



THE

# CEYLON GOVERNMENT GAZETTE

---

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## PART II.—LEGAL.

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

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**DRAFT ORDINANCES.****MINUTE.**

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

**An Ordinance to prohibit the employment of females on underground work in mines.**

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 Mines (Prohibition of Female Labour Underground) Ordinance, No. of 1936.

Prohibition of employment of females on underground work in mines.

2 (1) No female, of any age, shall at any time—

- (a) perform or be employed on any underground work in any mine ; or
- (b) enter or remain in the underground parts of any mine for the performance of any work therein.

(2) Nothing in sub-section (1) shall apply to any female or any class of females exempted by regulation from the prohibition contained in that sub-section.

Power of Executive Committee to exempt classes of females from operation of section 2 (1).

3 The Executive Committee may, by regulation, exempt from the prohibition contained in section 2 (1) all or any of the following classes of females :—

- (a) females holding positions of management who do not perform manual work ;
- (b) females employed in health and welfare services ;
- (c) females who in the course of their studies spend a period of training in the underground parts of a mine ;
- (d) any other females who may occasionally have to enter the underground parts of a mine for the purpose of a non-manual occupation.

Regulations.

4 (1) The Executive Committee may make regulations for or in respect of all or any of the following matters :—

- (a) the definition or description of any class of females which may be exempted under section 3 ;
- (b) the issue to females of any class exempted under section 3 of permits to enter, work, or remain in the underground parts of any mine ;
- (c) the terms and conditions upon which and the persons by whom such permits shall be issued ;
- (d) the inspection of mines for the purpose of giving effect to the provisions of this Ordinance or of any regulation made thereunder ; and
- (e) all matters incidental to or connected with the matters or subjects specifically referred to in this sub-section.

(2) Every regulation made by the Executive Committee shall be brought before the State Council by a motion that such regulation shall be approved, and if so approved, shall be submitted to the Governor for ratification. No regulation made by the Executive Committee shall have effect until it has been approved by the State Council and ratified by the Governor. Notification of such approval and ratification shall be published in the Gazette.

(3) A regulation made by the Executive Committee when approved by the State Council and ratified by the Governor shall, upon the notification of such approval and ratification in the Gazette, be as valid and effectual as if it were herein enacted.

Offences.

5 (1) Any person who contravenes any of the provisions of this Ordinance or of any regulation made thereunder shall be guilty of an offence.

(2) In the event of the contravention by any person of any of the provisions of this Ordinance or of any regulation made thereunder, the owner, agent and manager of the mine shall each be guilty of an offence unless he proves that he had taken all reasonable means to prevent such contravention, by publishing and to the best of his power enforcing the provisions of this Ordinance and the regulations made thereunder.

Penalties.

6 Every person who is guilty of an offence under this Ordinance shall be liable to a fine not exceeding fifty rupees, and if any such person is the owner, agent or manager of a mine, such person shall, on conviction after summary trial before a Police Magistrate, be liable to a fine not exceeding two hundred rupees.

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

“ Executive Committee ” means the Executive Committee of Labour, Industry and Commerce ;

“ mine ” includes any undertaking, whether public or private, for the extraction of any substance from under the surface of the earth ;

“ regulation ” means a regulation made under this Ordinance by the Executive Committee.

8 The provisions of this Ordinance shall be in addition to and not in substitution or derogation of the provisions of any other written law relating to the employment of females in mines in so far as such other written law is not inconsistent with the provisions of this Ordinance.

Application of Ordinance.

#### Objects and Reasons.

The object of this Bill is to prohibit the employment of females on underground work in mines of all kinds in order to enable effect to be given in Ceylon to a draft Convention adopted by the General Conference of the International Labour Organisation on the 21st June, 1935.

G. C. S. COREA,

Minister for Labour, Industry and Commerce.

Colombo, December 19, 1936.

(Continued on page 24.)

## DISTRICT AND MINOR COURTS NOTICES.

### Destruction of Court Records.

NOTICE is hereby given that, at the expiration of three months from the date hereof, the records of this court for the year 1931 will be destroyed, under the provisions of Ordinance No. 12 of 1894. Any person interested in any record may personally, by Proctor or by duly authenticated petition claim upon good cause shown, that such record may not be destroyed.

The Municipal Court,  
Colombo, January 8, 1937.

T. F. C. ROBERTS,  
Municipal Magistrate.

Rajalingam, under the Ordinance No. 7 of 1853 : Notice is hereby given that the said court has adjudged the said Peter Daniel Israel insolvent accordingly ; and that two public sittings of the court, to wit, on February 5, 1937, and on February 26, 1937, 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, R. MALALGODA,  
January 9, 1937. Secretary.

In the District Court of Nuwara Eliya.

No. 25. In the matter of the insolvency of Muttiah Kangany, son of Arumugam of Delmar estate, Halgranoya.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will take place at a sitting of this court on January 29, 1937, for proving of claims and assignee's report.

By order of court, E. DE S. GUNAWARDENE,  
Secretary.

## NOTICES OF INSOLVENCY.

In the District Court of Colombo.

No. 5,055. In the matter of the insolvency of Polwatte Gamage Dharmasena of 22, Old Moor street, Colombo.

WHEREAS the above-named P. G. Dharmasena has filed a declaration of insolvency, and a petition for the sequestration of his estate has been filed by S. A. Perera of Makola North, under the Ordinance No. 7 of 1853 : Notice is hereby given that the said court has adjudged the said P. G. Dharmasena insolvent accordingly ; and that two public sittings of the court, to wit, on February 16, 1937, and on March 9, 1937, will take place for the said insolvent to surrender and conform to, agreeably to the provisions of the said Ordinance, and for the taking of the other steps set forth in the said Ordinance, of which creditors are hereby required to take notice.

