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B 1

PASSED ORDINANCE.

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

No. 2 of 1932.

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

GRAEME THOMSON.

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

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

CHAPTER I.

PRELIMINARY.

Short title.

1 This Ordinance may be cited as the Income Tax Ordinance, 1932.

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) an accountant approved by the Commissioner;
- (b) an advocate or proctor;
- (c) an employee regularly employed by the person concerned; or
- (d) 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.

“ Charitable purpose ” includes relief of the poor, education, and medical relief.

“ 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) (a) There shall be a Board of Income Tax composed of the Financial Secretary and two members of the State Council appointed by the Governor. A member so appointed shall hold office as long as he remains a member of the State Council unless he shall resign or be removed from office by the Governor.

(b) Two members of the Board of Income Tax shall form a quorum for the transaction of business and when the Financial Secretary is present he shall be the Chairman.

(c) All matters coming before the Board of Income Tax shall be decided by a majority of votes, and in the case of an equality of votes the Chairman or presiding member shall have a second or a casting vote.

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

(3) 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.

(4) 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.

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—

Incidence of
income tax.

- (a) wherever arising, in the case of a person resident in Ceylon, and
- (b) arising in or derived from Ceylon, in the case of every other person,

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

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

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

Income chargeable
with tax.

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

- (2) For the purposes of this section—
- (a) "Profits from any employment" includes—
- (i) any wages, salary, fee, pension, commission, bonus, gratuity, or perquisite, whether derived from the employer or others;
 - (ii) any sum received in commutation of pension;
 - (iii) the rental value of any place of residence provided rent-free by the employer;
 - (iv) 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
 - (v) any other allowance granted in respect of employment whether in money or otherwise.
- (b) The nett annual value of land and improvements thereon or of any place of residence shall be determined on the basis of the rent which a tenant might reasonably be expected, taking one year with another, to pay for such land and improvements (the tenant paying rates and the owner bearing the cost of repairs), subject to a deduction of twenty per cent. for repairs and other expenses. Where the annual value of any land and improvements thereon or of any place of residence has been assessed for rating purposes by a local authority, such annual value, adjusted as may be necessary in respect of rates paid by the owner and the aforesaid deduction of twenty per cent. for repairs and other expenses, shall be the nett annual value for the purposes of this section, unless in the opinion of the Commissioner the assessment made by the local authority does not accurately represent the annual value of the land and improvements or place of residence in the year for which the nett annual value is being decided. Where the annual value has not been assessed by a local authority, the nett annual value shall not in any case exceed five per cent. of the capital value of such land and improvements or place of residence.
- (c) The rental value of any place of residence shall be the nett annual value as defined in paragraph (b) of this sub-section with the addition of rates paid by the owner and twenty-five per cent. of such nett annual value on account of repairs and other expenses: Provided that for the purposes of sub-section (2) (a) (iii) and (iv), 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 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;
 - (b) the income of the Widows' and Orphans' Pension Fund of Public Officers of Ceylon;
 - (c) any income derived from property held under trust or other legal obligation for religious or charitable purposes in so far as such income is applied for such purposes within the Island;
 - (d) the income of a religious or charitable institution derived from voluntary contribution and applied solely to religious or charitable purposes within the Island;
 - (e) the annual value of any place of public worship and its premises;
 - (f) the income of any institution or trust of a public character established by Ordinance solely for purposes of scientific research;

- (g) the official emoluments and any income not arising in or derived from Ceylon of consuls, vice-consuls and persons employed on the staff of any consulate, 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, vice-consuls and persons employed on the staff of any consulate, shall be the same as though they were non-resident persons;
- (h) 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;
- (i) wound and disability pensions granted to members or ex-members of His Majesty's Forces;
- (j) 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;
- (k) any capital sum received by way of retiring or death gratuity or as consolidated compensation for death or injuries;
- (l) 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;
- (m) interest paid or credited to any individual by the Ceylon Savings Bank and the Ceylon Post Office Savings Bank; and
- (n) the profits and income of any Co-operative Society registered under the Co-operative Societies Ordinance, No. 34 of 1921: 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 to any non-resident person in respect of any part of a loan raised under the Public Works Loan Ordinance, 1929, shall be exempt from the tax. 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

No. 1 of 1898
II. 396.

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.

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. Basis for computing statutory 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.

Apportionment of profits.

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

CHAPTER V.

ASCERTAINMENT OF ASSESSABLE INCOME.

Deductions from statutory income in arriving at assessable income.

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

(a) Sums payable by him for the year preceding the year of assessment by way of interest, annuity, ground rent, or royalty not allowable under section 9 (1) (e): Provided that—

(i) where under section 11 the statutory income arising from any source has been computed by reference to the profits or income of any period other than the year preceding the year of assessment, the interest, annuity, ground rent, or royalty payable in respect of such source shall be computed on the like basis;

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

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

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

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

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

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

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

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

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

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

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

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

CHAPTER VI.

ASCERTAINMENT OF TAXABLE INCOME.

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.

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

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

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

- (a) an allowance of two thousand rupees;
- (b) where any part of his statutory income is computed on earned income, an allowance of either one-fifth of the amount of such part of his statutory income after deducting therefrom any loss allowed under section 13, or one-fifth of his assessable income, whichever is the less, provided that such allowance shall not exceed four thousand rupees;
- (c) an allowance of one thousand rupees, if, 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.
- (e) An allowance of two hundred and fifty rupees in respect of each individual living with him and maintained by him throughout the year preceding the year of assessment, who was a relative of his or of his wife:

Provided that—

- (i.) no such allowance shall be made in respect of a relative whose assessable income for the year preceding the year of assessment exceeded two hundred and fifty rupees;
- (ii.) the total allowance under this paragraph shall not exceed one thousand rupees;
- (iii.) the total of the allowance under this and the preceding paragraph shall not exceed three thousand rupees; and
- (iv.) "relative" means a parent, brother or sister, or child, but does not include a child in respect of whom an allowance is due under the preceding paragraph.

(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.

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), (d), and (e) 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. Proportionate allowances.

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

(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.

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

CHAPTER VII.

CHARGE AND RATES OF TAX.

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

Upon the first Rs. 6,000	...	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-section (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.

Schedule.

(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.

CHAPTER VIII.

PROVISIONS RELATING TO SPECIAL CASES.

A.—*Husband and Wife.*

Wife's income.

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:

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

Separate assessment
of husband and
wife.

22 (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:

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.*

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:

Chargeability of receiver and trustee.

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.

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.

Chargeability of executor.

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.

Statutory income a beneficiary of an estate.

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

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

(a) the tax (apportioned as the Commissioner in his discretion thinks reasonable) paid by the executor in respect of the beneficiary's share of the income of the estate for the said period added to the excess of the tax paid by the beneficiary over the amount which would have been payable by him if no income from the estate had been included in his assessable income; and

(b) the excess of the total tax which would have been payable by the beneficiary for the said period if his assessable income for each year of assessment during such period had included his full apportioned share of the income of the estate as it arose over the amount which would have been payable by him if no income from the estate had been included in his assessable income.

27 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—

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

(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.

Joint trustees
and executors.

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.

C.—Partnerships.

Assessment of
partnership
income.

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

(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 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.

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; Ascertainment of profits from certain agricultural undertakings.
- (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.

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

(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.

Rebate of export duty on tea in certain cases.

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.

E.—Residence.

What constitutes 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:

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.

Chargeability of certain profits 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.

(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.

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.

Person assessable on behalf of a non-resident person.

36 (1) For the purposes of this section—

Liability of certain non-resident persons.

- (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.

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

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.

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

G.—Shipping.

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.

Profits of non-resident shipowners

(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.

Master of ship to be an agent.

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.

Refusal of clearance where tax is in arrear.

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.

(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.

Ascertainment of profits of insurance companies.

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

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.

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;
- (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; and
- (iii) Where any such company has obtained or is entitled to obtain relief in respect of double taxation under the provisions of sections 45 or 46, the rate at which tax may be deducted shall be reduced as the Commissioner may direct.

(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: Provided that where the rate at which tax may be deducted from such dividend has been reduced under the provisions of sub-section (1) (iii.), the set-off shall be adjusted as the Commissioner may direct.

(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.

Deduction of tax
from interest, &c.

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

- (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.

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.

Relief in respect
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.

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

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

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

(b) "Ceylon tax" means the amount of such tax before deducting any relief under this and the following section, but does not include—

(i) tax on any sum payable way of interest out of the income in respect of which the tax is charged, or

(ii) the additional tax of two per cent. charged under section 20 (6).

(c) The Ceylon rate of tax shall be ascertained by dividing the Ceylon tax by the income on which the tax has been paid or is payable, calculated in accordance with paragraph (a) of this sub-section.

Relief in respect of Empire Income Tax.

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.

(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.

Income from interest to be the amount falling due.

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.

Profits of a company from transactions with its shareholders.

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.

Income from certain dividends to include tax thereon.

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.

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. **How certain receipts from insurance to be treated.**

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

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

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

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

52 (1) Where it appears to an Assessor that with a view to the avoidance or reduction of tax 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, he may treat any such undistributed profits as distributed and the persons concerned shall be assessable accordingly. **Certain undistributed profits to be treated as distributed and certain transactions and dispositions to be disregarded.**

(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.

Indemnification of representative.

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.

(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.

Returns and information to be furnished.

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.

(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.

Information to be furnished by officials and employers.

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.

(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.

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,

Returns to be furnished of income received on account of, or paid to, other persons.

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.

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.

Occupiers to furnish returns of rent payable.

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.

Return of lodgers and inmates.

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.

Duties of representative of incapacitated or non-resident person.

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: Provided that the Commissioner may authorize any such banker, agent of a banker or other person to render such statements quarterly or half-yearly during any year of assessment.

Bankers to render returns of coupons cashed by them.

(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.

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:

Precedent partner to act on behalf of a partnership.

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

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

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

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:

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

Signature and service of notices

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: Provided that a notice of assessment issued under section 67 shall be signed by an Assistant Commissioner.

(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; provided that a notice of assessment under section 67 shall be served personally or by being sent by registered post to any such place as aforesaid. Any notice 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.

Assessor to make 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):

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.

Additional assessments.

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:

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.

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.

Assistant
Commissioner to
scrutinize, amend,
and allow
assessments.

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.

Notice to be
issued by Assistant
Commissioner.

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.

Validity of
assessments. &c.

(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.

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:

Procedure on
appeals to the
Commissioner.

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 record his determination in writing and announce it 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.

Constitution of 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.

(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) Three 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.

Right of appeal to the Board of Review.

71 (1) Any appellant, or the authorized representative of any appellant, who is dissatisfied with the determination by the Commissioner of an appeal under section 69 may declare his dissatisfaction with that determination. Such declaration shall be made orally immediately after the announcement by the Commissioner of his determination or shall be communicated in writing to the Commissioner within one week from the date of such announcement.

(2) Where the appellant has declared or communicated his dissatisfaction in accordance with sub-section (1), the Commissioner shall, within one month of the determination of the appeal, 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 of the Board and on such terms as the Board may determine 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.

Commissioner may refer appeals to the Board of Review.

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.

Hearing and disposal of 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.

(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 such 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. No. 14 of 1895.
IV. 71b.

(8) After hearing the appeal, the Board shall confirm, reduce, increase, or annul the assessment as determined by the Commissioner on appeal, or as referred by him under section 72, as the case may be, or make such orders thereon as to the members present may appear fit.

(9) Where under sub-section (8) the Board does not reduce or annul such assessment, the Board may order the appellant to pay as costs of the Board a sum not exceeding one hundred rupees, which shall be added to the tax charged and recovered therewith.

Appeals to the Supreme Court.

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

(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.

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. Assessments or amended assessments to be final.

CHAPTER XII.

PAYMENT OF TAX.

Provisions
regarding 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.

(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.

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 include fines, &c.

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

79 (1) The Commissioner may appoint persons to be Recovery of tax by seizure and sale.
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

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IV. 509.

and sell all and any of the property movable and immovable of the defaulter, or such part thereof as he may deem necessary for recovery of the tax, and the provisions of sections 226 to 297 of the Civil Procedure Code shall, *mutatis mutandis*, apply to such seizure and sale.

