy sowing extent, situate at Kongolla aforesaid; and bounded on the north by field of Kiriya, east by field of Menika and others, south by liminary ridge of the field of Lebuna, west by Kongahakumbura.

(8) The field called Wekurullehena, situate at Kongolla aforesaid; and bounded on the north and west by wela, east by garden of Mr. Rajaratnam, south by garden of Bandiya; containing in extent about 1 acre.

Fiscal's Office,
Kurunegala, November 2, 1931.

A. BASNAYAKE,
Deputy Fiscal.

In the District Court of Kurunegala

Moonā Chena Kavanna Mohammedo Meedin of
Kurunegala Plaintiff.

No. 11,909.

Kulappu Araccilage Suwaris Appu of Kobbewehera in
Mahagalboda Egoda korale Defendant.

NOTICE is hereby given that on Wednesday, December 9, 1931, at 3 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 the sum of Rs. 1,108.10, and poundage, viz. :—

(1) The portion marked lot A1 in plan No. 706 dated September 19, 1930, made by Mr. J. Wright, Licensed Surveyor, and allotted in D. C., Kurunegala partition case No. 13,604, from and out of the several contiguous allotments of land called Kahatagahamulahena registered under B 179/23, Kawudalagehena registered under B 177/153, Dangahamulawewa and Ketakalagahamulahena registered under B 177/154, Kalagahamulahena registered under B 179/24, Kolongahamulahena registered under B 179/25, Kahatagahamulahena registered under B 177/155, Kalagahamulahena registered under B 177/152, Kongahamulahena registered under B 177/150, and Kalotuwarekolongahamulahena registered under B 179/26, all forming one property, situate at Kobbewehera in Mahagalboda Egoda korale of Hiriyala hatpattu in the District of Kurunegala, North-Western Province, and which said lot A 1 is bounded on the north by garden and field of Appuhamy and others, east by garden of PUNCHIRALA and others, and garden of Ukku Banda and others, south by lots B and B 1 in the aforesaid plan, west by lot A in the said plan and garden of Baiya Henaya; containing in extent within these boundaries 3 acres 2 roods and 22 perches, together with the plantations thereon.

(2) The portion marked lot B 1 in plan No. 706 aforesaid, and allotted in partition case No. 13,604, from and out of the several contiguous allotments of land called Kahatagahamulawatta registered under B 179/23, Kawudalagehena registered under B 177/153, Dangahamulawewa and Ketakalagahamulahena registered under B 177/154, Kalagahamulahena registered under B 179/24, Kolongahamulahena registered under B 179/25, Kahatagahamulahena registered under B 177/155, Kongahamulahena registered under B 177/152, and Kalotuwarekolongahamulahena registered under B 179/26, all forming one property, situate at Kobbewehera aforesaid, and which said lot B 1 is bounded on the north by lot A 1 of the said plan, east by field of Ukku Banda and others, south by lot C 1 in the said plan, west by lot B in the said plan; containing in extent within these boundaries 2 roods and 2 perches, together with the buildings, plantations thereon.

(3) The portion marked lot C 1 in plan No. 706 aforesaid and divided and allotted in the said partition case, from and out of the above-mentioned contiguous allotments of land, situate at Kobbewehera aforesaid, and which said lot C 1 is bounded on the north by lots B and B 1 in the said plan, east by field of Ukku Banda and others and garden of Appuhamy, south by garden of PUNCHIRALA and others, west by lot C of the said plan; containing in extent within these boundaries 1 acre 1 rood and 16 perches, together with the plantations thereon.

(4) The portion marked lot D 1 in plan No. 706 aforesaid and divided and allotted in the said partition case, from and out of the above-mentioned contiguous allotments of lands, situate at Kobbewehera aforesaid, and which said lot D 1 is bounded on the north by Gansabhawa road, east by lots E 1 and D in the said plan, south by land of Mr. Weeraratne, west by garden of Rammenika; containing in extent within these boundaries 3 acres 2 roods and 10 perches, together with the plantations and everything thereon.

(5) The portion marked lot E 1 in plan No. 706 aforesaid and divided and allotted in the said partition case, from and out of the above-mentioned contiguous allotments of lands, situate at Kobbewehera aforesaid, and which said lot E 1 is bounded on the north by field of Don Suwaris Appu and others, chena of Don Suwaris Appu and others, and field of Dingiri Banda and others, east by lot E of the said plan, south by lots D and D 1 of the said plan, west by field of Suwaris Appu and others; containing in extent within these boundaries 3 roods and 28 perches, together with the plantations and everything thereon.

Fiscal's Office,
Kurunegala, November 2, 1931.

A. BASNAYAKE,
Deputy Fiscal.

In the District Court of Kurunegala.

(1) Alutepolarallage Punchi Banda by his next friend
(2) ditto Kirihamy, both of Dalupotawatta ... Plaintiffs.

No. 13,916. *24* Vs.

(1) Wijekoon Rallage Agila Appu of Alutepola Rallage
Baby Nona, both of *Katugampola* in Katu-
gampola Medapattu east Defendants.

NOTICE is hereby given that on Friday, December 11, 1931, at 3 o'clock in the afternoon, will be sold by public auction at the premises the right, title, and interest of the said 1st and 2nd defendants in the following property, for the recovery of the sum of Rs. 318.38 and poundage, viz. :—

The land called Ethpanthiyewatta, situate at Siyambalawalana in Katugampola Medapattu korale east of Katugampola hatpattu in the District of Kurunegala, North-Western Province; and bounded on the north by the portion of this land belonging to Punchi Banda, south by a portion of this land belonging to Punchi Banda and Belin, east by rock, and on the west by ela. With the plantations and buildings standing thereon, containing in extent about 2 acres.

Fiscal's Office,
Kurunegala, November 9, 1931.

A. BASNAYAKE,
Deputy Fiscal.

In the District Court of Kurunegala.

S. Saminathan Pulle of Kurunegala Plaintiff.

No. 14,241. *42* Vs.