By order of court, GERALD E. DE ALWIS,  
January 8, 1937. Secretary.

In the District Court of Kalutara.

No. 288. In the matter of the insolvency of W. B. E. Fernando of Katukurunda, Kalutara.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will take place at the sitting of this court on February 25, 1937, to examine the insolvent by court.

By order of court, A. K. D. JAYASENA,  
January 7, 1937. Secretary.

In the District Court of Kandy.

No. 2,124. In the matter of the insolvency of Peter Daniel Israel of Pussellawa.

WHEREAS Peter Daniel Israel of Pussellawa has filed a declaration of insolvency, and a petition for the sequestration of his estate has also been filed by Kalimuttu

## NOTICES OF FISCALS' SALES.

Central Province.

In the District Court of Kandy.

Awanna Veena Rawenna Mana Shuna Pana Ramasamy Chettiar of Gampola . . . . . Plaintiff.  
No. 45,403 . . . . . Vs. 39

Nawalapitiye Gurunnehelegedara Mohamad Lebbe Marian Beebe of Welamboda in Kandupalata of Uduuwara . . . . . Defendant.

NOTICE is hereby given that on Saturday, February 13, 1937, commencing at 2 P.M., will be sold by public auction at the respective premises the following property mortgaged with the plaintiff by bond No. 1,843 dated September 5, 1930, and attested by M. W. R. de Silva of Gampola, Notary Public, and declared specially bound and executable under the decree entered in the above action and ordered to be sold by the order of court dated June 29, 1936, for the recovery of the sum of Rs. 1,079.62, with further legal interest on Rs. 899.50 from May 16, 1936, till payment in full and poundage, less Rs. 200, paid by the defendant viz. :—

1. All that land called Polkolagollewatagodahena of about 2 amunams and 2 pelas in paddy sowing extent, situate at Welamboda in Kandupalata of Uduuwara in the District of Kandy, Central Province ; and bounded

on the north by deniya, east by Thanahenedeniyakumbura-ella, south by Mala-ela and Heenihulahumbaha, and west by the high road leading to Kadugannawa, together with the buildings and everything thereon.

2. All that land called Ellewalawatta of about 2 pelas in paddy sowing extent, situate at Ganhata in Kandupalata of Udunuwara aforesaid; and bounded on the north and east by agala, and south and west by field and by above Kamate-ella, together with everything standing thereon, and registered in C 62/288 and 100/104 and all the right, title, interest, and claim whatsoever of the said defendant in, to, upon, or out of the said several premises mortgaged by the defendant.

Fiscal's Office,  
Kandy, January 12 1937.

H. C. WIJESINHA,  
Deputy Fiscal.

25 In the District Court of Kandy.

R. W. Cracklow of Ambatenne in Katugastota . . . Plaintiff.  
No. 49,144. Vs.

Naina Mohamadu Saibo's son, Mohamado Tamby of Getambe in Kandy, executor of the last will of Magudu Tamby's son, Nana Kana Marikar Saibo, deceased . . . Defendant.

NOTICE is hereby given that on Tuesday, February 9, 1937, commencing at 2 P.M., will be sold by public auction at the respective premises the right, title, and interest of the said defendant for the recovery of the sum of Rs. 1,570.58, with interest on Rs. 1,570.58 at 8 per cent. per annum from April 17, 1935, and poundage in the following property, viz. :-

1. All that house and premises No. 642A, situate at Peradeniya road, Kandy, within the town Municipality and District of Kandy, Central Province; and bounded on the east by high road, south by house No. 642, west by river, and north by house No. 643; and is of the extent of 75 ft. in breadth and 125 ft. in length more or less.

2. All those houses and premises Nos. 639, 639A, 640, 640A to F, situate at Peradeniya road aforesaid; and bounded on the east by high road, south by house No. 638, west by river and north by house No. 641; and containing in extent 1 rood and 4 perches more or less.

3. All those houses and premises bearing assessment Nos. 487, 488A and B, 489, 490, 491 to 495, situate at Getambe alongside Peradeniya road aforesaid; and bounded on the east by the land belonging to Baby Nona, south by house No. 496, west by high road, and north by paddy field said to belong to Jamaldeen and by the road to Mt. Pleasant; and containing in extent about 1 rood and 24 perches.

Fiscal's Office,  
Kandy, January 12, 1937.

H. C. WIJESINHA,  
Deputy Fiscal.

In the District Court of Kandy.

Sena Kawanna Nagoor Meera of Nawalapitiya . . Plaintiff.  
No. 49,143. Vs.

Muhandiramelegedara Omer Lebbe Mohamadu Abdul Cader of Balantota in Nawalapitiya . . . Defendant.

NOTICE is hereby given that on Saturday, February 13, 1937, at 3 P.M., will be sold by public auction at the premises the following property mortgaged with the plaintiff by bond No. 193 dated June 20 1933, attested by C. E. A. de Silva of Kandy, Notary Public, and declared specially bound and executable under the decree entered in the above action and ordered to be sold by the order of court dated December 22, 1936, for the recovery of the sum of Rs. 20,515.62 being principal and interest, with further interest on Rs. 23,500 at 9 per cent. per annum from June 20, 1935, up to January 23, 1936, and thereafter legal interest on the aggregate amount of payment in full and costs of suit and poundage, viz. :-

An undivided one half part or share of and in all that tea estate called and known as Weralugollehena of 80 arunams in paddy sowing extent in the whole (part of Niyaudagalaha), situate at Dekinda and Medagama in Pasbage korale of Uda Bulatgama palata in the District of Kandy, Central Province; and bounded on the north and east by lands belonging to the Crown, west by land belonging to Omer Lebbe and natives, and south by land belonging to Mr. Swan, together with a like share of the buildings, plantations, and everything thereon, which said tea estate called and known as Weralugollehena is also described in the figure of survey bearing dates April 18, 1933, and June 5, 1933, made by P. Spencer, Licensed Surveyor; as bounded on the north by Mr. W. P. Swan's estate now of Hynford estate and the other portion of this land surveyed by Mr. Buyzer, east by Mr. W. B. Swan's estate now

Hynford estate and Crown land, south by Crown land, and west by land sold to Mr. H. O. Lebbe and lands said to belong to villagers and Crown land; containing in extent 169 acres 3 roods and 21 perches according to the said survey; and registered in L 23/107 and all the right, title, interest, and claim whatsoever of the said defendant in, to, upon, or out of the said several premises mortgaged by the defendant.

