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PART II.—LEGAL.

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

	PAGE		PAGE
Passed Ordinances	168	Supreme Court Notices	—
Draft Ordinances	168	District and Minor Courts Notices	—
List of Jurors and Assessors	—	Notices in Insolvency Cases	170
List of Notaries	—	Notices of Fiscals' Sales	171
Notifications of Criminal Sessions of the Supreme Court	—	Notices in Testamentary Actions	177
		Council of Legal Education Notices	—

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PASSED ORDINANCE.

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

No. 2 of 1934.**An Ordinance to amend "The Land Resumption Ordinance, 1887".**

R. E. STUBBS.

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 Land Resumption (Amendment) Ordinance, No. 2 of 1934.

Amendment of section 1 of the principal Ordinance.

2 Section 1 of The Land Resumption Ordinance, 1887, is amended as follows :—

(a) The section is renumbered as section 1 (1).

(b) For the words "in the English, Singhalese and Tamil languages to be published six times at least in the Government Gazette and in any two local newspapers and to be posted on such land" in lines 10, 11, 12 and 13, the words "to be published and to be posted on such land in the manner provided in sub-section (2)" are substituted.

(c) The following new sub-section (2) is added at the end :—

"(2) Every notice under sub-section (1) shall be published twice at least (a) in English, Sinhalese and Tamil in the Government Gazette, (b) in English in a local newspaper published in English, (c) in Sinhalese in a local newspaper published in Sinhalese and (d) in Tamil in a local newspaper published in Tamil; and every such notice shall also be posted in a conspicuous place in all three languages on the land to which it refers."

Passed in Council the Fifteenth day of February, One thousand Nine hundred and Thirty-four.

E. W. KANNANGARA,
Clerk of the Council.

Assented to by His Excellency the Governor the Twenty-seventh day of February, One thousand Nine hundred and Thirty-four.

C. C. WOOLLEY,
Secretary to the Governor.

DRAFT ORDINANCE.**MINUTE.**

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

An Ordinance to Incorporate The Ayurvedic Medical Council of Ceylon.

WHEREAS the Practitioners of Ayurvedic medicine have appointed a Committee known as "The Ayurvedic Medical Council" for the purpose of compiling and maintaining a register of persons qualified to practise Ayurvedic medicine in Ceylon, for granting certificates through examinations or otherwise by testing the qualifications of those who seek registration as Practitioners of Ayurvedic medicine, for adopting measures and taking necessary action to safeguard the interests of Ayurvedic Medical Practitioners, and whereas the said Ayurvedic Medical Council have applied to be incorporated and as it will be for the public advantage to grant the application.

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

Short title.

1 This Ordinance may be cited as an Ordinance to incorporate the Ayurvedic Medical Council of Ceylon.

Incorporation.

2 The persons named in the Schedule (A) hereto annexed being the present members of the Ayurvedic Medical Council of Ceylon and such persons as may be hereafter appointed from time to time as members of the said Council shall be one body politic by the name of The Ayurvedic Medical Council of Ceylon, and by the said name they shall have perpetual succession, and by that name shall and may sue and be sued in all courts with full power and authority to have and use a common seal and to change and alter the same at their pleasure.

- 3 The general objects for which the Corporation is constituted are hereby declared to be (a) to promote foster and protect the practice of Ayurvedic Medicine. (b) To prepare and continue a register of those engaged in the practice of Ayurvedic medicine and to frame such forms, rules and regulations for the preparation and the continuation of such registers. (c) To constitute examinations and investigations for the purpose of issuing certificates for registration of those practising Ayurvedic medicine and to frame rules and regulations for carrying out this purpose. (d) To safeguard the interests of those engaged in the practice of Ayurvedic medicine by preparing a Code of regulations to be observed by Practitioners of Ayurvedic Medicine. (e) The preparation and publication of a pharmacopœa for the use of those who practise Ayurvedic Medicine. (f) Taking such measures as to regulate the sale and dispensing of Ayurvedic drugs and preparations to ensure the correct and proper dispensing of such drugs and medicines. (g) To do all such other things as may be necessary incidental or conducive to the interests or benefit of those who practise Ayurvedic Medicine in Ceylon or to the attainment of the above objects or any of them or generally to the benefit protection or advancement of the Ayurvedic medical practice in Ceylon.
- 4 It shall be lawful for the Corporation from time to time at any General Meeting of the members and by a majority of votes, make rules and pass resolutions for the conduct of the duties of the corporation and for the management of the affairs of the corporation. Such rules when made may at a like meeting be altered, added to, amended or cancelled.
- 5 Subject to the provisions in the preceding section contained the rules set forth in the Schedule (B) hereto annexed shall for all purposes be the rules of the Corporation. Provided however that nothing in this section contained shall be held or constructed to prevent the Corporation at all times hereafter from making fresh rules, or from altering, amending, adding to or cancelling any of the rules in the Schedule hereto or to be hereafter made by the Corporation.
- 6 No rule in the Schedule (B) hereto annexed nor any rule hereafter passed at a General Meeting, and no decision come to by the Corporation in General Meeting shall be altered, added to, amended or cancelled except by a majority of the members present and voting at any subsequent General Meeting.
- 7 The Corporation shall be able and capable in law to take and to hold any property movable or immovable which may become vested in it by virtue of any purchase, grant, gift, testamentary disposition or otherwise and all such property shall be held by the Corporation for the purpose of this Ordinance and subject to the rules for the time being of the said Corporation with the full power to sell, mortgage, lease, exchange or otherwise dispose of the same.
- 8 The seal of the Corporation shall not be affixed to any instrument whatsoever except in the presence of two of its members who shall sign their names to the instrument in token of their presence and such signing shall be independent of the signing of any person as a witness.
- 9 Nothing in this Ordinance contained shall prejudice or affect the rights of His Majesty the King, His Heirs and successors or of any politic or corporate, or of any other persons except such as are mentioned in this Ordinance those claiming by from or under this.

Objects of the Corporation.

Rule making powers.

Rules.

Amending of rules.

Holding of property.

Seal.

Reservation.

SCHEDULE A.

Present Members of the Ayurvedic Medical Council of Ceylon.

Hon. Sir D. B. Jayatilaka ; Hon. Mr. C. Batuwantudawe ; Hon. Mr. C. W. W. Kannangara ; Hon. Mr. D. S. Senanayake ; K. Balasingham, Esq. ; Geo. E. de Silva, Esq., M.S.C. ; W. Daniel Fernando Waidyasekera, Esq., Veda Mudaliyar ; N. K. H. Waidyasekera, Esq., Veda Muhandiram ; U. B. Naranpanawe, Esq., Veda Muhandiram ; P. A. de S. Jayatilaka, Esq., Registrar of Marriages ; Pandit G. P. Wickramarachchi, L.A.M.S. (Cal.) ; K. W. Gonakumbure, Esq., Atapattu Lekam ; J. C. Kannangara, Esq., Registrar of Marriages ; S. P. Deraniyagala, Esq. ; P. M. P. Abeyasinghe, Esq., Kavichintamani (Cal.) ; Kaviraja D. D. W. Prathiraja, Yogavisarada (Cal.) ; A. William Wijayaratna, Esq. ; Ayurvedachariya B. L. S. S. Kavatilaka ; G. H. D. Kumaradasa, Esq. ; B. D. Charles Waidyasooriya, Esq., Veda Arachchi ; Ayurveda Sastri R. Buddhadasa, L.A.M.S. (Cal.).

Chairman : W. A. de Silva, Esq., M.S.C.

Secretaries : Dr. G. P. Malalasekera, M.A., Ph.D. (Oxon.) ; Pandit M. S. P. Samarasinha, Veda Mudaliyar.

SCHEDULE B.

Rules and Regulations of the Ayurvedic Medical Council of Ceylon.

1. The Corporation shall be known as "The Ayurvedic Medical Council of Ceylon."
2. The Ayurvedic Medical Council shall consist of not more than twenty-four members. At least two-thirds of the members shall be elected from among those practising Ayurvedic medicine.
3. The members of the Ayurvedic Medical Council shall be elected at a meeting of the All Ceylon Ayurvedic Practitioners Congress and shall hold office for five years from the date of appointment. They shall also appoint a Chairman and Secretaries from among the members.
4. Any vacancies occurring during a year shall be filled up by the All Ceylon Ayurvedic Congress at its annual sessions provided that the Ayurvedic Medical Council shall if they so desire fill up temporarily any vacancies.
5. (a) The objects of the Ayurvedic Medical Council shall be to promote, foster and protect the Practice of Ayurvedic Medicine.
(b) To prepare a register of those engaged in the practice of the Ayurvedic Medicine and to frame rules and regulations for the preparation and continuance of such registers.
(c) To constitute examinations for the purpose of granting certificates for those practising Ayurvedic Medicine and to frame rules and regulations for the purpose.
(d) To prepare a Code of regulations for the guidance of Practitioners of Ayurvedic Medicine.
(e) To prepare and publish Pharmacopœia for the use of those who practice Ayurvedic Medicine.
(f) To take measures to regulate the sale and dispensing of Ayurvedic drugs and preparations, to ensure the proper dispensing of such drugs and medicines.
6. The Ayurvedic Medical Council shall have the power to frame by-laws and regulations for carrying out its functions and duties.
7. The Ayurvedic Medical Council shall have the power to appoint Committees from among its members to carry out any of its functions and duties. They shall have the power to dissolve such committees from time to time and to add to their membership or alter the personnel of such committees whenever they consider it expedient to do so.
8. The Ayurvedic Medical Council shall have the power to appoint any honorary or paid officers for carrying out its functions and duties, and to suspend and discontinue any such officers appointed by them.

Statement of Objects and Reasons.

The Ayurvedic Medical Council was elected at the fourth meeting of the All Ceylon Ayurvedic Practitioners Congress held at Kandy in December, 1931, to promote, foster and protect the practice of Ayurvedic medicine.

The Council consist of 24 members, 16 of whom are practising Ayurvedic Physicians.

The Council have taken steps to prepare a register of those engaged in the practice of Ayurvedic medicine and have framed rules and regulations for the preparation and continuance of such registers, and to institute examinations.

The Council is also engaged in preparing a Code of regulations for the guidance of Ayurvedic Practitioners, and is taking steps to prepare and publish a Pharmacopœia for the use of Ayurvedic Practitioners, and taking measures to regulate the sale and dispensing of Ayurvedic drugs and preparations to ensure the proper dispensing of such drugs and medicines.

W. A. DE SILVA,
Mover of the Bill.

(Continued on page 181.)

NOTICES OF INSOLVENCY.

In the District Court of Colombo.

Insolvency. In the matter of the insolvency of No. 4,368/4,376. Winifried Freudenberg, Siegmund Freudenberg, Heinrich Gauger, and Ernst Albert Otto Wild, all of Colombo, carrying on business as Freudenberg & Company.

Meeting of Creditors.

NOTICE is hereby given that a meeting of the creditors of the Estates of the above insolvents, and of the said firm of Freudenberg & Company, will be held at the office of the Assignees at Lloyd's buildings, Prince street, Fort, in Colombo, at 3 o'clock on May 22, 1934, to consider the terms of an offer from the National Bank of India, Limited, and the Eastern Bank, Limited, for the purchase of (1) all that portion of grass field marked C lot No. 2 in the figure of survey made by Mr. J. H. Senanayake, Licensed Surveyor, on October 16, 1888, and certified by Juan de Silva, Licensed Surveyor, on June 6, 1896, containing in extent 3 roods and 6 perches, now said to contain in extent 2 roods and 32 25/100 perches according to the figure of survey No. 3,088 dated February 12, 1927, made by H. G. Dias, Licensed Surveyor, and bears assessment No. 821A/5A, Layard's Broadway, situated at Layard's Broadway, in Grandpass, within the Municipality and District of Colombo, Western Province, and (2) all that house and ground called The Mansion, situated and lying at Grandpass aforesaid; containing in extent 1 acre 1 rood and 28 36/100 perches, now said to

contain in extent 1 acre 2 roods and 11 perches according to the figure of survey bearing No. 3,087 dated February 22, 1927, made by H. G. Dias, Licensed Surveyor and Leveller, and bears assessment No. 925/6, Grandpass road, belonging to Siegmund Freudenberg, one of the above-named insolvents, and to decide whether the same should be accepted by the assignees, and if necessary to direct that steps be taken to have the sale effected upon such terms and conditions as the greater part in number and value of the creditors present at such meeting shall decide, subject to the approval of the court.

Colombo, March 13, 1934.

A. DUNCUM,
Joint Assignee.

In the District Court of Colombo.

No. 4,698. In the matter of the insolvency of Wickrema Aratchige William de Silva of Kadawata in the Adikawatttu of Siyane korale, Colombo, District 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 May 10, 1934, for the grant of a certificate of conformity to the insolvent.

By order of court, K. RATNASINGHAM,
March 10, 1934. Secretary.

In the District Court of Colombo.

No. 3,795. In the matter of the insolvency of W. M. S. Muttu Mohammado 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 April 24, 1934, for the appointment of an auditor.

By order of court, A. E. PERERA,
for Secretary.
March 12, 1934.

In the District Court of Colombo.

No. 4,473. In the matter of the insolvency of D. M. J. P. Wijesena of Maligakanda in 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 May 15, 1934, for the grant of a certificate of conformity to the insolvent.

By order of court, K. RATNASINGHAM,
Secretary.
March 10, 1934.

In the District Court of Colombo.

No. 4,625. In the matter of the insolvency of P. Swampillai of Pt. Pedro.

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 May 22, 1934, for the grant of a certificate of conformity to the insolvent.

By order of court, K. RATNASINGHAM,
Secretary.
March 10, 1934.

In the District Court of Colombo.

No. 4,727. In the matter of the insolvency of M. G. M. Cassim of 37/70, Castle street, Borella, Colombo.

WHEREAS the above-named M. G. M. Cassim has filed a declaration of insolvency, and a petition for the sequestration of his estate has been filed by O. L. M. M. Mohideen of 47, Chapel place, Grandpass, Colombo, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said M. G. M. Cassim insolvent accordingly; and that two public sittings of the court, to wit, on April 24, 1934, and on May 8, 1934, 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, K. RATNASINGHAM,
Secretary.
March 8, 1934.

In the District Court of Kandy.

No. 2,024. In the matter of the insolvency of A. L. Adam Lebbe of Lagamuwa, Kadugannawa.

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 27, 1934, to appoint an assignee.

By order of court, GERALD E. DE ALWIS,
Secretary.
March 12, 1934.

In the District Court of Galle.

No. 679. In the matter of the insolvency of Abraham Perera Jayawardene of Galle.