(1) Mudaliyam Pulellege Mariam (deceased), (2) Abdul Lebbelage *Lebbe* both of Walahamulla, in Hewawissala Korale, (3) Kasi Lebbelage Uduma Lebbe of *Uduma* in Ihala Wisideke korale (2nd defendant substituted in place of the 1st defendant, deceased, as administrator) Defendants.

NOTICE is hereby given that on Friday, December 4, 1931, 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, to, upon, or out of the following property, mortgaged with the plaintiff by bond No. 36,800 dated March 26, 1928, and attested by J. P. S. Jayawardena, Notary Public, and declared specially bound and executable under the decree dated August 18, 1931, entered in the

above action and ordered to be sold by the order of court dated October 20, 1931, for the recovery of the sum of Rs. 2,469-24, with value of 8,000 coconuts and 4 amunams of paddy per annum from July 26, 1929, to August 18, 1931, and thereafter, with legal interest on the aggregate amount till payment in full, costs, and poundage, viz. :—

(1) The southern exact $\frac{1}{2}$ share of 2 lahas of kurakkan sowing and all the plantations and buildings thereon from the high and low land called Meegahamulapitiyehena of one timba kurakkan sowing in extent, situate at Walahamulla, in Hewawissa korale of Weudawili hatpattu in the District of Kurunegala, North-Western Province; and bounded on the north by the remaining $\frac{1}{2}$ share of this land; east by tank bund of the chena of Kiriya; south by big bulu tree, and west by stream.

(2) An undivided $\frac{5}{6}$ share of the northern $\frac{1}{2}$ share of two lahas kurakkan sowing extent and of all the plantations and buildings thereon from Meegahamulapitiyehena now garden of about one timba kurakkan sowing in extent, situate at Walahamulla aforesaid; and bounded on the north by Mala-ela, east by tank bund of the chena of Kiriya, south by the remaining $\frac{1}{2}$ share of this land, west by stream.

Fiscal's Office,
Kurunegala, October 30, 1931.

A. BASNAYAKE,
Deputy Fiscal.

In the District Court of Colombo.

A. R. A. Suppiah Pillai of Sea street, Colombo . . . Plaintiff.

No. 45,471. *14* Vs.

(1) Seyna Moona Kana Savenna Mohamed Sahul Hameed and (2) Seyna Moona Kana Savenna Seyado Mohamedo, both of Kurunegala . . . Defendants.

WITH reference to the sale notice under the above case appearing in *Government Gazette* No. 7,889, dated October 23, 1931: Notice is hereby given that only the life interest of the defendants in and to the lands advertised, will be sold at the times and places mentioned in the original notice.

Fiscal's Office,
Kurunegala, November 3, 1931.

A. BASNAYAKE,
Deputy Fiscal.

In the District Court of Negombo.

K. P. A. R. Kristan Chettiar by his attorney Muna Vena Suppiah Naidu of Kochchikade . . . Plaintiff

No. 4,566. *29* Vs.

Jane Cornelia Jayalath of Haldanduwana as administratrix of the estate of the late Jayalath Imihamilage Peris Sinno Appuhamy Vedarala, deceased . . . Defendant.

NOTICE is hereby given that on Wednesday, December 9, 1931, at 10.30 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. 5,601, with interest on Rs. 3,200 at 18 per cent. per annum from June 27, 1930, till November 28, 1930, less a sum of Rs. 195, and thereafter at 9 per cent. per annum till payment, and poundage :—

The lot E in plan No. 1053/739 made by Mr. Moses Waas, Surveyor, of the land called Horakelewatta alias Dankele, situate at Haldanduwana and Bujjampola in Otara palata of Pitigal korale south in the District of Chilaw, North-Western Province; and bounded on the north-east by land of Maththa Henaya and others, south by land of Jayalath Imihamilage Peris Sinno Appuhamy Vedarala and others, and land of Wanseliatu Fernando,

Notary, and west by the divided portion, in extent 2 acres belonging to J. C. Jayalath Hamine and children, north-west by lots B and A of this land; containing in extent 18 acres.

Deputy Fiscal's Office,
Chilaw, November 10, 1931.

F. G. DALPETHADO,
Deputy Fiscal.

Province of Sabaragamuwa.

In the District Court of Ratnapura.

P. Hendrick Dias of Denawaka in Pelmadulla . . . Plaintiff.

No. 4,622. Vs.

The Special Officer, Colombo . . . Defendant.

NOTICE is hereby given that on Tuesday, December 8, 1931, 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 plaintiff in the following property, for the recovery of Rs. 338-24, and poundage, viz. :—

1. An allotment of land called Walauwatta, with the tiled house standing thereon, situated at Nedurana in Meda pattu of Kuruwiti korale in the District of Ratnapura of the Province of Sabaragamuwa; and bounded on the north by iurukandiya, east by galwetiya, south by iurukandiya, and west by iurukandiya; and containing in extent within these boundaries 20 cubits length and 18 cubits in breadth.

2. An undivided 50/84 shares out of the soil and everything standing on an allotment of land called Ganakumbure-elaboda-assedduma, situate at Nedurana aforesaid; and bounded on the north by Ganakumbura, east by Ganakumbura, south by godella, and west by ella; and containing in extent within these boundaries 10 kurunies of paddy sowing.

3. An undivided 27/28 shares out of the soil and everything standing thereon on an allotment of land called Kohiladeniya, situated at Nedurana aforesaid; and bounded on the north by Kalumberiyadeniya, east by the ditch and godella, south by the jungle, and west by Godakele; and containing in extent 30 kurunies of paddy sowing.

4. An undivided 113/168 shares out of the soil and everything standing on an allotment of land called Kendagahaowiteaswedduma, situated at Uda Nedurana in Meda pattu of Kuruwiti korale aforesaid; and bounded on the north by ella, east by deniya, south by the ditch and west by ella; and containing in extent 15 seers of kurakkan sowing.

