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	PAGE		PAGE
Passed Ordinances	—	Supreme Court Notices	—
Draft Ordinances	1010	District and Minor Courts Notices	—
List of Jurors and Assessors	—	Notices in Insolvency Cases	1051
List of Notaries	—	Notices of Fiscals' Sales	1053
Notifications of Criminal Sessions of the Supreme Court	—	Notices in Testamentary Actions	1059
		Council of Legal Education Notices	—

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DRAFT ORDINANCES.**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.

TABLE OF SECTIONS.**CHAPTER I.****PRELIMINARY.**

Section:

1. Short title.
2. Interpretation.
3. Administration.
4. Official secrecy.

CHAPTER II.**IMPOSITION OF INCOME TAX.**

5. Incidence of income tax.
6. Income chargeable with tax.
7. Exemptions.
8. Exemption of interest on Government loans.

CHAPTER III.**ASCERTAINMENT OF PROFITS OR INCOME.**

9. Deductions allowed.
10. Deductions not allowed.

CHAPTER IV.**ASCERTAINMENT OF STATUTORY INCOME.**

11. Basis for computing statutory income.
12. Apportionment of profits.

CHAPTER V.**ASCERTAINMENT OF ASSESSABLE INCOME.**

13. Deductions from statutory income in arriving at assessable income.

CHAPTER VI.**ASCERTAINMENT OF TAXABLE INCOME.**

14. Taxable income.
15. Exemption from tax of certain resident individuals.
16. Allowances to resident individuals.
17. Proportionate allowances.
18. Exemption of income of non-resident persons in certain cases.
19. Proof of claims.

CHAPTER VII.**CHARGE AND RATES OF TAX.**

20. Charge of tax and rates thereof.

CHAPTER VIII.**PROVISIONS RELATING TO SPECIAL CASES.****A.—Husband and Wife.**

21. Wife's income.
22. Separate assessment of husband and wife.

B.—Trustees, Executors, &c.

23. Chargeability of receiver and trustee.
24. Chargeability of executor.
25. Statutory income of a beneficiary of an estate.
26. Adjustment of tax on the shares of the beneficiaries when an estate is distributed.
27. Executor chargeable with tax for periods prior to date of death.
28. Joint trustees and executors.

C.—Partnerships.

29. Assessment of partnership income.

D.—Agriculture.

30. Ascertainment of profits from certain agricultural undertakings.
31. Reduction of tax on profits from the cultivation of products subject to export duty, other than tea.
32. Rebate of export duty on tea in certain cases.

E.—Residence.

33. What constitutes residence.

F.—Liability of Non-Resident Persons.

34. Chargeability of certain profits of non-resident persons.
35. Person assessable on behalf of a non-resident person.
36. Liability of certain non-resident persons.
37. Profits of certain businesses to be computed on a percentage of the turnover.
38. Profits of non-resident persons from sale of exported produce.

G.—Shipping.

39. Profits of non-resident shipowners.
40. Master of ship to be an agent.
41. Refusal of clearance where tax is in arrear.

H.—Insurance.

42. Ascertainment of profits of insurance companies.

I.—*Dividends, &c.*

Section.

43. Deduction of tax from dividends.

J.—*Interest, &c., Payable to Persons out of Ceylon.*

44. Deduction of tax from interest, &c.

K.—*Relief in cases of Double Taxation.*

45. Relief in respect of United Kingdom Income Tax.

46. Relief in respect of Empire Income Tax.

L.—*Miscellaneous.*

47. Income from interest to be the amount falling due.
 48. Profits of a company from transactions with its shareholders.
 49. Income from certain dividends to include tax thereon.
 50. How certain receipts from insurance to be treated.
 51. Ascertainment of income of clubs, trade associations, &c.
 52. Certain dispositions and transactions to be disregarded and certain undistributed profits to be treated as distributed.
 53. Indemnification of representative.

CHAPTER IX.

RETURNS, &c.

54. Returns and information to be furnished.
 55. Information to be furnished by officials and employers.
 56. Returns to be furnished of income received on account of, or paid to, other persons.
 57. Occupiers to furnish returns of rent payable.
 58. Return of lodgers and inmates.
 59. Duties of representative of incapacitated or non-resident person.
 60. Bankers to render returns of coupons cashed by them.
 61. Precedent partner to act on behalf of a partnership.
 62. Principal officer to act on behalf of a company or body of persons.
 63. Signature and service of notices.

CHAPTER X.

ASSESSMENTS.

64. Assessor to make assessments.
 65. Additional assessments.
 66. Assistant Commissioner to scrutinize, amend, and allow assessments.
 67. Notices to be issued by Assistant Commissioner.
 68. Validity of assessments, &c.

CHAPTER XI.

APPEALS.

Appeals to the Commissioner.

69. Procedure on appeals to the Commissioner.

Appeals to the Board of Review.

70. Constitution of the Board of Review.
 71. Right of appeal to the Board of Review.
 72. Commissioner may refer appeals to the Board of Review.
 73. Hearing and disposal of appeals to the Board of Review.

Appeals to the Supreme Court.

74. Appeal on a question of law to the Supreme Court.

General.

75. Assessments or amended assessments to be final.

CHAPTER XII.

PAYMENT OF TAX.

76. Provisions regarding payment of tax.

CHAPTER XIII.

RECOVERY OF TAX.

77. Tax to include fines, &c.
 78. Tax to be a first charge.
 79. Recovery of tax by seizure and sale.
 80. Proceedings for recovery before a Magistrate.
 81. Recovery of tax out of debts, &c.
 82. Recovery of tax from persons leaving Ceylon.
 83. Use of more than one means of recovery.

CHAPTER XIV.

REPAYMENT.

84. Tax paid in excess to be refunded.

CHAPTER XV.

PENALTIES AND OFFENCES.

85. Penalties for failure to make returns, making negligent returns, &c.
 86. Breach of secrecy and other matters to be offences.
 87. Penal provisions relating to fraud, &c.
 88. Tax to be payable notwithstanding any proceedings for penalties, &c.
 89. Prosecution to be with the sanction of the Commissioner.

CHAPTER XVI.

GENERAL.

90. Power to make rules.
 91. Commissioner to prescribe forms.

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 subsection, 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 subsection 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. 932.

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.

(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 18, 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 13 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 transshipment.

(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.

10 & 11, Geo. 5.
c. 18.

- (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.

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.

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

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.

(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.

No. 14 of 1895,
IV. 715.

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 of
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 situated. 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.

Treasury,
Colombo, November 11, 1931.

W. W. Woods,
Financial Secretary.

MINUTE.

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

No. 8 of 1893,
II. 232.

An Ordinance to amend The Pawnbrokers Ordinance, 1893.

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

Short title.

1 This Ordinance may be cited as The Pawnbrokers Amendment Ordinance, 1931.

Amendment of
section 8 of
the principal
Ordinance.

2 Section 8 of The Pawnbrokers Ordinance, 1893 (hereinafter referred to as "the principal Ordinance") is hereby amended as follows :—

(a) by renumbering it as section 8 (1) ;

(b) by the insertion of the words, "and the particulars specified in the said schedule shall be printed in English, Sinhalese and Tamil on the back of every pawn ticket given to a pawnor under section 6" immediately after the word "Ordinance" in the third line ; and

(c) by the addition of the following as section 8 (2) :—

"(2) If, in respect of any loan on a pledge, a pawnbroker takes any profit or demands or takes any charge or sum whatever other than those specified in Schedule II to this Ordinance he shall be guilty of an offence against this Ordinance, and shall be liable on conviction to a fine not exceeding one hundred rupees"

Amendment of
section 15 of
the principal
Ordinance.

3 Section 15 (6) of the principal Ordinance is hereby repealed.

Amendment of
section 29 of
the principal
Ordinance.

4 Section 29 of the principal Ordinance is hereby amended as follows :—

(a) by the substitution of the words "sub-inspector and any chief headman" for the word "Inspector" in the second line ; and

(b) by the insertion of the words "or chief headman" immediately after the word "police" in the sixth line.

Objects and Reasons.

It has been brought to the notice of the Government that pawnbrokers are in some cases charging a higher rate of interest than the legal rate authorized by Schedule II of the Pawnbrokers Ordinance, 1893. This offence is extremely difficult to detect, and although a penalty of Rs 100 is provided in section 15 (6) of the Ordinance, and in addition, for the protection of pawnors, section 5 (4) of the Ordinance requires that the rates of interest legally chargeable are to be set out in English, Sinhalese and Tamil on a board conspicuously exhibited in the pawnshop, it has been thought advisable to provide also that the legal rates should be printed in the three languages on the back of every pawn ticket for the information of the pawnor. Clause 2 of the Bill now introduced effects this amendment and also extends to all loans the protection now afforded by section 15 (6) to loans of above five rupees.

2. For the proper control of pawnbroking, officers of the police force of and above the rank of Inspector are at present permitted by section 29 of the Pawnbrokers Ordinance, 1893, to enter and examine a pawnbroker's shop or residence. Many police stations are now in charge of sub-inspectors and there are therefore many places in which it is not possible to exercise effectually the supervision contemplated by this section, as it stands. In addition, there are a number of licensed pawnbrokers outside police areas, and there can be no supervision of these under section 29 even if the powers conferred by that section were extended to sub-inspectors. It is therefore proposed in clause 3 of the Bill to amend the principal Ordinance so as to give the powers conferred by section 29 to officers of police not below the rank of sub-inspector and to chief headmen. The inclusion of chief headmen will also permit the Ordinance to be proclaimed in other parts of the Island where there are no police stations.

Colombo, November 12, 1931. D. B. JAYATILAKA,
Minister for Home Affairs.

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.

MINUTE.

J 1529/27

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

An Ordinance to amend the Criminal Procedure Code, 1898.

No. 15 of 1898,
IV. 155.

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 Criminal Procedure Code Amendment Ordinance, 1931.

Short title.

Amendment of sections 99 and 100 of principal Ordinance.

2 Sections 99 and 100 of the principal Ordinance are amended by inserting the words "any Unofficial Police Magistrate" immediately after the words "Police Magistrate" wherever they occur in the said sections.

Amendment of section 101 of principal Ordinance.

3 Section 101 of the principal Ordinance is amended by inserting the words "or any Unofficial Police Magistrate of the district who resides within the local limits of such Police Magistrate's jurisdiction and who is present" between the word "present" and the word "or" in line 4.

Amendment of sections 102, 103, and 104 of principal Ordinance.

4 Sections 102, 103, and 104 of the principal Ordinance are amended by inserting the words "Unofficial Police Magistrate" immediately after the words "Police Magistrate" wherever they occur in the said sections.

Objects and Reasons.

Section 84A of the Courts Ordinance, 1889, gives an Unofficial Police Magistrate all the powers that a Police Court has under the Criminal Procedure Code, 1898, except its right of trying cases summarily; but this delegation of authority does not enable an Unofficial Police Magistrate to exercise the administrative powers with which the Code invests a Police Magistrate. The Police Inquiry Committee of 1928 has urged the advisability of clothing Unofficial Police Magistrates with the same administrative powers for dispersing unlawful assemblies as is now enjoyed by a Police Magistrate by virtue of Chapter VIII. of the Code. The purpose of this Bill is to give effect to this recommendation.

D. B. JAYATILAKA,
Colombo, November 12, 1931. Minister for Home Affairs.

MINUTE.

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

An Ordinance to amend the Ceylon Railways Ordinance, 1902.

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

Short title.

1 This Ordinance may be cited as the Ceylon Railways Amendment Ordinance, 1931.

Repeal of section 5A of the principal Ordinance.

2 Section 5A of the Ceylon Railways Ordinance, 1902 (hereinafter referred to as "the Principal Ordinance"), is repealed.

Amendment of Schedule of Rates of Railway Fares in principal Ordinance.

3 The Schedule of "Rates of Railway Fares" to the principal Ordinance is amended as follows :—

(a) The portion entitled "Passengers" by adding the following words at the end :—

"Any fractional part of 5 cents which is below 2½ cents will not be reckoned or charged for. Every fractional part of 5 cents equal to or above 2½ cents will be reckoned and charged for as 5 cents. Every fractional part of a mile will be reckoned and charged for as a mile."

(b) The portion entitled "Goods"—by deleting the words "passenger and" in line 21.

Repeal of Schedule of special rates in principal Ordinance.

4 The Schedule of "Special Rates chargeable for conveyance of goods and passengers over the Nannuoya-Ragalla Section" of the principal Ordinance is repealed.

Objects and Reasons.

The legal authority for the present rates and fares on the Ceylon Government Railway is contained in the schedules to the Ceylon Railways Ordinance, 1902, as amended by the Ceylon Railways (Amendment) Ordinance, 1904, and the Ceylon Railways Ordinance No. 10 of 1925. The purpose of the amendments introduced by this bill is as follows :—

Clauses 2 and 4.—Section 5A and the schedule therein referred to are no longer necessary as the higher fares and rates applicable over the Uda Pussellawa Railway have been abolished and replaced by the lower fares and rates operating over the Main Line above Nawalapitiya.

Clause 3 (a) and (b).—To facilitate the giving of change at Booking Office windows and reduce the delay caused thereby to passengers.