NOTICE is hereby given that examination of the above-named insolvent will take place at the sitting of this court on April 26, 1934.

By order of court, L. B. CASPERSZ,
Secretary.
March 5, 1934.

In the District Court of Galle.

No. 688. In the matter of the insolvency of Thewarannedige Covis Silva of Galle Bazaar, Galle.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will take place at the sitting of this court on April 16, 1934, for the appointment of an assignee.

By order of court, L. B. CASPERSZ,
Secretary.
March 5, 1934.

In the District Court of Galle.

No. 691. In the matter of the insolvency of Sarling de Zoysa Gunasekera of Ratgama.

NOTICE is hereby given that examination of the above-named insolvent will take place at the sitting of this court on April 25, 1934.

By order of court, L. B. CASPERSZ,
Secretary.
March 5, 1934.

In the District Court of Matara.

Insolvency In the matter of the insolvency of Sella Case Hewage Arnodias Appu of Karawa. No. 102.

WHEREAS Sella Hewage Arnodias Appu of Karawa has filed a declaration of insolvency, and a petition for the sequestration of his estate has also been filed by him, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said Sella Hewage Arnodias Appu insolvent accordingly; and that a public sittings of the court, to wit, on April 27, 1934, 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 required to take notice.

By order of court, R. MALALGODA,
Secretary.
February 26, 1934.

In the District Court of Kegalla.

Insolvency In the matter of the Insolvency of Meera Jurisdiction. Lebbe Marikkar Abdul Wahab of Kirin-gadeniye. No. 63.

NOTICE is hereby given that certificate of conformity in Class III. has this day been issued to the above-named insolvent.

By order of court, A. DE S. KANAKARATNE,
Secretary.
February 22, 1934.

NOTICES OF FISCALS' SALES.

Western Province.

In the District Court of Colombo.

(1) N. S. Natchiappa Chettiar, (2) N. S. Sockalingam Chettiar, both of 94, Sea street, Colombo. Plaintiffs.
No. 39,570. Vs.

Vitanage Bastiana Cooray Hamine of Kohilawatta in Ambatalenpahala, Alutkuru korale south, as administratrix with the will annexed of the estate of the late Don Yohanis Ranasinghe Wijegundawardene (deceased).

NOTICE is hereby given that on Monday, April 23, 1934, will be sold by public auction at the respective premises the right, title, and interest of the said defendant in the following properties for the recovery of the sum of Rs. 15,726.25, with interest on Rs. 11,500 at 18 per cent. per annum from July 29, 1930, to date of decree (March 2, 1931), and thereafter on the aggregate amount of the decree at 9 per cent. per annum till payment in full, and costs, Rs. 911.95, less Rs. 16,202.29, viz. :—

At 1 p.m.

1. The allotment of land called and known as Ambagahawatta alias Migahawatta, situated at Kowilawatta alias Kohilawatta in Ambatalenpahala of Alutkuru korale in the District of Colombo, Western Province; and bounded on the north by the other part of Meegahawatta, on the east by the land of A. Adonis Appu, on the south by the land of Don Davith, and on the west by another portion of Migahawatta; containing in extent 32 $\frac{86}{100}$ perches, together with the plantations, buildings, and everything else standing thereon, and registered under B 66/324 in the Colombo District Land Registry Office.

2. The allotment of land called and known as Kongahawatta alias Yongodellewatta, situated at Kohilawatta aforesaid; and bounded on the north by the ditch, on the east by high road and portion marked A of S. Perera, on the south by the other part of the same land of H. Nonchi, and on the west by the land of P. Don Yohanis; containing in extent 1 rood, together with the buildings, plantations, and everything else standing thereon, and registered under B 66/323 in the Colombo Land Registry Office.

3. The allotment of land called and known as Kongahawatta, situated at Kohilawatta aforesaid; and bounded on the north by the land of Yohanis Officer, on the east by the high road, on the south by the portion of this land belonging to H. Nonno Hamy and others, and on the west by the land of Yohanis Officer; and containing in extent 1 bushel of paddy sowing, together with the buildings, plantations, and everything else standing thereon, and registered under B 66/301 in the Colombo District Land Registry Office.

4. The allotment of land called and known as Kongahawatta, situated at Kohilawatta aforesaid; and bounded on the north by Kelani-ganga, on the east by a portion of Kongahawatta of Daniel Perera, on the south by the high road to Heetawaka, and on the west by a portion of Kongahawatta of U. Harrison Perera Jayatilleke; containing in extent $\frac{1}{2}$ seer of paddy sowing, together with the plantations and everything else standing thereon, and registered under B 67/95.

5. The allotment of land marked A of Kongahawatta, situated at Kohilawatta aforesaid; and bounded on the north by the land of D. Charles, on the east by the road leading to Cotta, on the south by the portion marked B, and on the west by the land of P. Charles Perera; containing in extent 12.16 perches, together with the plantations, buildings, and everything else standing thereon, and registered under B 79/130 in the Colombo District Land Registry Office.

6. The allotment of land called and known as Kongahawatta, situated at Kohilawatta aforesaid; and bounded on the east by Attikkagahawatta, on the south by Tawalowita, on the north by Migahawatta, and on the west by the field of Juwanis Perera; containing in extent about 2 bushels of paddy sowing, together with the plantations, buildings, and everything else standing thereon, and registered under B 214/262.

7. The allotment of land called and known as Kongahawatta, situated at Kohilawatta aforesaid; and bounded on the north by the high road to Hanwella, on the east by the remaining portion of this land, on the south by the land of Nekatige people, and on the west by the Government road; containing in extent 1 rood and 17.88 perches, together with the buildings, plantations, and everything else standing thereon, and registered under B 229/55.

8. The allotment of land called and known as Attikkagahawatta, situated at Kohilawatta aforesaid; and bounded on the north by the high road to Heetawaka, on the east by land belonging to Kotiwila Kankanamalage people, on the south by the high road to Cotta, and on the west by the remaining half of Attikkagahawatta; containing in extent 2 measures of paddy sowing, together with the buildings, plantations, and everything else standing thereon, and registered under B 66/325.

9. The allotment of land called and known as Attikkagahawatta, situated at Kohilawatta aforesaid; and bounded on the north by the high road to Hanwella, on the east and south by the other portion of Attikkagahawatta of Gee-kiyanage Joranis Perera, and on the west by the new road to Cotta; containing in extent 1 measure of paddy sowing, together with the plantations and everything else standing thereon, and registered under B 66/326.

10. The allotment of land to the north of the high road to Heetawaka called and known as Attikkagahawatta, situated at Kohilawatta aforesaid; and bounded on the north by the Kelani-ganga, on the east by portion of Attikkagahawatta of Paiyagalage, on the south by high road to Heetawaka, and on the west by the land of R. Don Yohanis; containing in extent $\frac{1}{2}$ of a seer of paddy sowing, together with the plantations and everything else standing thereon, and registered under B 66/327.

11. The allotment of land called and known as Attikkagahawatta, situated at Kohilawatta aforesaid; and bounded on the north by Kelani-ganga, on the east by the land of W. K. Daniel Perera, on the south by the high road to Cotta, and on the west by the portion of this Attikkagahawatta purchased by U. Harrison Perera Jayatilleke; containing in extent 1 measure of paddy sowing, together with the plantations and everything else standing thereon, and registered under B 66/328.

12. The two contiguous portions of land called and known as Attikkagahawatta, situated at Kohilawatta aforesaid; and bounded on the north by the high road leading to Hitawaka, on the east by the land of W. Daniel Perera, and on the south and west by the road leading to Cotta; containing in extent 3 seers of paddy sowing, together with buildings, plantations, and everything else standing thereon, and registered under B 72/393.

13. The portion of land called and known as Attikkagahawatta, situated at Kohilawatta aforesaid; and bounded on the north by Kelani-ganga, on the east by the portion of Attikkagahawatta of Daniel Perera and others, on the south by the high road leading to Hitawaka, and on the west by the land of R. Don Yohanis Officer; containing in

extent 1 seer of paddy sowing, together with the plantations, buildings, and everything else standing thereon, and registered under B 72/394.

14. The allotment of land called and known as Attikkagahawatta, situated at Kohilawatta aforesaid; and bounded on the north by Kelani-ganga, on the east by the land of Kotiwilakankanamalage people, on the south by the high road, and on the west by the land of U. Harrison Perera Jayatilleke; containing in extent $\frac{1}{2}$ seer of paddy sowing, together with the plantations and everything else standing thereon, and registered under B 67/96.

15. The allotment of land called and known as Attikkagahawatta, situated at Kohilawatta aforesaid; and bounded on the north by the ditch of Kongahawatta of Paiyagalage people, on the east by the road to Parana Amuna, on the south by the garden of J. Sanchi Naide, and on the west by Migahawatta; containing in extent 1 bushel and 2 pelus of paddy sowing, together with the plantations, buildings, and everything else standing thereon, and registered under B 214/261.

16. The allotment of land called and known as Kinda *alias* Kosgahakumbura, situated at Kohilawatta aforesaid; and bounded on the north by the property of Suppramaniam Pulle and another, on the east by Kotuwilawatta, on the south by the field of John William Perera, and on the west by the fields of Johana Maria de Livera Tennakoon; containing in extent 2 beras of paddy sowing, together with everything else standing thereon, and registered under B 68/389.

17. The allotment of land called and known as Kosgahawatta, situated at Kohilawatta aforesaid; and bounded on the north by Kelani-ganga, on the east by a portion of this land of K. Cornelis Perera, on the south by the high road, and on the west by the land of Don Yohanis Ranasinghe Wijegunawardene; containing in extent 4 seers of paddy sowing, together with the buildings, plantations, and everything else standing thereon, and registered under B 229/56.

18. The allotment of land called and known as Ulubadahelagewatta *alias* Bogahawatta, situated at Kohilawatta aforesaid; and bounded on the north by Mitiwalekumbura, on the east by the live fence of the garden of Uduuwara Urledeni Koralage William Perera, Manoratne Acharige Gabriel Perera, and others, on the south by Badahelagewatta of Alutgamakanamalage Savis Perera and others, and on the west by Badahelagewatta of Uduuwara Urledeni Koralage Harrison Perera Jayatilleke, Registrar, and others; containing in extent 2 acres, together with the buildings, plantations, and everything else standing thereon, and registered under B 131/154 in the Colombo Land Registry Office.

19. The allotment of land called and known as Metiwalekumbura, situated at Kohilawatta aforesaid; and bounded on the north by the land belonging to Uduuwara Urledeni Koralage Harrison Perera Jayatilleke, Registrar, and Church of England, on the east by the field of Don Yohanis Ranasinghe Wijegunawardene, Registrar, and Uduuwara Urledeni Koralage William Perera, on the south by the land of Uduuwara Urledeni Koralage William Perera and Bogahawatta, and on the west by the field of Uduuwara Urledeni Koralage Harrison Perera Jayatilleke, Registrar; containing in extent 2 acres, together with the buildings, plantations, and everything else standing thereon, and registered under B 131/155.

The foregoing lands described above and bearing Nos. 1 to 19 adjoin each other and form one property and is described as follows: All those contiguous allotments of lands called Ambagahawatta *alias* Migahawatta, Kongahawatta *alias* Yongodellewatta, Kongahawatta, Attikkagahawatta, Attikkagahawatta, Kosgahakumbura, Kosgahawatta, Ulubadahelagewatta *alias* Bogahawatta, and Metiwalekumbura, situated at Kohilawatta aforesaid; and together bounded on the north by the high road to Avissawella, on the east by the high road from Cotta to Kottangamulla, on the south by the fields belonging to Jothiratne Ganitha Nekatige and Manoratne Acharige Manuel Naide, and on the west by the fields belonging to Uduuwara Urledeni Koralage William Appuhamy and land now belonging to the Church of England; containing in extent about 7 acres more or less, together with the tiled house standing thereon.

At 1.30 p.m.

20. The two contiguous allotments of land called and known as Attapattuvatta and Attapattukumbura, situated at Kohilawatta aforesaid; and bounded on the north by the lands of Uduuwara Urledeni Koralage Harrison Perera Jayatilleke, Registrar, and the Church of England and Dimbulagahawatta, on the east by the field of Uduuwara Urledeni Koralage William Perera, on the south by lands belonging to Adicariye Davith Perera and Thamby Naide, and on the west by the field of Uduuwara Urledeni Koralage Harrison Perera Jayatilleke; containing in extent about 5 acres more or less.

At 2 p.m.

21. The field called and known as Tupahiwelakumbura, situated at Kohilawatta aforesaid; and bounded on the north by the land of M. Carlina Perera and K. Don Luvis, on the east by the land of K. Don Luvis and lands of William Perera and others and R. Don Carolis, on the south by the lands of A. Juwanis Perera and N. Salamon Perera, on the west by the land of M. Jacolis Perera and others, and on the north-west by the lands of Cornelis de Saram; containing in extent 7 acres 3 roods and 34 perches, and registered under B 181/82.

At 2.30 p.m.

22. The allotment of land called and known as Kumbussa-alaowita, situated at Kohilawatta aforesaid; and bounded on the north by land now of A. Aron Perera, on the east by the land of R. Don Poloris, on the south by a portion of this land of P. Diyonis Perera and A. Aron Perera, and on the west by owita of H. D. Martino and A. Don Simon; containing in extent 1 acre 1 rood and 13.60 perches. Registered under B 86/264.

At 3 p.m.

23. The field called and known as Puwakgahakumbura, situated at Kohilawatta aforesaid; and bounded on the north by the owita of Don Yohanis, Registrar, on the east by the owita of Uduuwara Urledeni Korilage William Perera, on the south by the garden of A. Aron Perera, and on the west by Tuppahiwela of R. A. Don Carolis, Police Vidane, deceased; containing in extent 2 pelas of paddy sowing, and registered under B 119/39.

At 3.30 p.m.

24. The allotment of land called and known as Himbolagahawatta *alias* Kurunduwatta *alias* Siyambalagahawatta, situated at Kudabuthgomuwa in the Ragam pattu of Alutkuru korale in the District of Colombo, Western Province; and bounded on the north by the garden of K. David Perera, formerly of K. Philippu Perera, on the east by a small road, on the south by the garden of H. Don Carolis, formerly of Hettiaratchige people, and on the west by Gorakagahanatta, formerly belonging to William Dias and by the applied ground of James Perera; containing 4 acres 1 rood and 60/100 perches.

Fiscal's Office, C. H. W. KANNANGARA,
Colombo, March 14, 1934. Deputy Fiscal.

In the District Court of Colombo.

(1) N. S. Natchiappa Chettiar, (2) N. S. Sockalingam Chettiar, both of Sea street, Colombo..... Plaintiffs.
No. 39,570. Vs.