5. An undivided 47/56 shares out of the soil and everything standing on an allotment of land called Dorakadawela-aswedduma, situated at Nedurana aforesaid; and bounded on the north by Dorakadawelekandiya, east by black bamboo bush and ella, south by Nedurana-oya, and west by Ellewela; and containing in extent within these boundaries 15 seers of paddy sowing.

6. An undivided 19/56 shares out of the soil and everything thereon on an allotment of land called Delgahawatta, situate at Nedurana aforesaid; and bounded on the north by the ditch, east by Delgahakumbura and assedduma, south by agalwetiya, and west by the ditch; and containing in extent within these boundaries 50 seers of kurakkan sowing.

7. An undivided 50/84 shares out of the soil and everything standing thereon on an allotment of land called Ganakumbureassedduma, situate at Nedurana aforesaid; and bounded on the north by Ganakumbura, east by ela, south by Digiliyedda, and west by Ganakumbura; and containing in extent within these boundaries 20 kurunies of paddy sowing.

8. On Saturday, December 5, 1931, at 12 noon.—An undivided 15/24 shares out of the soil and everything standing thereon on an allotment of land called Danakumbura, situated at Kendangomuwa in Pahalagama in

Pallé pattu of Kuruwiti korale aforesaid; and bounded on the north by Thotambure, east by Gonawila and Welithumpela, south by Mitiriyaliyedda and Kottegoda, and west by godella and Pita-ela; and containing in extent within these boundaries 1 amunam and 1 pela of paddy sowing.

Fiscal's Office, R. E. D. ABEYRATNE,
Ratnapura, November 4, 1931. Additional Deputy Fiscal.

In the District Court of Kegalla.

In the matter of the estate of R. Silindu of Padidora,
deceased Plaintiff.

L. B. Caspersz, Secretary, District Court,
Kegalla Official Administrator.

Testamentary No. 1,482. Vs.

(1) Rakkottapage Sedara of Padidora and (2) Siripina of ditto, being minor by his guardian *ad litem* the 1st respondent Respondents.

NOTICE is hereby given that on December 9, 1931, 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 1st respondent in the following property, viz. :-

1. All that field called Aramanwalakumbura of about 1 pela of paddy sowing in extent, situated at Padidora in Egodapotha pattu of Galboda korale in the District of Kegalla of the Province of Sabaragamuwa; and bounded on the east by Rambukkana-Aranayaka high road, west by the limitary ridge of Udaha-aramanwalakumbura, south by the bank, and on the north by the bank.

2. All that land called Hitinawatta of about 3 pelas of paddy sowing in extent, situated at the same village as aforesaid; and bounded on the east by Welakalundawa, west by the endaru fence, south by Palleha Kotuwa and the limit of Udaha Kotuwa, and on the north by the ditch and the endaru fence.

3. All those lands called Udaha Kotuwa and Palleha Kotuwa of about 2 pelas of paddy sowing in extent, situated at the same village as aforesaid; and bounded on the east and south by the Gansabhawa road and the ditch, west by the fence of Ganithayagewatta, and north by the limit of Hitinawatta.

For the recovery of the sum of Rs. 36.40, and poundage.

Deputy Fiscal's Office, S. DE SILVA,
Kegalla, November 9, 1931. Additional Deputy Fiscal.

In the District Court of Colombo.

Nawanna Kana Roona Caruthan Chettiar of 136,
Sea street, Colombo Plaintiff.

Pana Lana Nawanna Palaniappa Chettiar of 112,
Sea street, Colombo Substituted Plaintiff.

No. 3,812. 54 Vs.

John Henry Meedeniya Dissawa of Ratnapura Defendant.

NOTICE is hereby given that on December 4 and 5, 1931, at the hours specified below, will be sold by public auction at the respective premises the right, title, and interest of the said defendant in the following property, viz. :-

1. Sale on December 4, 1931, at 1 p.m.—All that allotment of land called Nekatigewatta, situated at Yatiyantota in Dehigampal korale in the District of Kegalla of the Province of Sabaragamuwa; and bounded on the east by the boutique occupied by N. K. M. Mohideen Saibo, on the south by the high road, on the west by the Crown land, and on the north by the drain and fence; containing 1 kuruni of paddy sowing extent.

2. Sale on December 5, 1931, at 10 a.m.—An undivided half share of that allotment of land called Baggamma-sama, situated in the village Nakkawita in the Atulugam korale in the District of Kegalla aforesaid; and bounded

on the east by the boundary of Maliboda Nindagama, on the south by the village boundary of Ketigaralle-patathhankale, on the west by the Crown land, and on the north by the boundary of Panawalakandepatath-pehiwetenakosgaha; containing about 200 amunams of paddy sowing in extent.

3. Sale on December 5, 1931, at 3 p.m.—The eastern half share of Heraliyawatta and an undivided one-fourth share of all other lands and plantation appertaining thereto of all those allotments of land called Eppolagahawawela containing 16 measures of kurakkan sowing extent, Kolaberawala containing 25 measures of kurakkan sowing extent, Dikwela containing 24 measures of kurakkan sowing extent, and Heraliyawatta containing 12 measures kurakkan sowing extent, all included in the Udawatta lot, situated at Deraniyagala in the Atulugam korale aforesaid; and bounded on the north by the lands belonging to the said John Henry Meedeniya, on the east by Bototagawawela, now called Alutwatta, and the field called Mahaepola, on the south by the two owtas of Marathwala and ditch, and on the west by Gangabodawatta, and the western half part of the said Heraliyawatta.

For the recovery of the sum of Rs. 29,000, with legal interest thereon from February 14, 1924, till payment in full, and costs, less a sum of Rs. 23,750.

Deputy Fiscal's Office, S. DE SILVA,
Kegalla, November 5, 1931. Additional Deputy Fiscal.

In the Court of Requests of Kegalla.

A. L. M. Murugappa Chettiar by his Attorney S.
Andiyappa Chettiar of Hingula Plaintiff.

No. 4,713. Vs.

Hingule Aramkottapage Ariya of Polambegoda. Defendant.