MOHD. MACAN MARKAR,
Minister for Communications and Works.
Colombo, November 13, 1931.

NOTICES OF INSOLVENCY.

Insolvent Estate of A. R. A. R. S. M. Annamalai Chettiar.

IT is proposed to declare a first dividend in the above matter. Creditors who have not already proved their claims are requested to do so within three weeks from this date. Should they fail to prove their claims, the dividend will be declared without reference to them.

Madras, November 19, 1931.

F. H. WILSON,
Official Assignee.

In the District Court of Colombo.

No. 4,280. In the matter of the insolvency of A. C. M. Ghouse of New Moor street, Colombo.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will take place at the sitting of this court on December 15, 1931, for proof of claim of Futton Bros. & Co., Glasgow.

By order of court, A. E. PERERA,
Colombo, November 13, 1931. for Secretary.

In the District Court of Colombo.

No. 4,280. In the matter of the insolvency of A. C. M. Ghouse of New Moor street, Colombo.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will take place at the sitting of this court on December 8, 1931, for the grant of a certificate of conformity to the insolvent.

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

In the District Court of Colombo.

No. 4,302. In the matter of the insolvency of D. R. Amerasinghe of 127, First 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 22, 1931, for the grant of a certificate of conformity to the insolvent.

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

In the District Court of Colombo.

No. 4,368/4,376. In the matter of the insolvency of (1) Winifried Freudenberg, (2) Siegmund 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 Udugampola in the District of Negombo, in extent 8 acres 3 roods and 12 perches, with the buildings standing thereon for the sum of Rs. 3,000.

By order of court, R. N. WATKINS,
Colombo, November 14, 1931. Assignee.

In the District Court of Colombo.

No. 4,394. In the matter of the insolvency of M. A. Manuel Pillai of 29, Mutwal road, Colombo.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will take place at the sitting of this court on December 22, 1931, for the grant of a certificate of conformity to the insolvent.

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

In the District Court of Colombo.

No. 4,493. In the matter of the insolvency of E. G. Gratiaen, W. E. V. de Rooy, and G. A. H. Wille, all of Colombo.

WHEREAS E. G. Gratiaen, W. E. V. de Rooy, and G. A. H. Wille have filed a declaration of insolvency, and a petition for the sequestration of their estate has also been filed by the Public Trustee, Colombo, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said E. G. Gratiaen, W. E. V. de Rooy, and G. A. H. Wille insolvents 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 insolvents 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 17, 1931. for Secretary.

In the District Court of Negombo.

No. 215/I. In the matter of the insolvency of Chena Kupa Meeyanna Meerasa Rawther of Main street, Negombo, insolvent.

NOTICE is hereby given that the first sitting of this court in the above matter has been adjourned to December 2, 1931.

By order of court, C. EMMANUEL,
Negombo, November 10, 1931. Secretary.

In the District Court of Negombo.

Insolvency In the matter of the insolvency of Don Jurisdiction. Beonis Jayasinghe of Gampaha, insolvent. No. 217.

NOTICE is hereby given that the first sitting of this court in the above matter has been adjourned to December 14, 1931, at 10 A.M.

By order of court, C. EMMANUEL,
Negombo, November 16, 1931. Secretary.

In the District Court of Negombo.

Insolvency In the matter of the insolvency of Wewalage Jurisdiction. Pemiyanu Fernando of Palangaturai in No. 218. Negombo, insolvent.

NOTICE is hereby given that the first sitting of this court in the above matter has been adjourned to December 11, 1931, at 10 A.M.

By order of court, C. EMMANUEL,
Negombo, November 17, 1931. Secretary.

In the District Court of Negombo.

Insolvency In the matter of the insolvency of S. D. Jurisdiction. Samsadeen of Negombo. No. 220.

NOTICE is hereby given that S. D. Samsadeen of Negombo has this day been adjudged an insolvent and that this court has directed him to file his balance sheet on December 3, 1931, at 10 A.M.

By order of court, C. EMMANUEL,
Secretary.

In the District Court of Kalutara.

No. 270/I. In the matter of the insolvency of Mulekandage John Perera of Mawala.

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 19, 1932, to examine the insolvent.

By order of court, A. W. LUDEKENS,
November 16, 1931. Secretary.

In the District Court of Kalutara.

No. 271/I. In the matter of the insolvency of Widanapala Peter Edwin de Mel of Horana.

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 21, 1932, to examine the insolvent.

By order of court, A. W. LUDEKENS,
November 12, 1931. Secretary.

In the District Court of Kandy.

No. 1,960. In the matter of the insolvency of Noor Mohamed Hadji Abubakker of Trincomalee street, Matale.

NOTICE is hereby given that the order of adjudication made in the above case was annulled on November 11, 1931.

By order of court, GERALD E. DE ALWIS,
Kandy, November 14, 1931. Secretary.

In the District Court of Kandy.

No. 1,963. In the matter of the insolvency of D. John de Silva of Penrhos Group, Galboda.

WHEREAS D. John de Silva of Penrhos Group, Galboda, has filed a declaration of insolvency, and a petition for the sequestration of his estate has also been filed by Lawrence Perera of Peradeniya road, Kandy, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said D. John de Silva insolvent accordingly; and that two public sittings of the court, to wit, on December 18, 1931, and on January 22, 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, GERALD E. DE ALWIS,
Kandy, November 11, 1931. Secretary.

In the District Court of Nuwara Eliya.

No. 18. In the matter of the insolvency of Aldo Laurence Diacano of Nuwara Eliya.

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 3, 1931, for assignee's report.

By order of court, C. CANAPATHIPILLAI,
Nuwara Eliya, November 12, 1931. Secretary.

In the District Court of Galle.

No. 651. In the matter of the insolvency of Mohamed Ossen Mohamed Samsadeen of Galle.

NOTICE is hereby given that examination of the above-named insolvent will take place at the sitting of this court on March 1, 1932.

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

In the District Court of Galle.

No. 658. In the matter of the insolvency of Laddu Pedrick Silva of Telwatta.

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 25, 1932, for assignee's report.

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

In the District Court of Galle.

No. 664. In the matter of the insolvency of Walgama Kankanange Charles de Silva of Gintota.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will take place at the sitting of this court on December 23, 1931, for the filing of balance sheet.

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

In the District Court of Galle.

No. 670. In the matter of the insolvency of K. J. de Silva of Pittigalawatta, Galle.

WHEREAS Andigodagoda Gamage John de Silva of Katukurunda has filed a declaration of insolvency, and a petition for the sequestration of the estate of K. J. de Silva, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said K. J. de Silva insolvent accordingly; and that two public sittings of the court, to wit, on December 4, 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,
Secretary.

In the District Court of Matara.

No. 73. In the matter of the insolvency of Wannu Achikankaname Wimaladasa of Telijjawila.

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 22, 1932, for examination of insolvent.

By order of court, R. MALALGODA,
November 9, 1931. Secretary.

In the District Court of Matara.

No. 80. In the matter of the insolvency of Mohamed Abdul Cader Mohamed Thahir of Matara.

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 3, 1931, for proof of debts.

By order of court, R. MALALGODA,
November 10, 1931. Secretary.

In the District Court of Matara.

Insolvency In the matter of the insolvency of Madihe Case No. 81. Arachchige Abraham Gunewardena of Weligama, insolvent.

WHEREAS Madihe Arachchige Abraham Gunewardena of Weligama has filed a declaration of insolvency, and a petition for the sequestration of his estate has also been filed by him under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said Madihe Arachchige Abraham Gunewardena insolvent accordingly; and that two public sittings of the court to wit, on November 30 and December 18, 1931, respectively, 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 other steps set forth in the said Ordinance, of which creditors are hereby required to take notice.

By order of court, R. MALALGODA,
October 27, 1931. Secretary.

In the District Court of Matara.

Insolvency In the matter of the insolvency of Naimanage Case No. 82. Hendrick Singho of Weligama, insolvent.

WHEREAS Naimanage Hendrick Singho of Weligama has filed a declaration of insolvency, and a petition for the sequestration of his estate has also been filed by him, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said Naimanage Hendrick Singho insolvent accordingly; and that two public sittings of the court, to wit, on December 7, 1931, and January 12, 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 other steps set forth in the said Ordinance, of which creditors are hereby required to take notice.

By order of court, R. MALALGODA,
November 3, 1931. Secretary.

In the District Court of Matara.

Insolvency In the matter of the insolvency of Seiyadu Case No. 83. Hassan Ibune Seiyadu Sheek Hibishi Mawlana of Weligama, insolvent.

WHEREAS Seiyadu Hassan Ibune Seiyadu Sheek Hibishi Mawlana of Weligama has filed a declaration of insolvency, and a petition for the sequestration of his estate has also been filed by Mohamed Ali Mohamed Ismail of New street, Weligama, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said S. H. I. S. H. Hibishi Mawlana insolvent accordingly; and that two public sittings of the court, to wit, on December 7, 1931, and January 12, 1932, respectively, will take place for the insolvent to surrender and conform to, agreeably to the provisions of the said Ordinance, and for the taking of other steps set forth in the said Ordinance, of which creditors are hereby required to take notice.

By order of court, R. MALALGODA,
November 3, 1931. Secretary.

In the District Court of Chilaw.

Insolvency In the matter of the insolvency of Mutunamagonnage Juan Fernando of Nainamadama West.
No. 40.

WHEREAS Mutunamagonnage Juan Fernando of Nainamadama West has filed a declaration of insolvency, and a petition for the sequestration as insolvent of his own estate, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged him an insolvent accordingly, and that two public sittings of the court, to wit, on December 10, 1931, and January 8, 1932, will take place for the 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, W. A. T. GUNAWARDANA,
November 11, 1931. Secretary.

In the District Court of Badulla.

Insolvency In the matter of the insolvency of K. R. M. Meyappa Thevar *alias* K. R. Meyappen Kanakapillai of Passara.
No. 14.

WHEREAS A. M. Sinniah Pillai of Thangamale estate, Badulla, has filed a declaration of insolvency, and a petition for the sequestration of the estate of K. R. M. Meyappa Thevar *alias* K. R. Meyappen Kanakapillai of Passara, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said K. R. M. Meyappa Thevar *alias* K. R. Meyappen Kanakapillai of Passara insolvent accordingly; and that two public sittings of the court, to wit, on December 16, 1931, and on January 20, 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, M. KULANTHAIVELU,
November 10, 1931. Secretary.

In the District Court of Kegalla.

Insolvency In the matter of the insolvency of Weerawarna Kurukulasooriya Busaladuge Francis Fernando of Ballapana.
Jurisdiction. No. 60.

NOTICE is hereby given that the second sitting of this court on the above matter has been fixed for the January 20, 1932, for examination of the insolvent.

By order of court, L. B. CASPERSZ,
Kegalla, November 12, 1931. Secretary.

In the District Court of Kegalla.

Insolvency In the matter of the insolvency of Segu Marikkar Uduma Lebbe Marikkar of Mawanella, Kegalla.
Jurisdiction. No. 62.

NOTICE is hereby given that the second sitting of this court on the above matter has been fixed to December 15, 1931, for filing the assignee's report.

By order of court, L. B. CASPERSZ,
Kegalla, November 17, 1931. Secretary.

NOTICES OF FISCALS' SALES.

Western Province.

In the District Court of Colombo.

N: S. P. Nadaresan Chettiar of 69, Sea street, in Colombo Plaintiff.
No. 34,438. Vs.

(1) J. D. P. Perera of Lorensz College, Maradana, and 2 others Defendants.

NOTICE is hereby given that on Saturday, December 12, 1931, at 9 A.M., will be sold by public auction at 27, Skinner's road south, Colombo, the following movable property of the 1st defendant for the recovery of the sum of Rs. 412, with interest on Rs. 400 at 18 per cent. per annum from September 6, 1929, till October 25, 1929, and legal interest from that date till payment in full and costs of suit, viz. :—

1 four-seater Chevrolet motor car bearing No. X824.

Fiscal's Office,
Colombo, November 18, 1931.

P. E. ALDONS,
for Deputy Fiscal.

B 7

In the District Court of Colombo.

The Hon. Mr. Stanley Obeyesekere, K.C., His Majesty's Attorney-General in the Island of Ceylon Plaintiff.
No. 42,016. Vs.

Kankanige Elizabeth, Emeline Abeyratne of Evelyn Cottage, Mawitara, Kesbewa, widow Defendant.