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

Proceedings for
recovery before a
Magistrate.

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

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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.

Recovery of tax out
of debts, &c.

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

- (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.

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.

Recovery of tax from persons leaving Ceylon.

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.

Use of more than one means of recovery.

CHAPTER XIV.

REPAYMENT.

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:

Tax paid in excess to be refunded.

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.

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

- 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)

shall be guilty of an offence and shall for such offence be liable on summary trial and conviction by a Police Magistrate to a fine not exceeding five hundred rupees.

- (2) Every person who without reasonable excuse—
- (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 guilty of an offence and shall for such offence be liable on summary trial and conviction by a Police Magistrate to a fine not exceeding the total of five hundred rupees and 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) No person shall be liable to any penalty under this section unless the complaint concerning such offence was made in the year of assessment in respect of or during which the offence was committed or within three years after the expiration thereof.

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

Breach of secrecy and other matters to be offences.

- 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) aids, abets, or incites any other person to act contrary to the provisions of this Ordinance;

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

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.

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

89 No prosecution in respect of an offence under section 85 or section 87 may be commenced except at the instance of or with the sanction of the Commissioner.

Prosecution to be with the sanction of the Commissioner.

CHAPTER XVI.

GENERAL.

90 (1) The Board of Income Tax may from time to time make rules generally for carrying out the provisions of this Ordinance and for the ascertainment and determination of any class of income.

Power to make rules.

(2) Without prejudice to the generality of the foregoing power such rules may—

- (a) prescribe the manner in which, and the procedure by which, the income, profits and gains shall be arrived at in the case of—
 - (i) Insurance Companies
 - (ii) Non-resident Companies;
- (b) prescribe the procedure to be followed on application for refunds and reliefs;
- (c) provide for any matter which by this Ordinance is to be or may be prescribed.

(3) In cases where income, profits and gains liable to tax cannot be definitely ascertained the rules may prescribe methods by which an estimate of such income may be made and the proportion thereof liable to tax.

(4) 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.

(5) 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.

(6) 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.

91 The Board of Income Tax may prescribe any forms which may be necessary for carrying this Ordinance into effect.

Board of Income Tax to prescribe forms.

SCHEDULE.

The unit rate of tax shall be five per cent.

Sec. 26 (1)

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

G. N. FARQUHAR,
Clerk of the Council.

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

C. C. WOOLLEY,
Secretary to the Governor.

DRAFT ORDINANCES.

MINUTE.

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

An Ordinance to repeal the enactments relating to the tax commonly known as the Poll Tax.

Preamble.

WHEREAS the annual tax payable in labour, or by commutation in money, commonly known as the Poll Tax, Road Tax, or Commutation Tax, has ceased to be levied in the Island after the year 1926 :

And whereas the various enactments relating to the imposition and the levy of the said tax are no longer necessary but have not heretofore been expressly repealed :

Be it therefore 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 Poll Tax Abolition Ordinance, 1932.

2 The several Ordinances enumerated in the first and second columns of the schedule hereto are hereby repealed to the extent specified in the third column of that schedule ; and such repeals shall for all purposes be deemed to have been made on the 1st day of January, 1927.

Savings.

3 Every Provincial Committee, and every District Committee, established under the provisions of the Road Ordinance, 1861, is hereby indemnified from and against any liability or other legal consequences whatsoever that may have arisen prior to the commencement of this Ordinance, by reason of any such Committee having failed to perform any duty or obligation cast on it by the Road Ordinance, 1861, and any rules made thereunder and by the Road Ordinance, 1861, Amendment Ordinance, 1884.

SCHEDULE.

Reference to Ceylon Legislative Enactments.	Title and Number.	Extent of Repeal.
Vol. I. p. 378 .	The Road Ordinance, 1861 (No. 10 of 1861)	Sections 17 and 20 ; Section 42 from the word " and " in line 7 to the word " list " in line 13 ; Sections 49 and 50 ; Section 66 from the word " and " in line 6 to the end of the section ; Sections 67, 68, 69, and 70 ; and the forms A and C in the Schedule to the Ordinance.
Vol. I. p. 407 ..	The Road Ordinance 1861 Amendment Ordinance, 1884 (No. 31 of 1884)	The whole Ordinance.
Vol. I. p. 414 ..	An Ordinance to amend Ordinance No. 31 of 1884 (No. 18 of 1885)	The whole Ordinance.
Vol. I. p. 417 ..	The Branch Roads Ordinance, 1896 (No. 14 of 1896)	In section 22 and in section 23 the words within brackets in the last clause, from " either " to " Treasury ".
Vol. II. p. 207 .	The Small Towns Sanitary Ordinance, 1892 (No. 18 of 1892)	Section 32 ; and section 35, sub-section 2, paragraph (b).
Vol. II. p. 356 .	The Nuwara Eliya Board of Improvement Ordinance, 1896 (No. 20 of 1896)	Section 18 ; and section 30, sub-section 15.
Vol. II. p. 447 .	The Local Boards Ordinance, 1898 (No. 13 of 1898)	Section 35 ; and section 56, sub-section 15.
Vol. III p. 31 ..	The Municipal Councils Ordinance, 1910 (No. 6 of 1910)	Section 10, sub-section 3, paragraph (g) ; section 11, sub-section 2, paragraph (e) ; and section 129.

Reference to Ceylon Legislative Enactments.	Title and Number.	Extent of Repeal.
Vol. III. p. 717	The Local Government Ordinance, No. 11 of 1920	Section 168, sub-section 4, paragraphs (b), (c), (d), and (e); section 173, sub-section 1, paragraph (a); section 174; and Schedule VIII. to the Ordinance.
Vol. III. p. 158	The Defence Force Ordinance, No. 8 of 1910	Section 26, sub-section 5.

Objects and Reasons.

On November 21, 1924 a motion in the Legislative Council for the abolition of the Poll Tax was accepted by the Government, and by a resolution of the Executive Council dated June 22, 1926, it was decided that a subsidy should be given to local bodies out of the public funds to take the place of the revenue they derived from the Poll Tax and therefore by implication that the tax should no longer be levied in the Island. But the relevant sections of the various Ordinances that authorize the collection of the tax were not formally repealed at the time. The object of the present draft Ordinance is to effect a formal repeal of all the provisions, now no longer necessary, that direct or enable the various local authorities to levy the tax.

2. The acts of omission or non-compliance on the part of the District Road Committees during the intervening period may on a strict interpretation be regarded as unlawful. The repeal is therefore referred back in clause 2 to the date of the decision arrived at by the Government, and in addition an indemnifying clause is provided in clause 3.

CHAS. BATUWANTUDAWA,
Minister for Local Administration.

The Ministry of Local Administration,
Colombo, February 3, 1932.

MINUTE.

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

An Ordinance to enable a temporary levy to be imposed on the salaries and wages of persons employed in the public service.

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 Temporary Levy on Salaries of Public Servants (Enabling) Ordinance, 1932.

Short title.

2 (1) Whenever the Governor considers that, for the purpose of assisting in the maintenance of the financial stability of the Island, it is expedient to impose, for the benefit of the public revenue, a temporary levy on the salaries and wages of persons employed in the public service, he may, by Order issued with the prior approval of the Secretary of State, authorize the deduction from the salaries and wages payable to such of the persons aforesaid as the Order shall specify a sum calculated in such manner as the Order shall prescribe.

Authority to impose temporary levy on salaries and wages of public servants.

(2) The first Order issued under this section may declare that it shall be deemed to have come into operation on a date prior to the date on which it is issued, provided that such Order shall not come into operation, or be deemed to have come into operation, on a date prior to the first day of February, 1932.

The first Order may be retrospective.

(3) An Order issued under this section shall state the period for which it is to remain in operation unless previously revoked, provided that nothing in this sub-section shall prejudice the amendment of any Order during the period of its operation or the issue of any new Order to take effect on or at any time after the expiration of any preceding Order.

Period of operation to be stated in Order.

Deductions to be credited to revenue.

3 All deductions from salaries or wages made under any Order authorized by the preceding section shall be credited to the general revenue, or to the revenue of the service to which such salaries or wages are primarily chargeable, in such manner as the Order shall prescribe.

Deductions not to affect pensions or gratuities or contributions required by Ordinance No. 1 of 1898.

4 No deduction from salaries or wages made under any Order authorized by section 2 shall be taken into account in the calculation of any pension or gratuity based on salaries or wages, or in the calculation of any abatement of salary required by the Widows' and Orphans' Pension Fund Ordinance, 1898, or by any Ordinance amending or substituted for that Ordinance.

Objects and Reasons.

The object of this Bill is to enable the Governor, with the prior approval of the Secretary of State, to impose a temporary levy on the salaries and wages of public servants whenever he shall consider it expedient to do so for the maintenance of the financial stability of the Island.

2. The method of calculating the levy, and consequently its amount, as well as the classes of public servants from whose salaries or wages it will be deducted, will be prescribed by the Governor with the prior approval of the Secretary of State.

3. An Order imposing a levy may be retrospective to a date not anterior to the 1st February, 1932, the date on which it is intended that the levy shall take effect. This provision is necessary to meet the possibility that the Secretary of State's approval of the details of the levy may not be obtained before that date.

4. Every Order must state the period for which it is to remain in force, but an Order may be amended at any time or renewed at any time with or without amendment.

5. The levy will not affect pensions or gratuities based on salaries or wages, or payments, based on salary, required by the Ordinances relating to the Widows and Orphans Pensions Fund or Scheme. For the purpose of calculating those payments, salaries and wages will be taken at the rate at which they would have been payable if the levy had not been imposed. To enable a deduction to be made from salaries or wages which for certain purposes remain at a higher figure than is actually paid, legislative authority is necessary.

6. The amount of the levy will be credited either to the general revenue, or to the revenue of the Railway or of the Colombo Electricity Supply, according to whether the salary or wages from which the levy is deducted is primarily chargeable to one or other of those sources.

Colombo, February 12, 1932.

W. W. Woods,
Financial Secretary.

MINUTE.

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

An Ordinance to amend the Income Tax Ordinance, 1932.

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 Income Tax Amendment Ordinance, No. of 1932.

Amendment of section 3 of the principal Ordinance.

2 Section 3 of the Income Tax Ordinance, 1932, (hereinafter referred to as "the principal Ordinance") is hereby amended by the repeal of sub-section (1) and the re-numbering of sub-sections (2), (3) and (4) as (1), (2) and (3), respectively.

Amendment of section 6 (2) of the principal Ordinance.

3 Section 6 (2) of the principal Ordinance is hereby amended as follows :—

- (1) by the repeal of sub-paragraph (a) (ii) ;
- (2) by the re-numbering of sub-paragraphs (iii), (iv) and (v) as (ii), (iii) and (iv), respectively ;
- (3) by the substitution of the figures " (ii) " and " (iii) " in the seventh line of paragraph (c) for the figures " (iii) " and " (iv) ".

Amendment of section 7 (1) of the principal Ordinance.

4 Section 7 (1) of the principal Ordinance is hereby amended by the insertion of the words " in commutation of pension or " between the word " received " and the word " by " in the first line of paragraph (k) thereof.

5 Section 8 of the principal Ordinance is hereby repealed and the following section is substituted therefor :—

Repeal of section 8 of the principal Ordinance and substitution of new section.

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.

6 Section 71 of the principal Ordinance is hereby amended as follows :—

Amendment of section 71 of the principal Ordinance.

(1) by the repeal of sub-section (1) and the substitution therefor of the three following sub-sections :

(1) Save as provided in sub-section (2), an appeal, which shall be preferred in the manner hereinafter provided, shall lie to the Board from the determination by the Commissioner of an appeal under section 69.

(2) The determination by the Commissioner of an appeal under section 69 shall be final in regard to any matter which under the provisions of this Ordinance is left to his decision or discretion : Provided that an appeal shall lie to the Board from the determination of the Commissioner in respect of a decision made or discretion exercised under sections 22 (1), 26 (a), 39 (5), 43 (5) or 44 (4).