NOTICE is hereby given that on December 7, 1931, commencing at the hours specified below, will be sold by public auction at the respective premises the right, title, and interest of the said defendant in the following property, viz. :-

Sale on December 7, 1931, commencing at 2 p.m.

1. An undivided 11/12 share of the land called Kongahagodahena now garden of 1 amunam of paddy sowing in extent, situated at Nikapitiya in Tumpalata pattu of Paranakuru korale in the District of Kegalla of the Province of Sabaragamuwa; and bounded on the east by the ditch of Kiribanda's land and Tumpalakumbura, south by the live fence of Hathnapitiyewatta belonging to Kiribanda and ditch of land belonging to Arachchi Appu, west by the field and limit of Mohottiappu, and on the north by the limit of Bopitiye Vidanelage Hena and limit of Pannalagehena; subject to mortgage bond No. 2,265 dated April 6, 1928, attested by A. I. Abeyewickrema, Notary Public, and mortgage bond No. 10 dated July 30, 1924, attested by A. L. J. Edirisinghe, Notary Public, for a sum of Rs. 350 and interest thereon.

2. The land called Petangollehena now garden of 2 pelas and 4 lahas of paddy sowing in extent, situated at Nikapitiya aforesaid; and bounded on the east by Ma-oy-, south by the limit of Peramun's Arachchillehena, west by Petangala, and on the north by the limit of Alupotharallagehena; subject to the said mortgage bonds Nos. 2,265 and 10.

Sale on December 7, 1931, commencing at 4 p.m.

3. Rammalgode Palkumburagawahena now garden of 6 lahas or 12 lahas of paddy sowing in extent, situated at Pehinipeddara in Tumpalata pattu aforesaid; and bounded on the east by Palkumbura, south by the limit of Welapahalahena, west by the limit of Dingiragehena, and on the north by the ditch of Pansalewatta; subject to said mortgage bonds Nos. 2,265 and 10.

To recover a sum of Rs. 325.25, with further interest on Rs. 200 at 24 per cent. per annum from May 16, 1930, till July 10, 1930, and thereafter, with legal interest on the aggregate amount of principal and interest till payment in full.

Deputy Fiscal's Office, S. DE SILVA,
Kegalla, November 5, 1931. Additional Deputy Fiscal.

NOTICES IN TESTAMENTARY ACTIONS.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of
Jurisdiction John Manuel Kerner of Udahamulla,
No. 5,839. deceased.

Vergina Ellen Kerner of Udahamulla, Nugegoda. Petitioner.
And

(1) Dionysius Ketelink Kerner of Udahamulla, (2) Mabel Felicia Chapman of Wattala, (3) Mauritius Julius Kerner of Wall street, Kotahena, (4) Francis William Kerner of Udahamulla, (5) Margaret Elizabeth Melder of Wall street, Kotahena, (6) Thimothia Euffina de Souza of Nugegoda, (7) Modwena Lena Kerner of Udahamulla, (8) Emmanuel Alexander Kerner of Udahamulla Respondents.

THIS matter coming on for disposal before G. C. Thambyah, Esq., District Judge of Colombo, on October 5, 1931, 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 September 17, 1931, 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 November 5, 1931, show sufficient cause to the satisfaction of this court to the contrary.

October 5, 1931.

G. C. THAMBYAH,
District Judge.

The date for showing cause against the above order is extended to November 19, 1931.

November 5, 1931.

J. W. R. ILANGAKOON,
District Judge.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of
Jurisdiction the late Rasammah of 8, Regent street,
No. 5,853. Colombo, deceased.

Kartigesoe Cheliah of 96, Dam street in
Colombo Petitioner.

(1) Chelliah Rasiah, (2) Chelliah Thilliampalam, (3) Chelliah Cumaraswamy, (4) Dr. T. Sivapragasam, all of Anandagiri, Stafford place, Colombo. Respondents.

THIS matter coming on for disposal before G. C. Thambyah, Esq., District Judge of Colombo, on October 16, 1931, in the presence of Messrs. Pereira & Caldera, Proctors, on the part of the petitioner above named; and the affidavit of the said petitioner dated October 13, 1931, 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 November 19, 1931, show sufficient cause to the satisfaction of this court to the contrary.

October 16, 1931.

G. C. THAMBYAH,
District Judge.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of
Jurisdiction Balasuriya-appuhamillage Seaneris
No. 5,870. Perera of Lumugama in the Gangaboda
pattu of Siyane korale, deceased.

Singappuliaratchige Jane Nona of Tittapattara in the
Gangaboda pattu of Siyane Korale Petitioner.

(1) Balasuria-appuhamillage Mumasinghe, (2) ditto Amarawathi, (3) ditto Wickremepala, and (4) Singappuliaratchige Carthelis Singho, all of Tittapattara aforesaid Respondents.

THIS matter coming on for disposal before J. W. R. Ilangakoon, Esq., District Judge of Colombo, on October 27, 1931, in the presence of Mr. H. A. Abeyewardene,

Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated October 10, 1931, 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 November 19, 1931, show sufficient cause to the satisfaction of this court to the contrary.

October 27, 1931.

J. W. R. ILANGAKOON,
District Judge.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of
Jurisdiction Louis Harris Brohier of 28, Arethusa
No. 5,860. road, Wellawatta, deceased.

Antionette Berengaria Hunter of Arethusa road,
Wellawatta Petitioner.

(1) Victor Philips, (2) Henry Philips, (3) Maurice Philips, (4) Buller Philips, (5) Naomi Philips, all of Bombay, India, (6) Harris Frank of Kennissen Bros., Batu Caves, F. M. S., (7) Genevieve Ingleton nee Frank, wife of B. C. Ingleton, Foreman Platelayer, Moratuwa, (8) Louise Frank of the Civil Hospital, Kandy, (9) Mildred Pate nee Frank, wife of E. T. A. Pate of 26, Union place, Slave Island, (10) Raoul Frank, Foreman Platelayer, Veyangoda, (11) Spencer Hunter of Angulana, (12) Fred Hunter of Rowlands Garage, Turret road, Colombo, (13) Violet de Kretser, opposite St. Thomas' College, Mount Lavinia, (14) Leela de Kretser nee Hunter, wife of Cyril de Kretser, opposite St. Thomas' College, Mount Lavinia, (15) Sylvia Fernando nee Hunter, Mount Lavinia, (16) Herbert Hunter of Dunlop Rubber Co., Slave Island, (17) Edgar Hunter of Coop. Ltd., Fort, Colombo, (18) Dagmar Christine Hunter of Palmyra avenue, Colpetty, (19) Elfréda Moldrecht, opposite Police Station, Mutwal Respondents.

