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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 :—

M. L. A.—B 1599/L. D.—O 56/38

An Ordinance to amend the Municipal Councils Ordinance, 1910.

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

Short title and date of operation.

1 This Ordinance may be cited as the Municipal Councils (Amendment) Ordinance, No. of 1938, and shall come into operation on such date as the Governor may appoint by Proclamation published in the Gazette.

Amendment of Schedule D to Ordinance No. 6 of 1910.

2 The Municipal Councils Ordinance, 1910, is hereby amended in Schedule D thereto—

(1) by the substitution for the item—

“ For every bicycle or tricycle, or bicycle car or cart, or tricycle car or cart .. 3·0 ”

of the following :—

“ For every bicycle or tricycle, or bicycle car or cart, or tricycle car or cart—

(a) if used for trade purposes .. 5·0
(b) if used for other than trade purposes .. 1·0 ”;

(2) in the item “ For every horse, pony, or mule ”, by the substitution for the figures “ 2·50 ” of the figures “ 5·0 ”; and ~

(3) by the addition at the end of that Schedule of the following :—

‘ In this Schedule, “ trade purposes ” includes the carriage or transport, in connexion with any business or trade and whether for sale or otherwise, of any articles or goods or of any written or printed matter. ’

Objects and Reasons.

The object of this Bill is to amend the Municipal Councils Ordinance, 1910, so as to alter the maximum amount of the tax leviable annually on certain vehicles and animals. The tax in the case of bicycles, &c., used for trade purposes as defined in the Bill is increased from Rs. 3 to Rs. 5, while in the case of bicycles, &c., used for other than trade purposes it is reduced to Re. 1. The tax on horses, ponies and mules is increased from Rs. 2·50 to Rs. 5.

S. W. R. D. BANDARANAIKE,
Minister for Local Administration.

Colombo, October 25, 1938.

MINUTE.

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

M. L. A.—B 1610/L. D.—O 84/38

No. 6 of 1910.

An Ordinance to amend the Municipal Councils Ordinance, 1910.

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 Municipal Councils Amendment Ordinance, No. of 1938.

Amendment of section 216 of Ordinance No. 6 of 1910.

2 The Municipal Councils Ordinance, 1910, (hereinafter referred to as “ the principal Ordinance ”), is hereby amended in section 216 by the addition, at the end thereof, of the following :—

“ Provided further that in sanctioning the conditions for the repayment of the said loan, the Governor may dispense with the requirements provided for in section 219. ”

3 Section 219 of the principal Ordinance is hereby amended by the addition at the end thereof, of the following :—

Amendment of section 219 of the principal Ordinance.

“ Provided, however, that the provisions of this section shall not apply where an order has been made by the Governor under the last proviso to section 216 dispensing with the requirements provided for in this section.”

Objects and Reasons.

The object of this Bill is to amend the Municipal Councils Ordinance, 1910, in order to enable the Governor, in sanctioning the conditions for the repayment of loans made by any person to any Municipal Council, to provide for the total extinction of the debt on payment by the Council of fixed instalments for a definite number of years. As, in such cases, the sinking fund required by section 219 of the Ordinance will not be necessary, it is proposed to add a proviso to section 216 to the effect that the requirements of section 219 may in such cases be dispensed with, and a proviso with the like effect to section 219 of the Ordinance.

S. W. R. D. BANDARANAIKE,
Minister for Local Administration.

Colombo, October 26, 1938.

MINUTE.

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

M. L. A.—B 1589/L. D.—O 33/38

An Ordinance to amend the Municipal Councils Ordinance, 1910.

No. 6 of 1910.

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 Municipal Councils Amendment Ordinance, No. of 1938.

Short title.

2 Section 45 of the Municipal Councils Ordinance, 1910, is hereby amended in paragraph (j) of sub-section (1) of that section, by the substitution, for the word “institution” at the end of that paragraph, of the following :—

Amendment of section 45 of Ordinance No. 6 of 1910.