Vithanage Bastiana Cooray Hamine of Kohilawatta in Ambatalenpahala of Alutkuru korale south, as administratrix with the will annexed of the estate of the late Don Yohanis Ranasinghe Wijegoona-wardene, deceased Defendant.

NOTICE is hereby given that on Tuesday, April 24, 1934, will be sold by public auction at the respective premises the right, title, and interest of the said defendant in the following property for the recovery of the sum of Rs. 15,726.25, with interest on Rs. 11,500 at 18 per cent. per annum from July 29, 1930, to date of decree (March 2, 1931), and thereafter on the aggregate amount of the decree at 9 per cent. per annum till payment in full, and costs, Rs. 911.95, less a sum of Rs. 16,202.29, viz. :—

1. At 11 a.m.—The allotment of land called Attikkagahawatta *alias* Higgahawatta and Gangabodaowita, situated at Sinharamulla in the Adikari pattu of Siyane korale in the District of Colombo, Western Province; and bounded on the north by the land of Dona Duliya and others, on the east by the land of A. Marthelis Dias and others, on the south by the Kelani river, and on the west by Vidanelagewatta; containing in extent 3 acres, together with the buildings, plantations, and everything else standing thereon, and registered under C 80/267.

2. At 11.30 a.m.—The land called Batalaowita *alias* Attikkagahawatta, situated at Sinharamulla aforesaid; and bounded on the north by Dewata Ketyekumbura of R. D. Silva and others, on the east by the land of K. Juwanis Perera and others, on the south by the land of H. D. Davith and others, and on the west by Uluporana-watta of J. M. Don Kaithan and others; containing in extent 4 bushels of paddy sowing, together with the buildings, plantations, and everything else standing thereon, and registered under C 61/383.

3. At 12 noon.—The land called Attikkagahawatta and Gangabodaowita and the tiled house standing thereon, situated at Sinharamulla aforesaid; and bounded on the north by the ditch of the land of R. L. Cornelis Perera and others, on the east by the ditch of the land of S. Paulu Kunna and others, on the south by Kelani river, on the west by the ditch of the land of R. Abran Silva; and containing in extent 3 acres, and registered under C 64/189.

4. At 1 p.m.—The field called Andoluwakumbura, situated at Siyambalape in the Adikari pattu of Siyane korale in the District of Colombo, Western Province; and bounded on the north by the garden of Mr. Paulis Peeris, Mudaliyar of the Governor's Gate, on the east by the elu, on the south by the liminary dam lying between Andaoluwa and Mahakumbura, and on the west by the liminary dam of Andaoluwa sold to the people of Biyanwila by Mr. Jacorius Dias Bandaranaike; containing in extent 5 acres and 12½ perches.

Fiscal's Office, C. H. W. KANNANGARA,
Colombo, March 14, 1934. Deputy Fiscal.

In the District Court of Kandy.

S. Abdul Azeez of 147, Colombo street, Kandy .. Plaintiff.
No. 44,831. Vs.

(1) William Wesley Cleseska, (2) Abdul Samadh of Bandarawela Defendants.

NOTICE is hereby given that on Saturday, April 7, 1934, at 10 A.M., will be sold by public auction at Colombo Harbour, the following movable property for the recovery of the sum of Rs. 4,827.50, with legal interest thereon from February 8, 1934, till payment in full, and poundage, viz. :—

One motor launch called "Tectona".

Fiscal's Office, C. H. W. KANNANGARA,
Colombo, March 14, 1934. Deputy Fiscal.

In the District Court of Colombo.

Koona Mana Nawanna Soona Pana Natchiappa Chettiar of Sea street in Colombo Plaintiff.
No. 49,285. Vs.

Ahamed Bin Abraham of 130, Salonica, Kollupitiya, in Colombo Defendant.

NOTICE is hereby given that on Tuesday, April 17, 1934, will be sold by public auction at the respective premises the right, title, and interest of the said defendant in the following property for the recovery of the sum of Rs. 25,113.50, the balance principal amount of the debt together with interest thereon at 11½ per cent. per annum from June 1, 1933, and costs of suit, less Rs. 500, viz. :—

1. At 3 p.m.—All that land and premises bearing assessment Nos. 72, 73, and 74 (presently bearing Nos. 142, 144/1-37, 146, and 148), situated at Barber street, within the Municipality and District of Colombo, Western Province; bounded on the north by Barber street, on the east by premises bearing assessment Nos. 70 and 71 of J. Baldsing and others formerly of Mr. Hyde, on the south by garden formerly of Mr. C. C. Pandan Markan Chettiar now a public drain, and on the west by a garden formerly of Simon Barber now premises bearing assessment No. 75 and 76 of I. L. Abdul Hamid; containing in extent 1 rood and 2 square perches; and registered under title A 106/168.

2. At 3.30 p.m.—All that house and ground bearing assessment No. 10 presently bearing assessment Nos. 81, 85, 87, and 89, situated at Keyzer street, Pettah, within the Municipality and District of Colombo, Western Province; bounded on the north by house of Mr. Muller presently bearing assessment No. 91, Keyzer street, on the east by house of J. Alexander now of Keyzer street, on the west by house of widow Adamez or Aldons, and on the south by Keyzer street presently bearing assessment No. 79, Keyzer street; containing in extent 10 83/100 square perches; and registered under A 138/146 and 66/282.

3. At 4 p.m.—All that allotment of land with the boutique thereon bearing assessment No. 14 now No. 20, situated at Kayman's Gate (and presently bearing assessment No. 349, Main street), Pettah, within the Municipality and District of Colombo, Western Province; bounded on the north by lot 4 marked B now the property of Abraham Bin Ahamed formerly of J. Wright, on the east by premises formerly numbered 15 now No. 21, Kayman's Gate, belonging to Mr. Mortier (and presently

bearing assessment No. 351, Main street), on the south by Kayman's Gate road (now by Main street), and on the west by premises formerly numbered 13 now 19 formerly the property of Mr. E. Wright now belonging to I. Bin Ahamed (and presently bearing assessment No. 347, Main street); containing in extent 87/100 of a perch; and registered under folio A. 141/280.

Fiscal's Office C. H. W. KANNANGARA,
Colombo, March 14, 1934. Deputy Fiscal.

In the District Court of Colombo.

(1) William Murray of 24, Belgrave Terrace, Aberdeen, Scotland, (2) James Downie Stevenson of Dippitiya, Katugastota, and (3) James Malcolm Stevenson of New Castle, Matale, both as trustees of a certain indenture of settlement dated November 20, 1894, (4) Harriet Stapleton de Saram of Dickman's road, Bambalapitiya, widow, now deceased, (5) Maud de Saram of Kandy, widow, (6) Leslie William Frederick de Saram of Colombo, (7) Isa Maud Sargent, wife of John Denys Sargent of McCarthy road, Colombo, presently in England Plaintiffs.

The Public Trustee of Ceylon as administrator of the estate of Harriet Stapleton de Saram, deceased Substituted Plaintiff.
No. 51,030. Vs.

(1) Charles Hubert Zaleski Fernando of Gaffoor building, Fort, Colombo, residing at St. Catherine's, Cambridge place, Colombo, and (2) Reginald Abraham de Mel of D'Eyn Court, Colpetty, Colombo, executors of the last will and testament of Hettikandage Bastian Fernando, and another Defendants.

NOTICE is hereby given that on Monday, April 9, 1934, will be sold by public auction at the premises the following property mortgaged to the plaintiffs by bond No. 375 dated November 23, 1921, attested by Stanley Frederick de Saram of Colombo, Notary Public, and declared specially bound and executable under the decree dated September 9, 1932, entered in the above action and ordered to be sold by the order of court dated November 8, 1933, for the recovery of the sum of Rs. 48,000, with further interest on Rs. 43,250 at 8 per cent. per annum from October 1, 1932, till date of the said decree and thereafter on the aggregate amount of the said decree at 9 per cent. per annum till date of payment in full and costs of suit, Rs. 1,631.44, viz. :-

At 9 A.M.

All that land with the building standing thereon bearing assessment Nos. 52, 56, 58, 60, 62, 64, 66, 68, 70, and 74, Kitulwatta road, 6, 8, 10, 12, 14, 16, 18, 20, 22, 24, 26, 28, 30, 32, 34, 36, and 38, Kitulwatta lane, and 63, Narahenpitiya road, called and known as Walston Stores, comprising the following allotments of land which adjoin each other and form one property and which from their situation as respects each other can be included in one survey.

1. (a) One half of the land called Moonamalgahawatta, situated at Kanatta in the Palle pattu of Salpiti korale, now within the Municipality and District of Colombo, Western Province; bounded or reputed to be bounded on the north by the road 40 feet wide, on the east by the other part of the same land, and on the south and west by the property of George Walles; containing in extent 27½ perches more or less according to the diagram or map referred to in Fiscal's transfer No. 4,232/1889.

(b) All that part of the garden called Moonamalgahawatta, situated in Kanatta aforesaid; bounded or reputed to be bounded on the north and east by the property of Madar Lebbe, on the south by the garden of George Walles, and on the west by the garden of Pattabendige Raphael Silva and Maria; containing in extent 1 rood and 60/100 of a perch more or less according to the diagram or map referred to in the Fiscal's transfer No. 4,233/1889.

(c) One-fourth part of a garden situated in Kanatta aforesaid; bounded or reputed to be bounded on the north by the road, on the east by the garden of Pattabendige Raphael Silva, on the south by the garden of George Walles, and on the west by the other part of Jamuny Carolis Silva; containing in extent 12 4/100 perches more or less according to the diagram or map referred to in Fiscal's transfer No. 4,234/1889.

(d) An allotment of land called Delgahawatta, situated at Kanatta aforesaid; bounded or reputed to be bounded on the north by a road and by land claimed by Madar Lebbe, on the north-east by land claimed by Pattabendige Maria Silva, on the east by land claimed by Pattabendige Maria and by road, on the south-east by land claimed by Wettasingham, on the south by the other portion of Hendrick Perera, on the west by a road and on the north-west by lands claimed by Kiri-Naide Tommadura Nadoris

Silva and Gurananse; containing in extent 2 acres and 29 perches more or less according to the diagram or map referred to in the Fiscal's transfer No. 4,235/1889.

(e) Two contiguous portions of land situated in Kanatta aforesaid; bounded or reputed to be bounded on the north and east by roads, on the south by lands described in plan No. 50,701 and now belonging to George Walles, and on the west by the garden of T. Nadoris Silva; containing in extent 2 roods and 4 perches more or less according to the diagram or map referred to in Fiscal's transfer No. 4,236/1889, which said five allotments of land herein before described are presently described as several contiguous portions of land called Moonamalgahawatta and Delgahawatta, situated in Kanatta aforesaid; bounded on the north by a road and the land claimed by Pettahandy Maria, on the east by the road leading to Model Farm, on the south by land claimed by Mettrisingahamy and portion of the same land belonging to Hendrick Perera, and on the west by the road from Colombo to Pamankada; containing in extent 3 acres 1 rood and 23 19 perches as per figure of survey No. 387 dated June 7, 1898; and made by John Willaim Coorey, Licensed Surveyor.

2. All that allotment of land called Moonamalgahawatta, situated at Kanatta aforesaid; bounded on the north by a road 40 feet wide, on the east and south by the land of George Walles, and on the west by the other half share of this property; containing in extent 27½ perches as per survey plan dated April 22, 1867, made by A. L. Vanheer, Licensed Surveyor, together with all the buildings and stores in and upon the said premises or thereto belonging or in anywise appertaining or used or enjoyed therewith and all the estate, right, title, interest, claim, and demand whatsoever of the 1st and 2nd defendants as executors as aforesaid in, to, upon, or out of the same. Registered A 219/156.

Fiscal's Office, C. H. W. KANNANGARA,
Colombo, March 14, 1934. Deputy Fiscal.

In the District Court of Kalutara.

In the matter of the estate of Delkandure Aratchige Mabel Charlotte de Silva Abeysekera Gunaratne of Pohaddaramulla, Minor.
No. 1,076c.

Delkandure Aratchige Martin de Silva Abeysekera Goonaratne of Pohaddaramulla Surety.

NOTICE is hereby given that on Friday, April 20, 1934, at 4.30 in the afternoon, will be sold by public auction at the premises the right, title, and interest of the said D. M. de Silva Abeysekera Gunaratne in the following property for the recovery of Rs. 2,581.28, viz. :-

The soil and the entire rubber plantation of a portion of Munamalgahawatta, situated at Panapitiya in Waskadubadda in Panadura totamune in the District of Kalutara, Western Province; and bounded on the north by Wattagewatta and Puwakgahaudumulla, east by a portion of this land, south by high road, and west by a portion of this land; and containing in extent about 3½ acres.

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

Deputy Fiscal's Office, H. SAMERESINGHA,
Kalutara, March 12, 1934. Deputy Fiscal.

In the District Court of Colombo.

A. M. M. Murugappa Chettiar of Sea street in Colombo Plaintiff.
No. 35,621. Vs.

(2) C. M. Dias of Panadura and two others Defendants.

NOTICE is hereby given that on Tuesday, April 24, 1934, commencing at 4.30 in the afternoon, will be sold by public auction at the respective premises the right, title, and interest of the said defendant in the following property for the recovery of Rs. 17,287.66, with interest thereon at 10 per cent. per annum from November 5, 1930, till payment in full and costs of suit, less Rs. 800, viz. :-

1. All that the portion of land called Ettemgahawatta, together with the soil trees and plantations and the tiled house thereon, situated at Panadura of Panadura totamune in the District of Kalutara, Western Province; bounded on the north by high road, on the east by a portion of Ettunnagahawatta belonging to Palamandadige Carolis Peiris and the Welbima belonging to Daniel Peiris Arachirala, on the south by Welbima belonging to Joseph de Mel, Division Officer, and on the west by a portion of

Ettemgahawatta belonging to Don Abraham and others and the Welbima belonging to the heirs of the late Francisco Fernando; containing in extent 1 rood and 11 37/100 perches.

2. All that and those the allotments of land and premises marked A on plan No. 7,896 dated July 9, 1917, made by Flamer Caldera of the land called Ettunnagahawatta, situated at Pattiya in Panadure of Panadure badda of Panadure totamune in the District of Kalutara, Western Province; which said allotment is bounded on the north by lot No. 1 of the land called Ettunnagahawatta, which with this land together with land on the east by lot marked B in the said plan, on the south by Seventh Cross road, and on the west by the high road; and containing in extent 17 perches and which said allotment marked A is a portion of the land called Ettunnagahawatta, situated at Pattiya aforesaid; and bounded on the north by lot No. 1 of the land called Ettunnagahawatta, on the east by lot 3 of this land, on the south by the Fourth Cross road, and on the west by the high road; and containing in extent 3 roods and 26 perches.