THIS matter coming on for disposal before G. C. Thambyah, Esq., District Judge of Colombo, on October 20, 1931, in the presence of Mr. J. M. Pereira, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated October 20, 1931, 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 the respondents above named or any other person or persons interested shall, on or before November 26, 1931, show sufficient cause to the satisfaction of this court to the contrary.

October 20, 1931.

G. C. THAMBYAH,
District Judge.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Last Will and Testa-
Jurisdiction ment of the late Udawattage Don James
No. 5,888. Perera of Hedigama in the Palle pattu of
Sahiti korale, deceased.

Udawattage Don Pedrick Perera also of Hedigama
aforesaid Petitioner.

THIS matter coming on for disposal before G. C. Thambyah, Esq., District Judge of Colombo, on November 11, 1931, in the presence of Mr. D. R. de S. Abeyewardene, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated October 28, 1931, (2) and of the attesting notary, and one of the witnesses also dated November 6, 1931, having been read :

It is ordered that the last will of Udawattage Don James Perera, deceased, of which the original, together with its translation thereof have 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 November 19, 1931, show sufficient cause to the satisfaction of this court to the contrary.

November 11, 1931.

G. C. THAMBYAH,
District Judge.

In the District Court of Kalutara.

Order Nisi declaring Will Proved.

Testamentary In the Matter of the Last Will and Testamentary Jurisdiction. In the Matter of the late Mawatage Engrasia Perera Seneviratne, deceased, of Kalamulla, No. 2,323.

THIS matter coming on for disposal before N. M. Bharucha, Esq., District Judge of Kalutara, on May 28, 1930, in the presence of Mr. P. D. Goonay, Proctor, on the part of the petitioner, Mawatage Thomas Perera Seneviratne of Kalamulla; and the affidavit of the said petitioner dated May 2, 1930, having been read:

It is ordered that the will of Mawatage Engrasia Perera Seneviratne, deceased, dated February 14, 1925, and now deposited in this court, be and the same is hereby declared proved, unless Mawatage Susana Perera Seneviratne of Kalamulla, or any other person or persons interested shall, on or before July 10, 1930, show sufficient cause to the satisfaction of this court to the contrary.

It is further declared that the said Mawatage Thomas Perera Seneviratne be and he is entitled to administration with copy of the will annexed, unless the above-named respondent or any other person or persons interested shall, on or before July 10, 1930, show sufficient cause to the satisfaction of this court to the contrary.

May 28, 1930. N. M. BHARUCHA,
District Judge.

Time to show cause extended till November 18, 1931.

N. M. BHARUCHA,
District Judge.

In the District Court of Kalutara.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of Jurisdiction. Kukulage Michel Perera, Police Vidane No. 2,433.

Gamage Letisia Perera of Wewita Petitioner.

Vs.
(1) Kukulage Ramabathi Perera, minor, by her guardian *ad litem* (2) Gamage Balis Perera of Wewita Respondents.

THIS matter coming on for disposal before N. M. Bharucha, Esq., District Judge of Kalutara, on September 10, 1931, in the presence of Messrs. Tirimanne & Meegama, Proctors, on the part of the petitioner, Gamage Letisia Perera of Wewita; and the affidavit of the said petitioner dated June 16, 1931, having been read:

It is ordered that the said petitioner be and she is hereby declared, as widow, to have letters of administration to his estate issued to her, unless the respondents or any other person or persons interested shall, on or before November 19, 1931, show sufficient cause to the satisfaction of this court to the contrary.

It is further declared that the 2nd respondent be and he is hereby appointed guardian *ad litem* over the 1st minor respondent for all purposes of this action, unless respondents or any other person or persons interested shall, on or before November 19, 1931, show sufficient cause to the satisfaction of this court to the contrary.

September 10, 1931. N. M. BHARUCHA,
District Judge.

In the District Court of Kalutara.

Order Nisi.

Testamentary In the Matter of the Estate of the late Jurisdiction. Menerigamage Caroline Allen Perera, No. 2,437.

THIS matter coming on for disposal before N. M. Bharucha, Esq., District Judge of Kalutara, on July 22, 1931, in the presence of Messrs. De Abrew & Fernando, Proctors, on the part of the petitioner Watutantrige William de Alwis of Gorakana, Panadura; and the affidavit of the said petitioner dated July 13, 1931, having been read:

It is ordered that the said petitioner be and he is hereby declared entitled, as the widower, to have letters of administration to her estate issued to him, unless the respondents—(1) Watutantrige Muriel Mabel de Alwis, (2) ditto Walter Herbert de Alwis, both of Gorakana, by their guardian *ad litem* (3) Menerigamage Lionel Perera of Bambalapitiya— or any other person or persons interested shall, on or before November 23, 1931, show sufficient cause to the satisfaction of this court to the contrary.

It is further declared that the 3rd respondent be and he is hereby appointed guardian *ad litem* over the 1st and 2nd minor respondents for all the purposes of this action, unless the respondents or any other person or persons interested shall on or before November 23, 1931, show sufficient cause to the satisfaction of this court to the contrary.

July 22, 1931. N. M. BHARUCHA,
District Judge.

In the District Court of Kandy.

Testamentary In the Matter of the Estate of the late Jurisdiction. Mahipala Eliyas, deceased, of Gongawala, Matale, No. 5,044.