NOTICE is hereby given that on Monday, December 21, 1931, at 3 P.M., will be sold by public auction at the premises the following property mortgaged by bond No. 563 dated November 30, 1927, and attested by David Ernest Martensz 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 May 20, 1931, for the recovery of the sum of Rs. 13,155.51, together with interest at 7 per cent. per annum on Rs. 12,427.09 from December 1, 1930, and on Rs. 15.63 from December 5, 1930, till date of decree (February 16, 1931), and thereafter on the aggregates amount of the said decree at 9 per cent. per annum till date of payment in full, and costs of suit, Rs. 681.25 less Rs. 1,000, viz. :—

(a) All that allotment of land being a portion of the premises bearing assessment No. 18, Kotte road, situated at Welikada, within the Municipality and District of Colombo, Western Province; bounded on the north-east by the Kelani Valley Railway, on the south-east by the property of Mr. K. Charles Leopold Perera, on the south-west by the Kotte road, and on the north-west by the property of Misses K. Maude Perera and K. Jane Perera; containing in extent 1 rood and 33 68/100 perches according to the figure of survey thereof dated October 24, 1900, made by David Devapuraratne, Licensed Registered Surveyor. Registered in folio A 143/72 at the Colombo District Land Registry; and

(b) All that allotment of land being the portion marked lot "B" in plan No. 1294 dated February 10, 1923, made by A. R. Savundranayagam, Special Licensed Surveyor and Leveller; and bounded on the north by lot "A" in the said plan, on the east by premises bearing assessment No. 3024/18 belonging to A. H. Hasheem, on the south by lot "C" in the said plan, and on the west by premises bearing assessment No. 18 belonging to Mrs. E. E. Abayaratne; containing in extent 2 perches (which allotment of land being the portion marked lot "B" in the said plan No. 1294 is a divided and specific portion of the allotment of land registered in folio A 151/98 at the Colombo District Land Registry), and which said allotments of land adjoin each other and form one property and according to plan No. 2053 dated October 18, 1927, made by the said A. R. Savundranayagam, are together described as follows :—

All that allotment of land with the buildings thereon bearing assessment No. 61, situated at Cotta road in Welikada, within the Municipality and District of Colombo, Western Province; bounded on the north-east by Crown land being the Kelani Valley Railway line, on the south-east by premises bearing assessment No. 63 (former No. 3024/18) belonging to Mr. A. K. Hasheem, on the south-west by Cotta road, on the north-west by premises bearing assessment No. 59 (Cotta road), and assessment Nos. 6, 4, and 2 (Blake road), belonging to Mr. Owen Ohmus; containing in extent 1 rood and 34 62/100 perches according to the said plan together with the buildings now standing thereon and hereafter to be erected on the said premises, and together with all rights, ways, privileges, easements, servitudes, and appurtenances whatsoever to the said premises respectively belonging and all the estate, right, title, interest, claim, and demand whatsoever of the defendant in, to, upon, or, out of the same. Prior Registration Colombo A 176/34.

Fiscal's Office,
Colombo, November 18, 1931.

P. E. ALDONS,
for Deputy Fiscal.

In the District Court of Colombo.

K. A. Cooray of 100-102, De Waas lane, Grandpass, in Colombo Plaintiff.
No. 45,418. Vs.

(1) Wappu Marikar Mohamed Yoosof Marikar and his wife, (2) Idroos Lebbe Marikar Maria Mutku Natchia, both of 96, Grandpass, in Colombo. Defendants.

NOTICE is hereby given that on Thursday, December 10, 1931, at 10 A.M., 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. 1,038.76, with further interest thereon at 15 per cent.

per annum from July 31, 1931, to August 26, 1931, and thereafter on the aggregate amount at 9 per cent. per annum till payment in full and costs of suit, viz. :—

All that premises bearing assessment No. 139 now Nos. 324, 326, 328, 330, 332, 334, 336, 336¹, 3 6², 336³, 336⁴, 336⁵, 336⁶, 336⁷, 336⁸, 336⁹, 336¹⁰, 336¹¹, 336¹², 336¹³, 336¹⁴, 336¹⁵, 336¹⁶, 336¹⁷, 336¹⁸, 336¹⁹, 336²⁰, 336²¹, 336²², 336²³, 336²⁴, 336²⁵, 336²⁶, situated at Dematagoda road and Nos. 40, 42, and 44, situated at Temple lane, within the Municipality and District of Colombo, Western Province; and bounded on the north by Dematagoda road, east by land described in plan No. 67,361 belonging to P. T. Meera Lebbe, south by land described in plan No. 71,327 now belonging to Municipal Council, and west by Temple lane; containing in extent 1 acre and 27 perches.

Fiscal's Office,
Colombo, November 18, 1931.

P. E. ALDONS,
for Deputy Fiscal.

In the District Court of Colombo.

R. M. A. N. R. M. Ramasamy Chettiar of Sea street in Colombo Plaintiff.
No. 46,127. Vs.

Idroos Lebbe Marikar Mohamed Mohideen of 37, Galakapanawatta, Grandpass, Colombo Defendant.

NOTICE is hereby given that on Saturday, December 12, 1931, at 1 P.M., will be sold by public auction at the premises the following property mortgaged with the plaintiff by bond No. 1,109 dated June 11, 1930, attested by A. M. Fuard of Colombo, Notary Public, and declared bound and executable under the decree entered in the above action and ordered to be sold by the order of court dated November 5, 1931, for the recovery of the sum of Rs. 2,116.70, with interest on Rs. 2,000 at 20 per cent. per annum from September 18, 1931, till date of decree (September 24, 1931), and thereafter interest on the aggregate amount at 9 per cent. per annum till payment in full and costs of suit, viz. :—

All that divided portion marked E from and out of a portion of the garden called Gonawala Ambagahawatta, bearing assessment No. 216 (present No. 165), situated at Dematagoda, within the Municipality of Colombo, in the District of Colombo, Western Province; bounded on the north by the defined portion marked C of the same garden, on the east by another part marked D of the same garden, on the south by a road called Dematagoda road, and on the west by another part bearing assessment No. 163 of the same garden of Seyado Meera Lebbe Cader Marikar; containing in extent 2.80/100 perches made according to the plan and figure of survey No. 5,123 dated January 21, 1930, made by E. F. Weeraratna, Licensed Surveyor and Leveller, together with all the estate right, title, interest, property claim and demand whatsoever of the defendant into, out, of, or upon the same. Prior registration A 199/69, Colombo.

Fiscal's Office,
Colombo, November 18, 1931.

CARL E. ARNDT,
Deputy Fiscal.

Central Province.

In the District Court of Kandy.

Malalagama Cornelis Fernando of Peradeniya road, Kandy Plaintiff.
No. 39,235. Vs.

Thuan Juiti Hasan of Peradeniya road in Kandy Defendant.

NOTICE is hereby given that on Monday, December 14, 1931, at 12 noon, 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. 1,500, plus costs Rs. 113.20, together making the sum of Rs. 1,613.20, with interest on Rs. 1,500 at 9 per cent. per annum from January 13, 1931, till payment in full, and poundage, viz. :—

All that allotment of land bearing present assessment No. 888 of about 1½ acres in extent, situate at Peradeniya road, Kandy, within the town and Municipality of Kandy in the District of Kandy, Central Province; and which said allotment of land is bounded on the east by the 9-foot road between the property Nos. 889 and 888, west by the property of Mr. Bartholomuesz now bearing No. 878, north by property of Mrs. Ebert and drain, south by the wall of Castle Deene and house No. 882, with the buildings, plantations, and everything standing thereon. Registered A 42/93 and all the right, title, interest, and claim whatsoever of the said defendant into, upon, or out of the said

premises mortgaged by the defendant upon bond No. 2,296 dated November 23, 1928, and attested by Mr. S. A. Wijeyatilleke, Notary Public.

Fiscal's Office,
Kandy, November 16, 1931.

A. RANESINGHE,
Deputy Fiscal.

In the District Court of Kandy.

Kahawatte Yamanagedera alias Suduhakurugedera Menikee of Inguruwatta Kandukarapahala korale, Udapalata Plaintiff.

No. 35,424. Vs.

Wkiriya Assweddinagedera Tikitiya of Niyangampaya, defendant and legal representative of the estate of Udadivalegedera alias Pallegahedera Kiri Bindu, deceased Defendant.

NOTICE is hereby given on Monday, December 21, 1931, commencing at 12 noon, will be sold by public auction at the respective premises the right, title, and interest of the said defendant in the following property for the recovery of the balance sum of Rs. 454.35, with interest thereon at the rate of 9 per cent. per annum from November 1, 1927, till payment in full, and costs and poundage, viz. :—

(1) An undivided ½ share out of all that land called Hapugahapitiyehena, situate at Wewetenna in Kandukarapahala korale of Udapalata in the District of Kandy, Central Province; and bounded on the east by the limit of Watagodawatta, on the south by Omeru Batcha's garden, on the west by Omeru Batcha's garden and deniya, and on the north by ela; containing in extent 1 yalamunam paddy showing extent.

(2) An undivided ½ share out of all that land called Pansaladeniya, situate at Niyangama aforesaid, containing in extent 1 amunam paddy sowing; and bounded on the east by Pansaladeniyakumbura, south by ela, west by Etawalalaputenna, and on the north by Iura of Pansaladeniya.

(3) An undivided ½ share out of Udadivalegedera, situate at Niyangama aforesaid, containing in extent 7 pelas paddy sowing; and bounded on the east by Heeriya, south by agala, west by ela, and on the north by ella, Gansabhawara road.

(4) An undivided ½ share out of all those fields called Udavila and Pitilyadda, both adjoining each other and forming one property, and containing in extent 6 pelas paddy sowing; and bounded on the east by Sambarappuligederawatta and field, south by ella and Gansabhawara road, west by Attanekumbura and ela, and on the north by ella.

Fiscal's Office,
Kandy, November 16, 1931.

A. RANESINGHE,
Deputy Fiscal.

In the District Court of Kandy.

Vena Ena Rawanna Mana Muna Suppramaniam Chettiar, Gampola Plaintiff.
No. 40,171. Vs.

Murettagedera Kiri Duraya Maha Duraya of Galate in Kandukarapahala korale in Udapalata Defendant.

NOTICE is hereby given that on Friday, December 11, 1931, at 12 noon will be sold by public auction at the respective premises for the recovery of the sum of Rs. 3,244.48, being the aggregate amount of the principal and interest due in respect of mortgage bond No. 25,717 dated May 25, 1928, and attested by Mr. J. W. Wickremasinghe, Notary Public, in the following property, viz. :—

1. An allotment of land called Egodahawatta, situate at Galata in Kandukarapahala korale of Udapalata in the District of Kandy, Central Province; and bounded on the north by a water-course and reservation along the road, east by a water-course and lot 1784 in P. P. No. 6,471, south by land in title plan No. 320,442, and west by water-course; and containing in extent 1 acre and 26 perches, according to the survey and description thereof bearing No. 320,783 dated September 6, 1916, and authenticated by W. C. S. Ingles, Esq., Surveyor-General.

2. An undivided ½ share of and in all that field called Illukgetekumbura of 12 lahas in paddy sowing in extent the whole, situate at Galata as aforesaid; and the entirety being bounded on the north by the bank of Atabagewatta and Pitale, east by water-course of Atabagewatta, south by the bank of the field and Attikkagaha, and west by ditch of Udaha Illukgete.

3. An undivided ½ part or share of and in all that field called Pahala Illukgetekumbura of 15 lahas paddy sowing extent in the whole, situate at Galata aforesaid; and the entirety being bounded on the north by the limit of Atabagewatta, east by ela of Atabagewatta, south by Attikkagaha and fence of Bilinda Duraya's field, and west by bank of Illukgetekumbura and ela.

4. All that allotment of land called Kovilamulahena (now garden), situate at Galata aforesaid; and bounded on the north by a water-course and lot No. 1762 in P. P. No. 6,471, east by lot No. 1784 in P. P. No. 6,471, south by lot No. 1783 in P. P. No. 6,471, and west by lot No. 1794 in P. P. No. 6,471; and containing in extent 3 roods and 20 perches, according to the survey and description thereof bearing No. 320,442 dated August 17, 1916, and authenticated by W. C. S. Ingles, Esq., Surveyor-General.

5. All that allotment of land called Rattedeniya-watta, situate at Galata aforesaid; and bounded on the north by reservation along the road, east by lot No. 1769 in P. P. No. 6,471 and land claimed by Mr. Burmister, south by lot No. 1787 in P. P. No. 6,471 and title plan No. 319,904; and containing in extent 2 roods and 27 perches, according to the survey and description thereof bearing No. 320,438 dated August 17, 1916, and authenticated by the said W. C. S. Ingles, Esq., Surveyor-General, and registered in D 75/26, 84/295-296, 110/185, 98/290.

All the right, title, interest, and claim whatsoever of the defendant into, upon, or out of the said several premises mortgaged by the defendant.

Fiscal's Office,
Kandy, November 17, 1931.

A. RANESINGHE,
Deputy Fiscal.

In the Court of Requests of Matale.

M. A. R. Muttiah Pilla of Matale.....Plaintiff.
No. 868. Vs.

Tisserabel and P. S. M. Ratnavibusana, both of 128, Trincomalee street, Matale..... Defendants.

NOTICE is hereby given that on Tuesday, December 15, 1931, at 12 noon, will be sold by public auction at the spot the right, title, and interest of the said defendant in the following property for the recovery of the sum of Rs. 71.50, with legal interest on Rs. 64.51 from February 25, 1931, till payment in full, viz. :-

An undivided $\frac{3}{4}$ shares of all that house bearing assessment No. 128, situated at Trincomalee street, Matale, within the limits of the Matale Urban District Council; containing in extent 1 chundu kurakkan sowing; and bounded on the east by Sleman Lebbe's garden, south by the wall of the house and garden of Hadjar's son Mohammado Salim Lebbe, west by high road leading to Trincomalee, and on the north by the wall of house and garden of Alimsa Lebbe.