Fiscal's Office,  
Kandy, January 6, 1937.

H. C. WIJESINHA,  
Deputy Fiscal.

### Eastern Province.

In the District Court of Batticaloa.

Saravannamuttu Coomarasamy and wife, Valliammai, presently of Puliyanthi . . . Plaintiffs.  
No. 7,104. Vs.

(1) Emily Crowther of Kiran (dead), (2) Israel Theodore Sathianam Crowther of Kiran for himself and as legal representative of the estate of his deceased father, A. Crowther of Kiran . . . Defendants.

NOTICE is hereby given that on Friday, February 5, 1937, at 3 o'clock in the afternoon, will be sold by public auction at the spot the right, title, and interest of the said 2nd defendant in the following property for the recovery of the sum of Rs. 1,711.12, with legal interest thereon from May 29, 1936, till payment in full and costs Rs. 445.40, poundage and other charges, viz. :-

A coconut estate called Villuthottam *alias* Kiran-thottam bearing lot No. 1, situated at Kiran in Koralai pattu, Batticaloa District, Eastern Province; and bounded on the east by road, west and north by Villukulam, and south by the estate sold to the Catholic Mission; in extent 36 acres 1 rood and 32 perches, with house, well, coconut trees and produce.

The undivided half share of this property is under seizure in D. C., Colombo, case No. 43,129 also.

*This property will be sold without reserve.*

Fiscal's Office,  
Batticaloa, January 12, 1937.

J. W. VALLIPURAM,  
Deputy Fiscal.

### North-Western Province.

In the Additional Court of Requests of Kurunegala.

Herat Mudiyansele Appuhamege Ukku Banda of Dikwehera . . . Plaintiff.  
No. 8,899. Vs.

Ekanayake Mudiyansele Ukuhami of Nawagatta in Dewamedi Walgampattu korale . . . Defendant.

NOTICE is hereby given that on Monday, February 8, 1937, at 2 o'clock in the afternoon, will be sold by public auction at the premises the right, title, and interest of the said defendant in the following property for the recovery of the sum of Rs. 137.50, with interest on Rs. 114 at 9 per cent. per annum from December 19, 1934, till payment in full and poundage, viz. :-

All that divided  $\frac{1}{2}$  share of Hitinagederawatta of about 5 acres in extent, situate at Nawagatta in Walgampattu korale, Dewamedi hatpattu in Kurunegala District, North-Western Province; and bounded on north by fence to the garden of Kiri Banda, east by Welweta, south by fence of the garden belonging to Dikwehera Vihare, west by fence to field belonging to Kiri Banda and others, with the tiled house and the plantations and everything standing thereon.

Fiscal's Office,  
Kurunegala, January 11, 1937.

R. S. GOONESEKERA,  
Deputy Fiscal.

### Province of Uva.

In the District Court of Badulla.

Jalathge Haramanis Gunasekera of Kirimetiye-gama . . . Plaintiff.  
No. 4,964. Vs.

Nayakumburegedera Dissanayaka Mudiyansele Kalu Banda, Nayakumburegedera Dissanayaka Mudiyansele Punchi Banda, Nayakumburegedera Yapa Mudiyansele Kuma, all of Obadaellegama in Mahapalata . . . Defendants.

NOTICE is hereby given that on Saturday, February 13, 1937, 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 mortgaged to the plaintiff by bond No. 1,536 dated September 8, 1928, attested by S. Jayasuriya, Notary Public, and declared specially bound and executable under the decree dated May 14, 1930, entered in the above action and ordered to be sold by the order of court dated July 6, 1936, for the recovery of the sum of Rs. 950 and costs of suit Rs. 144.80, viz. :—

All that field called Landewekumbura containing in extent 1 amunam of paddy sowing, situated at Obadaellegama in Mahapalata korale in dukinna division in Badulla District of the Province of Uva, and bounded on the north and east by the imanjaya of Landewekumbura, and on the south by the wetiya (ridge) of Hinarangestennewatta, and on the west by oya.

Fiscal's Office, Badulla, January 11, 1937. T. J. MENDIS, Deputy Fiscal.

I, Walter John Lancashire Rogerson, Fiscal for the North-Western Province, do hereby appoint Bertram Eriyawa to be Marshal for the divisions of Dambadeni Uducaha North and West and Mairavathi korales of Dambadeni hatpattu, Giratalana, Baladora, and Angomu korales of Dewamedi hatpattu, Karandapattu, Meddeketiya, Yaticaha, Yagampattu, Kinyama, Katugampola Medapattu East and West, Katugampola North and South and Pitigal korales of Katugampola hatpattu in the Kurunegala District, 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 which this shall be his warrant.

Given under my hand at Kurunegala, this 6th day of January, 1937.

W. J. L. ROGERSON, Fiscal.

**NOTICES IN TESTAMENTARY ACTIONS.**

In the District Court of Colombo. Order Nisi.