Deputy Fiscal's Office,
Kalutara, March 12, 1934.

H. SAMERESINGHA,
Deputy Fiscal.

Southern Province.

In the District Court of Galle.

C. R. W. Gunaratna of Gonapinuwala Plaintiff.

No. 24,529.

Vs.

(13) Wedgei Arnolis of Gonapinuwala and others Defendants.

NOTICE is hereby given that on Saturday, April 7, 1934, commencing at 2 o'clock in the afternoon, will be sold by public auction at the premises the right, title, and interest of the defendants named below, in the following property, viz. —

Against the 13th defendant. Writ amount Rs. 59·63.

1. All that defined lot A of Kittanduwa-attattu, situated at Gonapinuwala in the Wellaboda pattu, Galle District, Southern Province; and which said lot A is bounded on the north by Kittanduwa-addarakumbura, east by lot D of this land, south by lot J of this land, and west by Kittanduwa-addaraowita; and containing in extent 3 roods and 8·4 perches.

Against the 4th defendant. Writ amount Rs. 211·52.

2. All that defined lot B of the aforesaid land and which said lot B is situated as aforesaid; and bounded on the north by Kittanduwa-addarakumbura and the road, east by lots C, E, F, G, and the road reservation, south by lots I and H, and west by lots A and J; and containing in extent 3 acres 1 rood and 7·23 perches.

Against the 17th defendant. Writ amount Rs. 9·96.

3. All that defined lot E of the aforesaid land and which said lot E is situated as aforesaid; and bounded on the north by lots C and D, east by road reservation, south by lot F, and west by lot B; and containing in extent 27·2 perches.

Against the 5th defendant. Writ amount Rs. 13·20.

4. All that defined lot H of the aforesaid land and which said lot H is situated as aforesaid; and bounded on the north by lot B, east and south by road reservation, and west by lot I; and containing in extent 36·36 perches.

Against the 1st defendant. Writ amount Rs. 30·24.

5. All that defined lot J of the aforesaid and which said lot J is situated as aforesaid; and bounded on the north by lot A, east by lots B and I, south by lot K, and west by Kittanduwa-addaraowita; and containing in extent 1 rood and 32·72 perches.

Against the 6th to 11th defendants. Writ amount Rs. 205·94.

6. All that defined lot M of the aforesaid land and which said lot M is situated as aforesaid; and bounded on the north by lot L, east by Oddideniya, south by Caroline estate, and west by land belonging to Caroline estate; and containing in extent 3 acres and 16·5 perches.

Pro rata writ costs Rs. 17·50.

Fiscal's Office,
Galle, March 5, 1934.

J. R. WEERASEKERA,
Deputy Fiscal.

B 2

In the District Court of Galle.

A. L. A. S. M. Alagappa Chettiar of Sea street, Colombo, substituted in place of original plaintiff Plaintiff.

No. 27,002.

Vs.

E. C. Abeygoonawardena of Galle, executor de son tort of the estate of C. D. A. Samaranyaka, deceased Defendant.

NOTICE is hereby given that on Saturday, April 7, 1934, commencing at 2 o'clock in the afternoon, will be sold by public auction at the premises the right, title, and interest of the said defendant in the following property, viz. —

1. All the soil and trees of Dikudumullewatta, lot 115K in plan No. 1,767, situated at Katudampe in the Wellaboda pattu of Galle District: bounded on the north by lands appearing in T.P. 190,170, east by lot 115M in plan No. 1,767, south by lot 115L in P. P., and west by lot 3559 in P. P., 1,767; in extent 37 perches.

2. All the soil and trees of an allotment of land, Dikudumullewatta, lot 115J, P. P. 1,767, situated at Katudampe aforesaid; and bounded on the north and west by lot No. 3359 in P. P. 1,767, east by lot 3359 in P. P. 1,767 and T. P. 143,325, and south by T. Ps. 143,338 and 190,177 and lot 115M in P. P. 1,767; in extent 1 rood and 30 perches.

3. All the soil and trees of Dikudumullekele and Dikudumullewatta (lot B out of 2 allotments), situated at Katudampe aforesaid; bounded on the north by lot A of the said two allotments of land, east by lot M115, N115, O 115, P115, Q115, R115 forming the field called Dikudumullekumbura, south by T. P. 154,047 claimed by Galpege Elyas, T. P. 154,046 alias Araliyewatta claimed by V. Sendohamy, T. P. 143,324 alias Pepaliyagahahena and lot X115 alias Dangahadeniyakumbura, and west by T. P. 143,738 alias Delgahawatta claimed by V. Aberan; in extent 6 acres 3 roods and 19 perches.

4. All the soil and trees of Dikudumullekele and Dikudumullewatta (lot A out of two allotments), situated at Katudampe aforesaid; bounded on the north by T. P. 143,330, lot S115 Batalawattekumbura, lot O 117 and P117, lot Q117 alias Ketapolakumbura, T. P. 143,334 land claimed by K. Aberan and lot S117 alias Ketapolakumbura claimed by K. D. Juwanis de Silva, east by T. P. 147,070 alias Ketapolawatta claimed by Harmanis Mudalali, T. P. 143,325 alias Ketapolawatta, T. P. 190,170, T. P. 190,171, and lots K115, M115, and footpath, south by lot B of the said two allotments, and west by T. P. 143,725 alias Delgahawatta claimed by V. Aberan and T. P. 143,331 alias Hetagodaidama claimed by K. V. Adirian; in extent 6 acres 3 roods and 19 perches.

Writ amount Rs. 8,613·29, with legal interest thereon from September 23, 1929, and costs of suit, Rs. 251·42, less Rs. 4,244.

Fiscal's Office,
Galle, March 12, 1934.

J. R. WEERASEKERA,
Deputy Fiscal.

In the District Court of Galle.

Paulis de Silva Jayasuriya of Kataluwa Plaintiff.

No. 32,181.

Vs.

Warnasuriya Patabendige William de Silva alias William Warnasuriya of Kataluwa Defendant.

NOTICE is hereby given that on Saturday, April 7, 1934, commencing at 2 o'clock in the afternoon, will be sold by public auction at premises the following mortgaged property for the recovery of the sum of Rs. 4,930·26, with interest thereon at 9 per cent. per annum from July 12, 1933, till payment in full and costs of this action, viz. —

1. All that undivided $\frac{3}{4}$ part or share of the soil and all the remaining trees (exclusive of planter's half share of the third plantation) and of all the buildings standing thereon of the land called Juwammalagewatta alias Naluarambewatta, situated at Kataluwa in Talpe pattu, Galle District, Southern Province; and bounded on the north by Dodanduwegederawatta, east by Malapalawa, south by Siman Rendaralagedama, and on the west by Naluarambewatta; and containing in extent about an acre.

2. All that undivided $\frac{1}{4}$ part or share of the soil and all the plantations thereon, together with an undivided $\frac{3}{4}$ part or share of the 9 cubits tiled house facing the north and standing thereon of the land called Naluarambewatta Warnasuriya Patabendige Wattupadinchiyahitiyawatu-koratuwa, and situated at Kataluwa aforesaid; and bounded on the north by land belonging to Punchihewage people, east by Juwammalagewatta, south by Ganearambewatta, and on the west by a portion of Naluarambewatta; and containing in extent about 1 $\frac{1}{2}$ acres.

3. All the soil and trees of the land called the southern portion of Baranigewatta, situated at Kataluwa aforesaid; and bounded on the north by high road, east by Lindagawabaranigewatta, south by sea-shore, and on the west by Patabendigewatta and Wellewatta; and containing in extent about 1½ acres.

4. All the soil and trees of the two contiguous lots Nos. 1 and 2 of the land called Lindagawabaranigewatta, situated at Kataluwa aforesaid; and together bounded on the north by land belonging to Dikkumburege Doney, east by Tanigahawatta, south by high road, and on the west by a portion of the same land; and containing in extent about 1 rood and 5 perches.

5. All the soil and trees of the two contiguous lots Nos. 1b and 2a of the land called Lindagawabaranigewatta, situated at Kataluwa aforesaid; and the said two contiguous lots are together bounded on the north by lot No. 3 of the same land, east by Heenvidangewatta *alias* Debagalparawatta, south by sea-shore, and west by Baranigewatta; and containing in extent about 1 rood.

Fiscal's Office,
Galle, March 13, 1934.

J. R. WEERASEKERA,
Deputy Fiscal.

Northern Province.

In the District Court of Jaffna.

Murugesu Kander of Kondavil Plaintiff.
No. 27,092. Vs.

Vairamuttu Nagalingam and wife, Manicam, and others
of Kondavil Defendants.

NOTICE is hereby given that on Tuesday, April 10, 1934, at 10 o'clock in the forenoon, will be sold by public auction at the spot the right, title, and interest of the said 5th and 6th defendants in the following property for the recovery of Rs. 25 being damages and continuing damages Rs. 25 per annum from March 22, 1933, until restoration and costs of suit, Rs. 349.26, poundage and charges, viz. :—

A piece of land with its appurtenances situated at Kondavil in Nallur parish, Jaffna division of the Jaffna District, Northern Province, called Kamaddan and Karuvempan; containing in extent 13½ lachams varagu culture, with house, cultivated and spontaneous plantations and share of well on the southern boundary land; and bounded on the east by the property of Sethupillai, widow of Sekunather, and Kanagam, wife of Suppiah, north by Sellachchy, wife of Suppiah, and Sivakolunthu, wife of Kandiah, west by Annappillai, wife of Kathirgamu, Sinnathangam, widow of Saravanamuttu, and Kanagam, wife of Saravanamuttu, and south by the property of Murugesu Kander and bye-lane.

The land is under mortgage.

Fiscal's Office,
Jaffna, March 9, 1934.

M. SELVADURAI,
for Fiscal.

Eastern Province.

In the District Court of Trincomalee.

(1) Seovaretnam Arunasalam and (2) Kamalambigai-
ammal, wife of C. Singanayagam, both of Division
No. 1, Trincomalee Plaintiffs.
No. 1,543. Vs.

Canapathipillai Vallipurampillai, Mudaliyar, (2)
wife, Vallipillainayagam, and another, all of Divi-
sion No. 1, Trincomalee Defendants.

NOTICE is hereby given that on Saturday, April 14, 1934, commencing at 10 o'clock in the forenoon, will be sold by public auction at the premises the following properties mortgaged with the plaintiffs for the recovery of the sum of Rs. 8,902.41, and interest thereon at 9 per cent. per annum from January 15, 1932, till payment in full, cost of suit (reserved), Fiscal's fees and charges, and poundage :—

1. A piece of field called "Periyakayantheevu," situated at Kandalkadu, Kinniya, in Tamblegam pattu, Trincomalee; boundaries of which are: north by land described in plan No. 139,524, east by land belonging to M. M. Subramaniam, south by land of Mr. M. M. Subramaniam and lots mentioned in survey plans Nos. 106,954 and 106,955, and on the west by land mentioned in plan No. 160,716. Extent: 31 acres 2 roods and 20 perches.

2. A piece of field called "Vellanthankey," situated at Kandalkadu, Kinniya, Tamblegam pattu, Trincomalee District; boundaries of which are: south-west by land mentioned in plan No. 139,811 and on all other sides by Crown land. Extent: 28 acres 3 roods and 37 perches.

3. A piece of field called "Peddaikulam," situated at Kandalkadu, Kinniya, in Tamblegam pattu, Trincomalee; boundaries of which are: north by Crown land called "Papparavankudha" and land belonging to A. Hamceethlevvai, east by land of A. Hamceethlevvai and land claimed by the late S. M. Mylvaganamudaliyar, south by the land of the heirs of the late S. M. Mylvaganamudaliyar, west by land mentioned in plan No. 106,986 and land claimed by the late S. M. Mylvaganamudaliyar. Extent: 7 acres 1 rood and 17 perches.

4. A piece of field called "Konakulamunmary," situated at Kandalkadu in Kinniyai, Tamblegam pattu, Trincomalee; boundaries of which are: on the south-east by land mentioned in plan No. 106,957 and on all other sides by lands claimed by the late S. M. Mylvaganamudaliyar. Extent: 13 acres 1 rood and 17 perches.

5. A piece of field called "Konakulavayal," situated at Kandalkadu in Kinniyai, Tamblegam pattu, Trincomalee; boundaries of which are: on the north-west by land mentioned in plan No. 106,956 and on all other sides by lands claimed by S. M. Mylvaganamudaliyar. Extent: 25 acres 2 roods and 29 perches.

V. A. JOSEPH-CHELVARETNAM,
Deputy Fiscal's Office,
Trincomalee, March 10, 1934.

North-Western Province.

In the District Court of Kurunegala.

(1) K. M. P. R. Kumarappa Chettiar, (2) ditto Periya
Karuppen Chettiar, by their attorney V. R. Bala-
krishna Rawuth of Kurunegala Plaintiffs.
No. 15,628. Vs.

G. D. John Fernando of Ilukwehera in Hetahaye
korale Defendant.

NOTICE is hereby given that on Monday, April 16, 1934, at 3 o'clock in the afternoon, will be sold by public auction at the premises the right, title, and interest of the said defendant in the following property for the recovery of the sum of Rs. 4,600.30, with interest on Rs. 4,600 at 15 per cent. per annum from May 30, 1930, to May 9, 1932, and thereafter with legal interest on the aggregate amount till payment in full (less Rs. 2,550), and poundage, viz. :—

An undivided ½ share of Ilukweherakumbura, situate at Ilukwehera in Hetahaye korale of Hiriyala hatpattu in the District of Kurunegala, North-Western Province; and bounded on the north by Kumbukgaha on the limit of Thahanangahawela-oya and Meegaha, east by lands of Punchirala, Ranhamy, Tikka, Motho, Kudaya, Dingiriya, and Baiya of Pahalawewa and lands claimed by villagers, south by land claimed by villagers, west by Meegaha of the land of Kirihamy, east of the land of the villagers and land of Pedrick Mendis. Containing in extent 33 acres and 26 perches. Together with the buildings and plantations thereon. Registered under B 182/113.

Fiscal's Office,
Kurunegala, March 12, 1934.

A. BASNAYAKE,
Deputy Fiscal.

In the District Court of Colombo.

Gregory Henry Raymond of 1st Division, Mara-
dana, Colombo Plaintiff.
No. 49,983. Vs.