(3) In any case in which an appeal to the Board shall lie from the determination by the Commissioner of any appeal under section 69, any appellant, or the authorized representative of any appellant, who is dissatisfied with that determination may declare his dissatisfaction therewith. Such declaration shall be made orally immediately after the announcement by the Commissioner of his determination or shall be communicated in writing to the Commissioner within one week from the date of such announcement ;

(2) by the re-numbering of sub-sections (2) (3), and (4) as (4), (5) and (6), respectively ;

(3) by the substitution of the figure “ (3) ” for the figure “ (1) ” in the second line of sub-section (2) ;

(4) by the insertion of the words “ unless such determination is final,” between the word “ appeal,” and the word “ transmit ” in the fourth line of sub-section (2) ;

(5) by the substitution of the figure “ (5) ” for the figure “ (3) ” in the fourth line of sub-section (4).

7 Section 73 (7) of the principal Ordinance is hereby amended by the substitution of the figures “ 71 (6) ” for the figures “ 71 (4) ” in the second line thereof.

Amendment of section 73 (7) of the principal Ordinance.

8 Section 89 of the principal Ordinance is hereby repealed and the following section is substituted therefor :—

Repeal of section 89 of the principal Ordinance and substitution of new section.

89 (1) No prosecution in respect of an offence under section 86 may be commenced except with the sanction of the Attorney-General.

Prosecutions to be commenced with the sanction of the Attorney-General or of the Commissioner.

(2) No prosecution in respect of an offence under section 85 or section 87 may be commenced except at the instance of or with the sanction of the Commissioner.

9 Section 90 of the principal Ordinance is hereby amended as follows :—

Amendment of section 90 of the principal Ordinance.

(1) by the repeal of sub-sections (1), (2) and (3) and the substitution therefor of the following sub-section :—

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

(2) by the re-numbering of sub-sections (4), (5) and (6) as (2), (3) and (4), respectively.

10 Section 91 of the principal Ordinance is amended by the substitution of the word “ Commissioner ” for the words “ Board of Income Tax ” in the first line thereof.

Amendment of section 91 of the principal Ordinance.

Objects and Reasons.

1. The draft Income Tax Ordinance which was published in the Gazette of November 13, 1931, was introduced into the State Council on November 24, 1931, and, after having been dealt with by a Standing Committee, was passed with certain important amendments. It is considered that some of the amendments made to the Ordinance as originally published would in some instances hamper the efficient administration of the Ordinance, and in others occasion grave hardship to

certain classes of taxpayers. The object of this amending Ordinance is to restore in their original or an amended form those clauses which during the passage of the Income Tax Ordinance have been amended in such a manner as to lay them open to the objections stated above.

2. Clauses 2, 9 and 10 have the effect of repealing the provisions for the establishment of a Board of Income Tax having rule-making powers. It is considered that the exercise of rule-making powers in matters of detail by a Board whose personnel may change frequently will cause serious practical difficulties in carrying out the provisions of the principal Ordinance, while the composition of the Board as set out in the Ordinance will be such that responsibility in the matter of making rules will be both divided and indefinite.

3. Clauses 3 and 4 repeal the provision for the taxation of sums received in commutation of pension. Such sums are undoubtedly capital, and their inclusion in the category of income will cause unjustifiable hardship to persons affected by this provision of the principal Ordinance.

4. By clause 5 the original clause in the draft Income Tax Bill exempting the interest on all past Government loans is restored. The failure to exempt the interest on past loans would be regarded by the holders of Ceylon stock as a breach of faith, and would seriously damage Ceylon's credit in the world's money market.

5. Clauses 6 and 7 have the effect of restoring in a modified form the provision in the original draft Income Tax Bill that there shall be no appeal from the decision of the Commissioner in regard to any matter which is expressly left to his decision or discretion. The modification referred to is that an appeal against the decision of the Commissioner is allowed in certain specified cases only. It is considered necessary for the efficient administration of the Ordinance that in regard to the matters not specified in clause 6 the Commissioner's decision should be final.

6. In order to prevent an abuse of the right to prosecute under section 86 of the principal Ordinance, clause 8 makes the sanction of the Attorney-General necessary before a prosecution can be commenced.

The Treasury,
Colombo, February 10, 1932.

W. W. WOODS,
Financial Secretary.

D 4,265B/P.M.G.

MINUTE.

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

An Ordinance to amend the Post Office Cash Certificates Ordinance, 1929.

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 Post Office Cash Certificates (Amendment) Ordinance, 1932.

2 Section 6 of the Post Office Cash Certificates Ordinance, 1929, is amended as follows :—

- (a) In paragraph (f) by deleting the word "and" at the commencement of line 4 ;
- (b) In paragraph (g) by substituting the letter "g" at the commencement of line 1 the letter "j" ; and
- (c) Between paragraph (f) and paragraph (j) by inserting the following new paragraphs (g), (h) and (i) :—
 - "(g) the terms and conditions on which a cash certificate may be purchased, transferred or surrendered by minors and trustees ;
 - (h) the terms and conditions on which cash certificates purchased or obtained in Ceylon may be surrendered in the United Kingdom ;
 - (i) the terms and conditions on which cash certificates may be tendered as security ; and "

Objects and Reasons.

The purpose of this Bill is to enlarge the existing powers of subordinate legislation contained in section 6 of the Post Office Cash Certificates Ordinance, 1929, so as to authorize the making of regulations which would increase and make more attractive and thus increase investments in Cash Certificates issued under the Ordinance.

MOHD. MACAN MARKAR,
Minister of Communications and Works.

NOTIFICATION OF CRIMINAL SESSIONS.

Notification of Postponement of Supreme Court Sessions.

BY virtue of instructions from the Honourable the Supreme Court of the Island of Ceylon to me directed, I do hereby proclaim that the Session of the said court for the 1st Eastern Circuit, 1932, has been postponed for Monday, March 7, 1932, at 11 A.M.

My Notification dated January 25, 1932, proclaiming the Session for Monday, February 29, 1932, appearing in the issue of the *Government Gazette* dated January 29, 1932, is hereby cancelled.

Fiscal's Office,
Batticaloa, February 5, 1932.

C. HARRISON-JONES,
Fiscal.

DISTRICT AND MINOR COURTS NOTICES.

IN terms of section 6 of Ordinance No. 12 of 1894 as amended by Ordinance Nos. 7 of 1905 and 13 of 1905, notice is hereby given that all summary Police Court cases over five years old from this court, starting from No. 10,900 of the year 1917 to the end of December, 1919, and from No. 1 of the year 1920 to the end of December, 1921, exclusive of actions referring to lands and appeal cases, will, three months hence, be destroyed, unless any person interested in any record, personally, or by proctor, or by duly authenticated petition, claim, upon good cause shown, that such record may not be destroyed.

Police Court,
Gampola, February 5, 1932.

S. M. DUFF,
Police Magistrate.

IN terms of section 6 of Ordinance No. 12 of 1894 as amended by Ordinance No. 7 of 1905, notice is hereby given that all Court of Requests cases, from No. 1,500 of 1914 to the end of December, 1916, exclusively of actions referring to lands, appeal cases, mortgage decrees, will, three months from this date, be destroyed, unless any person interested in any record, personally, or by proctor, or by authenticated petition claim, upon good cause shown, that such record may not be destroyed.

Court of Requests,
Gampola, February 5, 1932.

S. M. DUFF,
Commissioner.

NOTICES OF INSOLVENCY.

In the District Court of Colombo.

Insolvency In the matter of the insolvency of D. J. B. No. 3,934. Kuruppu of Colombo.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will take place at the sitting of this court on March 8, 1932, to declare a dividend.

By order of court, A. E. PERERA,
Colombo, February 9, 1932. for Secretary.

In the District Court of Colombo.

Insolvency In the matter of the insolvency of C. B. No. 4,062. ~~St~~achy of Colombo.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will take place at the sitting of this court on March 8, 1932, to declare a dividend.

By order of court, A. E. PERERA,
Colombo, February 9, 1932. for Secretary.

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 March 15, 1932, for the grant of a certificate of conformity to the insolvent.

By order of court, A. E. PERERA,
Colombo, February 9, 1932. for Secretary.

In the District Court of Colombo.

No. 4,516. In the matter of the insolvency of Don Robert Walter Attapattu of Dehiwala.

WHEREAS Don Robert Walter Attapattu of Dehiwala has filed a declaration of insolvency, and a petition for the sequestration of his estate has also been filed by Don Edward Wellikele of Wellawatta, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said Don Robert Walter Attapattu insolvent accordingly; and that two public sittings of the court, to wit, on March 1, 1932, and on March 15, 1932, will take place for the said insolvent to surrender and conform to, agreeably to the provisions of the said Ordinance, and for the taking of the other steps set forth in the said Ordinance, of which creditors are hereby required to take notice.

By order of court, A. E. PERERA,
February 4, 1932. for Secretary.

In the District Court of Colombo.

No. 4,517. In the matter of the insolvency of Garusinghedevage Singababa Fernando of Mahara Pathilathoduwa in Colombo.

WHEREAS Garusinghedevage Singababa Fernando has filed a declaration of insolvency, and a petition for the sequestration of his estate has also been filed by Sayasathpuradevage Bempi Fernando of 14, 1st Cross street, Colombo, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said Garusinghedevage Singababa Fernando insolvent accordingly; and that two public sittings of the court, to wit, on March 1, 1932, and on March 15, 1932, will take place for the said insolvent to surrender and conform to, agreeably to the provisions of the said Ordinance, and for the taking of the other steps set forth in the said Ordinance, of which creditors are hereby required to take notice.

By order of court, A. E. PERERA,
for Secretary.

In the District Court of Colombo.

No. 4,518. In the matter of the insolvency of Perianayagam Arunachalam of 28, Wilson street, Colombo, insolvent.

WHEREAS Perianayagam Arunachalam has filed a declaration of insolvency, and a petition for the sequestration of his estate has also been filed by Soorasanku Ramasamy Naidu of 80, New Moor street, Colombo, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said Perianayagam Arunachalam insolvent accordingly; and that two public sittings of the court, to wit, on March 15, 1932, and on April 19, 1932, will take place for the said insolvent to surrender and conform to, agreeably to the provisions of the said Ordinance, and for the taking of the other steps set forth in the said Ordinance, of which creditors are hereby required to take notice.

By order of court, A. E. PERERA,
Colombo, February 6, 1932. for Secretary.

In the District Court of Negombo.

No. 215. In the matter of the insolvency of Sena Kuna Meeyanna Meerah Rawther of Main street in Negombo.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will take place at the sitting of this court on February 25, 1932, at 10 A.M.

By order of court, C. EMMANUEL,
Negombo, February 5, 1932. Secretary.

In the District Court of Negombo.

No. 218. In the matter of the insolvency of Wewalage Pemiyanu Fernando of Palangature.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will take place at the sitting of this court on February 23, 1932, at 10 A.M.

By order of court, C. EMMANUEL,
Negombo, February 5, 1932. Secretary.

In the District Court of Kalutara.

No. 260/I. In the matter of the insolvency of Dedimuni Veraniel de Silva of Kalutara.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will take place at the sitting of this court on April 21, 1932, to examine the said insolvent.

By order of court, A. W. LUDEKENS,
February 5, 1932. Secretary.

In the District Court of Kalutara.

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

NOTICE is hereby given that the immovable property belonging to the estate of the above-named insolvent will be sold on March 5, 1932, at 9.30 A.M. at the respective spots.

By order of court, A. W. LUDEKENS,
February 4, 1932. Secretary.

In the District Court of Kandy.

No. 1,880. In the matter of the insolvency of Muna Seyadu Ibrahim Saibo, carrying on business under the name, firm, and style of S. M. N. Seyedu Ibrahim Saibo & Co., 29 and 30, Colombo street, Kandy.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will take place at the sitting of this court on March 4, 1932, to consider the granting of a certificate of conformity to the above-named insolvent.

By order of court, GERALD E. DE ALWIS,
Kandy, February 2, 1932. Secretary.

In the District Court of Kandy.