“institution, or to any fund or scheme constituted or established for the purpose of granting relief or assistance to Municipal officers or servants in cases of sickness, indebtedness or distress.”.

Objects and Reasons.

The object of this Bill is to amend section 45 of the Municipal Councils Ordinance, 1910, in order to enable a Municipal Council to make contributions from the funds of the Municipality to any fund or scheme constituted or established for the purpose of granting relief or assistance to Municipal officers or servants in cases of sickness, indebtedness, or distress.

S. W. R. D. BANDARANAIKE,
Minister for Local Administration.

Colombo, October 26, 1938.

MINUTE.

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

M. L. A.—B 1588/L. D.—O 67/38

An Ordinance to enable pensions or gratuities to be granted and paid to the widows, children, next of kin or dependants of deceased officers or servants of specified or authorised Urban District Councils.

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

1 This Ordinance may be cited as the Local Government (Pensions and Gratuities) Ordinance, No. of 1938.

Short title.

Power of specified Urban District Councils to grant pensions, &c. with retrospective effect to dependants of deceased officers.

2 Any Urban District Council specified in the Schedule may, by resolution, grant a pension or gratuity, in accordance with the by-laws made in that behalf by the Council or for the time being in force, to the widow, children, next of kin or dependants of any deceased officer or servant of the Council, notwithstanding that his death had occurred prior to the date on which the by-laws took effect, if the Council is satisfied that he died while in the service of the Council and on a date not earlier than the first day of January, 1933.

Power of authorised Urban District Council to apply retrospectively by-laws for the grant of pensions, &c. to dependants of deceased officers.

3 Any Urban District Council, authorised in that behalf by order of the Governor published in the Gazette, may, by resolution, declare that any by law made by that Council for the provision of pensions or gratuities to the widows, children, next of kin or dependants of deceased officers or servants shall be applicable retrospectively to the case of any deceased officer or servant, where the Council is satisfied that such officer or servant died while in the service of the Council and on a date not earlier than the first day of January, 1933.

Payment of pension for period between death of officer and grant of pension.

4 Any Urban District Council may, in any resolution passed by that Council under section 2 or section 3, declare that any pension granted by such resolution to the widow or children of any deceased officer or servant shall be payable with effect from the date of the death of such officer or servant.

Construction of Ordinance.

5 This Ordinance shall be construed as one with the Local Government Ordinance, No. 11 of 1920, and shall have effect accordingly.

SCHEDULE.

1. The Matale Urban District Council.
2. The Chilaw Urban District Council.

Objects and Reasons.

The object of this Bill is to enable the Urban District Councils of Matale and Chilaw and any other Urban District Councils which may be authorised by order of His Excellency the Governor, to grant pensions and gratuities with retrospective effect to the dependants of deceased officers who died in the service of the Council on a date not earlier than January 1, 1933. The Bill further empowers such Councils to direct that payment of any such pension to the dependants of any deceased officer shall be made with retrospective effect from the date of the death of such officer.

S. W. R. D. BANDARANAIKE,
Minister for Local Administration.

Colombo, October 26, 1938.

MINUTE.

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

L. D.—O 24/38

An Ordinance to amend the British Courts Probates (Re-sealing) Ordinance, No. 3 of 1937.

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 British Courts Probates (Re-sealing) (Amendment) Ordinance, No. of 1938.

Amendment of section 4 of Ordinance No. 3 of 1937.

2 Section 4 of the British Courts Probates (Re-sealing) Ordinance, No. 3 of 1937, is hereby amended in paragraph (a) by the substitution for the word "paid" of the words "paid or secured".

Objects and Reasons.