Testamentary Jurisdiction. In the Matter of the Intestate Estate of Robert Louis Karunanayake Jayawardena of Colombo, deceased. No. 7,813.

Christopher Egmont Wickramanayake of Deal place, Colpetty, in Colombo ..... Petitioner. And,

- (1) May de Alwis Jayawardena of Bentota, (2) Caroline Felicia Gunasekera nee Jayawardena of Pita Kotte in Colombo, (3) Charles Norman Carlyle Karunanayake Jayawardena of Dickman's road, Bambalapitiya, (4) Vernon Harold Karunanayake Jayawardena of Wijeratne Town, Colombo, (5) Eila Vorina Clarice Jayasinghe nee Jayawardena of High street, Wellawatta, in Colombo, (6) Felix Ronald Karunanayake Jayawardena of High street, Wellawatta, in Colombo, (7) Theodore Jassica Karunanayake Jayawardena of Dickman's road, Bambalapitiya, (8) Lucy Jayawardena of High street, Wellawatta, in Colombo ..... Respondents.

THIS matter coming on for disposal before G. C. Thambyah, Esq., District Judge of Colombo, on November 13, 1936, in presence of Mr. D. F. Silva, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated November 4, 1936, having been read :

It is ordered that the petitioner be and he is hereby declared entitled, as agent 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 January 21, 1937, show sufficient cause to the satisfaction of the court to the contrary.

November 13, 1936. G. C. THAMBYAH, District Judge.

In the District Court of Colombo. Order Nisi.

Testamentary Jurisdiction. In the Matter of the Intestate Estate of Sapuntanige Albina Silva of Thimbirigasyaya in Colombo, deceased. No. 7,823.

Don Edwin Wickesooriya of Thimbirigasyaya in Colombo ..... Petitioner.

THIS matter coming on for disposal before G. C. Thambyah, Esq., District Judge of Colombo, on November

20, 1936, in presence of Mr. K. V. A. Perera, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated November 18, 1936, 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 any person or persons interested shall, on or before January 21, 1937, show sufficient cause to the satisfaction of the court to the contrary.

November 20, 1936. G. C. THAMBYAH, District Judge.

In the District Court of Colombo. Order Nisi.

Testamentary Jurisdiction. In the Matter of the Last Will and Testament of William Tindall, late of Crowe Hall, Bath, in the County of Somerset, England, deceased. No. 7,838.

THIS matter coming on for disposal before G. C. Thambyah, Esq., District Judge of Colombo, on December 5, 1936, in the presence of Frederick Claude Rowan of Colombo, Proctor, on the part of the petitioner, Oscar Percy Mount of Colombo; and the affidavit of the said petitioner dated December 4, 1936, duplicate grant of probate of the will of the above-named deceased, power of attorney in favour of the petitioner, and Supreme Court's order dated November 22, 1936, having been read : It is ordered that the will of the said deceased dated March 15, 1923, of which duplicate grant of probate has been produced and is now deposited in this court, be and the same is hereby declared proved; and it is further declared that the said petitioner is the attorney of the executors named in the said will and that he is entitled to have letters of administration with a copy of the said will annexed issued to him accordingly, unless any person or persons interested shall, on or before January 21, 1937, show sufficient cause to the satisfaction of this court to the contrary.

December 5, 1936. G. C. THAMBYAH, District Judge.

In the District Court of Colombo. Order Nisi.

Testamentary Jurisdiction. In the Matter of the Intestate Estate of Henrietta Rodrigo, widow of the late Mudaliyar Marcus Peter Rodrigo of Etul Kotte Walauwa, Kotte, deceased. No. 7,841.

Caroline Charlotte Cooray nee Perera Nanayakkara of Rajagiriyia, Welikada ..... Petitioner. And,

- (1) Gilda de Silva of Kelaniya, (2) Daisy Violet Jayasekera of Nugegoda, (3) Duncie Abeyewardene of Wellawatta, (4) Myrtle Jayasinghe of Kotahena, (5) Lena Weerasinghe of Welikada, (6) Freda Gunawardene, (7) Clerice Gunawardene, (8) Henry Perera Gunawardene, (9) Herbert Perera Gunawardene, all of Welikada ..... Respondents.

THIS matter coming on for disposal before G. C. Thambyah, Esq., District Judge of Colombo, on December 7, 1936, in the presence of Mr. N. J. S. Cooray, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated December 4, 1936, having been read : That the petitioner be and she is hereby declared entitled, as sister and an heir of the above-named deceased, to have letters of administration to her estate issued to her, unless the respondents above named or any other person or persons interested shall, on or before February 4, 1937, show sufficient cause to the satisfaction of the court to the contrary.

December 7, 1936. G. C. THAMBYAH, District Judge.

In the District Court of Colombo. Order Nisi.

Testamentary Jurisdiction. In the Matter of the Last Will and Testament of Francis Rooper Dakeyne, late of Marton estate, Matigama, in the Island of Ceylon, deceased. No. 7,850.

THIS matter coming on for disposal before G. C. Thambyah, Esq., District Judge of Colombo, on December 11, 1936, in the presence of Frederick Claude Rowan of Colombo, Proctor, on the part of the petitioner, Oscar Percy Mount of Colombo; and the affidavit of the said petitioner dated December 8, 1936, an affidavit as to the due execution of the will, original will, certificate of death of the above-named deceased, and power of attorney in

favour of the petitioner having been read: It is ordered that the will of the said deceased dated December 16, 1920, of which the original has been produced and is now deposited in this court, be proved, and the same is hereby declared proved; and it is further declared that the said petitioner is the attorney of the executors named in the said will and that he is entitled to have letters of administration with a copy of the said will annexed issued to him accordingly, unless any persons or persons interested shall, on or before January 21, 1937, show sufficient cause to the satisfaction of this court to the contrary.