THIS matter coming on for disposal before W. E. Barber, Esq., District Judge, Kandy, on October 15, 1931, in the presence of Messrs. Wijayatilake & Vitarayatilake, Proctors, on the part of the petitioner Thana Ameer Umma of Gongawala, Matale; and the affidavit of the said petitioner dated September 13, 1931, 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 him accordingly, unless the respondents—(1) Eliyas's daughter Balkis Umma, (2) ditto son Abdul Rahim, (3) ditto daughter Saida Umma, (4) ditto Aiseth Umma, (5) ditto son Abdul Bohari, (6) ditto son Mohammado Abbadi, (7) ditto Mahammado Bahardeen, all of Gongawala, the 3rd, 4th, 5th, and 6th by their guardian *ad litem* the 2nd respondent—shall, on or before November 16, 1931, show sufficient cause to the satisfaction of this court to the contrary.

October 15, 1931. W. E. BARBER,
District Judge.

In the District Court of Galle.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of Jurisdiction. the late Manikkubadaturuge Babynona, No. 7,286.

THIS matter coming on for disposal before T. W. Roberts, Esq., District Judge of Galle, on October 22, 1931, in the presence of Mr. H. S. Kularatne, Proctor, on the part of the petitioner Nettimettege Piyasena of Ahangama; and the affidavit of the said petitioner dated October 16, 1931, having been read:

It is declared that the said petitioner, as widow of the deceased above named, is entitled to have letters of administration issued to him accordingly, unless the respondents, viz., (1) Manikkubadaturuge Angohamy, (2) ditto Nonahamy, both of Ahangama, (3) ditto Samel Appu, and (4) ditto Singho Appu, both of Nuwara Eliya, shall, on or before December 2, 1931, show sufficient cause to the satisfaction of this court to the contrary.

October 22, 1931. T. W. ROBERTS,
District Judge.

In the District Court of Tangalla.

Order Nisi.

D. C. In the Matter of the Intestate Estate of the Testamentary deceased, Seiyadu Abdul Rahim Ibnu Case No. 1,160. Seiyadu Ali Maulana, late of Hambantota. Seiyadu Ali Ibnu Seiyadu Ganima Umma of Hambantota Petitioner.

(1) Mohamadu Lebbe Murrakar Mahamath Umma of Hambantota, (2) Seiyadu Ali Ibnu Seiyadu Saliu Maulana of ditto (minor), (3) Seiyadu Ahmath Ibrahim Maulana of ditto Respondents.

THIS matter coming on for disposal before J. N. Arumugam, Esq., District Judge of Tangalla, on November 2, 1931, in the presence of Mr. L. G. Poulter, on the part of the petitioner above named; and the affidavit of the above-named petitioner dated October 12, 1931, having been read:

It is ordered that the 3rd respondent above named be appointed guardian *ad litem* over the minor the 2nd respondent above named, unless any person or persons interested shall, on or before November 30, 1931, show sufficient cause to the contrary.

It is further ordered that the petitioner be and she is hereby entitled, as daughter of the deceased, to have letters of administration of the estate issued to her, unless any person or persons interested shall, on or before November 30, 1931, show sufficient cause to the contrary.

J. N. ARUMUGAM,
District Judge.

In the District Court of Jaffna.

Order Nisi.

Testamentary In the Matter of the Estate of Jurisdiction. the late Theivanaipillai, wife of No. 7,869. Sanmugam Ponniah of Vaddukodai east, deceased.

Sinnatamby Nagamuttu of Vaddukodai, attorney of Sanmugam Ponniah of Vaddukodai Petitioner.

- (1) Thanapaackiam (minor), daughter of N. S. Ponniah,
(2) Visaladehipillai, widow of Kathiravelu Vaitilgam of Vaddukodai west Respondents.

THIS matter coming on for disposal before D. H. Balfour, Esq., District Judge, Jaffna, on April 16, 1931, in the presence of Mr. P. Canapathypillay, Proctor, on the part of the petitioner; and the affidavit and petition of the petitioner having been read:

It is ordered that the above-named 2nd respondent be appointed guardian *ad litem* over the minor, 1st respondent, for the purpose of this action, and that the petitioner is, as the attorney of the husband of the deceased, entitled to have letters of administration to the estate of the above-named deceased, unless the respondents above named or any others shall, on or before May 27, 1931, show sufficient cause to the satisfaction of this court to the contrary.

D. H. BALFOUR,
District Judge.

May 6, 1931.

Extended to October 28, 1931.

Extended to November 18, 1931.

In the District Court of Kurunegala.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of Jurisdiction. the late Mulla Fakurudeen Mulla Miyajee No. 3,972. of Limdi in Kathiyawar District, India, deceased.

Rasul Bhai Mulla Fakurudeen of Kurunegala. Petitioner.

- (1) Hasanally Mulla Fakurudeen, (2) Rabal Bhai Mulla Fakurudeen, (3) Safia Bhai Mulla Fakurudeen, (4) Kulsun Bhai Mulla Fakurudeen, all of Limdi in Kathiyawar District, India Respondents.

THIS matter coming on for disposal before S. H. Wadia, Esq., District Judge of Kurunegala, on October 19, 1931, in the presence of Mr. E. E. G. Daniels, Proctor for the petitioner above named; and the affidavit of the said petitioner dated May 22, 1931, having been read:

It is ordered that the said petitioner be and he is hereby declared entitled, as the eldest son of the above-named deceased, to have letters of administration to his estate issued to him, unless the respondents or any other person or persons interested shall, on or before November 24, 1931, show sufficient cause to the satisfaction of this court to the contrary.

S. H. WADIA,
District Judge.

October 19, 1931.

In the District Court of Chilaw.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of Jurisdiction. Theresa Gertrude Fernando of Wennappuwa. No. 2,061. deceased.

Kalugamage Maria Fernando of Wennappuwa. Petitioner.