No. 1,880. In the matter of the insolvency of Muna Seyadu Ibrahim Saibo, carrying on business under the name, firm, and style of S. M. N. Seyedu Ibrahim Saibo & Co., 29 and 30, Colombo street, Kandy.

NOTICE is hereby given that a special meeting of the creditors of the above-named insolvent will take place at the sitting of this court on February 26, 1932, to declare a dividend.

By order of court, GERALD E. DE ALWIS,
Kandy, February 2, 1932. Secretary.

In the District Court of Kandy.

No. 1,886. In the matter of the insolvency of Ronald George Stephen of Gampola.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will take place at the sitting of this court on March 4, 1932, to consider the granting of a certificate of conformity to the above-named insolvent.

By order of court, GERALD E. DE ALWIS,
Kandy, February 2, 1932. Secretary.

In the District Court of Kandy.

No. 1,897. In the matter of the insolvency of J. B. Halangoda of Wattagama.

NOTICE is hereby given that a special meeting of the creditors of the above-named insolvent will take place at the sitting of this court on March 4, 1932, to appoint a fresh assignee.

By order of court, GERALD E. DE ALWIS,
Kandy, February 2, 1932. Secretary.

In the District Court of Kandy.

No. 1,911. In the matter of the insolvency of Mulle Vidanalage James Appuhamy of Matale.

NOTICE is hereby given that a special meeting of the creditors of the above-named insolvent will take place at the sitting of this court on March 4, 1932, to appoint a fresh assignee.

By order of court, GERALD E. DE ALWIS,
Kandy, February 2, 1932. Secretary.

In the District Court of Kandy.

No. 1,924. In the matter of the insolvency of Kodituwakku Aratchige Martin Perera of Kandy.

NOTICE is hereby given that a special meeting of the creditors of the above-named insolvent will take place at the sitting of this court on March 11, 1932, to appoint a fresh assignee.

By order of court, GERALD E. DE ALWIS,
Kandy, February 5, 1932. Secretary.

In the District Court of Kandy.

No. 1,941. In the matter of the insolvency of Daniel Perera Senaratne of Matale.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will take place at the sitting of this court on March 4, 1932, to appoint an assignee.

By order of court, GERALD E. DE ALWIS,
Kandy, February 2, 1932. Secretary.

In the District Court of Kandy.

No. 1,972. In the matter of the insolvency of S. Govinda Konar and Vena Sinniah Konar, both carrying on business in partnership at Trincomalee street, Matale.

WHEREAS S. Govinda Konar and Vena Sinniah Konar carrying on business in partnership at Trincomalee street, Matale, have filed a declaration of insolvency and a petition for the sequestration of their estate has also been filed by Nana Seyadu Mohammadu of Matale, under Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said S. Govinda Konar and Vena Sinniah Konar insolvents accordingly; and that two public sittings of the court, to wit, on March 4, 1932, and on April 1, 1932, will take place for the said insolvents to surrender and conform to, agreeably to the provisions of the said Ordinance, of which creditors are hereby required to take notice.

By order of court, GERALD E. DE ALWIS,
Kandy, January 29, 1932. Secretary.

In the District Court of Kandy.

No. 1,973. In the matter of William Herat Wijeratna of Teldeniya, insolvent.

WHEREAS William Herat Wijeratna of Teldeniya 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, and it appears that he has been in actual custody within the walls of a prison for debt for more than 21 days: 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 March 18 and April 22, 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, GERALD E. DE ALWIS,
Kandy, February 5, 1932. Secretary.

In the District Court of Kandy.

No. 1,974. In the matter of the insolvency of Pona Nainar Mohammad of Colombo street, Kandy.

WHEREAS Pona Nainar Mohammad of Colombo street, Kandy, has filed a declaration of insolvency, and a petition for the sequestration of his estate has also been filed by Kawanna Kader Batcha of Kandy, under the Ordinance No. 7 of 1853; Notice is hereby given that the said court has adjudged the said Pona Nainar Mohammad insolvent accordingly; and that two public sittings of the court, to wit, on March 18, 1932, and on April 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, February 6, 1932. Secretary.

In the District Court of Galle.

No. 668. In the matter of the insolvency of A. W. Jamel and M. S. R. Jamel, both of Kaluwella, Galle.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvents will take place at the sitting of this court on April 19, 1932, for the filing of balance sheet.

By order of court, C. W. GOONEWARDENE,
February 2, 1932. Secretary.

In the District Court of Matara.

No. 67. In the matter of the insolvency of D. C. de Silva of Akurugoda, 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 August 11, 1932, for examination of insolvent.

By order of court, R. MALALGODA,
February 3, 1932. Secretary.

In the District Court of Matara.

Insolvency In the matter of the insolvency of Count de Case No. 85. Mauny of Weligama, insolvent.

WHEREAS Count de Mauny of Weligama has filed a declaration of insolvency, and a petition for the sequestration of his estate has also been filed by Messrs. Cargills Ltd., Colombo, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said Count de Mauny insolvent accordingly; and that two public sittings of the court, to wit, on March 1 and 23, 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,
January 18, 1932. Secretary.

In the District Court of Badulla.

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

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will take place at the sitting of this court on March 18, 1932, to consider the granting of a certificate of conformity to the insolvent.

By order of court, J. N. CULANTHAIVALU,
Secretary.

NOTICES OF FISCALS' SALES.

Western Province.

In the District Court of Colombo.

Walimunidewage Edwin Bastian and (2) ditto Winstone Bastian, both carrying on business under the name, style, and firm of W. E. Bastian & Co., at Norris road, Pettah, Colombo Plaintiffs.

No. 39,294. Vs.

W. H. Mendis de Silva of 3rd Division, Maradana, in Colombo Defendant.

NOTICE is hereby given that on Monday, March 7, 1932, at 2 P.M., will be sold by public auction at 410A, 3rd Division, Maradana, Colombo, the following movable property for the recovery of the sum of Rs. 1,808.34, with further interest thereon at 12 per cent. per annum from July 15, 1930, to August 29, 1930, and thereafter on the aggregate amount of 9 per cent. per annum till payment in full, and costs of suit, less a sum of Rs. 1,010.75, viz. :-

3 jak arm chairs, 3 nadun ditto, 1 ditto ladies chair, 3 jak tables with drawers, 1 wall mirror, 1 pigeon hole, 1 common wood rack, 2 trays, 4 inkstands, 3 teakwood writing tables, 2 jak armchairs, 1 teak ditto, 3 letter trays, 2 ink pots, 5 pen-holders, 8 weights, 1 small bell, 4 files, 4 rattan baskets, 1 stand with empty cases, 1 pigeonhole, 10 stands, 1 stand with 4 boxes containing letter blocks,

1 stand with 2 cases of types, 3 stands, 63 cases with types, 2 double stands, 2 racks with letter blocks, 2 ditto with quotations, 3 empty cases, 3 empty cases, 2 ditto, 4 cases with types, 14 ink rolls, 3 machines for making rolls, 1 wooden press, 2 common wood racks, 2 stands with 45 cases of types, 1 cask for melting lead, 1 common wood table with vice, 1 table with iron tops, 1 wooden machine, 1 small ditto, 1 wire stitching machine, 1 almirah with blocks, 2 long tables, 7 cases with types, 1 zinc table, 16 common wood tables, 2 cases with types, 1 stand, 47 empty cases, 11 cases with types, 1 stand, 1 axle with 3 wheels, 12 cases with types, 1 rack, 1 machine with stand, the materials of the shed, 1 cleaning machine, 522 packets of new types, 1 table with vice, 1 teakwood glass almirah, 2 balances, 1 square table.

Fiscal's Office,
Colombo, February 10, 1932.

CARL E. ARNDT,
Deputy Fiscal.

In the District Court of Colombo.

Arunasalam Suppiah Palasamy of 78, Sea street, in Colombo Plaintiff.

No. 43,222. 33 Vs.

K. A. D. B. Nanayakkara of Wattala in Ragam pattu of Alutkuru korale, presently of Main street, Colombo Defendant.

NOTICE is hereby given that on Thursday, March 10, 1932, at 12 noon, will be sold by public auction at the premises the following property mortgaged with the plaintiff by bond No. 7 dated April 7, 1930, and attested by K. Sinniah 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 November 3, 1931, for the recovery of the sum of Rs. 374.15, with interest on Rs. 350 at 18 per cent. per annum from March 9, 1931, till June 26, 1931, and thereafter on the aggregate amount of the decree at 9 per cent. per annum till payment in full, and costs of this action, viz. :-

All that allotment of land called and known as Millagahawatta, situated at Karagahamuna in Adikari pattu of Siyane korale in the District of Colombo, Western Province; and bounded on the north by lot marked 'A' of this land belonging to R. D. B. Weerasekera Appuhamy, on the south-east by a portion of this land belonging to the late K. D. P. Nanayakkara, on the south-west by land belonging to A. M. Julis, on the west by land belonging to P. Savarier Perera; containing in extent 1 acre and 3 roods, together with all the rights, privileges, and appurtenances whatsoever to the said premises belonging thereto. Prior Registration C 180/428.

Fiscal's Office,
Colombo, February 10, 1932.

CARL E. ARNDT,
Deputy Fiscal.

In the District Court of Colombo.

The Commissioners of the Loan Board Plaintiffs.

No. 44,956. Vs.

(1) Kandiah Pathmanathan, and (2) Sornammah Pathmanathan, husband and wife, both of Kailayangiri, Barnes place, Colombo, (3) Kawanna Suna Pana Suna Arunachalam of Sea street, Colombo, (4) Dr. Eliyathambi Viswalingam of Barnes place, Colombo Defendants.

NOTICE is hereby given that on Tuesday, March 15, 1932, at 4 P.M., will be sold by public auction at the premises the following property mortgaged with the plaintiff by bond No. 1,520 dated June 26, 1929, attested by J. A. 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 January 18, 1932, for the recovery of the sum of Rs. 104,458.46, together with interest on Rs. 100,125 at 6½ per cent. per annum from July 1, 1931, till the date of the said decree (September 9, 1931), and thereafter on the aggregate amount of the said decree at 9 per cent. per annum till payment in full, and costs of suit, viz. :-

All that allotment of land marked lot E2 on plan No. 5,001 dated August 27, 1927, made by George P. Weeratne, Licensed Surveyor and Leveller, with the buildings standing thereon called and known as Kailayangiri, bearing assessment No. 1,872 A/2/3 (2) Barnes place, situated at Barnes place, Maradana in Cinnamon Gardens, within the Municipality and District of Colombo, Western Province in the Island of Ceylon; bounded on the north by lot marked

B comprising part of the land described in title plan No. 63,753, on the east by the remaining part of the title plan No. 63,755 forming part of lot D, on the south by land reserved for a road now called Barnes place, and on the west by lot E 1 on the said plan No. 5,001, containing in extent 1 acre, according to the said plan No. 5,001, together with all buildings now standing and to be hereafter constructed on the said allotment of land and all the rights, ways, privileges, easements, servitudes, and appurtenances whatsoever to the said allotment of land and premises belonging and all the estate, right, title, interest, claim, and demand whatsoever of the 1st and 2nd defendants into, out, or upon the same. Prior Registration, Colombo A182/70.

Fiscal's Office,
Colombo, February 10, 1932.

CARL E. ARNDT,
Deputy Fiscal.

In the District Court of Colombo.

Dr. Robert Rajaratnam Tamber of Colpetty in
Colombo Plaintiff.

No. 45,832. Vs.

Meera Lebbe Marikar Noor Mohamed Marikar of
633/103, Messenger street, Colombo Defendant.