December 11, 1936.

G. C. THAMBYAR,  
District Judge.

In the District Court of Kalutara.

27 Order Nisi declaring Will proved, &c.  
Testamentary In the Matter of the Estate of the late Jurisdiction. Etulath Mudalige Dona Podi Nona No. 2,692. Hamine, deceased, of Dombagoda.

THIS matter coming on for disposal before N. E. Ernst, Esq., District Judge of Kalutara, on December 6, 1935, in the presence of Mr. C. E. de Silva, Proctor, on the part of the petitioner, Kaththiri Aratchige Don Dabhin Appuhamy of Dombagoda, and the affidavit of the said petitioner dated October 24, 1935, having been read:

It is ordered that the petitioner above named be and he is hereby declared entitled, as son of the above-named deceased, to have letters of administration to her estate issued to him, unless the respondents—(1) Liyanage Don Dias Jayasinghe of Matugama, (2) Kaththiri Aratchige Dona Chalo Nona and husband, Kalapuge Don Liyanoris Gunawardane, both of Kalutara South, respondents—or any other person or persons interested shall, on or before January 24, 1936, show sufficient cause to the satisfaction of this court to the contrary.

December 5, 1935.

N. E. ERNST,  
District Judge.

Time for showing cause is hereby extended till January 22, 1937.

November 13, 1936.

M. A. SAMARAKOON,  
District Judge.

In the District Court of Kalutara.

32 Order Nisi declaring Will proved, &c.  
Testamentary In the Matter of the Estate of the late Jurisdiction. Dadayakkarage Simon Fernando, deceased, of Desastra Kalutara. No. 2,727.

THIS matter coming on for disposal before M. A. Samarakoon, Esq., District Judge of Kalutara, on July 24, 1936, in the presence of Mr. C. E. de Silva, Proctor, on the part of the petitioner, Kaluwadewage Pauline Fernando of Uggalboda in Kalutara; and the affidavit of the said petitioner dated October 17, 1936, having been read:

It is ordered that the petitioner above named be and she is hereby declared entitled, as widow of the deceased above named, to have letters of administration to his estate issued to her, unless the respondents—(1) Dadayakkarage Enid Fernando, (2) Dadayakkarage Merlyn Edna Fernando, (3) Kaluwadewage Liveris Fernando—or any other person or persons interested shall, on or before September 18, 1936, show sufficient cause to the satisfaction of this court to the contrary.

It is further declared that the said 3rd respondent be and he is hereby appointed guardian *ad litem* over the said 1st and 2nd respondents, who are minors, for all the purposes of this action, unless the respondents shall, on or before September 18, 1936, show sufficient cause to the satisfaction of this court to the contrary.

July 24, 1936.

M. A. SAMARAKOON,  
District Judge.

The date for showing cause is hereby extended till January 22, 1937.

M. A. SAMARAKOON,  
District Judge.

In the District Court of Galle.

Order Nisi declaring Will proved, &c.

Testamentary In the Matter of the Estate of the late Jurisdiction. Malluwawady Carlinahamy of Alutwala. No. 7,726.

39 Between Bastian de Silva Rupasinghe of Alutwala... Petitioner.

and  
(1) Nottahamy Rupasinghe, (2) Peter de Silva Rupasinghe, (3) Giniyasinghe Albert, (4) ditto Janenona, (5) Andris de Silva Rupasinghe; all of Alutwala... Respondents.

THIS matter coming on for disposal before C. E. de Vos, Esq., District Judge of Galle, on August 10, 1936, in the presence of Mr. S. S. Weerasuriya, Proctor, Galle, on the part of the said petitioner; and the affidavits of the said petitioner dated February 17, 1936, and of the attesting notary and witnesses dated July 19, 1935, having been read:

It is ordered that the will of the above-named deceased dated April 29, 1935, and deposited in this court, be and the same is hereby declared proved, unless the above-named respondents or any person or persons interested shall, on or before October 20, 1936, show sufficient cause to the satisfaction of this court to the contrary.

It is further declared that the said petitioner is the executor named in the said will and that he is entitled to have probate of the same issued to him accordingly, unless the said respondents or any person or persons interested shall, on or before October 20, 1936, show sufficient cause to the satisfaction of this court to the contrary.

August 12, 1936.

C. E. DE VOS,  
District Judge.

Extended for December 1, 1936.

October 20, 1936.

C. E. DE VOS,  
District Judge.

Extended for January 18, 1937.

December 1, 1936.

G. FURSE ROBERTS,  
District Judge.

In the District Court of Jaffna.

Testamentary In the Matter of the Estate of the late Jurisdiction. Arunugam Veerasingam Somasundaram No. 216. of Manipay, deceased.

33 Pavala Letchumie, widow of A. V. Somasundaram of Manipay... Petitioner.

(1) Dhana Luxmi, daughter of Somasundaram, (2) Vijaya Luxmi, daughter of Somasundaram, (3) Somasundaram Jeyaveerasingam, (4) Jaya Luxmi, daughter of Somasundaram, (5) Somasundaram Kula-veerasingam, all of Manipay, (6) Marikula Richard Jebaratnam of Rhinnavelly; the 1st to 5th respondents are minors by their guardian *ad litem* the 6th respondent... Respondents.

THIS matter coming on for disposal before C. Coomaraswamy, Esq., District Judge, Jaffna, on July 30, 1936, in the presence of Mr. T. S. Kanagaretnam, Proctor, on the part of the petitioner; and on reading the affidavit and petition of the petitioner: It is ordered that the above-named petitioner is declared entitled to letters of administration to the estate of the above-named deceased and that letters be issued to her accordingly; unless the above-named respondents or any other person shall, on or before September 11, 1936, show sufficient cause to the satisfaction of this court to the contrary.