(1) Kuruppu Appuhamillage Abilinu Perera, a lunatic,
by his guardian *ad litem* the 2nd defendant, (2)
Percy Hugh de Kretser, manager of the estate of the
1st defendant, Hulftsdorp, Colombo, guardian *ad
litem* of the 1st defendant, lunatic, (3) Kuruppu
Appuhamillage Albert Perera, Wijewardena, (4)
Kuruppu Appuhamillage Charles Perera Wijewardena,
(5) Kuruppu Appuhamillage Jinadasa Perera
Wijewardena, (6) Kuruppu Appuhamillage Hara-
manis Appu, all of Veyangoda Defendants.

NOTICE is hereby given that on Saturday, April 21, 1934, at 3 o'clock in the afternoon, will be sold by public auction at the premises the right, title, and interest of the said defendants in the following property mortgaged with the plaintiff by bond No. 610 dated October 27, 1925, and attested by G. E. J. Vandergert, Notary Public, specially bound and executable under the decree dated February 3, 1933, entered in the above action and ordered to be sold by the order of court dated February 14, 1934, for the recovery of the sum of Rs. 12,055.33, together with further interest on Rs. 11,354.83 at the rate of 9 per cent. per annum from August 23, 1932, to date of decree and thereafter on the

aggregate amount of this decreed at the rate of 9 per cent. per annum till payment in full and costs of suit and poundage, viz. :—

All that the entire land called and known as Talahityaggonne estate, situated at Kosinna Busnapahuwa and Kandedgedara in Dambadeni Ukukaha korale west of Dambadeni hatpattu in the District of Kurunegala, North-Western Province; containing in extent about one hundred acres more or less; and bounded on the east by Bodapeliyagoddemukalana, a Crown forest, on the north by ela and Kandedgedara fields, on the south by Wewagewatta, a coconut property belonging to Mr. J. A. Clement Perera, on the west by Kandedgedara fields and by the property called Pahala Thalalityaggonnewatta belonging to Mr. Tudugalla, together with all and singular the appurtenances thereof, and all the estate, right, title, interest of the said defendants and to the said premises and every part thereof.

Fiscal's Office,
Kurunegala, March 5, 1934.

A. BASNAYAKE,
Deputy Fiscal.

In the District Court of Puttalam.

Dr. C. E. Coudert Archbishop of Colombo
(dead) Plaintiff.
The Archbishop of Colombo (Dr. P. Marque, O.M.I., of
Borella, Colombo) Substituted Plaintiff.
No. 3,890.

Sinnetamby Anapilla of Kanganikulam road, Puttalam
..... Defendant.

NOTICE is hereby given that on Monday, April 9, 1934, at 10 A.M., will be sold by public auction the right, title, and interest of the defendant in the following property, viz. :—

The land called Bangalawadytotam, situate at Attavillu in Kuruvikulam in Puttalam pattu north, Puttalam pattu, Puttalam District, North-Western Province; in extent 12 acres; bounded on the north and east by reservation, south by land belonging to Ravenna Mana Avenna, and on the west by land of S. M. Uduma Lebhe Marikar and others.

Amount of writ, Rs. 784.48, with interest at 9 per cent. from February 25, 1929, till payment in full, costs, and poundage.

Deputy Fiscal's Office,
Puttalam, March 12, 1934.

R. CHINTAMANI,
Deputy Fiscal.

I, Ralph Marcus Meaburn Worsley, Fiscal for the Western Province, do hereby appoint Mr. R. C. Wickramasinghe to be Marshal for the division comprising the Gampaha peruwa of Ragam pattu in Alutkuru korale south, the Meda pattuwa of Siyane korale west, the Udugaha pattuwa of Siyane korale east, the following peruwas, viz. :—Radawana, Keragala, Dompe, and Welgama of Gangaboda pattuwa of Siyane korale east, and the Hapitigam korale, under the provisions of the Fiscal's Ordinance, No. 4 of 1867, and authorize him to perform the duties and exercise the authority of Marshal for March 10 and 12, 1934, for which this shall be his warrant.

Fiscal's Office,
Colombo, March 5, 1934.

R. M. M. WORSLEY,
Fiscal.

I, Edward Trevor Dyson, Fiscal of the Central Province, do hereby appoint Mr. Punchi Banda Ellepola to be my Marshal for the District of Matale, with effect from March 5, 1934, under Ordinance No. 4 of 1867, and authorize him to perform the duties and exercise the authority of Marshal, for which this shall be his warrant.

Fiscal's Office,
Kandy, March 2, 1934.

E. T. DYSON,
Fiscal.

I, Edward Trevor Dyson, Fiscal of the Central Province, do hereby appoint Mr. Simon de Silva to be my Marshal for the District of Nuwara Eliya, with effect from March 5, 1934, under Ordinance No. 4 of 1867, and authorize him to perform the duties and exercise the authority of Marshal, for which this shall be his warrant.

Fiscal's Office,
Kandy, March 2, 1934.

E. T. DYSON,
Fiscal.

I, Edward Trevor Dyson, Fiscal of the Central Province, do hereby appoint Mr. Thomas Albert Wijetunge to be my Marshal for the Division of Hatton, with effect from March 5, 1934, under Ordinance No. 4 of 1867, and authorize him to perform the duties and exercise the authority of Marshal, for which this shall be his warrant.

Fiscal's Office,
Kandy, March 2, 1934.

E. T. DYSON,
Fiscal.

I, Edward Trevor Dyson, Fiscal of the Central Province, do hereby appoint Mr. James Beligaswatte to be my Marshal for the Division of Gampola, with effect from March 5, 1934, under Ordinance No. 4 of 1867, and authorize him to perform the duties and exercise the authority of Marshal, for which this shall be his warrant.

Fiscal's Office,
Kandy, March 2, 1934.

E. T. DYSON,
Fiscal.

NOTICES IN TESTAMENTARY ACTIONS.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of Jurisdiction. Richard Doresamy Perumal of Polwatta No. 6,559. in Colpetty, deceased.

John Ponnasamy Perumal of Polwatta in Colpetty Petitioner.

And

(1) Paranjothy Perumal, (2) Stella Margaret Nagamanie Perumal, (3) Arthur Rasiah Perumal, (4) Dorothy Kanagamanie Perumal, and (5) Maud Rasanmanie Perumal, all of Polwatta in Colpetty. Respondents.

THIS matter coming on for disposal before G. C. Thambyah, Esq., District Judge of Colombo, on November 30, 1933, in the presence of Mr. D. A. Dissanayake, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated September 13, 1933, having been read :

It is ordered that the petitioner be and he is hereby declared entitled, as brother of the above-named deceased, to have letters of administration to his estate issued to him, unless the respondents above named or any other person or persons interested shall, on or before February 22, 1934, show sufficient cause to the satisfaction of this court to the contrary.

November 30, 1933.

G. C. THAMBYAH,
District Judge.

The time allowed for showing cause is extended till March 22, 1934.

G. C. THAMBYAH,
District Judge.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Last Will and Testament of Anthony Visuvasan Stephen No. 6,716. Fernando of 130, Hill street, in Colombo, deceased.

(1) Anthony Visuvasan Leo Fernando of New Chetty street, Colombo, (2) J. Pitche Fernando of Chekku street in Colombo Petitioner.

And

(1) Maria Joseph Carwallio of Bambalapitiya, (2) Borchmans Ammal Carwallio, wife of the deceased above named, presently in India, (3) Anthony Visuvasan Michael Fernando of Chekku street, Colombo. Respondents.

THIS matter coming on for disposal before G. C. Thambyah, Esq., District Judge of Colombo, on February 9, 1934, in the presence of Mr. S. R. Coomarasamy, Proctor, on the part of the petitioners above named; and the affidavit (1) of the said petitioners dated February 9, 1934, and (2) of the attesting witnesses dated December 21, 1933, having been read :

It is ordered that the last will of Anthony Visuvasan Stephen Fernando, deceased, of which the original has been produced and is now deposited in this court, be and the same is hereby declared proved; and it is further declared that the petitioners, as brother and cousin of the above-named deceased, are entitled to have letters of administration with copy of the said will annexed issued to them, unless the respondents above named or any other person or persons interested shall, on or before March 22, 1934, show sufficient cause to the satisfaction of this court to the contrary.

February 9, 1934.

G. C. THAMBYAH,
District Judge.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of
Jurisdiction. John Ebenezer Martenstyn of Roseville,
No. 6,676. Wellawatta, in Colombo, deceased.
Donald Ebenezer Martenstyn of Roseville, Wellawatta,
in Colombo Petitioner.

And

(1) Roseline Cornelia Martenstyn (widow) of Roseville,
Wellawatta, in Colombo, (2) Clarence Hughbert
Martenstyn, presently of Westerville, Ohio, in the
United States of America, (3) Ottelia Rose Mar-
tenstyn of Wellawatta in Colombo, and (4) Lesilie
Vernon Martenstyn of Havelock Town in
Colombo Respondents.

THIS matter coming on for disposal before G. C. Thambayah, Esq., District Judge of Colombo, on December 20, 1933, in the presence of Mr. J. S. Paranaivitana, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated December 6, 1933, having been read:

It is ordered that the petitioner be and he is hereby declared entitled, as son of the above-named deceased, to have letters of administration to his estate issued to him, unless the respondents above named or any other person or persons interested shall, on or before March 22, 1934, show sufficient cause to the satisfaction of the court to the contrary.

December 20, 1933.

G. C. THAMBYAH,
District Judge.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of
Jurisdiction. Don John Pinto of Kuruwita, deceased.
No. 6,732.

Caoline Pinto of Kuruwita Petitioner.

And

(1) Francis Alexander Pinto, (2) Mary Lily Pinto,
(3) Cyril Hyacinth Pinto, (4) Cuthbert William
Pinto, (5) James Victor Pinto, (6) Josephine Isidora
Pinto, all of Kuruwita Respondents.

THIS matter coming on for disposal before G. C. Thambayah, Esq., District Judge of Colombo, on February 21, 1934, in the presence of Mr. C. R. de Alwis, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated February 11, 1934, having been read:

It is ordered that the petitioner be and she is hereby declared entitled, as widow of the above-named deceased, to have letters of administration to his estate issued to her, unless the respondents above named or any other person or persons interested shall, on or before March 22, 1934, show sufficient cause to the satisfaction of the court to the contrary.

February 21, 1934.

G. C. THAMBYAH,
District Judge.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of
Jurisdiction. Thoona Vavanna Kavenna Kader Meera
No. 6,738. Saibo, late of Annavasal in Pudukottai
State, India, deceased.

Thoona Vavanna Kavenna Abdul Rahiman of
Colombo Petitioner.

And

(1) Mohamed Bawa of Annavasal in Pudukottai State,
(2) Mohamed Ibrahim of Colombo, (3) Pathumal
Beebee, wife of (4) Abdul Karim of Annavasal in
Pudukottai State, (5) Seyed Beebee, wife of (6) Kader
Meera Rawther both of Sunbudi in Pudukottai
State Respondents.

THIS matter coming on for disposal before G. C. Thambayah, Esq., District Judge of Colombo, on February 23, 1934, in the presence of Mr. John Wilson, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated February 15, 1934, power of attorney in favour of the petitioner, and the order of the Supreme Court dated January 23, 1934, having been read:

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

estate issued to him, unless the respondents above named or any other person or persons interested shall, on or before March 22, 1934, show sufficient cause to the satisfaction of the court to the contrary.

February 23, 1934.

G. C. THAMBYAH,
District Judge.

In the District Court of Avissawella.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of
Jurisdiction. Pathirennehelage Charles Singho of
No. 212. Levangama, Talawatta, deceased.

Between

(1) Pathirennehelage Arnolis Singho of Levangama,
Talawatta, (2) Rajapakse Aratchillage Ukku Banda
of Dunumale Petitioners.

And

(1) Pathirennehelage Rajapakse, (2) Pathirennehelage
Hamy Nona, (3) Pathirennehelage Tikiri Menika, (4)
Pathirennehelage Pathirasa, all of Levangama, Tala-
watta, (5) Pathirennehelage Ariyadasa of Levangama,
Talawatta, (6) Rajapakse Aratchillage Kiri Banda of
Dunumale Respondents.

THIS matter coming on for disposal before M. Chinnaiyah, Esq., District Judge of Avissawella, on December 7, 1933, in the presence of Messrs. De Jacolyn & De Jacolyn, Proctors, on the part of the petitioners above named; and the affidavit of the said petitioners dated September 5, 1933, having been read:

It is ordered that the petitioners above named be and they are hereby declared entitled, as son and brother-in-law of the deceased above named, to have letters of administration to his estate issued to them, unless the respondents above named or any other person or persons interested shall, on or before December 21, 1933, show sufficient cause to the satisfaction of this court to the contrary.

And it is further ordered that the 6th respondent above named be and he is hereby appointed guardian *ad litem* over the 1st to 5th minor respondents above named, unless the respondents above named or any other person or persons interested shall, on or before the said date, show sufficient cause to the satisfaction of this court to the contrary.

December 7, 1933.

M. CHINNAIYAH,
District Judge.

This *Order Nisi* is extended till January 23, 1934.

December 21, 1933.

M. CHINNAIYAH,
District Judge.

This *Order Nisi* is extended till February 13, 1934.

January 23, 1934.

M. CHINNAIYAH,
District Judge.

This *Order Nisi* is extended till March 1, 1934.

February 13, 1934.

M. CHINNAIYAH,
District Judge.

This *Order Nisi* is extended till March 22, 1934.

March 1, 1934.

M. CHINN IYAH,
District Judge.

In the District Court of Kandy.

Order Nisi.

Testamentary In the Matter of the Estate of the late
Jurisdiction. Arthur Henry Green, deceased, of Kandy.
No. 5,225.

THIS matter coming on for disposal before R. F. Dias, Esq., District Judge, Kandy, on January 26, 1934, in the presence of Messrs. Weerasinghe & Wijenaikie, on the part of the petitioner, Ida Augusta Green; and the affidavit of E. H. Wijenaikie, Ellen Katzenberg, and Daisy Stainton dated September 22, 1933, having been read:

It is ordered that the will of Arthur Henry Green, deceased, dated June 6, 1921, filed of record, be and the same is hereby declared proved, unless any person whom the court directs the order to be served shall, on or before March 22, 1934, show sufficient cause to the satisfaction of this court to the contrary.

It is further declared that the said Ida Augusta Green, executrix named in the said will, and that she is entitled to have probate of the same issued to her accordingly, unless any person on whom the court directs the order to be served shall, on or before March 22, 1934, show sufficient cause to the satisfaction of this court to the contrary.

January 26, 1934.

R. E. DIAS,
District Judge.

In the District Court of Kandy.