NOTICE is hereby given that on Friday, March 11, 1932, at 3 p.m., will be sold by public auction at the premises the right, title, and interest of the said defendant in the following property for the recovery of the sum of Rs. 5,250, with interest on Rs. 5,000 at 12 per cent. per annum from August 21, 1931, to date of decree (September 9, 1931), and thereafter on the aggregate amount of the decree at 9 per cent. per annum till payment in full, and costs of this action Rs. 397.70, less a sum of Rs. 3,900 recovered by sale of the mortgaged property:—

All that undivided $\frac{1}{2}$ share of all that land and buildings and everything standing thereon, bearing assessment No. 102, situated at Messenger street, within the Municipality of Colombo and in the District of Colombo, Western Province; and bounded on the north by Pass Nagalagam street, now called Messenger street, east by the other part, south by the garden of Alwis Mudaliyar, and west by the garden of Anwan Pillai Cassie Thamby and of Tamby Rasah Anderu Pulle and Srema Lebbe Packeer Pulle; containing in extent 38 89/100 perches and registered in the Colombo Land Registry in A Volume 121 and folio 159 (A 121/159).

Fiscal's Office,
Colombo, February 10, 1932.

CARL E. ARNDT,
Deputy Fiscal.

In the District Court of Negombo.

U. L. V. V. Walliappa Chettiar by his attorney Sowanna
Mana Muttu Alagu Pulle of Negombo Plaintiff.

No. 4,804. Vs.

(1) Wannu Achchipathirennelage Don Arlis Appuhamy, (2) Hendalage Don Pabilis Appuhamy, both
of Dagonna Defendants.

NOTICE is hereby given that on Wednesday, March 9, 1932, commencing at 3 o'clock in the afternoon, will be sold by public auction at the respective premises the right, title, and interest of the said defendants in the following properties, viz.:—

(1) An undivided southern $\frac{1}{2}$ share of the land called Munamalgahawatta alias Eriyagahawatta and the buildings standing thereon, situated at Dagonna in Dunagaha pattu of Alutkuru korale, in the District of Negombo, Western Province; and bounded on the north by lands belonging to Gabriel Croos and Raphael, east by lands belonging to Elias Pinto and others, south by land of Bastian Appu, and on the west by land of Don Juse Siriwardane; containing in extent about 13 acres and 2 roods.

(2) An undivided 19/48 share of the land called Ambagahawatta, situated at Dagonna aforesaid; and bounded on the north by Palugahakumbura, east and south by lands belonging to Don Raphael Jayawardane, and on the west by land formerly belonging to Gabriel Silva and now belonging to Uparis Silva; containing in extent about 1 acre 2 roods and 28 perches.

(3) An undivided $\frac{1}{2}$ share of the undivided southern portion in extent about 4 acres from and out of the land called Palugahawatta, situated at Dagonna aforesaid; and bounded on the north by Palugahakumbura, east by land belonging to the heirs of H. S. Gunasekera, south by lands belonging to Don Raphael and others, and on the west by lands belonging to Michohamy and others; containing in extent about 10 acres 3 roods and 30 perches.

(4) An undivided 1/12 share of the land called Dawatagahawatta, situated at Dagonna aforesaid; and bounded on the north by land belonging to Marthino Fernando and others, east and south by road, and on the west by land appearing in plan No. 77,156; containing in extent about 1 acre 1 rood and 34 perches.

(5) An undivided portion of land in extent about 1 acre from and out of the land called Dawatagahakumbura and Dawatagahapillewa, situated at Dagonna aforesaid; and bounded on the north by land belonging to B. Girolis Fernando and field belonging to J. Anohamy, and on the west by land belonging to Don Raphael Jayawardane, ex Police Headman; containing in extent about 2 acres 1 rood and 12 perches.

(6) An undivided 3/6 share of the land called Kekunagahawatta and Dawatagahapillewa, situated at Dagonna aforesaid; and bounded on the north by field belonging to Don Juse, Vel-Vidane, east by lands belonging to Philippu Settirala and Juse Vel-Vidanerala, south by the portion of this land belonging to Don Juse, Vel-Vidane, and on the west by land of Janis Appu; containing in extent about 6 acres.

(7) An undivided 1/16 share of the land called Meellagahawatta, situated at Dagonna aforesaid; and bounded on the north and west by land belonging to Friar, east by land of Carolis Appu, and on the south by the high road; containing in extent about 1 acre.

(8) An undivided 45/84 share of the land called Kekunagahawatta, situated at Dagonna aforesaid; and bounded on the north by the portion of land belonging to Elias Appu, east by field (wela), south by the portion of land belonging to Raphael Police Headman and others, and on the west by land belonging to the late Christian Appu; containing in extent about 1 acre.

(9) An undivided 1/12 share of the land called Dangahawatta, situated at Dagonna aforesaid; and bounded on the north by land of Don Juse, east by cart road, south by the ditch separating the land belonging to Savariel Fernando, and on the west by the land belonging to Hendrick Silva and others containing in extent about 2 $\frac{1}{2}$ acres.

Amount to be levied Rs. 465.85, with interest on Rs. 300 at 20 per cent. per annum from October 12, 1930, till October 29, 1930, and thereafter at 9 per cent. per annum till payment.

Deputy Fiscal's Office,
Negombo, February 9, 1932.

H. SAMERESINGHA,
Deputy Fiscal.

Central Province.

In the District Court of Kandy.

Muna Runa Pana Lana Muna Runa Murugappa
Chettiar of Kandy Plaintiff.

No. 41,206. Vs.

Merenage William Fernando of Iris House, King street,
Kandy, and (2) H. F. Ensor Harris of Hal-
loluwa Defendants.

NOTICE is hereby given that on Thursday, March 10, 1932, 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 1st defendant in the following property for the recovery of the sum of Rs. 12,925, with legal interest thereon from July 14, 1931, till payment in full, viz.:—

All that estate formerly called and known as Kotagala-mukalana and presently known as Altwood estate, situate at Opalgala in Ambanganga korale, formerly described as Palesiya pattu of Matale east; and bounded on the north by the Kotagala estate, east by Crown forest, south by Park estate and by Hingurawatte estate, and on the west by Palagolle-ela, a dry stream and by bridle path; and containing in extent, exclusive of the estate and encroachments, 101 acres and 17 perches, together with all the

buildings, bungalows, factories, cooly lines, machinery, fixtures, furniture, tools, implements, cattle and other live and dead stock, crops, and produce. Registered in C 17/35 and mortgaged with the plaintiff upon bond No. 1,916 dated August 13, 1928 attested by E. H. Wijenaike of Kandy, Notary Public.

Deputy Fiscal's Office,
Matara, February 9, 1932.

S. D. CUMARASWAMY,
Additional Deputy Fiscal.

Southern Province.

In the District Court of Matara.

No. 3,415. In the Matter of the Estate of the late Don Carlos Palihakkara of Matara.

NOTICE is hereby given that on Monday, March 14, 1932, 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 estate in the following property for the recovery of a sum of Rs. 121.49.

All that the land called Sulanzeniyah and Kahawilgodahena, situated at Kihaduwa in the Weligam korale of the District of Matara, Southern Province, and bounded on the north by Karpadiwatta and Badhelagedeniya, east by a portion of the same land belonging to J. D. S. Boraesse, south by Kahawilgodaweharawatta and Rukattanagahamulla, and on the west by Nugagahawatta, and containing in extent 9 acres and 1 rood.

Deputy Fiscal's Office,
Matara, February 4, 1932.

E. T. GOONEWARDENE,
Deputy Fiscal.

In the District Court of Galle.

V. E. L. S. Letchimanan Chettiar of Galle Plaintiff.

No. 27,842. 22 Vs.

(1) P. L. P. Dias and (2) K. A. M. Abeygunawardene, both of Deniyaya Defendants.

NOTICE is hereby given that on Monday, March 7, 1932, 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 defendants in the following property for the recovery of a sum of Rs. 3,000, with interest thereon at 9 per cent. per annum from September 19, 1929, till payment in full, and Rs. 98.52 for cost, less Rs. 92.90 recovered:—

The land called Uduman Pulletottam *alias* Arayangewatta, situated at Karaweediya in Weligama in the Weligam korale of the Matara District, Southern Province; and bounded on the north by high road, east by Marakkalagewatta, south by seashore, and west by Kottambagahawatta *alias* Kasitottam; and containing in extent about 1 acre.

Deputy Fiscal's Office,
Matara, February 5, 1932.

E. T. GOONEWARDENE,
Deputy Fiscal.

In the District Court of Galle.

S. Ekaratne of Ambalangoda Plaintiff.

No. 28,714. 51 Vs.

J. Gunatilleke of Hikkaduwa Defendant.

NOTICE is hereby given that on Saturday, March 12, 1932, commencing at 2 o'clock in the afternoon, will be sold by public auction at the respective premises the right, title, and interest of the said defendant in the following

property for the recovery of a sum of Rs. 1,582.56, with interest on Rs. 1,508.64 at 9 per cent. per annum from October 28, 1930, till payment in full, viz. :—

(1) All that undivided $\frac{1}{3}$ part of the soil and trees and of the buildings standing thereon, of the land called Kapuduwalawwewatta, situated at Kapuduwa in the Gangaboda pattu of the Matara District, Southern Province; and bounded on the north by Piyaddegamagewatta, Kuradeniyewatta, Paluwatta, and Weerasinghaunnugewatta, east by Kataluwekumbura belonging to Juwanis, Welangodagewatta, Kapuduweyaya, Tekkawattekebella, south by Wastuhenekebella, Sobanahenekebella, Upasakagewattekebella, and Paranawattekebella, and on the west by Dambakole, Aukaduwegewattekebella, Henegederawatta, Potumulla, Medakoratuwa, Beerigewatta, Dewarawekebella, Udawatta, and Pahalawattekebella; and containing in extent about 50 acres.

(2) All that undivided $\frac{1}{3}$ part of the field called Maragas-mulla, situated at Kapuduwa aforesaid; and bounded on the north by Annakkagewatta, east by Rukattanagahawita, south by Otirikanda, and on the west by Ritigahaheneatnaga; and containing in extent 2 amunams of paddy sowing.

(3) All that undivided $\frac{1}{3}$ part of the field called Tikkanagoda, situated at Uduwebajjama in the Gangaboda pattu aforesaid; and bounded on the north by goda, east by Tikiyaliadda and Godadangahakumbura, south by goda, and on the west by Karagahakumbura; and containing in extent 11 acres and 3 perches.

(4) All that undivided $\frac{1}{3}$ part of the field called Patekumbura, situated at Uduwebajjama aforesaid; and bounded on the north by Mahadivela, east by Otuketiya, south by Kirindakumbura, and on the west by Nambigepattekumbura; and containing in extent 2 amunams of paddy sowing.

(5) All that undivided $\frac{1}{3}$ part of the field called Batuwitaralagekumbura, situated at Uduwebajjama aforesaid; and bounded on the north by Elamullekumbura, east by Wilmedakumbura, south by Tuduwekumbura, and on the west by Tuduwewatta; and containing in extent 5 bags of paddy sowing.

Deputy Fiscal's Office,
Matara, February 6, 1932.

E. T. GOONEWARDENE,
Deputy Fiscal.

In the District Court of Galle.

M. K. M. M. Ramanathan Chettiar by his attorney Pana Lana Adaeappa Chettiar of Kaluwella, Galle Plaintiff.

No. 29,546. 53 Vs.

D. R. C. Nanayakkara of Weligama Defendant.

NOTICE is hereby given that on Saturday, March 5, 1932, commencing at 3 o'clock in the afternoon, will be sold by public auction at the respective premises the right, title, and interest of the said defendant, in the following property for the recovery of a sum of Rs. 4,226.48, with legal interest thereon at the rate of 9 per cent. per annum from April 20, 1931, till payment in full, and costs, Rs. 98.52, less Rs. 1,950:—

1. All that lot H of the land called Kapukoratuwa, situated at Midigama in the Weligam korale of the District of Matara, Southern Province; and bounded on the north by Naranpelagodawatta and village limit, east by Welegodagopala and Kitualgodadeniya, south by Kitualgodadeniya and lot G of the same land, and west by lot G of the same land; and containing in extent 1 acre and 7 perches. Registered D 252/233.

2. All that lot G of the land called Kapukoratuwa aforesaid; and bounded on the north by village limit, east by lot H of the same land, south by lot I of the same land, and on the west by lot A of the same land; and containing in extent 1 acre and 7 perches. Registered D 286/242.