Deputy Fiscal's Office, S. D. CUMARASWAMY,
Matale, November 17, 1931. Additional Deputy Fiscal.

In the District Court of Kandy.

K. V. Abanchi Appu & Co. of Matale..... Plaintiffs.
No. 41,428. Vs.

T. S. Abdul Cader of Matale..... Defendant.

NOTICE is hereby given that on Monday, December 14, 1931, commencing at 1 o'clock in the afternoon, will be sold by public auction at the spot the right, title, and interest of the said defendant in the following property for the recovery of the sum of Rs. 921.74, with legal interest thereon from July 30, 1931, till payment in full, and poundage, viz. :-

An undivided $\frac{1}{20}$ share of the land called Meegahamulawatta of about 1 rood and 14 perches in extent, situated at Narangamuwa in Gampahasiyapattu of Matale South; and bounded on the east by high road, south by lot B and a divided $\frac{3}{20}$ shares of this land belonging to G. D. Banda, west by lot 108 described in B. S. P. P. No. 24, and on the north by garden and lot 109 as described in B. S. P. P. No. 24, together with a like share of the houses bearing Nos. 63, 64, and 65.

2. An undivided $\frac{1}{4}$ share out of Kawalkarayahitapuwatta alias Godawatta of $\frac{1}{4}$ amunam of paddy sowing extent, situated at Kawdupellele in Asgiri Pallesiyapattu of Matale South; and bounded on the east and north by estate of Mr. Ross, west by high road, and on the south by the remaining portion of this land, together with a like share of the houses bearing Nos. 44, 45, and 46.

Deputy Fiscal's Office, S. D. CUMARASWAMY,
Matale, November 17, 1931. Additional Deputy Fiscal.

Southern Province.

In the District Court of Galle.

P. R. A. R. M. Ramasamy Chettiar of Galle, by his attorney Nawanna Shoranam Pillai of Galle:..Plaintiff.

No. 28,910. Vs.

(1) A. M. Fackee Mohamed of Galle, and 3 others..... Defendants.

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 defendants in the following property, viz. :-

All that $\frac{1}{2}$ part belonging to the 1st defendant and $\frac{1}{2}$ part belonging to the 3rd defendant of all the soil and trees and of the buildings marked 49, 50, 50A, and 51 standing on the land called Pettigala-ela-adderawatta alias Gardiyewalawewwatta, in extent 1 rood and 7.29 perches, situate at Pettigalawatta in Galupadda, within the Four Gravets of Galle; and bounded on the north by ela, east by premises belonging to Messrs. Hayley & Co., south by high road to Matara, west by new road.

Writ amount Rs. 2,137.09, with legal interest on Rs. 2,063.17 from date of decree.

Fiscal's Office,
Galle, November 11, 1931.

E. F. EDRISINGHE,
Deputy Fiscal.

In the District Court of Galle.

(1) R. M. P. L. Palaniappa Chettiar and (2) P. L. Periasamy, both of Galle, carrying on business at Galle under the name, style, and velasam of R. M. P. L. Palaniappa Chettiar and Periasamy, Galle.... Plaintiffs.

No. 29,413. Vs.

Julia Abesooriya Samsekera of Magalle, executrix, *de son tort* of the estate of H. L. Mowlis de Silva of Magalle, deceased..... Defendant.

NOTICE is hereby given that on Friday, December 11, 1931, commencing at 1 o'clock in the afternoon, will be sold by public auction at the Fiscal's Office, Galle, the right, title, and interest of the said defendant in the following property, viz. :-

(1) 1 string pearls (179 pearls), (2) 1 pair children's gold bangle, (3) 1 silver purse (broken), (4) 1 gold wristlet watch, (5) 1 hairpin set with pearls, (6) 1 hairpin set with pearl and diamond, (7) 1 hairpin set with diamond, (8) 1 star shaped brooch set with brilliants, (9) 1 ten-dollar pendant, (10) 1 brilliant necklace, (11) 1 wrist watch bracelet, gold, (12) 1 gold bracelet (agate), (13) 1 pearl bracelet, (14) 1 gold bracelet, (15) 1 pair bracelet set with pearl and diamond, (16) 1 opal bracelet, (17) 1 pair bangles, (18) 1 child's wire bangle, (19) 1 pendant set with diamond with gold chain, (20) 1 bracelet set with pearls (horse shoe), (21) 1 coral necklace, (22) 1 pendant set with pearls, (23) 1 brooch set with brilliants, (24) 1 gold bracelet (padlock), (25) 1 mother of pearl necklace, (26) 1 mother of pearl brooch, (27) 1 brooch set with small pearls, (28) 1 pair jade eardrops, (29) 2 saree pins set with brilliants, (30) 1 jade hairpin, (31) 1 pendant set with pearls, (32) 1 pair pink ear drops, (33) 1 pair brooches (ethel), (34) 1 watch chain (2 small coins attached), (35) 1 plain (band) ring, (36) 1 pair eardrops set with pearls, (37) 1 gold watch, (38) 1 ring set with brilliant, (39) 1 ring set with pearl and brilliant, (40) 1 saree brooch, (41) 1 plain gold ring, (42) 1 ring set with brilliant, (43) 1 jade pendant with chain, (44) 1 ring set with three brilliants, (45) 1 ring set with a sapphire, (46) 1 plain signet ring, (47) 2 pairs swivels, (48) 1 pair ivory eardrops, (49) 1 pair gold cuff links, (50) 1 ring set with brilliant (diamond shaped), (51) 1 gold cuff link, (52) 1 bracelet set with brilliants, (53) 1 small gold chain, (54) 1 gold chain, (55) 1 tiepin, (56) 1 pair gold cuff links, (57) 1 pair eardrops set with brilliants, (58) 1 sovereign pendant, (59) 1 pendant set with emeralds and pearls, (60) 1 cross pendant, (61) 1 heart pendant, (62) 1 pair eardrops set with pearls, (63) 1 pair ear rings plain, gold, (64) 1 small ring set with pearls, (65) 1 locket (heart-shaped), (66) 1 stud, (67) 1 pin set with pearl, (68) 1 stud, (69) 1 clasp gold pendant, (70) 4 pearls, (71) 6 precious stones, (72) 2 pieces of gold, (73) 1 lot pearls, (74) 1 small silver bar, (75) 1 broken bracelet, (76) 1 pair jade earrings, (77) 1 pair jade earrings, (78) 1 piece broken chain, (79) 1 pair earrings, (80) 1 pair loose jade drops, (81) 3 miscellaneous pieces of gold, (82) 1 bit of chain, (83) 1 clasp for pendant, (84) 1 lot broken pieces of gold, (85) 1 string of pearls, (86) 1 silver box, (87) 1 lot precious stones, (88) 1 mother of pearl box, (89) 1 lot ambathests.

Writ amount Rs. 1,176, with legal interest thereon from January 12, 1931, till payment in full, and Rs. 73.92 for costs.

Fiscal's Office,
Galle, November 16, 1931.

E. F. EDRISINGHE,
Deputy Fiscal.

In the District Court of Matara.

In the matter of the intestate estate of M. I. Jasheth Umma of Watagedera Matulla

No. 3,454.

NOTICE is hereby given that on the following days at the hours specified below, will be sold by public auction at

the respective premises the right, title, and interest of the said estate in the following property for the recovery of a sum of Rs. 380.40, viz. :—

1. On Thursday, December 17, 1931, at 2 p.m.—All that the land called Kirigedeniyegoda, situated at Ketanwila, in the Weligam korale of the District of Matara, Southern Province; and bounded on the north by Kirigedeniyekumbura, east by Gurubeulgodahena *alias* Palagala, south by Palligodattenna and Palligodayakumbura, and west by Kettanliyadda and Murutana; and containing in extent about 8 acres.

On Monday, December 21, 1931, at 2 p.m.

2. All that the land called Gederawatta *alias* Lindamulawatta, situated at Denepitiya in the Weligam korale, in the District of Matara, Southern Province; and bounded on the north by Paluwatta, east by Gederawatta *alias* Padinchwatta, south by Pallankoratuwa, and west by Miriskoratuwa *alias* Paluwatta; and containing in extent $\frac{1}{4}$ of an acre.

3. All that the divided and separated lot C of the land called Tembiligahakoratuwa, situated at Denepitiya aforesaid; and bounded on the north by lot B of the same land, east by Kaluwegewatta, south by Godawela, and west by Telembugahakoratuwa; and containing in extent 10 perches.

4. All that the land called Amugodawila, situated at Denepitiya aforesaid; and bounded on the north by Wagarugodella, east by Welikondegewatta, south by Amugodawila, and west by Wadigewatta; and containing in extent about $\frac{1}{4}$ of an acre.

5. All that the land called Talpegewatta, situated at Denepitiya aforesaid; and bounded on the north by Muruthagahawatta, east by Rajjamagewatta, south by Pathiramehige Pittaniya, and west by Gurunehgewatta; and containing in extent about $\frac{1}{4}$ of an acre.

Deputy Fiscal's Office,
Matara, November 11, 1931.

E. T. GOONEWARDENE,
Deputy Fiscal.

In the District Court of Matara.

Perumabaduge Don Cornelis Appu of Karawa . . . Plaintiff.

No. 5,750.

Vs.

Don Cornelis Appasuru of Horapawita . . . Defendant.

NOTICE is hereby given that on Wednesday, December 16, 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 defendant in the following mortgaged property for the recovery of a sum of Rs. 934.93, with legal interest thereon from July 23, 1931, till payment in full :—

All that undivided half part of the fruit trees and of soil (together with the entirety of the tiled house of nine cubits with the two verandahs standing on the southern direction and the tiled house of seven cubits adjoining the same) of the land called Timbirigahawalakadawatta, situated at Ranchagoda in the Kandaboda pattu of the Matara District, Southern Province; and bounded on the north by jungle, east by Wekandiya (mound), south by Dela-ara, and west by Kongahawatta and Deniya; and containing in extent about 15 acres.

Deputy Fiscal's Office,
Matara, November 16, 1931.

E. T. GOONEWARDENE,
Deputy Fiscal.

In the Additional Court of Requests of Matara.

Pachir Mohideen Muzney of Matara . . . Plaintiff.

No. 15,382.

Vs.

E. P. D. S. Munasinghe, "Siriniwasa," Hakmana . . . Defendant.

NOTICE is hereby given that on Tuesday, December 22, 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. 234.17 with legal interest on Rs. 207.92 from July 26, 1929, till payment in full, viz. :—

An undivided $\frac{1}{4}$ share of the soil and fruit trees and of the buildings standing thereon of the land called Kotugodellawatta, situated at Beruwewela, in the Kandaboda pattu of Matara District, Southern Province; and bounded on the north by Beligahakumbura, Addalakeeriyekumbura and Adikaranawatta, east by high road, south by Motamurekumbura, and on the west by Okandewatta; and containing in extent 6 acres and 2 perches. (Registered in E 119/253).

Deputy Fiscal's Office,
Matara, November 14, 1931.

E. T. GOONEWARDENE,
Deputy Fiscal.

Northern Province.

In the District Court of Jaffna.

Sivakampillai, wife of Vairavipillai Kathirithamby of Tellippallai . . . Plaintiff.

No. 25,359.

Vs.

Vairavipillai Kathirithamby of Punnalaikadduvan . . . Defendant.

NOTICE is hereby given that on Saturday, December 12, 1931, at 2.30 in the afternoon, will be sold by public auction at the spots the right, title, and interest of the said defendant in the following property for the recovery of Rs. 1,000 as alimony and a further sum of Rs. 50 per mensem from February 1, 1929, less a sum of Rs. 100 already deposited to the credit of the plaintiff and costs Rs. 187.50, poundage, and charges, viz. :—

1. An undivided $\frac{1}{4}$ share with its appurtenances of a piece of land situated at Tellippallai East in Tellippallai parish, Valigamam North division of the Jaffna District, Northern Province, called "Kalivaththai"; containing in extent 20 lachams varagu culture with share of the well lying in the eastern boundary and palmyra trees; and bounded on the east by the property of Seenivasagam Thambu, north by lane, west by the property of Elai apillai, wife of Elaiyathamby and Kandappillai Somupillai, and south by the property of Kandappillai Somupillai and by the property belonging to the plaintiff.

2. An undivided $2\frac{1}{2}$ lachams varagu culture with its appurtenances of a piece of land situated at ditto called "Kampanai, Muruguthanai, and Sthansathana-vaththai"; containing in extent 15 lachams varagu culture with cultivated and spontaneous plants and house and half share of the well lying in the northern boundary; and bounded on the east by the property of Arulampalam Kanagasuntharam and road, north by the property of Vethapooanam, wife of Kandiah, Mailvaganam Sinnathampu, and Vethapooanam, wife of Kandiah, west by the property of Vethapooanam, wife of Kandiah, and Mailvaganam Sinnathampu, and south by the property of Arulampalam Kanagasuntharam, Ulagamma, wife of Appathurai, and Mandalanayagam Swaminathaner.

Fiscal's Office,
Jaffna, November 16, 1931.

S. TURAIYAPPAN,
Deputy Fiscal.

North-Western Province.