- (1) Reverend Father John Fernando of Karukupona,
(2) Brother Cleevent Fernando of Colombo, (3) Udugampolage Lucia Fernando, (4) Francis Salis Fernando, (5) George Dionysius Fernando, (6) Mary Margeret Fernando, (7) Stephen Aloysious Fernando, (8) Mary Presia Gladys Fernando, all of Wennappuwa, 6th, 7th, and 8th minors appearing by their guardian *ad litem* the 5th respondent. Respondents.

THIS matter coming on for disposal before R. F. Dias, Esq., District Judge of Chilaw, on August 21, 1931, in the presence of Mr. C. V. M. Pandittesekare, Proctor of the firm of Messrs. Cooke & Pandittesekare, Proctors, on the part of the petitioner; and the affidavit of the said petitioner dated August 21, 1931, having been read: It is ordered that the 6th respondent be and he is hereby appointed guardian *ad litem* of the 6th, 7th, and 8th respondents who are minors, and the petitioner, as mother of the deceased above named, be and she is hereby declared entitled to have

letters of administration to the estate of the said deceased issued to her, unless the above-named respondents or any other person or persons interested shall, on or before September 14, 1931, show sufficient cause to the satisfaction of this court to the contrary.

August 21, 1931.

R. F. DIAS,
District Judge.

Order Nisi extended to November 20, 1931.

October 16, 1931.

R. F. DIAS,
District Judge.

In the District Court of Anuradhapura.

Testamentary In the Matter of the Estate and Effects of Jurisdiction. Seeni Tamby Udayar Kulasekarampillai, No. 410. Udayar of Mannanpitiya, deceased.

Kulasekarampillai Udayar Seenitamby of Mannanpitiya Petitioner.

- (1) Seenitamby Ponniamma, (2) Kulasekarampillai Udayar Kali Amma, (3) Kulasekarampillai Udayar Somasuriyam, and (4) Kulasekarampillai Udayar Thambiappah, all of Mannanpitiya Respondents.

THIS matter coming on for disposal before D. B. Seneviratne, Esq., District Judge of Anuradhapura, on December 10, 1930, in the presence of Mr. S. Nataraja, Proctor, on the part of the petitioner; and the affidavit of the petitioner dated December 10, 1930, having been read:

It is ordered that the petitioner, as the son of the deceased, be and he is hereby declared entitled to have letters of administration to the estate of the deceased issued to him, unless the respondents or any other person shall, on or before March 17, 1931, show sufficient cause to the satisfaction of this court to the contrary.

December 10, 1930.

D. B. SENEVIRATNE,
District Judge.

Time extended to May 14, 1931.

March 17, 1931.

D. B. SENEVIRATNE,
District Judge.

Time extended to July 27, 1931.

May 14, 1931.

D. B. SENEVIRATNE,
District Judge.

Time extended to September 7, 1931.

July 27, 1931.

J. N. VETHAVANAM,
District Judge.

Time extended to November 17, 1931.

September 7, 1931.

J. N. VETHAVANAM,
District Judge.

In the District Court of Badulla.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of No. B 887. Ramasamy Kangany's son, Ponnusamy Perunkondar of Kapuwatta in Kadurugamuwa in Mahapalata in Badulla District, deceased.

Ramasamy Kangany's son, Mallakutty Perunkondar of Kapuwatta in Kadurugamuwa in Mahapalata Petitioner.

And

- (1) Malayaththal, widow of Ponnusamy Perunkondar,
(2) Kumarasamy Perunkondar, (3) Muttucaruppen Perunkondar, all of Thondaman Wuduthi in Alan-gudi Taluq in Pudukotai State in India Respondents.

THIS matter coming on for disposal before Arthur Godwin Ranasintha, Esq., District Judge, Badulla, on October 21, 1931, in the presence of Messrs. H. J. & W. L. Pinto, Proctors, on the part of the petitioner; and his petition dated October 21, 1931, and affidavit dated September 24, 1931, having been read: It is ordered that the petitioner be and he is hereby declared entitled, as a brother of the deceased above named, to administer his estate and to have letters of administration issued to him accordingly, unless the respondents above named or any person or persons lawfully interested therein shall, on or before November 18, 1931, show sufficient cause to the satisfaction of this court to the contrary.

October 21, 1931.

A. G. RANASINHA,
District Judge.

In the District Court of Avissawella.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of
Jurisdiction. the late Waduwarage Mudalihamy of
No. 170. Mawalgama, deceased.

Between

Tanippulige Leisahamy of Mawalgama Petitioner.

(1) Waduwarage Aron Singho, (2) Waduwarage Emis Singho, and his wife (3) Tanippulige Punchyhamy, (4) Waduwarage Siman Singho, (5) Waduwarage Babahamy and her husband, all of Mawalgama, (6) Saparamadu Mahabalage Junis Singho of Kadanpitiya in Rayigam korale, Udugaha pattu, (7) Waduwarage Abraham Singho of Mawalgama, (8) Waduwarage Carolis Singho of Mawalgama. Respondents.

THIS matter coming on for disposal before Waldo Sansoni, Esq., District Judge of Avissawella, on March 19, 1931, in the presence of Mr. H. R. Gunawardane, Proctor, on the part of the petitioner above named; and the affidavit of the petitioner dated March 18, 1931, having been read:

It is ordered that the petitioner above named be and she is hereby declared entitled to letters of administration to the estate of the deceased above named, as his (the deceased's) widow, unless the respondents above-named or any other person or persons interested shall, on or before April 24, 1931, show sufficient cause to the satisfaction of this court to the contrary.

March 19, 1931.

W. SANSONI,
District Judge.

This *Order Nisi* is extended for May 15, 1931.

April 24, 1931.

W. SANSONI,
District Judge.

This *Order Nisi* is extended for June 5, 1931.

May 15, 1931.

W. SANSONI,
District Judge.

This *Order Nisi* is extended for June 26, 1931.

June 5, 1931.

W. SANSONI,
District Judge.

This *Order Nisi* is extended for August 7, 1931.

July 17, 1931.

B. L. DRIEBERG,
District Judge.

This *Order Nisi* is extended for August 28, 1931.

August 7, 1931.