Section 4 of the British Courts Probates (Re-sealing) Ordinance, No. 3 of 1937, requires that the court shall, before sealing a probate or letters of administration under the Ordinance, be satisfied that testamentary duty has been paid in respect of so much of the estate as is liable to such duty in Ceylon. In section 10 of the Ordinance which was amended by Schedule II. to the Estate Duty Ordinance, No. 1 of 1938,

“testamentary duty” is defined to include estate duty; and a probate or letters of administration cannot therefore be re-sealed in Ceylon unless the court is satisfied that the estate duty has been paid.

The object of this Bill is to amend the principal Ordinance in order to enable a court to seal probates or letters of administration in cases where the court is satisfied that the payment of estate duty has been secured.

Colombo, October 26, 1938.

J. C. HOWARD,
Legal Secretary.

MINUTE.

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

L. D.—O 89/38

**An Ordinance to amend the Prevention of Crimes Ordinance,
No 2 of 1926.**

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 Prevention of Crimes (Amendment) Ordinance, No. of 1938, and shall come into operation on such date as the Governor may appoint by Proclamation published in the Gazette.

Short title and date of operation.

2 Section 5 of the Prevention of Crimes Ordinance, No. 2 of 1926, (hereinafter referred to as “the principal Ordinance”), is hereby amended as follows:—

Amendment of section 5 of Ordinance No. 2 of 1926.

- (1) in sub-section (2) thereof, by the substitution for all the words from “substantially in the form” to the end of the sub-section, of the following:—
“in the prescribed form, stating whether or not the finger prints forwarded are identical with the finger prints of a registered criminal and setting out the prescribed particulars of each conviction for a crime entered against such criminal.”; and
- (2) in paragraph (a) of sub-section (3) thereof, by the omission of the words “as described in sub-section (2)”.

3 Section 6 of the principal Ordinance is hereby repealed and the following section is substituted therefor:—

Replacement of section 6 of the principal Ordinance.

6 (1) Where any accused person is found guilty of a crime after summary trial, the Magistrate shall, notwithstanding anything in section 190 of the Criminal Procedure Code, 1898, cause the finger prints of such person to be taken and forwarded in the manner provided in sub-section (1) of section 5, and the Registrar shall issue a certificate as required by sub-section (2) of that section.

Procedure where a person is convicted of a crime after summary trial.

(2) If the certificate so issued declares that the accused’s finger prints are identical with those of a registered criminal, the Magistrate shall read such certificate to the accused and call upon him to admit or deny separately each of the convictions set forth therein.

(3) If the accused, on being called upon under sub-section (2)—

- (a) admits all the convictions set forth in the certificate, the Magistrate shall pass sentence on him according to law;
- (b) declines to make any reply, or denies all or any of the convictions set forth in the certificate, the Magistrate shall, before passing sentence on him, proceed to take evidence in proof of such of the convictions as the accused does not admit.

(4) The Magistrate may, in his discretion, remand the accused or admit him to bail until the certificate issued under sub-section (1), or the evidence referred to in paragraph (b) of sub-section (3), is available to the court.

(5) In this section, “summary trial” includes a trial by a Magistrate under section 166 of the Criminal Procedure Code, 1898, or by a Magistrate, who is also a District Judge, under section 152 (3) of that Code.

Amendment of section 9 of the principal Ordinance.

4 Section 9 of the principal Ordinance is hereby amended by the substitution for the words "District Court," of the words "District Court or Magistrate's Court,".

Amendment of section 10 of the principal Ordinance.

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

- (1) in sub-section (3) thereof, by the substitution for the words "under sections 5 or 6," of the words "under section 5,"; and
- (2) in sub-section (5) thereof, by the substitution for the words "under sections 5 (4) or 6 (2)." in the Proviso to that sub-section, of the words "under section 5 (4)."

Repeal of Schedule B to the principal Ordinance.

6 Schedule B to the principal Ordinance is hereby repealed.

Objects and Reasons.