3. All that undivided $\frac{1}{3}$ part of the land called Batlandegoda *alias* Gamagodaduwa, situated at Midigama aforesaid; and bounded on the north by T. Ps. 310,932 and 362,944.

and Batalandegoda (said to be Crown land), east by Kaluhelagodadeniya (said to be Crown land), south by T. P. 200,148, and on the west by T. P. 310,932; and containing in extent 4 acres 3 roods and 37 perches. Registered D 344/74.

4. All that undivided $\frac{1}{3}$ share of the defined lot B of the land called Laolugahawatta, situated at Midigama aforesaid, and of all the buildings standing thereon; and bounded on the north by Kitulogoda-addarakumbura, east by Laolugahaheneaddara, south by lot C. A. and D of the same land, and on the west by Puwakgahakumbura; and containing in extent 9 acres and 19 perches.

5. All that the land called Badaturgeaddara *alias* Delgasmullegoda, situated at Ibbawela in the Weligam korale of the District of Matara, Southern Province; and bounded on the north by T. P. 20,544, east by lot No. 4 in P. P. 12,811, south by reservation for a road, and on the west by lot I in P. P. 12,811; and containing in extent 3 acres 3 roods and 12 perches. Registered D 339/251.

Deputy Fiscal's Office, E. T. GOONEWARDENE,
Matara, February 4, 1932. Deputy Fiscal.

In the District Court of Galle.

F. E. Abeyesundera of Galle, doing business as F. E. A. Vellasamy Plaintiff.

No. 29,892. *22* Vs.

D. T. Wanigasekera of Kamburupitiya in Matara Defendant.

NOTICE is hereby given that on Thursday, March 31, 1932, commencing at 3 o'clock in the afternoon, will be sold by public auction at the spot the right, title, and interest of the said defendant in the following property for the recovery of a sum of Rs. 2,829.29, and legal interest on Rs. 2,736.77 from June 29, 1931:—

All that the entirety of the soil and plantations and the entirety of the buildings standing thereon, of the land called Talpawelagewatta *alias* Ketakalagahawatta, situated at Malana in the Gangaboda pattu of the Matara District, Southern Province; and bounded on the north by Elhena, east by Beerigewatta and Kapiwatta, south by Siribaddanagehena, and on the west by Kanattewatta; and containing in extent about 2 acres. Registered C 143/221.

Deputy Fiscal's Office, E. T. GOONEWARDENE,
Matara, February 6, 1932. Deputy Fiscal.

Northern Province.

In the District Court of Jaffna.

I. Irangunather Mudaliar Thillainather of Vannarponnai East Plaintiff.

No. 16,136. *28* Vs.

Parupathy, widow of Thamotherampillai of Vannarponnai East Defendant.

Murugesampillai Kathiraveti of Vannarponnai East Added Defendant.

NOTICE is hereby given that on Saturday, March 5, 1932, at 2.30 p.m. will be sold by public auction at the spot the right, title, and interest of the said added defendant in the following property for the recovery of monthly instalments of Rs. 75 from May 1, 1927, until payment in full, poundage, and charges, viz:—

An undivided $\frac{1}{3}$ share of a piece of land (exclusive of the ground left out for channel), situated at Vannarponnai East, in Vannarponnai parish, Jaffna division of the Jaffna District, Northern Province, called Elanchinganodavytharai, Thaddanthara, and Thalamadai, containing in extent 31 lachams p. c. with hut houses, well and cultivated

plantations; and bounded on the east by bye-lane, north by the property of the heirs of Mahaledchumy, widow of Supiramaniam, Murugesampillai Kathiravetpillai Supiramaniam Kandiah, and others, west by road, and on the south by the property of Murugesapillai Kathiravetpillai and Irangunatha Mudaliyar Thillainather.

Fiscal's Office,
Jaffna, February 6, 1932.

S. TURAIYAPPAN,
Deputy Fiscal.

In the District Court of Jaffna.

(1) Sinniah Veluppillai of Nallur and wife, (2) Kanmanipillai of Nallur Plaintiffs.

No. 26,995. *29* Vs.

(1) Vinayagamoorthy Appasamy, (2) Vinayagamoorthy Nagarathnam, both of Tellippalai East, and (3) S. Veluppillai Valtiparam Kantharmadam, Jaffna Defendants.

IN terms of the commission dated November 27, 1931, issued by the District Court of Jaffna, the following property will be sold by public auction on Saturday, March 5, 1932, at 10 A.M. for the recovery of Rs. 1,585, with further interest on Rs. 1,500 at 12 per cent. per annum from October 29, 1930, till payment in full, provided that such interest does not exceed Rs. 1,415 and costs, viz:—

A piece of land situated at Tellippalai East in Tellippalai parish, Valigamam North Division, of the Jaffna District, Northern Province, called "Mathanai," in extent 11 lachams varagu culture, but according to possession in extent 14 lachams varagu culture with house, cultivated and spontaneous plantations, palmyras, and well. This extent of 14 lachams varagu culture is bounded on the east by the property of Muttukumaru Ilayathamby, north by lane, west by the property belonging to Vinayagamoorthy Appasamy and Vinayagamoorthy Nagarathnam, south by bye-lane and property belonging to Ilayathamby Kandiah and others.

Fiscal's Office,
Jaffna, February 4, 1932.

C. CHELLIAH,
Deputy Fiscal.

In the District Court of Colombo.

Darley Butler and Company Limited of Colombo Plaintiff.

No. 34,732. *10* Vs.

S. V. S. Kayilayam Chettiar, presently of Perumal Kovilady, Jaffna Defendant.

NOTICE is hereby given that on Wednesday, March 9, 1932, at 10 o'clock in the forenoon, will be sold by public auction at the respective spots the right, title, and interest of the said defendant in the following property for the recovery of Rs. 8,060, with interest on Rs. 7,000 at the rate of 9 per cent. per annum from September 24, 1929, to November 7, 1929, and thereafter on the aggregate amount at 9 per cent. per annum till payment in full and costs of suit (not taxed) poundage and charges, viz:—

1. A piece of land situated at Kovilakandy in Navatkuly parish, Thenmaradchy division of the Jaffna District, Northern Province, called Nariandyvayal, in extent 30 lachams p.c. ditto Nariandyvayal, in extent 14 lachams p.c. Neerpankiriavayal, situated at Navatkuly, in extent 7 lachams p.c., total extent 60 lachams p.c.; and bounded on the east by Chellamma, wife of Manickan and others, north by S. V. S. Kayilayam Chettiar, west by Annappillai, daughter of Elachchiar, and south by V. Thamotherampillai, S. V. S. Kayilayam Chettiar and Ponnuru, wife of Thillaiampalam.

2. A piece of land situated at Kovilakandy ditto called Vilathiady Vayar Oddakulvayal, in extent 45 lachams p.c. and bounded on the east by Supramania Kurukkal Sivakadacha Kurukkal, north by Achchiammapillai, wife of

Muttukumar and her sister Kamalampa, west by Mathan Sinnakuddy and shareholders, and south by the property belonging to Velanparai Amman Kovil.

Commencing at 2 p.m.

3. A piece of land situated at Vannarponnai East in Vannarponnai parish, Jaffna division of the Jaffna District, Northern Province, called Adiyarkumallavarampu Thalaimadai Adiyarkunallankulathilvarampu, in extent 18 lachams varagu culture and 12½ kalies with stone built building, well and cultivated plants; and bounded on the east by Kanathiddy Adiyarkunallankulam, north by Sittampalam Sinniah and Sabapathy Periathamby, west by Chemma street road, and south by Urban District Council latrine.

4. A piece of land situated at ditto called Periavalavuiyaladykulanthaiantharai, Neeraviththalamadai; containing in extent 4 lachams varagu culture with well hut and cultivated plants; and bounded on the east by Brown road, north by the heirs of Kathiravelar, west by Supramaniar Elaiyathamby, Chellathurai, wife of Ponnamma, and south by Muthamma, widow of Veluppillai and S. Manickam Thiagarajah.

5. A piece of land situated at ditto called Vannanthoppusanthanathan, in extent ½ lacham varagu culture and 1/16 lachams varagu culture with share of the well lying in the western boundary land and cultivated plants; and bounded on the east by the property belonging to Sithamparam Nadarajah Swami temple, north by the heirs of Kurunather Sinnappa, west by Ramasami Chettiar Arumgam and shareholders, and south by Navanturai road.

6. A piece of land situated at ditto called Pannankadu, in extent 1 lacham varagu culture with share of well lying in the southern boundary land and cultivated plants; and bounded on the east by Kirushnan Chettiar Kopal Chettiar, north by Ponnamma, wife of Nagappa, west by Railway road ground, and south by Kandiah Chettiar Kuppu Chettiar,

7. A piece of land situated at ditto called Santhanthan Tharai, in extent 4 lachams varagu culture with well, house and cultivated plants and bounded on the east by Sinniah Chettiar Kayilayam Chettiar, north by Sinman, wife of Kandiah and by the heirs of Ramanather Ponnuchami, west by Perumal Kovil lane, and south by Appavu Chettiar Theetharich Chettiar.

8. A piece of land situated at ditto called Santhainathanthara, in extent 3 lachams varagu culture with stone built house, portico, kitchen, well and cultivated plants; and bounded on the east by road, north by Tharumalingam Paekiam, west by S. Kayilayam Chettiar Appavu Chettiar Theetharich Chetty, and south by the heirs of S. Kanapathipillai (of this the life interest of Chellam, widow of Chellappah is however excluded).

9. A piece of land situated at ditto called Vannanthoppu in extent 2 lachams varagu culture with house and share of water of the well lying in the northern boundary land and way and water-course and cultivated plants; and bounded on the east by M. Nallathamby, north by R. Viyalachchi, west by road, and south by K. Thambiah.

Fiscal's Office,
Jaffna, February 6, 1932.

S. TURAIYAPPAH,
Deputy Fiscal.

North-Western Province

In the District Court of Colombo.

Walker Sons & Co., Limited, Colombo Plaintiffs.

No. 36,184. 32 Vs.

S. Wickremesinghe, Constable Appanchi of Nattandiya Defendant.

NOTICE is hereby given that on Thursday, March 10, 1932, at 10 o'clock in the forenoon, will be sold by public

auction at the premises the right, title, and interest of the said defendants in the following property for the recovery of Rs. 357-32, with legal interest thereon from June 1, 1930, till payment in full and in failure to receive possession of the car, then the sum of Rs. 800 being its value and damages at Rs. 117 per month from December 23, 1929, until return of the said car, but not exceeding Rs. 936 in all and interest thereon at 9 per cent. per annum till payment costs of suit and poundage.

1. An undivided ½ share of the land called Rukkattana-gahawatta, situate at Weerahena in Meda palata of Pitigalkorale south in the District of Chilaw, North-Western Province; and bounded on the north by reservation along the high road, east by burial ground, south by field and, west by land of James Wickremesinghe and others, containing in extent about 2 acres.

2. An undivided 1/9 share of the land called Ambagahawatta, situate at Ambagahawadiya in Meda palata aforesaid; and bounded on the north by Dewata road, east by Gansabhawa road, south by land of Albinu Appuhamy and others, and west by lands of J. M. James Appuhamy and others, containing in extent 13 acres 2 roods and 27 perches.

Deputy Fiscal's Office,
Chilaw, February 6, 1932.

F. G. DALPETHADO,
Deputy Fiscal.

Province of Sabaragamuwa.

In the District Court of Kegalla.

M. S. M. Mohideen Abdul Cader of Imbulgadeniya Plaintiff.

No. 9,791. 43 Vs.

Tennakoru Atukorallage Puchi Mahatmaya of Godapola Defendant.

NOTICE is hereby given that on March 5, 1932, commencing at 3 o'clock in the afternoon, will be sold by public auction at the respective premises the right, title, and interest of the said defendant in the following property, viz. :—

1. An undivided ½ share of Hitinawatta and Kalahugahamulawatta of 2 pelas of paddy sowing in extent, situated at Godapola in Gandolaha Pattu of Beligal korale in the District of Kegalla of the Province of Sabaragamuwa; and bounded on the east by Galweta, south by wela, west by wela and agala, and north by agala, with the tiled house standing thereon.