W. SANSONI,
District Judge.

This *Order Nisi* is extended for September 18, 1931.

August 28, 1931.

W. SANSONI,
District Judge.

This *Order Nisi* is extended for October 9, 1931.

September 18, 1931.

W. SANSONI,
District Judge.

This *Order Nisi* is extended and revised for October 30, 1931.

October 9, 1931.

W. SANSONI,
District Judge.

This *Order Nisi* is extended and revised for November 22, 1931.

October 30, 1931.

W. SANSONI,
District Judge.

In the District Court of Ratnapura.

Order Nisi.

Testamentary In the Matter of the Last Will and Testa-
Jurisdiction. ment of Matilda Agnes Wright, deceased,
No. 981. of Stubton estate, Rakwana.

THIS matter coming on for disposal before D. B. Seneviratne, Esq., District Judge, Ratnapura, on September 23, 1931, in the presence of Mr. F. P. Wifasekera, Proctor, on the part of the petitioners (1) Amelia Mary Bruce of Stubton estate Rakwana, and (2) Francis John Poyntz Roberts of Drayton estate, Kotagala; and the affidavit of the said petitioners dated September 5 and 12, 1931, having been read, and the evidence of Mr. F. R. Wirasekera, Notary Public, and Mr. R. A. K. Bruce, one of the witnesses who attested the said last will, and of C. R. Pitchard, one of the witnesses to the codicil taken, and all parties heard:

It is ordered that the will of Matilda Agnes Wright of Stubton estate, deceased, dated March 19, 1927, and the codicil thereto dated April 14, 1931, and now deposited in this court be and the same is hereby declared proved, unless any person or persons interested shall, on or before October 22, 1931, show sufficient cause to the satisfaction of this court to the contrary.

It is further declared that the said petitioners are the executrix and the executor respectively named in the said will, and that they are entitled to have probate of the same issued to them accordingly, unless any person or persons interested shall, on or before October 22, 1931, show sufficient cause to the satisfaction of this court to the contrary.

September 23, 1931.

D. B. SENEVIRATNE,
District Judge.

This *Order Nisi* is extended for November 18, 1931.

C. F. DHARMARATNE,
District Judge.

In the District Court of Ratnapura.

Order Nisi declaring Will Proved.

No. 984. In the Matter of the Estate of the late
Athukoralalaye Singho Appuhamy,
deceased, of Dambuluwana.

THIS matter coming on for disposal before R. Y. Daniel, Esq., District Judge, Ratnapura, on November 6, 1931, in the presence of Messrs. Gunasekera & Gunasekera, Proctors, on the part of the petitioner Rupahinge Podimenike of Dambuluwana; and the affidavit of the said petitioner dated November 6, 1931, having been read: It is ordered that the 2nd respondent, Dassanayake Lekamalaye William Appuhamy of Kiriella, be appointed guardian *ad litem* of the 1st respondent, Athukoralalaye Gunarat Menike, and the 6th respondent, Rupahinge Ratranhamy, be appointed guardian *ad litem* of the 3rd Athukoralalaye Somawathie, 4th ditto Pemawardena, 5th ditto Dharmadasa, all of Dambuluwana, for the purpose of this action, unless any person interested shall, on or before December 14, 1931, show sufficient cause to the satisfaction of this court to the contrary.

It is further declared that the said petitioner above named is the widow of the said deceased above named and that she is entitled to have letters of administration to the estate of the said deceased issued to her accordingly, unless any person or persons interested shall, on or before December 14, 1931, show sufficient cause to the satisfaction of this court to the contrary.

November 6, 1931.

R. Y. DANIEL,
District Judge.

DRAFT ORDINANCE.

(Continued from page 991)

MINUTE.

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

An Ordinance to amend the Local Boards Ordinance, 1898.

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

1 This Ordinance may be cited as "The Local Boards Amendment Ordinance, 1931."

Short title.

2 Between section 34A and section 35 of the Local Boards Ordinance, 1898, the following is inserted as new section 34B :—

Insertion of new section 34B in the principal Ordinance.

"34B. Provided also that—

Remission of rates in cases of non-tenancy.

(1) If any building is rendered untenanted, and is untenanted by reason of its being altered, repaired, or improved, a proportionate remission of the rates and taxes payable in respect of such building may be allowed for each month of the year during which it is so rendered untenanted, but no remission shall be made for any broken period or part of any particular month.

(2) If any building is or remains untenanted for any reasons other than those mentioned in sub-section (1) hereof a proportionate remission of the rates and taxes payable in respect of such building for each month of the year in which this occurs may be allowed, but no such remission shall be made unless such building has been untenanted during the whole of such a month.

(3) No such remission shall be allowed unless the person claiming such remission shall (a) have given to the Chairman, within seven days of the commencement of the period for which remission is claimed, a written notice of the fact that such building is untenanted, and shall in such notice have stated the date on which the building became untenanted, and the reason thereof, and an address to which all communications in respect of such notice may be posted; and also (b) have given to the Chairman a written notice of the fact that such building was re-occupied within seven days of the new tenancy, and shall in such notice state the fact of such re-occupation and the date of the commencement thereof.

(4) In the event of any dispute arising regarding the occupation of any such building during any particular period, the decision of the Chairman thereon shall be notified in writing to the address given in the notice required by sub-section (3) (a) hereof, and such decision shall be final, unless a written application for the revision of such decision be presented to the Chairman within seven days of the date upon which notice of such decision was posted or left at such address, when such decision shall be subject to revision by the Board."

Objects and Reasons.

The purpose of this Bill is to enable a Local Board to remit a portion of the quarterly rates and taxes ordinarily due in respect of a building when the building remains untenanted for a whole month. The immediate reason for this amendment is the desire to afford relief to landlords in the present general trade depression, which has made the renting of their buildings and the continuance of tenancy a matter of great uncertainty, but provision is also made for buildings remaining untenanted for reasons connected with structural alterations, repairs or improvements.

CHAS. BATUWANTUDAWA,
Minister for Local Administration.

Colombo, November 9, 1931.