Order Nisi declaring Will proved, d. 16.00

Testamentary In the Matter of the Estate of the late
Jurisdiction. Peter Rolland Shand deceased, of Coor
No. 5,232. bawn estate, Nawalapitiya.

THIS matter coming on for disposal before R. F. Dias, Esq., District Judge, Kandy, on February 27, 1934, in the presence of Messrs. Liesching & Lee, Proctors, on the part of the petitioner, Clare Babington Loudoun Shand of Delta estate, Pussellawa; and the affidavits of the said petitioner and the attesting notaries of the last will and testament and two codicils dated February 23, 1934, and February 24, 1934, respectively, having been read:

It is ordered that the will of the above-named deceased, dated March 14, 1925, and the two codicils dated January 8, 1932, and April 27, 1933, respectively, be and the same are hereby declared proved; unless any person interested shall, on or before April 16, 1934, show sufficient cause to the satisfaction of this court to the contrary.

It is further declared that the said Clare Babington Loudoun Shand is the executor named in the said will and the two codicils, 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 April 16, 1934, show sufficient cause to the satisfaction of this court to the contrary.

R. F. DIAS,
District Judge.

February 27, 1934.

In the District Court of Nuwara Eliya.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of
Jurisdiction. Ana Moona Ramen Kangany of Pedro
No. 276. estate, Nuwara Eliya, in the Island of
Ceylon, deceased.

Ana Moona Rawanna Mana Velavan of Pedro estate,
Nuwara Eliya Petitioner.

And

(1) Velaie, (2) Ana Moona Rawanna Mana Sangaram,
and (3) Karupai, all of Pedro estate, Nuwara
Eliya Respondents.

THIS matter coming on for disposal before R. M. Gymbon-Monypenny, Esq., District Judge of Nuwara Eliya, on March 3, 1934, in the presence of Mr. V. C. Modder, Proctor, on the part of the petitioner; and the affidavit of the petitioner dated February 26, 1934, having been read:

It is ordered that the petitioner be and he is hereby declared entitled, as the eldest son of the above-named deceased, to have letters of administration issued to him, unless the respondents or any other person or persons interested shall, on or before March 28, 1934, show sufficient cause to the satisfaction of this court to the contrary.

It is further ordered that the above-named first respondent be and she is hereby appointed guardian *ad litem* of the 2nd and 3rd minor respondents or the purpose of these proceedings.

R. M. G. MONYPENNY,
District Judge.

March 3, 1934.

In the District Court of Matara.

Testamentary In the Matter of the Estate of the late
No. 3,826. Dona Ciciliana Abeywardena Wickremasingha Hamine, late of Kirinda, deceased.

Don Andrayas Wanigachintamani Mohati of
Kirinda Petitioner.

Vs.

(1) Dona Tusana Dodampe Ratnayaka of Kirinda
(wife of the petitioner), (2) Indrawati Dodampe
Ratnayaka of Kongala, wife of Abraham Abey-
wardena Wickremasingha of ditto, (3) Jimmie
Dodampe Ratnayaka of Kirinda Respondents.

THIS matter coming on for disposal before M. H. Kantawala, Esq., District Judge of Matara, on December 12, 1933, in the presence of Mr. J. W. Wickremasinghe, Proctor, on the part of the petitioner above named dated December 12, 1933, having been read:

It is ordered that the petitioner above named be and he is hereby declared entitled, as son-in-law of the said deceased, to administer the said estate and that letters of administration do issue to him accordingly, unless the respondents above named or any person or persons interested shall, on or before February 22, 1934, show sufficient cause to the satisfaction of this court to the contrary.

M. H. KANTAWALA,
District Judge.

December 12, 1933.

The above *Order Nisi* is extended till March 16, 1934.

In the District Court of Matara.

Testamentary In the Matter of the Intestate Estate of
Jurisdiction. Dapanedurage Emanis, late of Narawelpita, deceased.
No. 3,832.

Peduru Aratchige Sadina of Narawelpita Petitioner.
Vs.

(1) Dapanedurage Leisina and husband (2) Gamage Asanaris, Vel-Vidane, (3) Dapanedurage James, (4) ditto Suwaris, (5) ditto Francina, (6) ditto Sopy, all of Narawelpita Respondents.

THIS matter coming on for disposal before M. H. Kantawala, Esq., District Judge of Matara, on February 2, 1934, in the presence of Messrs. G. E. & G. P. Keuneman, Proctors, on the part of the petitioner above named; and the affidavit of the said petitioner dated January 31, 1934, having been read:

It is ordered that the petitioner above named be and she is hereby declared entitled, as widow of the said deceased, to administer the said estate, and that letters of administration do issue to her accordingly, unless the respondents above named or any person or persons interested shall, on or before April 16, 1934, show sufficient cause to the satisfaction of this court to the contrary.

It is also ordered that the 3rd respondent above named be and he is hereby appointed guardian *ad litem* over 6th named minor respondent, unless sufficient cause be shown to the satisfaction of this court to the contrary on April 16, 1934.

M. H. KANTAWALA,
District Judge.

February 2, 1934.

In the District Court of Jaffna.

Order Nisi.

Testamentary In the Matter of the Estate of the late
Jurisdiction. Sinnammah, wife of Murugar Kathir-
No. 8,400. gamar of Inuvil, deceased.

Murugar Kathirgamar of Inuvil Petitioner.

(1) Periyathamby Kailasapillai of Chuthumalai, (2) Periyathamby Selvanayagam of Colombo, (3) Periyathamby Rathnamailvaganam of Chuthumalai; (4) Sowpakkiam, daughter of Periyathamby of ditto; (5) Mahaledchuny, daughter of Periyathamby of ditto, 4th and 5th respondents minors by their guardian 6th respondent; (6) Annappillai, widow of Periyathamby of ditto, (7) Vyraavanathar Navaratnam and wife, (8) Chellamutti of Inuvil Respondents.

THIS matter of the petition of the above-named petitioner, praying for letters of administration to the estate of the above-named deceased, Sinnammah, wife of Murugar Kathirgamar of Inuvil, coming on for disposal before C. Coomaraswamy, Esq., District Judge, on November 15, 1933, in the presence of Mr. P. K. Somasundaram, Proctor, on the part of the petitioner; and the affidavit of the petitioner dated November 11, 1933, having been read: It is declared that the petitioner is being the lawful husband of the said intestate and is entitled to have letters of administration to the estate of the said intestate issued to him, unless the respondents or any other person shall, on or before December 11, 1933, show sufficient cause to the satisfaction of this court to the contrary.

C. COOMARASWAMY,
District Judge.

November 28, 1933.

Extended for March 19, 1934.

C. COOMARASWAMY,
District Judge.

In the District Court of Jaffna.

Order Nisi.

Testamentary In the Matter of the Estate of the late
Jurisdiction. Sellammah, wife of Murugesu Ponnusamy of Kopay North, deceased.
No. 8,403.

Murugesu Ponnusamy of Kopay North Petitioner.
Vs.

(1) Ponnusamy Ganesan, (2) Meenaloshnadevi, daughter of Ponnusamy (minors), (3) Nagenthirar Sivasambo, all of Kopay North 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 C. Coomaraswamy, Esq., District Judge of Jaffna, on October 26, 1933, in the presence of Messrs. Sivapiragasam & Kathiresu, Proctors, on the part of the petitioner; and on reading the affidavit and petition of the petitioner:

It is ordered that the above-named petitioner, as the husband of the above-named deceased, be declared entitled to have letters of administration to the estate of the above-named deceased, unless the above-named respondents appear before this court on November 20, 1933, and show sufficient cause to the satisfaction of this court to the contrary.

November 1, 1933. C. COOMARASWAMY,
District Judge.

Order Nisi extended for March 19, 1934.

C. COOMARASWAMY,
District Judge.

In the District Court of Jaffna.

Order Nisi.

Testamentary In the Matter of the Estate of the late Jurisdiction. Ambalavanar Rajaratnam of Vaddukottai East, deceased.

Sivanayagippillai, widow of Ambalavanar Rajaratnam of Vaddukottai East Petitioner.

Vs.

(1) Rajaratnam Sivaprakasam of ditto by his guardian *ad litem* (2) Kanugasabai Chelliah of Karaitive, presently Cigar Boutique, Changanai Respondents.

THIS matter coming on for disposal before C. Coomaraswamy, Esq., District Judge, Jaffna, on February 6, 1934, in the presence of Mr. M. Kathiravelu, Proctor, on the part of the petitioner; and the affidavit and petition of the petitioner having been read :

It is ordered that the above-named petitioner is the widow of the deceased above named, and as such she is declared to be entitled to have letters of administration to the estate of the deceased above named, and that letters of administration be issued to her, unless the respondents above named shall, on or before March 16, 1934, show sufficient cause to the satisfaction of this court to the contrary.

February 20, 1934. C. COOMARASWAMY,
District Judge.

In the District Court of Jaffna.

Order Nisi.

Testamentary In the Matter of the Estate of the late Jurisdiction. Arumugam Sangarappillai of Vannarponnai West, deceased.

Arumugam Ponnampalam of Vaddukottai Petitioner.

(1) Kathirippillai, widow of Sangarappillai, (2) Arumugam Arunasalam, (3) Arumugam Maniccam, (4) Muttupillai, widow of Ramu, (5) Aiyer Ampalam and wife (6) Ledchurny of ditto, (7) Chellappah and wife (8) Rasammah of Vaddukottai Respondents.

THIS matter of the petition of the above-named petitioner, praying for letters of administration to the estate of the above-named deceased, Arumugam Sangarappillai, coming on for disposal before C. Coomaraswamy, Esq., District Judge, on February 6, 1934, in the presence of Mr. V. Ramalingam, Proctor, on the part of the petitioner; and the affidavit of the petitioner dated February 6, 1934, having been read : It is declared that the petitioner is the brother of the said intestate and is entitled to have letters of administration to the estate of the said intestate issued to him, unless the respondents or any other person shall, on or before March 21, 1934, show sufficient cause to the satisfaction of this court to the contrary.

February 15, 1934. C. COOMARASWAMY,
District Judge.

In the District Court of Puttalam.

Order Nisi.

Testamentary In the Matter of the Last Will and Testament of Anne David, widow of the late Jurisdiction. Timothy David of Kattakado in Puttalam District, deceased.

Laurin E. David of Puttalam Petitioner.

And

(1) Cynthia David of Good Shepherd Convent, Kotahena, Colombo, (2) Terencia David, also of Good Shepherd Convent, Kotahena, Colombo, a minor aged 18 years by her guardian *ad litem* Mudaliyar Frank de Costa of Madurankuli, (3) Patricia Corea of St. Clair, Wasala road, Kotahena, Colombo, and (4) Anton M. David of Panichcha Villu in Kattakado in Puttalam Respondents.

THIS matter coming on for disposal before Waldo Sansoni, Esq., District Judge of Puttalam, on December 13, 1933, in the presence of Mr. Wilfred A. Muttukumaru, Proctor, on the part of the petitioner above named; the

affidavit and petition of the said petitioner, both dated August 14, 1933, and the affidavit dated November 27, 1933, of the attesting Notary Public, P. M. A. Corea of Colombo, of the last will No. 662 dated March 11, 1932, having been read :

It is ordered that Fraank de Costa above named be and he is hereby appointed guardian *ad litem* over the minor the 2nd respondent above named for all the purposes of these proceedings and that a certificate be issued to him accordingly, and that the last will and testament of the testatrix above named be and the same is hereby declared proved, and that the petitioner above named be and he is hereby declared executor of the said will and that probate thereof be issued to him accordingly, unless the respondents above named or any other person or persons interested shall, on or before February 21, 1934, show sufficient cause to the satisfaction of this court to the contrary.

December 13, 1933. A. R. HALLOCK,
Additional District Judge.
Time extended to March 21, 1934.

In the District Court of Puttalam.

Testamentary In the Matter of the Last Will and Case No. 700. Testament of Nagoor Pitchai Hameed Hussain Marikar, late of Puttalam, deceased.

Hameed Hussain Sheikh Ismail of Puttalam Petitioner.

Vs.

(1) Hameed Hussain Marikar Pathumuttu, widow of Muhammad Haniffa, (2) Hameed Hussain Marikar Zubaida Umma, wife of Muhammad Salihu, (3) Hameed Hussain Marikar Asma Umma, wife of Muhammad Saheed, and (4) Hameed Hussain Marikar Howla Umma, wife of Muhammad Hussain, all of Puttalam Respondents.

THIS matter coming on for disposal before Ananda Rajah Hallock, Esq., Additional District Judge of Puttalam, on February 12, 1934, in the presence of the petitioner above named; and the petition and affidavit dated February 8, 1934, of the petitioner and the affidavit of the witnesses to the last will of the said deceased dated January 19, 1934, and the minute of consent of the respondents above named having been read : It is ordered that the will of Nagoor Pitchai Hameed Hussain Marikar, deceased, dated October 27, 1933, and now deposited in this court, be and the same is hereby declared proved; It is further declared that the petitioner above named is the executor named in the said will and that he is entitled to have probate of the same issued to him accordingly.

February 12, 1934. W. A. MUTTUKUMARU,
Acting Additional District Judge.

In the District Court of Kegalla.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of Jurisdiction. Kodagoda Hitige Girigoris Appuhamy No. 1,542. of Kehelwattugoda, deceased.

Singappulimalle Pavinistahamy of Kehelwattugoda Petitioner.

(1) Kodagoda Hitige Justinahamy, (2) ditto Podiappuhamy, (3) ditto Simon Singho, (4) ditto Jane Nona, (5) ditto Ondiris Appuhamy, (6) ditto Jinadasa, (7) ditto Baby Nona; the 2nd to 7th respondents being minors by their guardian *ad litem* - the 1st respondent, all of Kehelwattugoda Respondents.

THIS matter coming on for disposal before C. E. de Pinto, Esq., District Judge of Kegalla, on February 28, 1934, in the presence of Mr. A. A. Wickramasinghe, Proctor, on the part of the petitioner; and her affidavit and petition dated November 15 and December 18, 1933, respectively, having been read :

It is ordered that the petitioner be and she is hereby declared, as widow of the above-named deceased, to have letters of administration to his estate issued to her, unless the respondents or any person or persons interested shall, on or before April 4, 1934, show sufficient cause to the satisfaction of the court to the contrary.

And it is further ordered that the above-named 1st respondent be and she is hereby appointed guardian *ad litem* of the 2nd to 7th minor respondents for the purpose of this action, unless the respondents or any person or persons interested shall, on or before April 4, 1934, show sufficient cause to the satisfaction of this court to the contrary.