August —, 1936.

C. COOMARASWAMY,  
District Judge.

Order Nisi extended for October 30, 1936.

September 11, 1936.

C. COOMARASWAMY,  
District Judge.

Order Nisi extended for December 4, 1936.

C. COOMARASWAMY,  
District Judge.

Order Nisi extended for January 22, 1937.

C. COOMARASWAMY,  
District Judge.

In the District Court of Jaffna.

24  
Order Nisi.Testamentary In the Matter of the Estate of the late  
Jurisdiction. Sinnaddiar Vettivelu of Vaddukkodai  
No. 309. East, deceased.

Sinnathamby Thambiah of Vaddukkodai East. Petitioner.

Rs. 16. 24  
(1) Amarambathy, daughter of Sinnaddiar Vettivelu  
of Vaddukkodai East (minor) appearing by her  
guardian *ad litem* (2) Ponnammah, wife of Sinna-  
thamby Thambiah of ditto . . . Respondents.THIS matter of the petition of the above-named peti-  
tioner, coming on for disposal before C. Coomaraswamy,  
Esq., District Judge, Jaffna, on October 19, 1936, in the  
presence of Mr. K. Aiyadurai, Proctor, on the part of the  
petitioner; and the petition and affidavit of the petitioner  
having been read: It is ordered that letters of administra-  
tion to the estate of the above-named deceased should be  
granted to the petitioner, unless the respondents or any  
other person shall appear before this court on January 18,  
1937, and show cause to the satisfaction of this court to  
the contrary.C. COOMARASWAMY,  
District Judge.  
November 23, 1936.

In the District Court of Jaffna.

32  
Order Nisi.Testamentary In the Matter of the Estate of the late Dr.  
Jurisdiction. A. S. Muttu of Jaffna, late of Seremban  
No. 357. in the Federated Malay States, deceased.Nagammah, widow of Dr. A. S. Muttu of Chunnagam,  
Jaffna, presently of Seremban, by her attorney,  
Ampalavanar Kanagan of Kandarodai . . . . . Petitioner.Rs. 16. 24  
(1) A. S. Muttu Ampalavanar, (2) Valliammai,  
daughter of A. S. Muttu, (3) Annappillai, daughter of  
A. S. Muttu, (4) Visalakshy, daughter of A. S. Muttu,  
all of Chunnagam, presently of Seremban in F. M. S.,  
(5) Vaithianathar Visuvanathar of Chunnagam;  
the 1st to 4th respondents are minors by their  
guardian *ad litem* the 5th respondent . . . . . Respondents.THIS matter of the petition of the above-named  
petitioner, praying for letters of administration to the estate  
of the above-named deceased, Dr. A. S. Muttu of Jaffna,  
late of Seremban, coming on for disposal before C. Coomara-  
swamy, Esq., District Judge, on December 4, 1936, in the  
presence of Mr. S. Kanagasabapathy, Proctor, on the part  
of the petitioner; and the affidavit of the petitioner dated  
August 24, 1936, having been read: It is declared that the  
petitioner is the attorney of the widow 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 January  
21, 1937, show sufficient cause to the satisfaction of this  
court to the contrary.C. COOMARASWAMY,  
District Judge.  
December 19, 1936.

In the District Court of Jaffna.

24  
Order Nisi.Testamentary In the Matter of the Estate of the late  
Jurisdiction. Ledehumpillai, wife of Kandappoo  
No. 361. Ponnurajah of Tellipalai, deceased.

Kandappoo Ponnurajah of ditto . . . . . Petitioner.

Rs. 16. 24  
(1) Ponnurajah Uthagarajah, (2) Ponnurajah Rajarat-  
nam, and (3) Ponnurajah Nesamany, all of ditto;  
the 2nd and 3rd respondents are minors by their  
guardian *ad litem* the 1st respondent . . . . . Respondents.THIS matter coming on for disposal before C. Coomara-  
swamy, Esq., District Judge, Jaffna, on November 4, 1936,  
in the presence of Mr. A. Homer Vanniasinkam, Proctor,  
on the part of the petitioner; and the affidavit of thepetitioner having been read: It is ordered that the peti-  
tioner be declared entitled to have letters of administration  
to the estate of the above-named deceased, as her husband,  
unless the respondents or any person interested shall  
appear before this court on November 27, 1936, and state  
objection or show cause to the contrary.K. KANAKASABAI,  
District Judge.  
November 25, 1936.

Time to show cause extended to January 20, 1937.

In the District Court of Jaffna.

23  
Order Nisi.Testamentary In the Matter of the Estate of the late  
Jurisdiction. Rasamma, wife of Sinna Tamby Mari-  
No. 226. muttu of Sandiruppay, deceased.

Ramalingam Ponnampalam of Sandiruppay. Petitioner.

Vs.

Rs. 16. 24  
(1) Sinnatamby Marimuttu and (2) Annappillai, wife of  
Ponnampalam of Sandiruppay. . . . . Respondents.THIS matter of the petition of the above-named peti-  
tioner, praying for letters of administration to the estate of  
the above-named deceased, coming on for disposal before  
C. Coomaraswamy, Esq., District Judge, on December 4,  
1936, in the presence of Mr. M. Vythialingam, Proctor, on  
the part of the petitioner; and the affidavit of the peti-  
tioner having been read: It is declared that the petitioner  
is the lawful heir 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 January 22, 1937, show sufficient  
cause to the satisfaction of this court to the contrary.C. COOMARASWAMY,  
District Judge.  
December 4, 1936.

In the District Court of Puttalam.