In the District Court of Kurunegala.

(1) S. P. S. M. Ramanathan Chettiar and (2) S. P. S. M. Subramaniam Chettiar, both of Narammala . . . Plaintiff.

No. 15,665.

Vs.

Abubacker Lekanage Ibura Lebbe, Gan Arachchi of Torakotuwa in Angomu korale . . . Defendant.

NOTICE is hereby given that on Saturday, December 19, 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 Rs. 1,662.31, with further interest on Rs. 550, Rs. 370, Rs. 200, and Rs. 70 respectively, at 18 per cent., 21 per cent., 21 per cent., and 30 per cent. per annum from February 1, 1931, to March 6, 1931, and thereafter legal interest on the aggregate amount till payment in full, and poundage (less Rs. 575) :—

(1) An undivided $\frac{1}{4}$ share of Helambapitiyehena *alias* now garden, situate at Adukkane in Angomu korale of Dewemedi hatpattu in the District of Kurunegala, North-Western Province; and bounded on the north by land belonging to natives and Diyagilma of Adukkane, east, south, and west by lands belonging to the natives; containing in extent 20 acres 1 rood and 33 perches, excluding therefrom an extent of 2 acres towards the north-west and the Gansabhawa road passing through the land. With the bearing coconut plantations and young plantations thereon.

(2) At 2 p.m.—An undivided $\frac{1}{4}$ share of Dehigahamulawattihena now garden of about 4 kurumies kurakkan sowing extent, situate at Gonnawa *alias* Galdunupitiya in Angomu korale aforesaid; and bounded on the north by limit of the chena of Puchi Naide, east by Diulgahakumbura, south by limit of the garden formerly of Kaluwa Vidane now of Kiri Naide and others, west by chena formerly owned by Bandia now belonging to the Crown, and then of Ibura Lebbe Aratchi and others. With the bearing and young plantations thereon and waste land.

(3) At 2.30 p.m.—An undivided $\frac{1}{4}$ share of Dunumadalgahamulawatta *alias* Siyambalagahamulawatta of about 3 kurumies of kurakkan sowing extent, situate at Galdunupitiya aforesaid; and bounded on the north by land of Andi Naide and others, east by chena of Suwa Naide, south by live fence of the land of Ungu Naide, west by limit of

the lands belonging to Ibura Lebbe, Gan-Arachchi, the debtor, and Andi Appu. With the bearing coconut plantations and every plantations thereon.

(4) The field called Thawalla of 2 amunams of paddy sowing and its adjoining two pillewas and tank bund of about 6 kurunies kurakkan sowing extent, situate at Galdunupitiye-Agara; and bounded on the north by field of Vidaneya and others, east by chena of Isma Lebbe, south by field of Undiya Naide, west by chena of Bandiya Maruduraya and others.

(5) The land called Meegahamulawatta of about 5 kurunies kurakkan sowing extent, situate at Galdunupitiya aforesaid; and bounded on the north and west by limit of the pillewa of Ibura Lebbe Aratchy and others, east by Ketakalagaha on the limit of the chena of Bandiya Maruduraya, south by garden of Davith Naide and others. With the bearing coconut plantations thereon.

(6) An undivided 1/7th share of Dangahamulawatta of about 3 kurunies kurakkan sowing extent, situate at Galdunupitiya aforesaid; and bounded on the north by limit of the garden of Ibura Lebbe; Gan-Arachchi, east by road, south by fence of the garden of Andi Naide and others, west by fence of the garden of Kaluwa Vidane. With the bearing coconut plantations and every plantations thereon.

(7) At 3.30 p.m.—The land called Hitinawatta of about 6 kurunies kurakkan sowing extent, situate at Penelikadawara in the aforesaid korale; and bounded on the north by fence of the garden of the deceased Vidane and tamarind tree, east, south, and west by Gansabhawa road. With the bearing and young coconut plantations and every plantations thereon.

Fiscal's Office,
Kurunegala, November 17, 1931.

A. BASNAYAKE,
Deputy Fiscal.

In the District Court of Kurunegala.

Pina Durayalage Kalla of Ambagolle Plaintiff.
No. 15,576. Vs.

Gangoda Muhandaramalage Ran Naide of Ebawalayaya
in Tissawa korale Defendant.

NOTICE is hereby given that on Friday, December 18, 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 the sum of Rs. 184, with further interest on Rs. 120 at 20 cents per Rs. 10 per mensem from January 7, 1931, to August 18, 1931. Rs. 233.60, with further interest on Rs. 160 at 20 cents per Rs. 10 per mensem from January 21, 1931, to August 18, 1931. Rs. 56, with further interest on Rs. 40 at 20 cents per Rs. 10 per mensem from January 19, 1931, to August 18, 1931, and thereafter on the aggregate amount till payment in full, and poundage:—

(1) An undivided $\frac{1}{3}$ share of Meegahamulawatta of about 12 seers of kurakkan sowing extent, situate at Ebawalayaya in Tissawa korale of Dewamedhi hatpattu in the District of Kurunegala, North-Western Province; and bounded on the east by ela and limit of the garden of Muhandaram Naide, south by Welroda, west by limit of the garden of Jewenda Naide and others, north by limit of the garden of Kiri Naide and others, with the buildings and every plantations thereon.

(2) An undivided $\frac{1}{3}$ share of Bogahamulawatta of about 10 seers of kurakkan sowing extent, situate at Ebawalayaya aforesaid; and bounded on the east by wela, south by welweta, west by cinder fence of the garden of Dingiri Appu Naide and others, north by fence of the garden of Kiri Naide and others. With every plantations thereon.

Fiscal's Office,
Kurunegala, November 17, 1931.

A. BASNAYAKE,
Deputy Fiscal.

In the District Court of Negombo.

K. P. A. R. Krishnan Chettiar of Kochchikade .. Plaintiff.
No. 5,760. Vs.

Warnakulasuriya Fernando of Thambarawela Defendant.

NOTICE is hereby given that on Thursday, December 17, 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 defendant in the following property for the recovery of Rs. 408.37, with interest on Rs. 255 at 18 per cent. per annum from August 31, 1931, till September 14, 1931, and thereafter at 9 per cent. per annum till payment and poundage, viz.:—

1. The land called Waasunnawatta, consisting of Kahatagahaovita, Kahatagahaovita, Kohombagahawatta, Madangahawatta, Kongahawatta *alias* Daminnagahawatta, Telumbugahawatta, Ambagahaovita *alias* Ambrellagahaovita, Dangahaovita, and Kahatagahawatta adjoining each other with the buildings and plantations standing thereon, situate at Bolana in Kammal pattu of Pitigal korale south

in the District of Chilaw, North-Western Province; and bounded on the north by land of Vincent Fernando and others, east by land of Migel Fernando and others, south by high road and land of Suse Peris, and west by land of Istenu Fernando; containing in extent 13 acres 2 roods and 20 perches.

2. An undivided $\frac{1}{2}$ share towards the east of the land called Mahaowita, consisting of Makullagahaovita, Kongahaovita, Kongahaovita, Divulgahaovita, and Thelambugahaovita adjoining each other, and of the buildings and plantations standing thereon, situate at Bolana aforesaid; and bounded on the north by land now of John Fernando, east by land of the heirs of Siman Paris and others, south by lands of Francina Thamel Hamine and others, and west by land now of Sebastian Croos and others; containing in extent 10 acres and 38 perches.

Deputy Fiscal's Office, F. G. DALPETHADO,
Chilaw, November 17, 1931. Deputy Fiscal.

In the District Court of Chilaw.

P. L. S. L. P. L. Malayandi Chettiar of Madampe .. Plaintiff.
No. 9,452. Vs.

Pallewela Arachchige Don Paules Perera, Registrar of
Inhalagama Defendant.

NOTICE is hereby given that on Wednesday, December 16, 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 defendant in the following property for the recovery of Rs. 6,224.49, with interest on Rs. 5,750 at 15 per cent. per annum from November 20, 1930, till February 27, 1931, and further interest at 9 per cent. per annum till payment, and poundage, viz.:—

The land called Henepolawatta, with the buildings and plantations standing thereon, situate at Henepola in Yagam pattu of Pitigal korale north in the District of Chilaw, North-Western Province; and bounded on the north by garden belonging to Messrs. Aitken, Spence & Co., east by Otehana belonging to Hendrick Herat Randeni and others, south by village limit of Henepola or land belonging to the defendant, and west by road, containing in extent about 20 acres.

Deputy Fiscal's Office, F. G. DALPETHADO,
Chilaw, November 17, 1931. Deputy Fiscal.

In the Court of Requests of Negombo.

K. P. A. R. Krishnan Chettiar of Kochchikade .. Plaintiff.
No. 38,532. Vs.

Ranatunga Jayasekera Aratchige Don Wijeris Appu-
hamy of Horagolla Defendant.

NOTICE is hereby given that on Tuesday, December 15, 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 defendant in the following property for the recovery of Rs. 278.25, with interest on Rs. 150 at 24 per cent. per annum from July 29, 1931, till September 9, 1931, and thereafter at 9 per cent. per annum till payment and poundage, viz.:—

1. The land called Horagahawatta, with the buildings and plantations standing thereon, situate at Horagolla in Yatakalan pattu of Pitigal korale south in the District of Chilaw, North-Western Province; and bounded on the north by land of K. D. Simoa Appuhamy, east by land of Cornelis Fernando, south by land of C. B. Perera, and west by road, containing in extent 4 acres 1 rood and 6 perches according to plan No. 597.

2. An undivided $\frac{1}{3}$ share of the land called Thalagahawatta and of the buildings and plantations standing thereon, situated at Horagolla aforesaid; and bounded on the north by market and lands of others, east by land of Peduru Kurera and others, south by portion of this land of Benedict Fernando, and west by high road, containing in extent about 1 acre and 2 roods.

3. An undivided $\frac{1}{3}$ share of the land called Talgahawatta and of the buildings and plantations thereon, situate at Horagolla aforesaid; and bounded on the north and west by lands of the heirs of Thambi Appuhamy, east by land of D. Wijeris Jayasekera, and south by lands of the heirs of Juse Perera Vedarala, containing in extent 2 acres and 2 roods.

Deputy Fiscal's Office, F. G. DALPETHADO,
Chilaw, November 17, 1931. Deputy Fiscal.

North-Central Province.

In the District Court of Anuradhapura.

R. H. Haramanjan Appu of Anuradhapura Plaintiff.
No. 1,679. Vs.

W. Don Isaacs Appuhamy of Anuradhapura Defendant.

NOTICE is hereby given that on Monday, December 21, 1931, at 10 o'clock in the morning, will be sold by public

of the sum of Rs. 1,630.50, with interest on Rs. 1,250 at 18 per cent. per annum from May 19, 1931, till date of decree (September 3, 1931) and thereafter with interest at 9 per cent. per annum on the aggregate amount of the decree till payment in full :—

auction at the spot the right, title, and interest of the said defendant in the following property for the recovery of the sum of Rs. 2,011.74, with interest thereon at 9 per cent. per annum from May 20, 1931, till payment in full, viz. :—

The lease hold interests of the judgment debtor in the following buildings :—For the building at the Nuwera-wewa junction there is an unexpired period of 12 years 6 months and 23 days. For the other building there is an unexpired period of 4 years 11 months and 17 days.

1. The land of 31 feet in length and 36 feet in breadth, together with the 2 rooms standing thereon, situated at Nuwera-wewa in the town and District of Anuradhapura of the North-Central Province, and lying along the Jaffna road; bounded on the north by boutique rooms belonging to Simon, east by reservation along Jaffna road, south by reservation along Mihintale road, west by a portion of this same land belonging to the lessor (the buildings on this land).

2. The land of 20 feet by 34 feet towards the western side, together with the 2 boutique rooms standing thereon, situated at Nuwera-wewa aforesaid; and bounded on the north by a portion of this same land belonging to the lessor, east by a portion of this same land belonging to the lessor, south by reservation along Mihintale road, west by boutique rooms belonging to the lessor. (The buildings on this land.)

Fiscal's Office, W. S. JOSEPH,
Anuradhapura, November 17, 1931. for Fiscal.

Province of Uva.

In the District Court of Badulla.

(1) Petangaswattaparegedera Nawasiya Mudiyansele
Punchirala of Erabedda, (2) Mahawatte Alutgedera
Patirenehelage Banda of Erabedda..... Plaintiffs.
No. 4,766. Vs.

Kotuwegedera Nawarane Mudiyansele Hudugimiy
of Bibilegamuwa in Udapalata 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 the sum of Rs. 930.68, with legal interest on Rs. 660.18 from November 8, 1930, till payment in full, viz. :—

3. The field called Medayaya of about 1 pela of paddy sowing extent, situated at Bibilegamuwa in Udapalata korale of Udukinda division; and bounded on the east by the boundary of Kiriwante's field, north by Badala, south by imaniyara, west by imaniyara.

4. The field called Wewalangapaulapanguwa of about 2 pelas of paddy sowing extent, situated as aforesaid; and bounded on the east by ela, north by imaniyara, south by the limit of the land belonging to Ukkumenika, west by the limit of the land belonging to Appuhamy.