C. E. DE PINTO,
District Judge.

DRAFT ORDINANCE.*(Continued from page 170.)***MINUTE.**

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

[No. 502/33 (S.B.)]

An Ordinance to amend the Income Tax Ordinance, 1932.

No. 2 of 1932.

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 Income Tax Amendment Ordinance, No. of 1934.

Short title.

2 Section two of the Income Tax Ordinance, 1932, (hereinafter referred to as "the principal Ordinance"), is hereby amended as follows :—

Amendment of section 2 of Ordinance No. 2 of 1932.

(1) in the definition of "Charitable purpose", by the substitution of the word "means" for the word "includes";

(2) in the definition of "Executor",

(a) by the substitution of the word "means" for the word "includes"; and,

(b) by the addition of the words "and includes a trustee acting under a trust created by the last will of the author of the trust." at the end of that definition;

(3) in the definition of "Profits" or "income",

(a) by the substitution of the words "the nett profits" for the words "the profits"; and,

(b) by the addition of the words "and ascertained on the basis of gross income less expenditure incurred, and not on the basis of receipts less payments." at the end of that definition;

(4) in the definition of "Trustee", by the substitution of the words "person, but does not include an executor" for the word "person" at the end thereof; and,

(5) in the definition of "Written-down value",

(a) by the substitution of the words "plant, machinery, or fixtures", for the words "plant and machinery" wherever those words occur therein; and,

(b) by the omission of the word "its" where that word occurs before the word "purchase".

3 Section four of the principal Ordinance is hereby amended as follows :—

Amendment of section 4 of the principal Ordinance.

(1) In sub-section (3), by the addition of the words "or of proving any matter communicated to the Commissioner of Stamps or to the Head of a Department of Government under paragraphs (a) and (b) of sub-section (4)." at the end thereof;

(2) by the repeal of sub-section (4) and by the substitution of the following sub-section therefor :—

"(4) Notwithstanding anything contained in this section, the Commissioner or any officer of the Income Tax Department authorised by the Commissioner in that behalf, may communicate any matter which comes to his knowledge—

(a) to the Commissioner of Stamps, or

(b) to the Head of a Department of the Government of Ceylon, provided that the Commissioner has reason to believe that the person to whom the communication relates has defrauded the Government in some matter relating to that Department, or

(c) to the Auditor-General or to any officer of the Department of the Auditor-General authorised by him to receive any such communication, or

(d) to the Income Tax authority of any part of His Majesty's Dominions or of any place under His Majesty's protection or suzerainty to such an extent as the Commissioner may deem necessary to enable the correct relief to be given from income tax in that part or place in respect of the payment of income tax in Ceylon."

(3) by the addition thereto of the following sub-section as sub-section (5) :—

"(5) The Auditor-General and every officer of his department to whom any information is communicated under this section shall be deemed to be a person employed in carrying out the provisions of this Ordinance for the purposes of sub-section (2)."

Amendment of section 6 of the principal Ordinance.

4 Paragraph (b) of sub-section (2) of section six of the principal Ordinance is hereby amended as follows :—

(1) by the substitution of the words "land and improvements or for such place of residence" for the words "land and improvements" where those words occur for the second time in that paragraph; and,

(2) by the substitution of the words "value is being determined" for the words "value is being decided" where those words occur at the end of the second sentence in that paragraph.

Amendment of section 7 of the principal Ordinance.

5 Sub-section (1) of section seven of the principal Ordinance is hereby amended as follows :—

(1) by the repeal of paragraph (c) thereof and by the substitution of the following paragraph therefor :—

"(c) any income derived from property (excluding any income derived from a trade or business other than an agricultural undertaking) which is held under trust or other legal obligation for religious or charitable purposes in so far as such income is applied (other than by way of investment), during the year of assessment in which it arises or during the period of twelve months next succeeding such year, to religious or charitable purposes within the Island;" and,

(2) in paragraph (k), by the substitution of the words "retiring gratuity (other than a sum received in commutation of pension)" for the word "retiring" in that paragraph.

Amendment of section 9 of the principal Ordinance.

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

(1) In sub-section (1), by the substitution of the words and figures "sub-sections (2) and (3)," for the word and figure "sub-section (2),";

(2) in paragraph (ii) of the proviso to paragraph (b) of sub-section (1), by the substitution of the words "plant, machinery or fixtures were" for the words "plant and machinery was"; and,

(3) by the addition of the following sub-section as sub-section (3) thereof :—

"(3) Income arising from interest shall be the full amount of interest falling due whether paid or not, without any deductions for outgoings or expenses. Where, however, any person proves to the satisfaction of the Commissioner that any 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 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."

Amendment of section 10 of the principal Ordinance.

7 Paragraph (c) of section ten of the principal Ordinance is hereby repealed and the following paragraph is substituted therefor :—

"(c) any expenditure of a capital nature or any loss of capital;"

Amendment of section 11 of the principal Ordinance.

8 Section eleven of the principal Ordinance is hereby amended as follows :—

(1) in sub-section (5), by the substitution of the words "shall be reduced" for the words "shall, on application being made by him to the Commissioner within twelve months after the end of that year of assessment, be reduced"; and,

(2) by the addition at the end thereof of the following sub-section as sub-section (11) :—

"(11) Notwithstanding the provisions of section 75, a claim made under this section to an adjustment of any assessment by reference to the profits or income for any period other than the year preceding the year of assessment shall be entertained if it is made within the period of twelve months next succeeding that year of assessment."

Amendment of section 13 of the principal Ordinance.

9 Section thirteen of the principal Ordinance is hereby amended in paragraph (a) of sub-section (1) thereof—

(1) by the substitution of the words "interest not allowable under section 9 (1) (e), annuity, ground rent, or royalty;" for the words "interest, annuity, ground rent, or royalty not allowable under section 9 (1) (e)."; and,

(2) by the addition, at the end of the proviso, of the following paragraph as paragraph (iv) :—

“ (iv) where for any period of assessment any of the said sums has not been and will not be paid, no deduction shall be allowed ; ”

10 Section fifteen of the principal Ordinance is hereby amended as follows :—

Amendment of section 15 of the principal Ordinance.

(1) by the substitution for all the words from the word “ Where ” to the word “ taxable : ” of the following words :—

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

Provided that, where an individual is resident in Ceylon for only a part of a year of assessment, his income shall be taxable if it exceeds a sum which bears the same proportion to two thousand four hundred rupees as the number of days during which he is so resident bears to the number of days in that year of assessment : ” ; and,

(2) by the substitution of the words “ Provided further ” for the word “ Provided ” in the proviso of that section.

11 Paragraph (e) of sub-section (1) of section sixteen of the principal Ordinance is hereby amended by the substitution of the words “ who lived with and was ” for the words “ living with him and ”.

Amendment of section 16 of the principal Ordinance.

12 Sub-section (1) of section eighteen of the principal Ordinance is hereby repealed and the following sub-section is substituted therefor :—

Amendment of section 18 of the principal Ordinance.

“ (1) Where the assessable income for any year of assessment of an individual not resident in Ceylon consists solely of earned income within the meaning of section 16 and does not exceed one thousand rupees, such income shall not be taxable.”

13 Section twenty of the principal Ordinance is hereby amended as follows :—

Amendment of section 20 of the principal Ordinance.

(1) In sub-section (1), by the repeal of the proviso thereof and by the substitution therefor of the following proviso :—

“ Provided that where an individual is chargeable as a resident for a part only of any year of assessment, the said sums of Rs. 6,000 and Rs. 30,000 shall be reduced in the proportion which the number of days during which he is so chargeable bears to the number of days in that year of assessment.” ;

(2) in sub-section (5), by the addition at the end of that sub-section of the following proviso :—

“ Provided that where an individual is chargeable as a non-resident for a part only of any year of assessment, the said sum of Rs. 50,000 shall be reduced in the proportion which the number of days during which he is so chargeable bears to the number of days in that year of assessment.” ;

(3) by re-numbering sub-sections (8) and (9) as sub-sections (9) and (10) respectively ; and,

(4) by the insertion between sub-section (7) and re-numbered sub-section (9) of the following sub-section as new sub-section (8) :—

“ (8) Where for any year of assessment the taxable income of an individual exceeds, in consequence of the inclusion in his statutory income of a sum received in commutation of pension, the sum to which it would amount if no such commutation were included, the excess shall be chargeable, notwithstanding anything contained in any other sub-section, at the rate ascertained by dividing the tax payable by him for the preceding year of assessment by the amount of his assessable income for such preceding year :

Provided that where any such individual was resident in such preceding year of assessment and no tax was payable by him for that year of assessment, the said excess shall not be chargeable :

Provided further that where any such individual was non-resident in such preceding year of assessment, the rate at which the said excess is chargeable shall be determined by the Commissioner.”

14 Section twenty-two of the principal Ordinance is hereby amended as follows :—

Amendment of section 22 of the principal Ordinance.

(1) By re-numbering sub-section (2) as sub-section (4) ;

(2) in sub-section (1),—

(a) by substituting a full-stop for the colon immediately after the word “accordingly” at the end of the first paragraph thereof; and,

(b) by substituting the words and figures—

“(2) Where tax is assessed separately as a result of a notice under sub-section (1),” for the words “Provided that” at the commencement of the proviso thereof; and,

(3) by the insertion before re-numbered sub-section (4) of the following new sub-section as sub-section (3):—

“(3) Wherever one spouse is resident and the other is non-resident and notice under sub-section (1) is given by the resident spouse, the resident spouse may in such notice elect that the provisions of sub-section (2) be not applied, and in that event, the income from Ceylon of the non-resident spouse shall, notwithstanding the provisions of sub-section (2), be deemed to be the income of the resident spouse and shall be assessed accordingly, and no allowance which may be claimed under section 16 (1) (c) and (d) shall be granted.”

Amendment of section 23 of the principal Ordinance.

15 Section twenty-three of the principal Ordinance is hereby amended as follows:—

(1) In sub-section (1), by the repeal of the proviso thereof and by the substitution of the following proviso therefor:—

“Provided that where any persons not exceeding ten in number are entitled as beneficiaries to any part or parts of such income, such part or parts may be deducted from the amount on which the receiver or trustee is assessable and may be treated for the purposes of this Ordinance as the income of the beneficiaries. Where there are more than ten such beneficiaries, the Commissioner may direct that the part or parts of the income to which they are entitled shall be treated for the purposes of this Ordinance either

(a) as the income of the receiver or trustee as the case may be, or

(b) as the income of the beneficiaries.”;

(2) by re-numbering sub-section (2) as sub-section (3); and,

(3) by inserting between sub-section (1) and re-numbered sub-section (3) the following sub-section as sub-section (2):—

“(2) Where the Commissioner directs in accordance with sub-section (1) that the part or parts of any income be treated for the purposes of this Ordinance as the income of a receiver or trustee, such receiver or trustee shall be entitled to deduct tax from any income that he distributes to the beneficiaries, and the provisions of section 43 shall apply, as far as may be, to all sums so distributed in the same way as they apply to dividends paid by a company.”

Amendment of section 33 of the principal Ordinance.

16 Section thirty-three of the principal Ordinance is hereby amended as follows:—

(1) by the repeal of sub-sections (2), (3) and (4) and by the substitution therefor of the following sub-sections respectively:—

“(2) An individual who arrives in Ceylon and who is in Ceylon for a period or periods amounting in the aggregate to more than six months during the year commencing from the date of his arrival shall, if he is in Ceylon at the end of that year, be deemed resident throughout that year; but if he is not in Ceylon at the end of that year, he shall be deemed resident from the date of his arrival to the date of his last departure during that year, and, subject to the provisions of the following sub-sections, non-resident from the date of such last departure to the end of that year.

(3) An individual who has been deemed resident throughout a period of twenty-four consecutive months or who would have been deemed to be so resident if this Ordinance had always been in force, shall be deemed to be resident until such time as he is continuously absent from Ceylon for an unbroken period of twelve months. When such person is so absent, he shall be deemed to be non-resident as from the date on which such absence commenced.

(4) Where an individual is deemed resident for any period in accordance with the provisions of any of the foregoing sub-sections, and at the end of such period is absent from Ceylon for less than three months, such period of absence shall for all the purposes of this section be treated as if it had been spent by him in Ceylon.” and,

(2) by the addition of the following new sub-section as (5) at the end thereof :—

“(5) Where an individual dies during any year of assessment, and, in respect of the period from the commencement of such year to the date of his death, the Commissioner is satisfied—

- (a) that, although he is deemed to be resident under the foregoing sub-sections, he would, but for his death, have been deemed to be non-resident, or
- (b) that, although he is not deemed to be resident under the foregoing sub-sections, he would, but for his death, have been deemed to be resident, and
- (c) that there is chargeable for the said period a greater amount of tax than would have been so chargeable if he had lived,

the Commissioner may direct that such deceased individual shall be deemed to have been resident or non-resident, as the case may be, for the purpose of granting such relief as the circumstances of the case may require.”

17 Sub-section (3) of section thirty-six of the principal Ordinance is hereby amended by the addition of the following words at the end thereof :—

“Where import duty levied on an *ad valorem* basis under Ordinance No. 17 of 1869 has been paid in Ceylon on such goods or produce, the sum to be deducted as the cost of such goods or produce on arrival in Ceylon shall not, for the purpose of computing the profits arising in Ceylon, be greater than the value on which such import duty has been so paid.”

Amendment of section 36 of the principal Ordinance.

18 Section thirty-eight of the principal Ordinance is hereby amended as follows :—

(1) by the substitution of the following words for the word “Ceylon :” where that word occurs immediately before the proviso thereof :—

“Ceylon within the meaning of section 5 :” ; and,

(2) by the substitution of the following words for all the words commencing with the word “Where” and ending with the word “advantage” in the last sentence thereof :—

“Where any such product is not sold in a wholesale market, or is not sold at all, the said person shall be deemed to derive profits from Ceylon within the meaning of section 5 and such profits shall be deemed to be not less than the profits which might have been obtained if such person had sold such product wholesale to the best advantage.”

Amendment of section 38 of the principal Ordinance.

19 Section forty-four of the principal Ordinance is hereby amended as follows :—

(1) In sub-section (1),—

(a) by the substitution of the words “person or partnership” for the word “person” where that word occurs for the second time in that sub-section ;

(b) by the substitution of the words “or annuity,” for the words “annuity, or other annual payment,” in paragraph (b) of that sub-section ;

(c) by the substitution of the words “person, or from a partnership,” for the word “person” where it occurs for the third time in that sub-section ; and,

(d) by the substitution of the words “person or partnership” for the word “person” where that word occurs for the second and third times in paragraph (ii) of the proviso of that sub-section ; and,

(2) in sub-section (2), by the substitution of the words “person or partnership” for the word “person” where that word occurs for the second and third times in that sub-section.