34  
Order Nisi.Testamentary In the Matter of the Intestate Estate of  
Jurisdiction. the late Ana Ravanna Mana Moona  
No. 699. Subramaniam Chettiar of Kallal in  
Ramnad District in South India,  
deceased.Pana Lana Suna Pana Navanna Natchiappa Chettiar  
of Puttalam, administrator (dead).Rs. 16. 24  
Between  
P. L. S. P. N. Sampanthan Chettiar of Puttalam. Petitioner.And  
Meenachchy Achchy Kallal in Ramnad District  
in South India, widow of the deceased above  
named . . . . . Respondent.THIS matter coming on for disposal before J. N. Vetha-  
vanam, Esq., District Judge of Puttalam, on October 27,  
1936, in the presence of Mr. Wilfred A. Muttukumar,  
Proctor, on the part of the petitioner; and the affidavit  
of the petitioner dated October 10, 1936, and petition  
dated October 27, 1936, having been duly read:It is ordered that the petitioner above named be and he is  
hereby appointed administrator of the estate of the said  
A. R. M. M. Subramaniam Chettiar, deceased, and that  
letters of administration of the said estate *de bonis non*  
be issued to him accordingly, unless the respondent above  
named or any other person or persons interested shall,  
on or before November 24, 1936, show sufficient cause  
to the satisfaction of this court to the contrary.J. N. VETHAVANAM,  
District Judge.  
October 27, 1936.

Time for showing cause is extended to January 25, 1937.

J. N. VETHAVANAM,  
District Judge.  
November 24, 1936.

In the District Court of Chilaw.

Order Nisi.

34  
 Testamentary In the Matter of the Intestate Estate of  
 Jurisdiction. Ana Kana Mohammadu Sadakku  
 No. 2,173. Thambay *alias* Sego Sikkander of Chilaw,  
 deceased.

Avenna Nuwanna Mohammadu Alima Umma of  
 Kilakarai in India, her attorney, Ana Kana  
 Habeebu Mohammadu *alias* Noor Saibo of  
 Chilaw . . . . . Petitioner.

And  
 (1) Ana Kana Mohammadu Sadakku Ibrahim Umma of  
 Naduthaluvu, Kilakarai, Ramnad District, India,  
 (2) Ana Kana Habeebu Mohammadu *alias* Noor  
 Saibo of Chilaw, (3) Ana Kana Zaithoon Beebee of  
 Kilakarai, India, (4) Ana Kana Neina Mohammadu  
 of Chilaw, (5) Ana Muna Mohammadu Meera Saibo  
 of Kochchikade in Negombo District . . . . . Respondents.

THIS matter coming on for disposal before J. N. Vetha-  
 vanam, Esq., District Judge of Chilaw, on October 9, 1936,  
 in the presence of Mr. S. C. Shirley Corea, Proctor, on the  
 part of the petitioner above named; and the affidavit of  
 the said petitioner dated August 5, 1936, having been read:

It is ordered that the 5th respondent be and he is hereby  
 appointed guardian *ad litem* over the minor, 4th respondent,  
 unless the respondents above named shall, on or before  
 November 5, 1936, show sufficient cause to the satisfaction  
 of this court to the contrary.

It is further ordered that the petitioner above named,  
 as the mother of the said deceased, be and she is hereby  
 declared entitled to have letters of administration to his  
 estate issued to her, unless the respondents above named  
 or any person or persons interested shall, on or before  
 November 5, 1936, show sufficient cause to the satisfaction  
 of this court to the contrary.

J. N. VETHAVANAM,  
 District Judge.  
 October 9, 1936.  
 Date of showing cause is extended for January 22, 1937.

In the District Court of Chilaw.

Order Nisi.

27  
 Testamentary In the Matter of an Application for Letters  
 Jurisdiction. of Administration in respect of the  
 No. 2,178. Estate of Vena Sona Sockalingam  
 Chettiar of Madampe.

Vena Moona Muttiah Chettiar of Madampe . . . . . Petitioner.

Vs.

Meenambal, presently of Madampe . . . . . Respondent.

THIS matter coming on for disposal before J. N.  
 Vethavanam, Esq., District Judge of Chilaw, on November  
 26, 1936, in the presence of Messrs. F. T. Proctor assisted by  
 Maharaja Venderkoon, Proctors, on the part of the petitioner  
 above named; and the affidavit of the said petitioner dated  
 November 21, 1936, having been read:

It is ordered that the above-named 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 respondent above named or any  
 other person or persons interested shall, on or before  
 December 23, 1936, show sufficient cause to the satisfaction  
 of this court to the contrary.

November 26, 1936.

J. N. VETHAVANAM,  
 District Judge.

Time for showing cause is extended to January 22, 1937.

December 23, 1936.

J. N. VETHAVANAM,  
 District Judge.

## DRAFT ORDINANCES.

(Continued from page 19.)

### MINUTE.

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

No. 2 of 1932.