5. An undivided $\frac{1}{2}$ share of the land called Tennapita-watta of about 4 kurunies of kurakkan sowing extent, situated as aforesaid; and bounded on the east by the wetiya of the garden belonging to Banda, north by limit of the land belonging Madowita Kuma, south by wetiya and weilla, west by footpath and wetiya.

6. An undivided $\frac{1}{2}$ share of the land called Ellapita-watta of about 1 kurunie of kurakkan sowing extent, situated as aforesaid; and bounded on the east by the limit of the land belonging to Kuma, north by wetiya, south by the limit of the land belonging to Kuma, west by footpath and wetiya.

7. The field called Konagekumbura of about 1 pela of paddy sowing extent, situated as aforesaid; and bounded on the north by Gansabhawa road, east by the imaniyara of Siyatu's field, south by the limit of Ukkubanda, west by ditch of Purana.

Fiscal's Office, H. C. WIJESINHA,
Badulla, November 16, 1931. for Fiscal.

Province of Sabaragamuwa.

In the District Court of Avissawella.

P. L. M. Pitchappa Chettiar & Co., Yatiyantota, by
their attorney M. Alagupulle of Yatiyantota .. Plaintiffs.
No. 1,193. Vs.

Leila Agnes Ekneligoda of Ewanawella Defendant.

NOTICE is hereby given that on Saturday, December 19, 1931, at 1 o'clock in the afternoon, will be sold by public auction at the premises the right, title, and interest of the said defendant in the following property for the recovery

of the sum of Rs. 1,630.50, with interest on Rs. 1,250 at 18 per cent. per annum from May 19, 1931, till date of decree (September 3, 1931) and thereafter with interest at 9 per cent. per annum on the aggregate amount of the decree till payment in full :—

1. An undivided $\frac{1}{4}$ share of the field called Muttettuwa, situate at Kadigamuwa in Lewangama in Dehigampal korale of Three Korales, in the District of Kegalla, Province of Sabaragamuwa; and bounded on the east by oya, south and west by Depawella, north by Kurundawe-kumburenniyara; containing in extent about 3 pelas paddy sowing.

2. At 1.30 p.m.—An undivided $\frac{1}{4}$ share of the field called Pahaladelahitiyawa, situate at Imbulgoda in Lewangama aforesaid; and bounded on east by Korawakmullakumbura, south by Kepitiyeinniyara, west by Ihaladelahitiyaweinniyara, north by Iwura; containing in extent about 2 pelas paddy sowing.

3. At 2 p.m.—An undivided $\frac{1}{4}$ share of the field called Himbulowitekumbura, situate at Imbulgoda in Lewangama aforesaid; and bounded on the east by Weragalawatta, south by Dodankumburenniyara, west by oya, north by Asseddumeinniyara; containing in extent about 2 pelas paddy sowing.

4. At 3 p.m.—An undivided $\frac{1}{4}$ share of Mahamuttettuwa, situate at Pahalagama in Lewangama aforesaid; and bounded on east by oya, south by Badahelagekanati, west by Malhondagekanati, north by oya and Muttettu-watta; containing in extent about 3 pelas paddy sowing.

5. At 3.30 p.m.—An undivided $\frac{1}{4}$ share of Ihalamuttettu-watta, situate at Pahalagama aforesaid; and bounded on east by oya, south by Muttettu-watta, west Pelpitage-watta, north by Pelpitagekumbura; containing in extent about 2 pelas and 5 lahas paddy sowing.

6. At 4 p.m.—An undivided $\frac{1}{4}$ share of the field called Badahelagekumbura alias Mahakumbura, situate at the aforesaid village; and bounded on east by Elawella, south by Weragalakumbura, west by oya, north by Bogahakumburenniyara; containing in extent about 2 pelas paddy sowing.

7. At 4.30 p.m.—An undivided $\frac{1}{4}$ share of the field called Vidanamuttettuwa, situate at the aforesaid village; and bounded on east by Narangahakumbura, south by Ilandaripedigekumbura, west by oya, north by Weragalakumbura; containing in extent about 2 pelas paddy sowing.

8. At 5 p.m.—An undivided $\frac{1}{4}$ share of the field called Palkadekumbura, situate at the aforesaid village; and bounded on east by oya, south, and west by Kapurallagekumbura, north by Ellewarakawekanati; containing in extent about 2 pelas paddy sowing.

Valuation Rs. 1,740.

CHARLES DE SILVA,
Fiscal's Office, Additional Deputy Fiscal.
Avissawella, November 17, 1931.

In the District Court of Colombo.

The Ceylon Motor Transit Company, Limited, of
Colombo Plaintiff.
No. 36,544. Vs.

A. L. M. R. M. Mayappa Chettiar of Hingula .. Defendant.

NOTICE is hereby given that on December 11, 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. :—

1. Sale on December 11, 1931, at 2 p.m.—An undivided 11/12th shares of Kiringadeniya Ihalahena of 3 pelas paddy sowing in extent, situated at Karandupone, in Deyala Dahamunu pattu of Kinigoda korale, in the District of Kegalla of the Province of Sabaragamuwa; and bounded on the north by Rajapaksapedigehena, on the east by Galenda, on the south by ditch, and on the west by Badahelagehena; containing in extent 3 acres and 18 perches, as described in the diagram or map marked No. 190 dated March 6, 1918.

2. Sale on December 11, 1931, at 4 p.m.—An undivided $\frac{2}{3}$ shares of Galawitiwalpolahena, situated at Wegantale in Tanipperu pattu of Galboda korale, in the District of Kegalla as aforesaid; and bounded on the north by Palleha-ataudagehena-ima, east by Udaratayalehene-ima, south by Attadagehene-ima, and west by Galweta; containing in extent about 3 nellies of kurakkan sowing.

For the recovery of the sum of Rs. 2,391, with interest thereon at 9 per cent. per annum from February 10, 1930, till June 2, 1930, and thereafter on the aggregate amount at 9 per cent. per annum till payment in full and costs of suit.

Deputy Fiscal's Office, S. DE SILVA,
Kegalla, November 11, 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. Madathingal Abdul Cader of Kadalundy No. 5,863. in Pnad Taluk, Malabar District in South India, deceased.

Madathingal Ali Koya of Bankshall street, Colombo Petitioner.
And

(1) Puthen Veetil Hamsa Coya of 175, Bankshall street, Colombo, (2) Puthen Veetil Kadija Beevi, (3) Puthen Veetil Mohamed Coya, (4) Puthen Veetil Zainamba Beevi, and (5) Puthen Veetil Ayesha Beevi, all of Kadalundy in India appearing by their guardian *ad litem* (6) Puthen Beetil Umbichy of Bankshall street, Colombo Respondents.

THIS matter coming on for disposal before G. C. Thambyah, Esq., District Judge of Colombo, on October 21, 1931, in the presence of Mr. M. R. Akbar, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated October 16, and the order of the Supreme Court dated September 29, 1931, having been read:

It is ordered that the petitioner be and he is hereby declared entitled, as nephew of the above-named deceased, to have letters of administration to his estate issued to him, unless the respondents above named or any other person or persons interested shall, on or before November 26, 1931, show sufficient cause to the satisfaction of this court to the contrary.

October 21, 1931.

G. C. THAMBYAH,
District Judge.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of Jurisdiction. Dewalamuni Gomis Sinno of Santiago No. 5,848. road, Kotahena in Colombo, deceased.

Dewalamuni Melitus Sinno of Santiago road, Kotahena in Colombo Petitioner.

Dewalamuni Manis Sinno of Mahahunupitiya in Negombo Respondent.

THIS matter coming on for disposal before G. C. Thambyah, Esq., District Judge of Colombo, on October 13, 1931, in the presence of Messrs. Moonesinghe & Jayamaha, Proctors, on the part of the petitioner above named; and the affidavit of the said petitioner dated October 9, 1931, having been read:

It is ordered that the petitioner be and he is hereby declared entitled, as brother of the above-named deceased, to have letters of administration to his estate issued to him, 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 13, 1931.

G. C. THAMBYAH,
District Judge.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of Jurisdiction. Dominic Philip Anandappa of No. 33, No. 5,868. Kotahena street in Colombo, deceased.

Joseph Jerome Theodore Anandappa of No. 43, First Marshall street in Colombo Petitioner.

(1) Maria Theresa Anandappa, (2) M. J. C. Anandappa, (3) J. A. Anandappa, (4) M. C. Anandappa, (5) J. B. Anandappa, (6) J. D. P. Anandappa, (7) J. A. R. Anandappa, (8) J. C. A. Anandappa, (9) J. Felix A. Anandappa, (10) A. J. B. Anandappa, all of No. 33, Kotahena street, Colombo Respondents.

THIS matter coming on for disposal before G. C. Thambyah, Esq., District Judge of Colombo, on October 26, 1931, in the presence of Mr. B. O. Pullanayagam, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated October 21, 1931, having been read:

It is ordered that the 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 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 26, 1931.

G. C. THAMBYAH,
District Judge.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of Jurisdiction. Justinian Malcolm Adolphus Wickremanayake of Colombo, deceased.

Violet Elsie Wickremanayake of 60, Avondale road, Maradana, Colombo Petitioner.

(1) Lakshman Tury Wickremanayake, (2) Sirima Pathmini Sara Wickremanayake, (3) Duleep Justin Wickremanayake, all minors, appearing by their guardian *ad litem* (4) Adriana Rosalind de Fonseka Warnasuriya Samarasekera of Colombo Respondents.

THIS matter coming on for disposal before G. C. Thambyah, Esq., District Judge of Colombo, on October 20, 1931, in the presence of Messrs. Perera & Senaratne, Proctors, on the part of the petitioner above named; and the affidavit of the said petitioner dated October 12, 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 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 Testament of William Brander, retired, tea No. 5,874. Planter late of The Lynn, Kingston, Garmouth, deceased.

THIS matter coming on for disposal before J. W. R. Ilangakoon, Esq., District Judge of Colombo, on November 4, 1931, in the presence of Mr. Frederick Claude Rowan of Colombo, Proctor, on the part of the petitioner Mr. Oscar Percy Mount of Colombo; and the affidavit of the said petitioner dated October 27, 1931, a certified copy of probate, a certified copy of the last will and testament of the above-named deceased, power of attorney in favour of the petitioner and Supreme Court's order dated October 15, 1931, having been read: It is ordered that the will of the said deceased dated February 10, 1926, of which a certified copy has been produced and is now deposited in this court be and the same is hereby declared proved, and it is further declared that the said petitioner is the attorney of the executors named in the said will and that he is entitled to have letters of administration with a copy of the said will annexed issued to him, accordingly, unless any person or persons interested shall, on or before November 26, 1931, show sufficient cause to the satisfaction of this court to the contrary.

November 4, 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. Vincent Wright Fernando of Colpetty No. 5,865. in Colombo, deceased.

William F. Fernando of Delgolla, Mawatagama in the District of Kurunegala Petitioner.

(1) Mervyn Fernando, minor, appearing by his guardian *ad litem* (2) Linette Morgan of Colombo Respondent.

THIS matter coming on for disposal before G. C. Thambyah, Esq., District Judge of Colombo, on October 22, 1931, in the presence of Mr. D. W. Walpola, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated October 17, 1931, having been read:

It is ordered that the petitioner be and he is hereby declared entitled, as brother of the above-named deceased, to have letters of administration to his estate issued to him,

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.

G. C. THAMBYAH,
District Judge.
October 22, 1931.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of
Jurisdiction. the late Kannammah of No. 85, Chekku
No. 5,851. street, Colombo, deceased.

Sinnatamby Myleo of No. 85, Chekku street,
Colombo Petitioner.

Chellammah, wife of Sinnatamby Myleo also of No. 85,
Chekku street, Colombo Respondent.

THIS matter coming for disposal before G. C. Thambyah, Esq., District Judge of Colombo, on October 15, 1931, in the presence of Messrs. Perumalpillai & Chelliah, 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 father 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 26, 1931, show sufficient cause to the satisfaction of this court to the contrary.

G. C. THAMBYAH,
District Judge.
October 15, 1931.

In the District Court of Colombo.

Order Nisi declaring Will proved.

Testamentary In the Matter of the Last Will and Testa-
Jurisdiction. ment or Trust Disposition and Settle-
No. 5,882. ment (with two Codicils) of Grace Milligan or Peacock of Ivy Cottage, Newton Steuart, Scotland, widow, deceased.

THIS matter coming for disposal before G. C. Thambyah, Esq., District Judge of Colombo, on November 10, 1931, in the presence of James Frederick van Langenberg, Proctor, on the part of the petitioner, Stanley Frederick de Saram of Colombo; and (1) the affidavit of the said petitioner dated October 30, 1931, (2) the power of attorney dated July 31 and August 14, 1931, and (3) the order of the Supreme Court dated October 26, 1931, having been read: It is ordered that the will of the said Grace Milligan or Peacock deceased dated December 17, 1925, with two codicils dated respectively November 29, 1927, and March 27, 1930, a certified copy of which under the seal of the Commissariat of Wigtown has been produced and is now deposited in this court, be and the same is hereby declared proved; and it is further declared that the said Stanley Frederick de Saram is the attorney in Ceylon of the executors named in the said will, and that he is entitled to have letters of administration (with will annexed) issued to him accordingly, unless any person or persons interested shall, on or before November 26, 1931, show sufficient cause to the satisfaction of this court to the contrary.