Amendment of section 44 of the principal Ordinance.

20 Section forty-five of the principal Ordinance is hereby amended as follows :—

(1) In sub-section (2), by substituting the words—

“Provided that where any such individual is non-resident for a part only of a year of assessment, the relief shall be calculated by reference to the Ceylon income, total income, and Ceylon tax of that part of such year : and provided further”

for the word “Provided” in the proviso of that sub-section ; and,

(2) in sub-section (4), by the substitution of the words “interest, annuity, ground rent, or royalty” for the word “interest” where it occurs in paragraph (a) and in head (i) of paragraph (b) of that sub-section.

Amendment of section 45 of the principal Ordinance.

Amendment of section 46 of the principal Ordinance.

21 Section forty-six of the principal Ordinance is hereby amended as follows :—

(1) In sub-section (1), by the addition of the following proviso at the end thereof :—

“ Provided that the total relief granted under this sub-section added to that granted under section 45 (1) shall not exceed one-half of the Ceylon tax after deducting therefrom any relief given under section 45 (2).” ; and,

(2) in sub-section (2), by substituting the words “ interest, annuity, ground rent or royalty,” for the word “ interest,” in paragraph (b) thereof.

Substitution of new section for section 47 of the principal Ordinance.

22 Section forty-seven of the principal Ordinance is hereby repealed and the following section is substituted therefor :—

Applicability of provisions relating to particular sources of profits or income.

“ 47. Where any provision of this Ordinance expressly relates to any particular source of profits or income mentioned in sub-section (1) of section 6, such provision shall not apply to the determination of any profits or income which is assessable and has been assessed as falling within any other source mentioned in that sub-section.”

Substitution of a new section for section 59 of the principal Ordinance.

23 Section fifty-nine of the principal Ordinance is hereby repealed and the following section is substituted therefor :—

“ 59. Any act or thing required by or under this Ordinance to be done by any person shall, if such person is an incapacitated or non-resident person, be deemed to be required to be done by the trustee of such incapacitated person or by the agent of such non-resident person, as the case may be.”

Amendment of section 63 of the principal Ordinance.

24 Sub-section (1) of section sixty-three of the principal Ordinance is hereby amended by the repeal of the proviso thereof.

Amendment of section 69 of the principal Ordinance.

25 Section sixty-nine of the principal Ordinance is hereby amended as follows :—

(1) In sub-section (1), by the insertion of the words “ the amount of ” between the words “ aggrieved by ” and the words “ an assessment ” ; and,

(2) by the repeal of sub-section (4) and by the substitution of the following sub-section therefor :—

“ (4) Every appellant shall attend before the Commissioner at the time and place fixed for the hearing of the appeal. The appellant may attend the hearing of the appeal in person or by an authorized representative. The Commissioner may, if he thinks fit, from time to time adjourn the hearing of an appeal for such time and place as he may fix for the purpose. In any case in which an authorized representative attends on behalf of the appellant, the Commissioner may adjourn the hearing of the appeal and may, if he considers that the personal attendance of the appellant is necessary for the determination of the appeal, require that the appellant shall attend in person at the time and place fixed for the adjourned hearing of the appeal. If the appellant or his authorized representative fails to attend at the time and place fixed for the hearing or any adjourned hearing of the appeal, or if the appellant fails to attend in person when required so to attend by the Commissioner, the Commissioner may dismiss the appeal.

Provided that if the appellant shall within a reasonable time after the dismissal of an appeal satisfy the Commissioner that he or his representative was prevented from due attendance at the hearing or at any adjourned hearing of such appeal by absence from Ceylon, sickness, or other unavoidable cause, the Commissioner may vacate the order of dismissal and fix a time and place for the hearing of the appeal.”

Amendment of section 71 of the principal Ordinance.

26 Section seventy-one of the principal Ordinance is hereby amended by the addition thereto of the following sub-section as sub-section (5) :

“ (5) The right of appeal to the Board under this section shall not be available to an appellant whose appeal to the Commissioner has been dismissed for default of attendance by him or by his authorized representative under section 69 (4).”

27 Sub-section (8) of section seventy-three of the principal Ordinance is hereby amended by the substitution for the words "or make such orders thereon as to the members present may appear fit" of the following words:—

"or may remit the case to the Commissioner with the opinion of the Board thereon. Where a case is so remitted by the Board, the Commissioner shall revise the assessment as the opinion of the Board may require"

Amendment of section 73 of the principal Ordinance.

28 The following section shall be added immediately after section seventy-five of the principal Ordinance and shall have effect as section 75A of Chapter XI of that Ordinance:

"75A. Where under this Ordinance any matter is left to the discretion of the Commissioner, his decision on any such matter shall be final and conclusive, unless the Board of Review or the Supreme Court, as the case may be, is of opinion either that such decision was not made in good faith or that there was no evidence on which such a decision could reasonably have been made."

Insertion of new section 75A in the principal Ordinance.

Right to revise decision of Commissioner.

29 Section seventy-six of the principal Ordinance is hereby amended as follows:—

(1) by re-numbering sub-sections (3), (4), (5), (6), (7), (8) and (9) as sub-sections (4), (5), (6), (7), (8), (9) and (10) respectively;

(2) by the insertion between sub-section (2) and re-numbered sub-section (4) of the following sub-section as sub-section (3):—

"(3) Where the Commissioner is of opinion either that the tax or any part thereof held over under sub-section (2) is likely to become irrecoverable, or that the appellant is unreasonably delaying the prosecution of his appeal, he may cancel any order made under that sub-section and make such fresh order as the case may appear to him to require.";

(3) In re-numbered sub-section (4),—

- (a) by the insertion of the words "or upon any order made by the Commissioner," between the word and figures "Chapter XI," and the word "any"; and,
- (b) by the omission of the words "containing particulars of the assessment as determined and" in that sub-section;

(4) In re-numbered sub-section (6),—

- (a) by the substitution of the words "not later than twenty-one days after" for the words "within twenty-one days of";
- (b) by the substitution of the words "twelve equal monthly instalments" for the words "twelve equal instalments" where those words occur in that sub-section; and
- (c) by the substitution of the following proviso for the proviso of that sub-section:—

"Provided that—

- (a) where the notice of assessment is not issued in time to permit a deduction to be made in September, all amounts which, if the said notice had been issued in time, would have been deducted in any month prior to that in which the first deduction is made, shall be added to such first deduction and shall be recovered therewith; and,
- (b) where the Commissioner is of opinion that the application of the method of payment provided for in this sub-section is likely to endanger the ultimate recovery of the tax or any part thereof, he may, notwithstanding such election, by notice in writing addressed to the said person, direct that the tax or any part thereof be paid on or before a date specified in such notice. Any tax not paid as required by such notice shall be deemed to be in default.";

(5) In re-numbered sub-section (8),—

- (a) by the substitution of the words "whose remuneration" for the word "whom" where that word occurs for the first time in that sub-section; and,

Amendment of section 76 of the principal Ordinance.

(b) by the substitution of the figure “(6)” for the figure “(5)” and by the substitution of the figure “(7)” for the figure “(6)” wherever the latter figure occurs in that sub-section;

(6) In re-numbered sub-section (9), by the substitution of the figures “(8)”, “(7)” and “(5)” respectively for the figures “(7)”, “(6)” and “(4)”; and,

(7) In re-numbered sub-section (10),—

(a) by the substitution of the words “from the remuneration of any person” for the words “from remuneration”;

(b) by the substitution of the words and figure—
“sub-section (7), shall on request made by such person”

for the words and figure—

“sub-section (6) shall at the time of payment of such remuneration”; and,

(c) by the substitution of the words “issue to him” for the words “give to the employee”.

Amendment of section 77 of the principal Ordinance.

30 Section seventy-seven of the principal Ordinance is hereby amended by the substitution of the figures “76 (5)” for the figures “76 (4)”.

Amendment of section 79 of the principal Ordinance.

31 Sub-section (2) of section seventy-nine of the principal Ordinance is hereby amended as follows:

(1) In paragraph (a), by the substitution of the words “Fiscal, or Deputy-Fiscal,” for the word “Fiscal,” and by the substitution of the words “to cause the tax to be recovered” for the words “to recover the tax”; and,

(2) in paragraph (b),—

(a) by the substitution of the words—

“The said seizure shall be effected in such manner as the said officer shall deem most expedient in that behalf, and any property so seized”

for the words—

“any property seized under this section”;

(b) by the substitution of the words “Fiscal, or Deputy Fiscal,” for the word “Fiscal”; and,

(c) by the substitution of the words “said property” for the word “goods”.

Amendment of section 80 of the principal Ordinance.

32 Sub-section (2) of section eighty of the principal Ordinance is hereby amended by the substitution of the words—

“The Commissioner shall, notwithstanding the provisions of section 75, consider”

for the words “The Commissioner shall consider” at the commencement of the second sentence of that sub-section.

Amendment of section 82 of the principal Ordinance.

33 Section eighty-two of the principal Ordinance is hereby amended by the substitution of the words “such person” for the words “the defaulter” wherever the latter words occur in that section.

Amendment of section 85 of the principal Ordinance.

34 Paragraph (c) of sub-section (1) of section eighty-five of the principal Ordinance is hereby amended by the substitution of the figures “76 (10),” for the figures “76 (9),”.

Application of Ordinance.

35 The provisions of this Ordinance shall apply to all assessments which have not at the date of the commencement thereof become final and conclusive within the meaning of section 75 of the principal Ordinance.

Reprinting of principal Ordinance.

36 The principal Ordinance may be reprinted from time to time by order of the Governor, together with all amendments, additions, alterations or modifications which may have been or may be made thereto by written law; and any copy of that Ordinance so reprinted shall be deemed for all purposes to be a correct copy of the principal Ordinance as so amended, added to, altered, or modified, at the date of such reprinting, provided that it purports to have been printed by the Government Printer by order of the Governor.

Objects and Reasons.

1. The experience gained in two years' practical working of the Income Tax Ordinance, 1932, has shown that, while the Ordinance is generally satisfactory, certain amendments are desirable in the interests of clarity and smooth administration.

2. Clause 2 clarifies certain definitions.

3. Clause 3 amends the secrecy provisions by allowing the Commissioner to disclose facts in his possession to another Department where he has reason to believe that the person concerned is defrauding that Department. In addition, it removes a minor difficulty which arises from the amalgamation of the Estate Duty, Stamps, and Income Tax Departments.

4. Clause 5 deals with charities, and provides that profits from businesses, and income unexpended for two years, shall be liable to tax.

5. Clause 6 clarifies and transfers to its logical place the existing section 47.

6. Clause 8 provides that a person who is entitled to relief under any provision of section 11 may claim that relief at any time within the year following that for which the relief is due.

7. Clause 9 provides that no deduction shall be allowed for interest payable which is never actually paid.

8. Clause 10 has the effect of charging with tax an individual whose annual income exceeds the exemption limit but who is resident in Ceylon for a part only of any year of assessment.

9. Clause 12 increases the limit of the special exemption of the earned income of non-resident individuals, and extends the exemption to such individuals whether they come to Ceylon or not.

10. Sub-clauses (1) and (2) of Clause 13 amend the drafting of the provision which deals with the proportionate basis of assessment in the case of an individual resident for a part only of any year of assessment, and provide a similar proportionate basis for non-resident individuals.

11. Sub-clause (4) of Clause 13 deals with an anomaly which arises in the assessment of any sum received in commutation of pension, which the present Ordinance makes chargeable at an unduly high rate by adding it to a normal year's income. Any tax which is charged upon any such sum should, in equity, be assessed at the rate which would be applicable to the pension which it replaces. In practice, it will be difficult to ascertain this rate. The amendment accordingly makes a sum received in commutation of pension chargeable at the rate to which the income of the individual concerned was liable in the year preceding that in which the commutation occurs.

12. Clause 14 amends the provisions which relate to the assessment of the incomes of husbands and wives. At present, the Ordinance makes liable to tax the "foreign" income of a wife who is non-resident and who may never come to Ceylon. This is thought to be unduly onerous, and produces a difficult situation in a case where the wife has a large income. The amendment permits a husband whose wife is non-resident to elect to be assessed as if he were a single man; *i.e.*, his wife's income is excluded on the one hand, and on the other he is given no allowance for wife or children.

13. Clause 15 permits the Commissioner to restrict the application of the provisions whereby the income of a trust is assessable in the hands of the beneficiaries to trusts in which the beneficiaries are not more than ten in number. The object of this amendment is to prevent the application of the provisions in question to voluntary associations and quasi-public bodies to which it was never intended that these provisions should apply.

14. Clause 16 revises the definition of residence. The existing definition depends largely on "intention," a criterion which in practice is found to be unsatisfactory. The amendment makes residence or non-residence depend on the length of actual periods of presence in or absence from the Island, subject to relief where in the case of a death the amendment would result in increasing the tax.

15. Clause 17 provides that where a trader has declared the value of imported goods for the purposes of *ad valorem* Customs duty, he shall not be entitled to debit a higher value for Income Tax purposes.

16. Clause 22 inserts, in place of the old section 47 which is transferred by clause 6 to section 9, a provision which ensures that sections dealing with one source of income shall not apply to other sources. This provision is necessitated by differences in structure between the United Kingdom Act and the Ceylon Ordinance.

17. Clause 24 deletes the provision which enacts that every assessment must be signed by an Assistant Commissioner. The retention of that provision would mean that when the exemption limit is lowered in April, 1935, further Assistant Commissioners, who would otherwise be unnecessary, would have to be appointed.

18. Clauses 25 and 26 deal with the case where an appellant neglects to attend the hearing of his appeal by the Commissioner.

19. Clause 27 assimilates the powers of the Board of Review in deciding an appeal to those granted to the Supreme Court under Section 74 (5).

20. Clause 28 deals with discretionary powers vested in the Commissioner by various provisions of the Ordinance. Several sections provide that certain special matters are to be determined by the Commissioner, and it is not certain whether his decisions on these matters are or are not appealable. The amendment provides that these decisions may be upset if they are not made in good faith or if they are not supported by the evidence.

21. Clause 29 is inserted to prevent losses of revenue which occur when payment of tax is deferred pending the decision of an appeal, or where an employee elects to have his tax deducted by his employer from his remuneration.

22. Clause 31 deals with certain minor difficulties which have arisen in connexion with the recovery of tax by the Fiscal.

23. Clause 36 provides that those amendments introduced in this Bill which subsequently become law may be incorporated in the principal Ordinance when that Ordinance is reprinted.

The Treasury,
Colombo, March 14, 1934.

W. W. Woods,
Financial Secretary.