#### An Ordinance further to amend the Income Tax Ordinance, 1932.

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

Short title:

1 This Ordinance may be cited as the Income Tax (Amend-  
 ment) Ordinance, No. of 1936.

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

2 Section 2 of the Income Tax Ordinance, 1932, (herein-  
 after referred to as "the principal Ordinance"), is hereby  
 amended as follows:

(1) in the definition of "Executor"—

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

(b) by the substitution for the word "person."  
 at the end thereof of the words "person,  
 and includes a trustee acting under a trust  
 created by the last will of the author of the  
 trust.";

(2) in the definition of "Profits" or "income", by the  
 substitution for the words "the profits" of the  
 words "the nett profits";

(3) in the definition of "Trustee",

by the substitution for the word "person." at the  
 end thereof, of the words "person, but does  
 not include an executor."; and

(4) in the definition of "Written-down value"—

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

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



- 3** Section 6 of the principal Ordinance is hereby amended in sub-section (1) thereof by the substitution for the words "profits and income" of the words "profits and income" or "profits" or "income".
- Amendment of section 6 of the principal Ordinance.
- 4** Section 10 of the principal Ordinance is hereby amended in paragraph (j) thereof by the substitution for the words "any provident" of the words "any pensions, provident".
- Amendment of section 10 of the principal Ordinance.
- 5** Section 11 of the principal Ordinance is hereby amended as follows :—
- Amendment of section 11 of the principal Ordinance.
- (1) in sub-section (3) thereof by the substitution for the word "profit" of the word "profits"; and
- (2) in sub-section (6) thereof by the addition of the following proviso at the end of that sub-section :—
- Proviso.
- "Provided that where any such person becomes entitled to receive after the date on which such cessation occurs a pension or any sum payable in commutation of pension, such person shall be deemed to have commenced a new employment on the date next succeeding the date of such cessation and such pension or sum payable in commutation of pension shall be deemed to be profits arising from such new employment; and the provisions of this sub-section and of sub-sections (3), (4) and (5) shall apply accordingly. This proviso shall have no application in any case where such cessation occurs on any date in any year of assessment prior to the year of assessment commencing on the first day of April, 1936."
- 6** Section 17 of the principal Ordinance is hereby amended by the addition at the end thereof, of the following :—
- Amendment of section 17 of the principal Ordinance.
- "Provided that the allowance under section 16 (1) (b) shall not exceed the allowance due in respect of the earned income of the resident period: Provided, further, that where the total of the allowances under section 16 exceeds the assessable income of the resident period, the amount of such excess shall not be set off against the assessable income of the non-resident period."
- 7** Section 20 of the principal Ordinance is hereby amended in sub-section (2) by the addition at the end thereof of the following :—
- Amendment of section 20 of the principal Ordinance.
- "Provided, further, that where an individual is resident in Ceylon for a part only of a year of assessment, the provisions of this sub-section shall apply to the income of the resident period."
- 8** Section 45 of the principal Ordinance is hereby amended in sub-section (2) thereof—
- Amendment of section 45 of the principal Ordinance.
- (1) by the substitution for the words "Kingdom shall" where they occur therein, of the words "Kingdom, or in any other part of His Majesty's dominions, or in any British protectorate or protected state, or in any territory in respect of which a mandate on behalf of the League of Nations has been accepted by His Majesty, shall"; and
- (2) by the addition at the end thereof of the words "Provided further that no individual resident in any place other than the United Kingdom shall be entitled to relief under this sub-section for any year of assessment preceding the year of assessment commencing on the first day of April, 1937."
- 9** Section 46 of the principal Ordinance is hereby amended in paragraph (a) of sub-section (2) thereof—
- Amendment of section 46 of the principal Ordinance.
- (1) by the substitution for the word "Dominions" of the word "dominions"; and
- (2) by the substitution for the words "or in any place under His Majesty's protection or suzerainty" of the words "or in any British protectorate or protected state, or in any territory in respect of which a mandate on behalf of the League of Nations has been accepted by His Majesty".
- 10** Section 74 of the principal Ordinance is hereby amended in sub-sections (4) and (5) thereof by the substitution for the words "The Supreme Court" wherever they occur in those sub-sections, of the words "Any two or more Judges of the Supreme Court".
- Amendment of section 74 of the principal Ordinance.

*Objects and Reasons.*

The object of this Bill is to amend the Income Tax Ordinance, 1932, so as to remove further difficulties which have been experienced in the interpretation and administration of that Ordinance.

2. Clause 2 amends and clarifies the definitions of "Executor", "Profits", "Trustee", and "Written-down value".

3. Clause 3 effects a drafting amendment in section 6 of the principal Ordinance so as to make it clear that the word "profits" and the word "income" have the same meaning as the phrase "profits and income".

4. Clause 4 supplies an omission in paragraph (j) of section 10 which, in its present form, makes no specific reference to a "pensions" fund which is mentioned in paragraph (g) of section.

5. Clause 5 effects two amendments in section 11. The first amendment corrects a misprint in sub-section (3). The amendment of sub-section (6) removes a difficulty in the recovery of tax which has arisen as a result of a recent decision of the Supreme Court, and will enable a sum payable in commutation of pension to be taxed for the year of assessment in which that sum becomes due; this amendment will, however, have no application to any sum which is due for payment in commutation of pension on any date prior to April 1, 1937.

6. Clause 6 amends section 17 of the principal Ordinance and provides that the allowance under section 16 (1) (b) shall not exceed the allowance due in respect of the earned income of the resident period and that in a case where the total of the allowances under section 16 exceeds the assessable income of the resident period, the amount of such excess will not be set off against the assessable income of the non-resident period.

7. Clause 7 extends the application of section 20 (2) to persons who are resident in Ceylon for a part only of a year of assessment.

8. Section 45 (2) grants the relief referred to in that section to a British subject resident in the United Kingdom only. The amendment introduced in Clause 8 will extend such relief to all British subjects resident in any part of the British Empire. Clause 9 amends the definition of "Empire tax" in section 46 so as to introduce into that definition phraseology similar to that introduced by Clause 8 in section 45 (2).

9. Clause 10 amends section 74 so as to make it clear that the powers conferred by that section on the Supreme Court can be exercised by any two Judges of that Court.

Colombo, January 13, 1937.

H. J. HUXHAM,  
Financial Secretary.

*Observations of the Financial Secretary.*

The Financial Secretary's observations are given in the statement of objects and reasons appended to the draft Bill.

The Board of Ministers approves.