G. C. THAMBYAH,
District Judge.
November 10, 1931.

In the District Court of Colombo.

Order Nisi in Intestacy.

Testamentary In the Matter of the Intestate Estate of
Jurisdiction. Archibald Dryburgh of Hill Crest,
No. 5,883. Badulla in the Island of Ceylon, Engineer,
deceased.

Stanley Frederick de Saram of Messrs. J. J. & G. de
Saram, Colombo Petitioner.

(1) Archilde Mary Dryburgh of Pension Dezaley Lusanne, Switzerland, (2) Bercy Hugh de Kretser, District Court, Colombo Respondents.

THIS matter coming for disposal before G. C. Thambyah, Esq., District Judge of Colombo, on November 10, 1931, in the presence of Mr. J. F. van Langenberg, Proctor, on behalf of the petitioner, Stanley Frederick de

Saram of Colombo; and (1) the affidavit of the said petitioner dated October 30, 1931, (2) power of attorney dated April 20, 1931, (3) order of the Supreme Court dated October 26, 1931, and (4) minute of consent from the 2nd respondent dated November 4, 1931, having been read: It is ordered that the said Stanley Frederick de Saram is the attorney in Ceylon of Jeannie Louise Dryburgh, the widow and one of the heirs and next of kin of the above-named Archibald Dryburgh, deceased and that as such he is entitled to have letters of administration issued to him accordingly, unless the above-named respondents 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. It is further ordered that the said 2nd respondent be and he is hereby appointed guardian *ad litem* over the 1st respondent above named for all the purposes of this action.

G. C. THAMBYAH,
District Judge.
November 10, 1931.

In the District Court of Colombo.

Order Nisi declaring Will proved.

Testamentary In the Matter of the Last Will and Testa-
Jurisdiction. ment of Isabella Hermine Neville of
No. 5,884. Bournemouth of Hydro Durley Gardens,
Bournemouth in the County of Hants,
England and formerly of 57, Manchester
street, Marylebone, in the County of
Middlesex, England, Spinster, deceased.

THIS matter coming for disposal before G. C. Thambyah, Esq., District Judge of Colombo, on November 10, 1931, in the presence of Messrs. F. J. & G. de Saram, Proctors, on the part of the petitioner, Oswald Boyd Forbes; and (1) the affidavit of the said petitioner dated October 29, 1931, (2) the power of attorney dated September 14 and 24 1931, and (3) the order of the Supreme Court dated October 27, 1931, having been read: It is ordered that the will of the said Isabella Hermine Neville, deceased dated September 29, 1927, a certified copy of which under the seal of His Majesty's High Court of Justice in England has been produced and is now deposited in this court; and the same is hereby declared proved; and it is further declared that the said Oswald Boyd Forbes is the attorney in Ceylon of the surviving executors named in the said will, and that he is entitled to have letters of administration (with will annexed) issued to him accordingly, unless any person or persons interested shall, on or before November 26, 1931, show sufficient cause to the satisfaction of this court to the contrary.

G. C. THAMBYAH,
District Judge.
November 10, 1931.

In the District Court of Colombo.

Order Nisi declaring Will proved.

Testamentary In the Matter of the Last Will and Testa-
Jurisdiction. ment of Thomas Fulton Bourdillon of 5
No. 5,885. Woodville road, Bexhill on Sea County
of Sussex, England, formerly of The
Chantry House, The Mount York, County
of York, England, deceased.

THIS matter coming for disposal before G. C. Thambyah, Esq., District Judge of Colombo, on November 10, 1931, in the presence of Mr. James F. van Langenberg, Proctor, on the part of the petitioner, David Ernest Martensz of Colombo; and (1) the affidavit of the said petitioner dated October 30, 1931, (2) the power of attorney dated July 8 and 23, and September 1, 1931, and (3) the order of the Supreme Court dated October 26, 1931, having been read: It is ordered that the will of the said Thomas Fulton Bourdillon, deceased, dated September 6, 1929, a certified copy of which under the seal of His Majesty's High Court of Justice in England has been produced and is now deposited in this court, be and the same is hereby declared proved; and it is further declared that the said David Ernest Martensz is the attorney in Ceylon of the executors named in the said will, and that he is entitled to have letters of administration (with will annexed) issued to him accordingly, unless any person or persons interested shall, on or before November 26, 1931, show sufficient cause to the satisfaction of this court to the contrary.

G. C. THAMBYAH,
District Judge.
November 10, 1931.

In the District Court of Colombo.

Order Nisi.

Testamentary Jurisdiction. In the Matter of the Last Will and Testament of Samsudeen Hadjar Ojeeda Umma No. 5,869. of 43, New Moor street in Colombo, deceased.

Ahamado Lebbe Notary, Mahmood Marikar of 43, New Moor street, Colombo, Petitioner.

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. N. M. Zaheed, Proctor, on the part of the petitioner above named; and the affidavits (1) of the said petitioner dated October 27, 1931 and (2) of the attesting notary also dated October 27, 1931 having been read:

It is ordered that the last will of Samsudeen Hadjar Ojeeda Umma, deceased of which the original has been produced and is now deposited in this court be and the same is hereby declared proved, and it is further declared that the petitioner is the executor named in the said will and that he is entitled to have probate thereof issued to him accordingly, unless any person or persons interested shall, on or before November 26, 1931, show sufficient cause to the satisfaction of this court to the contrary.

J. W. R. ILANGAKOON,
District Judge.

October 27, 1931.

In the District Court of Negombo.

Order Nisi.

Testamentary Jurisdiction. In the Matter of the Last Will and Testament of the late Samaratunga Arachchige Don Richard Appuhamy of Kaluwalgoda, deceased.

Between Samaratunga Arachchige Don Albin Appuhamy of Kaluwalgoda, Petitioner.

(1) Jayasekara Hettiarachchige Roslin Tissera, (2) Samaratunga Arachchige Don Mabel Appuhamy, (3) ditto Arachchige Don Mabel Appuhamy, (4) ditto Don Cornelis Appuhamy, (5) ditto Don Cornelis Appuhamy, (6) Welweriyasayanage Marihamy, all of Kaluwalgoda Respondents.

THIS matter coming on for disposal before M. H. Kantawala, Esq., District Judge of Negombo, on July 7, 1931, in the presence of Mr. M. P. Jayawardane, Proctor, on the part of the petitioner; and the affidavit and petition of the said petitioner; dated May 19, 1931, and May 14, 1931, respectively; and the affidavit dated July 2, 1931, of 4 of the witnesses who subscribed to the said last will having been read:

It is ordered that the will of Samaratunga Arachchige Don Richard Appuhamy of Kaluwalgoda, deceased, dated April 21, 1931, and now deposited in this court be and the same is hereby declared proved; unless the respondents above named or any other person or persons interested shall, on or before July 24, 1931, show sufficient cause to the satisfaction of this court to the contrary.

It is further ordered that the said petitioner be and he is hereby declared entitled, as an heir of the above-named deceased, to have letters of administration to the said estate (together with copy of the said will annexed thereto) issued to him accordingly, unless the respondents above named or any other person or persons interested shall, on or before July 24, 1931, show sufficient cause to the satisfaction of this court to the contrary.

M. H. KANTAWALA,
District Judge.

July 7, 1931.

Time for showing cause against the *Order Nisi* is hereby extended to November 23, 1931.

November 5, 1931.

M. H. KANTAWALA,
District Judge.

In the District Court of Negombo.

Order Nisi.

Testamentary Jurisdiction. In the Matter of the Last Will and Testament of Chandrasekera Mudalige Engalathina Perera Hamine of Kebelella, deceased.

Chandrasekera Mudalige Polis Perera, Police Headman of Kebelella, Petitioner.

(1) Chandrasekera Mudalige Cornelis Perera Hamine of Handalankawa, (2) ditto James Perera, (3) ditto Harmanis Perera, (4) ditto Arthur Perera, (5) ditto Maria Perera, all of Kebelella Respondents.

THIS matter coming on for disposal before M. H. Kantawala, Esq., District Judge of Negombo, on

October 22, 1931, in the presence of C. A. Rodrigo, Proctor, on the part of the petitioner and the petition; and affidavit of the said petitioner dated May 28, 1931, and April 26, 1931, respectively, and the affidavit dated April 26, 1931, of the notary, who attested the last will and the witnesses who subscribed to the said last will having been read:

It is ordered that the said last will of Chandrasekera Mudalige Engalathina Perera Hamine of Kebelella, deceased, dated January 14, 1931, and now deposited in this court be and the same is hereby declared proved, unless the respondents above named or any other person or persons interested shall, on or before November 10, 1931, show sufficient cause to the satisfaction of this court to the contrary.

It is further declared that the said petitioner is the executor named in the said will and that he is entitled to have probate of the same issued to him accordingly, unless the respondents above named or any other person or persons interested shall, on or before November 10, 1931, show sufficient cause to the satisfaction of this court to the contrary.

M. H. KANTAWALA,
District Judge.

October 22, 1931.

Time for showing cause against this *Order Nisi* extended to November 24, 1931.

November 10, 1931.

M. H. KANTAWALA,
District Judge.

In the District Court of Negombo.

Order Nisi.

Testamentary Jurisdiction. In the Matter of the Intestate Estate of the late Handunkuttipathirennehelage Siyadoris Appuhamy of Mukalagedera in the Dunagaha pattu of the Alutkuru Kovale in the District of Negombo, deceased.

Heeralupathirennehelage Seelawathie Maria Perera of Mukalagedera, Petitioner.

And

(1) Handunkuttipathirennehelage Leelaratne Wimalee, (2) ditto Somalatha Leelaratne, both of Mukalagedera, (3) ditto Gunasekera Appuhamy of Mukalagedera Respondents.

THIS matter coming on for disposal before M. H. Kantawala, Esq., District Judge of Negombo, on October 23, 1931, in the presence of Mr. D. W. Samarantunga, Proctor, on the part of the petitioner and the petition; and affidavit of the said petitioner dated July 27, 1931, respectively, having been read:

It is ordered that the said petitioner be and she is hereby declared entitled as the widow of the above-named deceased to have letters of administration to the said estate issued to her accordingly, unless the respondents above named or any other person or persons interested shall, on or before November 13, 1931, show sufficient cause to the satisfaction of this court to the contrary.

It is further ordered that the 3rd respondent above named be appointed guardian *ad litem* over the minors the 1st and 2nd respondents above named for the purpose of this case, unless the respondents above named or any other person or persons interested shall, on or before November 13, 1931, show sufficient cause to the satisfaction of this court to the contrary.

M. H. KANTAWALA,
District Judge.

October 23, 1931.

Time for showing cause extended to November 27, 1931.

November 13, 1931.

S. C. SANSONI,
Acting District Judge.

In the District Court of Kandy.

Testamentary Jurisdiction. In the Matter of the Estate of the late Vidanelegedera Ibrahim Saibo, deceased of Hewanwela.

THIS matter coming on for disposal before W. E. Barber, Esq., District Judge, Kandy, on August 3, 1931, in the presence of Messrs. Jayatilake, Rajaratilake, Proctors, on the part of the petitioners Elamalpotha Gurunnehelagedera Omaru Saibo of Hewanwela and (2) Elamalpotha Gurunnehelagedera Saibo of Elamalpotha; and the affidavit of the said petitioners dated June 30, 1930, having been read:

It is ordered that Mr. G. E. de Alwis as the Secretary of the District Court, Kandy, be and he is hereby declared entitled to have letters of administration to the estate of the deceased issued to him accordingly, unless the respondents—

(1) Vidanelegedera *alias* Gurunnehelagedera Tanga Natchi,

(2) ditto Rasia Umma, (3) ditto Saïdo Ahamado, (4) ditto Rahils Umma, (5) ditto Rahumani, (6) ditto Raiya Nathu the 3rd, 4th, 5th, and 6th, respondents by their guardian *ad litem* the 1st respondent shall, on or before September 3, 1931, show sufficient cause to the satisfaction of this court to the contrary.

August 3, 1931.

W. E. BARBER, District Judge.

The date for showing cause is extended to October 19, 1931.

September 3, 1931.

W. E. BARBER, District Judge.

The date for showing cause is extended to November 30, 1931.

October 19, 1931.

W. E. BARBER, District Judge.

In the District Court of Kandy. *Order Nisi* declaring Will Proved, &c.

Testamentary In the Matter of the Estate of the late Jurisdiction. Udawela Meegahagedera, Siyatu *ex* No. 5,052. Arachchy, deceased of Meegammana.

THIS matter coming on for disposal before W. E. Barber, Esq., District Judge, Kandy, on October 27, 1931, in the presence of Mr. B. H. Dunantille, Proctor, on the part of the petitioner, Meegahagedera Arachchy of Meegammana; and the affidavit of the said petitioner dated October 22, 1931, having been read: It is ordered that the petitioner as a son of the deceased be and he is hereby declared entitled to have letters of administration to the estate of the deceased issued to him according, unless the respondents—(1) Karanekgedera *alias* Koskolapitiyegedera Dingiri Menika, (2) Meegahagedera Kalu Menika, both of Meegammana—shall, on or before November 30, 1931, show sufficient cause to the satisfaction of this court to the contrary.