2. An undivided ½ share of Imbulamulahena of 2 acres 1 rood in extent, situated at Godapola aforesaid; and bounded on the north by the portion claimed by Waddeniyé Appuhamy, east by Kuda-oya, south-east by property claimed by Atukorallage Appuhamy, south-west by the property claimed by Kirihamy, and west by the property claimed by Atukorallage Appuhamy.

3. An undivided ½ share of Gederawelekumbura of 16 lachas of paddy sowing in extent, situated at Godapola aforesaid; and bounded on the east by liminary dam of the other portion of the same property, south by agala and weta, west by Godabittarapeleinniyara, and north by Wagalainniyara.

4. An undivided ½ share of Dambullawatta of 12 lachas of paddy sowing in extent, situated at Godapola aforesaid; and bounded on the south-east by Meedeniyamullakumbura, south by Gansabhawa road, west by the Koswetiya of Salmon Appu's garden, and north by Jayasingha Aratchigewatta together with the house standing thereon.

For the recovery of the sum of Rs. 712-59, with interest on Rs. 589-77 at 16 per cent. per annum from February 5, 1931, till May 20, 1931, and thereafter with legal interest on the aggregate amount till payment in full and poundage.

Deputy Fiscal's Office,
Kegalla, February 6, 1932.

S. DE SILVA,
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. Liyanage Siman Perera of Meegaha-watta deceased. No. 5,045.

Siyambalapiti James Appu of Uda Mappitigama in Siyane korale Petitioner.

And

- (1) Liyanage Pesa Perera, (2) ditto Dolpi Nona Perera, (3) ditto Simitha Perera, (4) ditto Eslina Perera, (5) ditto Sugathan Perera, (6) ditto Elpi Nona Perera; the 5th to 6th respondents are minors appearing by their guardian *ad litem* the 4th respondent above named, all of Meegaha-watta Respondents.

THIS matter coming on for final disposal before G. C. Thambyah, Esq., District Judge of Colombo, on March 23, 1931, in the presence of Mr. D. F. J. Perera, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated December 15, 1930, 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 *de-bonis-non* to his estate issued to him, unless the respondents above named or any other person or persons interested shall, on or before February 18, 1932, show sufficient cause to the satisfaction of this court to the contrary.

March 23, 1931.

G. C. THAMBYAH,
District Judge.

This order is extended and re-issued for November 19, 1931, showing sufficient cause to the satisfaction of this court to the contrary.

October 20, 1931.

G. C. THAMBYAH,
District Judge.

This order is extended and re-issued for February 18, 1932, showing sufficient cause to the satisfaction of this court to the contrary.

January 13, 1932.

G. C. THAMBYAH,
District Judge.

In the District Court of Negombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of Jurisdiction. the late Weerawardena Pathirennhelage No. 2,845. Arnolis Appuhamy of Kuligedera, deceased.

Weerawardena Pathirennhelage Siyadoris Appuhamy of Kuligedera Petitioner.

- (1) Hadinnapola Appuhamilage Menchinona, (2) Weerawardena Pathirennhelage Alicenona, (3) ditto Cornelis, (4) ditto Siyaneris, (5) ditto Pabilis (minors), (6) ditto Gunapala, (7) ditto Nirolis, all of Kuligedera Respondents.

THIS matter coming on for disposal before R. R. Selvadurai, Esq., District Judge of Negombo, on January 23, 1932, in the presence of Mr. D. W. Samarasingha, Proctor, on the part of the petitioner; and the petition and affidavit dated January 20, 1932, and January 6, 1932, respectively, having been read:

It is ordered that the said petitioner be and he is hereby declared entitled, as the son of the above-named deceased, to have letters of administration of the said estate issued to him accordingly, unless the respondents above named or any other person or persons interested shall, on or before February 25, 1932, show sufficient cause to the satisfaction of this court to the contrary.

It is further ordered that the 1st respondent above named be appointed guardian *ad litem* over the minors, the 4th to 7th respondents above named, for the purpose of this action, unless the respondents above named or any other person or persons interested shall, on or before February 25, 1932, show sufficient cause to the satisfaction of this court to the contrary.

And it is further ordered that the said 1st respondent do produce the said minors before this court on the said date at 10 A.M.

January 23, 1932.

R. R. SELVADURAI,
District Judge.

In the District Court of Negombo.

Order Nisi.

Testamentary In the Matter of the Codicil to the Joint Jurisdiction. Last Will and Testament of Hendalage No. 2,842. Dona Martha Maria Hamine and Sembukuttiaratchige Manuel Silva, Retired Registrar of Daluwakotuwa, both deceased.

Henry Richard de Silva of Daluwakotuwa Petitioner.

And

- (1) Sembukuttiaratchige Joachim Silva of Katana, (2) ditto Cornelis Silva of ditto, (3) ditto Johana Silva, wife of Don Charles Saparamadu of Katana West, (4) ditto Elizabeth Silva, wife of K. Don Joseph Rodrigo of Uswetakeiyawa, (4A) Sembukuttiaratchige Anthony Silva of Giriulla, (5) ditto Francis Silva of Katana, (6) ditto Albert Silva of ditto, (7) ditto Emalie Silva of ditto, (8) Ganlathmohottige Florensa Silva of ditto, widow of S. Marthelis Silva of Katana, deceased, (9) Sembukuttiaratchige James Silva of Kirindiwela, (10) ditto Alfred Silva of Katana, (11) ditto Albert Silva of ditto, (12) ditto Christopher Silva of ditto, (13) ditto Roselin Silva, wife of K. D. Francis Xavier of Kurana, (14) ditto Susan Pieris, wife of Albert Pieris, Proctor, Marawila, (15) ditto Millicent Silva of Katana, (16) Mrs. S. Paul de Silva of ditto, (17) Sembukuttiaratchige Elsie Jayasinghe, wife of J. W. Jayasinghe of Elibank road, Colombo, (18) ditto Clara Senanayake, wife of E. C. F. J. Senanayake, Advocate, Negombo, (19) ditto Benedict de Silva of Katana, (20) ditto Daisy Florence Perera, wife of D. T. Perera, Mudaliyar, Minuwangoda, (21) ditto Reginald de Silva of Katana, (22) ditto Eva Beatrice Samarasekera, wife of E. R. Samarasekera, Proctor, Negombo, (23) ditto Gertrude Grace de Silva of Katana, (24) ditto Sybil Constance de Silva of ditto, (25) ditto Hector Paul de Silva of ditto; the 23rd, 24th, and 25th respondents minors by the guardian *ad litem* the 19th respondent above named, (26) ditto S. James Silva of Mayfield, Katana, (27) Gangodawilage Eugene Dabarera of Kandana, (28) Sembukuttiaratchige Maggie Perera, wife of Richard A. Perera, Proctor, Negombo, (29) ditto Annie Rodrigo, wife of B. M. Rodrigo of Pamunugama, (30) ditto Josephine Halahackone, wife of D. F. Halahackone, Proctor, Madampella, (31) ditto Isabella Saparamadu, wife of P. D. Saparamadu of Disagewatta Respondents.

THIS matter coming on for disposal before M. H. Kantawala, Esq., District Judge of Negombo, on December 8, 1931, in the presence of Mr. R. A. Perera, Proctor, on the part of the petitioner; and the affidavit and petition of the petitioner dated November 27, 1931, and December 8, 1931, respectively; and the affidavit dated November 26, 1931, of the notary who attested the said codicil to the joint last will, and the witnesses who subscribed to the said codicil having been read:

It is ordered that the codicil to joint last will of Hendalage Dona Martha Maria Hamine and Sembukuttiaratchige Manuel Silva of Daluwakotuwa, both deceased, dated September 16, 1929, and now deposited in this court, be and the same is hereby declared proved, unless the respondents or any other person or persons interested shall, on or before January 8, 1932, 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 codicil and that he is entitled to have probate of the same issued to him accordingly, unless the respondents or any other person or persons interested shall, on or before January 8, 1932, show sufficient cause to the satisfaction of this court to the contrary.

And it is further ordered that the 19th respondent be appointed guardian *ad litem* over the minors, the 23rd, 24th, and 25th 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 January 8, 1932, show sufficient cause to the satisfaction of this court to the contrary.

December 8, 1931.

M. H. KANTAWALA,
District Judge.

The time for showing cause is extended till January 28, 1932.

December 23, 1931.

M. H. KANTAWALA,
District Judge.

The time for showing cause is extended till February 18, 1932.

January 28, 1932.

M. H. KANTAWALA,
District Judge.

In the District Court of Negombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of Jurisdiction. Sembukutti Aratchige Elaris Silva of No. 2,839. Daluwakottuwa in the District of Negombo, deceased.

Anna Gimis Abeyasinghe of Daluwakottuwa... Petitioner

And

- (1) Sembukutti Aratchige Afyysius Silva, (2) ditto Juliana Silva, (3) ditto Cyril Alexander Silva, (4) ditto Matilda Margret Silva, (5) ditto Elizabeth Silva, (6) ditto David Joseph Silva, (7) ditto Johannes Silva, (8) ditto Bertha Silva.... Respondents.

THIS matter coming on for disposal before M. H. Kantawala, Esq., District Judge of Negombo, on December 17, 1931, in the presence of Mr. M. A. Fernando, Proctor, on the part of the petitioner; and the petition and affidavit of the said petitioner dated June 29, 1931, and March 23, 1931, having been read:

It is ordered that the said petitioner be and she is hereby entitled, as the widow of the said above-named deceased, to have the 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 January 13, 1932, show sufficient cause to the satisfaction of this court to the contrary.

It is further ordered that the 1st respondent above named be appointed guardian *ad litem* over the minors, the 3rd to 8th 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 January 13, 1932, show cause to the satisfaction of this court to the contrary.

December 17, 1931.

M. H. KANTAWALA,
District Judge.

Time for showing cause against this *Order Nisi* is extended till February 5, 1932.

January 13, 1932.

R. R. SELVADURAI,
District Judge.

Time for showing cause against this *Order Nisi* is extended till February 19, 1932.

February 5, 1932.

R. R. SELVADURAI,
District Judge.

In the District Court of Kalutara.

Order Nisi.

Testamentary In the Matter of the Estate of the late Jurisdiction. Abdul Caffoor Marikar Zumra Nona, No. 2,457. deceased, of Alutgama.

THIS matter coming on for disposal before N. M. Bharucha, Esq., District Judge of Kalutara, on November 18, 1931, in the presence of Messrs. Wijemanne and Ismail, Proctors, on the part of the petitioner, Shamsadeen Marikar Zainulabdeen of Kalutara; and the affidavit of the said petitioner dated November 18, 1931, having been read:

It is ordered that the said petitioner be and he is hereby declared entitled, as husband, to have letters of administration to her estate issued to him, unless the respondents—(1) Hassana Marikar Notaris Hadjar Durul Hassina Natchia, (2) Zainulabdeen Marikar Sitti Zumra by her guardian *ad litem* (3) Abdul Caffoor Marikar Mohamed Ziyad Marikar, all of Alutgama—or any other person or persons interested shall, on or before January 26, 1932, show sufficient cause to the satisfaction of this court to the contrary.

It is further declared that the said 3rd respondent be and he is hereby appointed guardian *ad litem* over 2nd minor respondent for all the purpose of this action, unless the respondents or any other person or persons interested shall, on or before January 26, 1932, show sufficient cause to the satisfaction of this court to the contrary.

November 18, 1931.

N. M. BHARUCHA,
District Judge.

Date for showing cause is extended for February 15, 1932.

January 26, 1932.

N. M. BHARUCHA,
District Judge.

In the District Court of Kalutara.

Order Nisi.

Testamentary In the Matter of the Estate of the late Jurisdiction. John Mickle Mac Ewan, deceased, of No. 2,450. Madoda.

Annie Mac Ewan of Baddegama estate, Baddegama..... Petitioner.

- (1) John Edward Mickle Mac Ewan, (2) Lysbeth Anne Mac Ewan, (3) Edward Deslandes Bowman of Baddegama..... Respondents.