October 29, 1931.

W. E. BARBER, District Judge.

In the District Court of Jaffna.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of the Jurisdiction. late Sithampary Kandiah of Kandarodai No. 7,967. late of Seremban, deceased.

Sinnaddy Ponniah of Kandarodai Petitioner.

(1) Kandiah Thamparapillai (minor) of Kandarodai, (2) Sinnappillai, widow of Sithampary Kandiah of ditto Respondents.

THIS matter coming on for disposal before D. H. Balfour, Esq., District Judge, Jaffna, on September 24, 1931, in the presence of Mr. S. Ilayathambi, Proctor, on the part of the petitioner; and the affidavit of the petitioner dated September 7, 1931, having been read: It is ordered and declared that the 2nd respondent be appointed guardian *ad litem* over the minor 1st respondent and that the petitioner is entitled to have letters of administration to the estate of the said intestate issued to him, unless the respondents or any others shall, on or before November 13, 1931, show sufficient cause to the satisfaction of this court to the contrary.

October 7, 1931.

D. H. BALFOUR, District Judge.

Order Nisi is extended to December 7, 1931.

November 13, 1931.

D. H. BALFOUR, District Judge.

In the District Court of Jaffna.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of the Jurisdiction. late Sellamuttu Somasundaram of Sandilippai, deceased. No. 7,972.

Sellamuttu Gnanaagaram of Sandilippai Petitioner.

(1) Arumugam Sivasubramanian, Chief Signalling and Telegraph Engineer's Office, Kuala-Lumpur, and his wife, (2) Sellammah of Kuala-Lumpur, (3) Seenivasagam Chelliah of the Chief Stores Superintendent's Office, Sentul, Kuala-Lumpur, and his daughter, (4) Vigneswari of Sentul, (5) Thambippillai Parasasingam of the National Bank, Kandy, and his (6) son Parasasingam Ramachandra of 205, Trincomalee street, Kandy Respondents.

THIS matter coming on for disposal before D. H. Balfour, Esq., District Judge, Jaffna, on October 1, 1931, in the presence of Mr. S. Ilayathambi, Proctor, on the

part of the petitioner; and the affidavit and petition of the petitioner dated September 29, 1931, and October 1, 1931, having been read:

It is ordered that the above-named 3rd respondent be appointed guardian *ad litem* over the minor the 4th respondent, and the 5th respondent be appointed guardian *ad litem* over the minor the 6th respondent for all the purposes of this case, that the petitioner as the brother and heir of the said deceased be declared entitled to administer the said estate, and that letters of administration be issued to him accordingly, unless the respondents or any other person shall, on or before November 11, 1931, appear before this court and show sufficient cause to the satisfaction of this court to the contrary.

October 13, 1931.

D. H. BALFOUR, District Judge.

Order Nisi extended to December 23, 1931.

November 11, 1931.

D. H. BALFOUR, District Judge.

In the District Court of Jaffna.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of Jurisdiction. the late Sinnathamby Murugesu of No. 7,977. Sandilippai late of Colombo, deceased.

Annammah, widow of Sinnathamby Murugesu of Mallagam Petitioner.

(1) Murugesu Thillanathan of Sandilippai (minor), (2) Ambalavadar Kanapathupillai of Sandilippai, presently of Beruwala Respondents.

THIS matter coming on for disposal before D. H. Balfour, Esq., District Judge, Jaffna, on October 15, 1931, in the presence of Mr. S. Ilayathambi, Proctor, on the part of the petitioner; and the affidavit of the petitioner dated June 26, 1931, having been read:

It is ordered that the above-named 2nd respondent be appointed guardian *ad litem* over the minor the 1st respondent and the petitioner be declared entitled to administer the said estate as the lawful widow of the deceased and that letters of administration be issued to her accordingly, unless the respondents shall, appear before this court on November 25, 1931, and show sufficient cause to the satisfaction of this court to the contrary.

November 3, 1931.

D. H. BALFOUR, District Judge.

In the District Court of Chilaw.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of Jurisdiction. W. P. Sirimal Ettena of Ihlanahawewa, No. 1,976. deceased.

W. A. Tissera Goonewardene, Secretary of the District Court, Chilaw Petitioner.

(1) M. M. Davith Sinno, (2) M. M. Sankaran, both of Watahena, (3) M. M. James Sinno, (4) M. M. Laura Ettena, (5) M. M. Appuhamy, (6) M. M. Babo Sinno of Mahawewa (dead), his heirs are 3rd, and 4th respondents and M. M. David Manesinghe Respondents.

THIS matter coming on for disposal before M. A. Arulanandam, Esq., District Judge of Chilaw, on January 13, 1930, in the presence of Mr. C. V. M. Panlittesekere, Proctor, on the firm of Messrs. Cooke & Panlittesekere, on the part of the petitioner; and the affidavit of the said petitioner dated January 13, 1930, having been read: It is ordered that the petitioner above named be and he is hereby declared entitled to administer the estate of the above-named deceased, and that letters of administration do issue to him accordingly, unless the respondents above named or any other person or persons interested shall, on or before February 13, 1930, show sufficient cause to the satisfaction of this court to the contrary.

January 13, 1930.

M. A. ARULANANDAM, District Judge.

Showing cause against the *Order Nisi* is extended to November 20, 1931.

October 16, 1931.

R. SELVADURAI, Additional District Judge.

In the District Court of Chilaw.

Order Nisi.

Testamentary In the Matter of the Intestate Estate and Jurisdiction. Effects of the late Bawa Saibo Abdul No. 2,010. Carim Saibo of Chilaw, deceased.

W. A. T. Goonesekere, Secretary, District Court, Chilaw. Official Administrator.

Abdul Carim Saibo Mahanadi Saibo Petitioner.

(1) M. N. Seeni Mahanadi, (2) Seeyanna Saal Hamedu, (3) Seeyanna Sella Thambu, (4) Thaha Mohamado Abdul Wahab, (5) Wawanna Thambay Marikkar, all of Chilaw Respondents.

THIS matter coming on for disposal before R. F. Dias, Esq., District Judge of Chilaw, on July 2, 1930, in the presence of Mr. A. S. Goonesekere, Proctor, on the part of the petitioner above named; and the affidavit of the petitioner dated July 2, 1930, having been read: It is ordered that the above-named 1st respondent be and he is hereby appointed guardian *ad litem* over the 2nd respondent who is also a minor for the purpose of these proceedings and that the petitioner be and he is declared entitled, as son of the said deceased, to have letters of administration to his estate issued to him, unless the respondents above named or any other person or persons interested shall, on or before August 8, 1930, show sufficient cause to the satisfaction of this court to the contrary.

R. F. DIAS,
District Judge.

Chilaw, July 2, 1930.

Showing cause against the *Order Nisi* is extended to November 20, 1931.

R. R. SELVADURAI,
Additional District Judge.

October 16, 1931.

In the District Court of Chilaw.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of Jurisdiction. Jayasuriya Kuranage Rogus Perera, late No. 2,054. of Adapparagama, deceased.

Hettige Rapier Fernando of Adapparagama Petitioner.

(1) Michael Perera and (2) Aron Fernando, both of Adapparagama Respondents.

THIS matter coming on for disposal before R. F. Dias, Esq., District Judge of Chilaw, on August 28, 1931, in the presence of Messrs. Corea & Corea, Proctors, on the part of the petitioner above named; and the affidavit of the said petitioner dated December 16, 1930, having been read:

It is ordered that the 2nd respondent be and he is hereby appointed guardian *ad litem* over the 1st respondent who is a minor for the purpose of these proceedings and that the petitioner be and he is hereby declared entitled, as a brother-in-law of the said deceased to have letters of administration to his estate issued to him, unless the respondents above named or any other person or persons interested shall, on or before November 27, 1931, show sufficient cause to the satisfaction of this court to the contrary.

R. R. SELVADURAI,
District Judge.

August 28, 1931.

In the District Court of Puttalam.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of Jurisdiction. Christopher Emmanuel de Rosairo, late No. 677. Udayar of Kattakado South in the District of Puttalam, deceased.

Lilian Grace de Rosairo presently of Puttalam. Petitioner.

And

(1) Emmanuel Victor, (2) Christabella, (3) Chrysanthus Enid, (4) Rita Grace Yvonne, (5) Anthony Celcius, (6) Mary Philomena, all minors, presently of Puttalam, by their guardian *ad litem* Frank de Costa of Madurankully in the District of Puttalam. Respondents.

THIS matter coming on for disposal before N. W. Morgappah, Esq., Additional District Judge of Puttalam,

on July 31, 1931, in the presence of Mr. Wilfred A. Kumaru, Proctor, on the part of the petitioner above and the affidavit dated July 21, 1931, and petition July 30, 1931, of the petitioner above named, having been duly read:

It was ordered that Frank de Costa above named be and he is hereby appointed guardian *ad litem* of (1) Emmanuel Victor, (2) Christabella, (3) Chrysanthus Enid, (4) Rita Grace Yvonne, (5) Anthony Celcius, and (6) Mary Philomena; the minor respondents above named for the purposes of the proceedings, and that Lilian Grace de Rosairo the petitioner above named, be and she is hereby appointed administratrix of the estate of Christopher Emmanuel de Rosairo, deceased above named, and that letters of administration be issued to her accordingly, unless the respondents above named or any other person or persons interested shall, on or before August 25, 1931, show sufficient cause to the satisfaction of this court to the contrary.

N. W. MORGAPPAH, Jr.,
Additional District Judge.

July 31, 1931.

Time extended to show cause against this *Order Nisi* is to September 23, 1931.

N. W. MORGAPPAH, Jr.,
Additional District Judge.

September 2, 1931.

Time extended to show cause against this *Order Nisi* is October 28, 1931.

N. W. MORGAPPAH, Jr.,
Additional District Judge.

September 23, 1931.

Time extended to show cause against this *Order Nisi* is November 25, 1931.

W. D. GUNARATNA,
Additional District Judge.

October 28, 1931.

In the District Court of Puttalam.

Order Nisi.

Testamentary In the Matter of the Last Will and Testament of Mary Muttukumaru, late of No. 679. Mampury in Akkara pattu in the Puttalam District.

Xavier Curunthar David of Kattakadu in Akkara pattu aforesaid Petitioner.

And

(1) Mary Antonette Xavier, (2) Mary Philomena (Philis) Muttukumaru, a minor, aged, 19 years, (3) Mary Lucia Cecilia (Lucy) Muttukumaru, a minor aged, 17 years, all of Mampury by their guardian *ad litem* Lazarin E. David of Puttalam Respondents.

THIS matter coming on for disposal before W. D. Gunaratne, Esq., Additional District Judge of Puttalam, on October 27, 1931, in the presence of Mr. Wilfred A. Muttukumaru, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner above named dated October 16, 1931, and his petition dated October 27, 1931; and the affidavit dated October 27, 1931, of the attesting witnesses to the last will of the deceased above named, having been duly read:

It is ordered that Lazarin E. David above named, be and he is hereby appointed guardian *ad litem* over the 2nd and 3rd respondents above named, who are minors, for all the purposes of these proceedings and that a certificate be issued to him accordingly, and that the last will and testament of the testatrix above named be and the same is hereby declared proved; and that the petitioner above named be and he is hereby declared executor of the said will, and that probate thereof be issued to him accordingly, unless the respondents above named or any other person or persons interested shall, on or before November 25, 1931, show sufficient cause to the satisfaction of this court to the contrary.

W. D. GUNARATNA,
Additional District Judge.

October 27, 1931.

In the District Court of Avissawella.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of
Jurisdiction. the late Jayaweera Mudiyansele Pun-
No. 167. chi Bandara of Napawala, deceased.

Between

Manampere Mudiyansele Bandara Menike of Yale-
gama Petitioner.
38
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(1) Jayaweera Mudiyansele Kathu Menike, (2) Jaya-
weera Mudiyansele Seneviratna Menike, (3) Manam-
peri Mudiyansele Kiri Banda of Uduwela (1st and
2nd respondents minors by their guardian *ad litem*
the 3rd respondent above named) Respondents.

THIS matter coming on for disposal before Waldo
Sansoni, Esq., District Judge of Avissawella, on January
29, 1931, in the presence of Messrs. Drieberg & Wijeye-
singhe, Proctors, on the part of the petitioner above named;
and the affidavit of the petitioner dated January 19, 1931,
having been read:

It is ordered that the petitioner above named be and she
is hereby declared entitled to letter of administration to

the estate of the deceased above named, as his widow,
unless the respondents above named or any other person
or persons interested shall, on or before September 25,
1931, show sufficient cause to the satisfaction of this court
to the contrary.

September 8, 1931.

W. SANSONI,
District Judge.

This *Order Nisi* is extended for October 16, 1931.

September 25, 1931.

W. SANSONI,
District Judge.

This *Order Nisi* is extended for November 2, 1931.

October 16, 1931.

W. SANSONI,
District Judge.

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

November 2, 1931.

W. SANSONI,
District Judge.