THIS matter coming on for disposal before N. M. Bharucha, Esq., District Judge of Kalutara, on November 30, 1931, in the presence of Messrs. Ebert & Kannangara, Proctors, on the part of the petitioner, Annie Mac Ewan of Baddegama estate, Baddegama; and the affidavit of the said petitioner dated September 19, 1931, having been read:

It is ordered that the said petitioner be and she is hereby declared entitled, as widow, to have letters of administration to his estate issued to her, unless the said respondents or any other person interested shall, on or before January 19, 1932, show sufficient cause to the satisfaction of this court to the contrary.

It is further declared that the said 3rd respondent be and he is hereby appointed guardian *ad litem* over the 1st and 2nd minor respondents for all the purposes of this action, unless the respondents or any other person or persons interested shall, on or before January 19, 1932, show sufficient cause to the satisfaction of this court to the contrary.

November 30, 1931.

N. M. BHARUCHA,
District Judge.

The date of showing cause to the contrary is extended to February 16, 1932.

January 19, 1932.

N. M. BHARUCHA,
District Judge.

In the District Court of Kandy.

Order Nisi.

Testamentary In the Matter of the Estate of the late Jurisdiction. Don Daniel Herat, deceased, of Madabawita. No. 5,076.

THIS matter coming on for disposal before W. E. Barber, Esq., District Judge, Kandy, on January 20, 1932, in the presence of Messrs. Wijayatilake & Wijayatilake, Proctors, on the part of the petitioner, John William Herat of Madabawita; and the affidavit of the said petitioner dated January 6, 1932, and the notary attesting the last will having been read:

It is ordered that the will of the above-named deceased dated December 17, 1931, and now deposited in this court, be and the same is hereby declared proved, unless any person or persons interested shall, on or before February 18, 1932, show sufficient cause to the satisfaction of this court to the contrary.

It is further declared that the said John William Herat is the executor named in the said will and that he is entitled to have probate of the same issued to him accordingly, unless any person or persons interested shall, on or before February 18, 1932, show sufficient cause to the satisfaction of this court to the contrary.

January 20, 1932.

W. E. BARBER,
District Judge.

In the District Court of Matara.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of the No. 3,671. late Liliyan Jayasuriya of Weligama, deceased.

T. A. de S. Kurukulasekera, T. Martin Kurukulasekera of Weligama..... Petitioner.

- (1) Eddie Weeraratna Jayasuriya, (2) Thuppanige Abanchiappu de Silva Kurukulasekera, (3) Lorensuhewage Nonnohamy, both of Weligama... Respondents.

THIS matter coming on for disposal before Murarie Prasad, Esq., District Judge of Matara, on October 7, 1930, in the presence of Messrs. Balasuriya & Daluwatte, Proctors, on the part of the petitioner above named; and the affidavit of the said petitioner dated September 9, 1930, having been read:

It is ordered that the said petitioner, T. A. de S. Kurukulasekera of Weligama, be and he is hereby declared entitled, as father of the said deceased, to administer the

said estate and that letters of administration do issue to him accordingly, respondents abovenamed or any person or persons interested, unless sufficient cause be shown to the contrary on November 28, 1930.

November 3, 1930.

M. PRASAD,
District Judge.

The above *Order Nisi* is extended till February 9, 1931.

November 29, 1930.

M. PRASAD,
District Judge.

The above *Order Nisi* is extended till April 24, 1931.

February 9, 1931.

M. PRASAD,
District Judge.

The above *Order Nisi* is extended till June 26, 1931.

April 24, 1931.

M. PRASAD,
District Judge.

The above *Order Nisi* is extended till August 19, 1931.

June 26, 1931.

M. PRASAD,
District Judge.

The above *Order Nisi* is extended till October 14, 1931.

August 19, 1931.

M. PRASAD,
District Judge.

The above *Order Nisi* is extended till December 9, 1931.

October 14, 1931.

M. PRASAD,
District Judge.

The above *Order Nisi* is extended till February 19, 1932.

December 9, 1931.

M. PRASAD,
District Judge.

In the District Court of Jaffna.

Order Nisi.

Testamentary. In the Matter of the Estate of the late Jurisdiction. Nagammah, wife of Kathiravelu No. 7,555. Kumarasamy of Suthumalai, deceased. Kathiravelu Kumarasamy of Suthumalai, Jaffna. Petitioner.

Va.
(1) Thiruvilankam Murgasam, (2) Thiruvilankam Rasiah (minors), (3) Periatanby Kathiravelu, all of Suthumalai, (4) Naganather Kanagasabai, (5) Naganather Thambimuttu, both of Manipay; the 1st and 2nd appearing by their guardian *ad litem* the 3rd respondent. Respondents.

THIS matter of the petition of the above-named petitioner, praying that letters of administration to the estate of the above-named deceased be granted to the petitioner, coming on for disposal before P. C. Villavarayan, Esq., Additional District Judge, on June 24, 1931, in the presence of Mr. K. Ponnusamy, Proctor; on the part of the petitioner; and the affidavit of the petitioner dated March 18, 1930, having been read: It is declared that the petitioner, as the widower of the said intestate, is entitled to have letters of administration to the estate of the said intestate issued to him, unless the respondents or any other person shall, on or before October 16, 1931, show sufficient cause to the satisfaction of this court to the contrary.

October 22, 1931.

D. H. BALFOUR,
District Judge.

Time to show cause is extended for February 17, 1932.

December 7, 1931.

D. H. BALFOUR,
District Judge.

In the District Court of Jaffna.

Order Nisi.

Testamentary In the Matter of the Estate of the late Jurisdiction. Nagaratnam Maheswary of Vaddukoddai No. 7,981. West, deceased.

Candappah Thambo of Vaddukoddai West, presently of Gampola. Petitioner.

(1) Nagaratnam Subramaniam of Vaddukoddai West (minor), (2) Sithamparappillai Nagaratnam of ditto, presently of F.M.S., guardian *ad litem*. Respondents.

THIS matter coming on for disposal before D. H. Balfour, Esq., District Judge, Jaffna, on October 19, 1931, in the presence of Mr. S. Nagalingam, Proctor for petitioner; and the affidavit of the petitioner dated October 12, 1931, having been read:

It is ordered that the 2nd respondent be appointed guardian *ad litem* over the minor, the above-named 1st

respondent, and that letters of administration in respect of the estate of the above-named deceased be granted to the petitioner, unless the above-named respondents or any other person shall, on or before November 30, 1931, show sufficient cause to the satisfaction of this court to the contrary.

November 5, 1931.

D. H. BALFOUR,
District Judge.

Order Nisi extended for February 19, 1932.

In the District Court of Jaffna.

Order Nisi.

Testamentary In the Matter of the Estate of the late Jurisdiction. Nagammah, wife of Sithamparappillai No. 7,982. Nagaratnam of Vaddukoddai West, who died at Johore Bahru, deceased.

Candappah Thambo of Vaddukoddai West, presently of Gampola. Petitioner.

(1) Nagaratnam Subramaniam of Vaddukoddai West (minor), (2) Sithamparappillai Nagaratnam of ditto, presently of F.M.S., guardian *ad litem*. Respondents.

THIS matter coming on for disposal before D. H. Balfour, Esq., District Judge, Jaffna, on October 19, 1931, in the presence of Mr. S. Nagalingam, Proctor for petitioner; and the affidavit of the petitioner dated October 12, 1931, having been read:

It is ordered that the above-named 2nd respondent be appointed guardian *ad litem* over the minor, the above-named 1st respondent, and that letters of administration in respect of the estate of the above-named deceased be granted to the petitioner, unless the above-named respondents or any other person shall, on or before November 30, 1931, show sufficient cause to the satisfaction of this court to the contrary.

November 5, 1931.

D. H. BALFOUR,
District Judge.

Order Nisi extended for February 19, 1932.

In the District Court of Jaffna.

Order Nisi.

Testamentary In the Matter of the Estate of the late Jurisdiction. Rosaline Ranniammah, wife of S. T. No. 7,976. Samuel of Point Pedro, deceased.

Sithamparappillai Thangathurai Samuel of ditto. Petitioner.

(1) Griselda Inpamane, daughter of S. T. Samuel of ditto (minor), (2) Lizzie Thangaretnam, widow of S. S. Kanapathipillai of Thunnalai in ditto. Respondents.

THIS matter of the petition of the above-named petitioner, praying that the above-named 2nd respondent be appointed guardian *ad litem* over the minor, the above-named 1st respondent, and that letters of administration to the estate of the above-named deceased be granted to the petitioner, coming on for disposal before D. H. Balfour, Esq., District Judge of Jaffna, on October 12, 1931, in the presence of Mr. W. M. S. Tampoe, Proctor, on the part of the petitioner; and on reading the affidavit and petition of the petitioner:

It is ordered that the above-named 2nd respondent be appointed guardian *ad litem* over the minor, the above-named 1st respondent, and that letters of administration to the estate of the above-named deceased be granted to the petitioner, as the husband of the said deceased, unless the above-named respondents appear before this court on November 20, 1931, and show sufficient cause to the satisfaction of this court to the contrary.

October 28, 1931.

D. H. BALFOUR,
District Judge.

Extended for February 19, 1932.

D. H. BALFOUR,
District Judge.

In the District Court of Jaffna.

Order Nisi.

Testamentary In the Matter of the Estate of the late Jurisdiction. ~~Chenappa~~ ^{Chenappa} ~~boorthyar~~ ^{boorthyar} Ganesa-Paridither of No. 7,844. ~~Valvedditturai~~, deceased.

Somanather Ponnuchamy of Valvedditturai . . . Petitioner.

- (1) Kamalasaniammah, wife of Ponnuchamy of Valvedditturai, (2) Ganeshapandither Kanagasundaram, (3) Velupillai Sanmugam and wife (4) Rasamah of ditto, (5) Ganeshapandither Thambirajah, (6) Gnanasegarampillai Vinayagam and wife (7) Vadivambikaiamma, (8) Ganeshapandither Sanagarajah, all of ditto . . . Respondents.

THIS matter coming on for disposal before D. H. Balfour, Esq., District Judge, on June 10, 1931, in the presence of Mr. K. Muttukumaru, Proctor, on the part of the petitioner; and the petition and affidavit of the petitioner having been read:

It is ordered that the petitioner be declared entitled to take out letters of administration, as the son-in-law of the deceased, and that letters of administration be issued to him accordingly, unless the respondents or any other person shall appear before this court on or before July 22, 1931, and show sufficient cause to the satisfaction of this court to the contrary.

D. H. BALFOUR,
District Judge.

June 25, 1931.

Order Nisi extended till February 15, 1932.

In the District Court of Badulla.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of No. B. 894. ~~Gankaragedera~~ ^{Gankaragedera} Ganhewayalage Huda, ~~ex~~ ^{ex} ~~Duraya~~ ^{Duraya} of Kuttiyagolla in Sorangetota korale in Badulla District, deceased.

Ekiriye Malwattegedera Kambagarunda Panikkiyalage Siriyatu of Kuttiyagolla . . . Petitioner.

And

- (1) Gankaragedera Ganhewayalage Punchikira, *act* 18, (2) ditto Rankendi, *act* 15, (3) ditto Ukku, *act* 12, (4) ditto Baby, *act* 8, (5) ditto Saloo, *act* 1, all of Kuttiyagolla, minors, by their guardian *ad litem* (6) Kambagarunda Panikkiyalage Ganitha Duraya of Angoda . . . Respondents.

THIS matter coming on for disposal before Malcolm Potger, Esq., District Judge, Badulla, on January 13, 1932, in the presence of Messrs. H. J. & W. L. Pinto, Proctors, on the part of the petitioner; and her petition dated January 13, 1932, and affidavit dated December 21, 1931, having been read: It is hereby ordered that the petitioner be and she is hereby declared entitled, as the widow of the deceased above named, to administer the estate of the said deceased and to have letters of administration issued to her accordingly, unless the respondents above named or any persons lawfully interested therein shall, on or before February 19, 1932, show sufficient cause to the satisfaction of this court to the contrary.

MALCOLM POTGER,
District Judge.

January 13, 1932.