1. Under the Prevention of Crimes Ordinance, No. 2 of 1926, any person who has twice or oftener been convicted of a crime and sentenced to imprisonment for terms aggregating over one year, must, however trivial the crime may be with which he is subsequently charged, be committed for trial before a District Court. Where a re-convicted criminal is charged with a crime summarily triable, the procedure laid down in the Ordinance at present, involving the discontinuance of summary proceedings and the commencement of fresh non-summary proceedings by the Magistrate, is cumbersome. It further fails to secure the one result which might have justified it, namely the ultimate trial of the accused by a judge who is not aware of the fact that the accused has a bad record, for it is obvious to any District Judge that a person who is committed for trial in his court for an offence which is normally triable by a Magistrate, must be a person with previous convictions.

2. The general rule of the English law is that the court of trial is determined by the nature of the offence charged and not by the character of the accused, and the object of this Bill is to amend the principal Ordinance to secure the same result in Ceylon.

Under the new law, any person accused of a crime which the Magistrate could normally try will be tried and sentenced by the Magistrate, irrespective of the number of previous convictions which that person may have. If the case is one in which the accused has twice or oftener been convicted of crimes and sentenced to over one year's imprisonment, the Magistrate will have the same punitive powers as a District Court. Most Magistrates possess such punitive powers already, in their capacity as Additional District Judges, and exercise those powers in suitable cases to try summarily a person charged with a non-summary offence who has no previous convictions; so there does not seem to be any good reason why, merely because of the accused's previous convictions, the Magistrate should be deprived of jurisdiction. A further advantage of the new law will be that an accused with previous convictions will, in future, be tried by a judge who will not be aware of the fact that he has a bad record.

3. The new section 6 inserted in the principal Ordinance by Clause 3 of the Bill, and the amendment effected by Clause 4, are designed to achieve the object set out above. The amendments effected by the other clauses are consequential on the amendment made by Clause 3.

D. B. JAYATILAKA,
Minister for Home Affairs.

Colombo, October 28, 1938.

MINUTE.

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

L. D.—O 22/38

No. 2 of 1932.

An Ordinance to amend the Income Tax Ordinance, 1932.

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

Short title.

1 This Ordinance may be cited as the Income Tax Amendment Ordinance, No. of 1938.

2 Section 6 of the Income Tax Ordinance, 1932, (hereinafter referred to as "the principal Ordinance"), is hereby amended in paragraph (a) (i) of sub-section (2) thereof, by the substitution for the word "salary," of the words "salary, leave pay,".

Amendment of section 6 (2) of Ordinance No. 2 of 1932.

3 Section 7 of the principal Ordinance is hereby amended, in paragraph (l) of sub-section (1) of that section, by the substitution for the words "Ceylon Government Post Office Cash Certificate," of the words "Ceylon Savings Certificate issued under the Savings Certificates Ordinance, No. 11 of 1938,".

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

4 Section 9 of the principal Ordinance is hereby amended by the substitution for sub-section (3) of that section of the following :—

Amendment of section 9 of the principal Ordinance.

"(3) Subject as hereinafter provided, income arising from interest shall be the full amount of interest falling due whether paid or not, without any deductions for out-goings or expenses:

Provided that—

- (a) where it appears to an Assessor that any interest is unpaid and 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 ;
- (b) where it appears to an Assessor that any interest falling due in respect of a loan has not been received, he may exclude such interest from the assessment ; and
- (c) where it appears to an Assessor that any interest which has been excluded from an assessment under paragraph (b) has subsequently been received, he shall make an assessment or additional assessment including such interest, and such assessment or additional assessment may be made and shall be valid notwithstanding that the period of limitation prescribed by section 65 has elapsed.

Any decision of an Assessor in the exercise of any discretion conferred upon him by this sub-section may be questioned in an appeal against an assessment in accordance with Chapter XI."

5 Section 11 of the principal Ordinance is hereby amended as follows :—

Amendment of section 11 of the principal Ordinance.

- (1) by the insertion, immediately after sub-section (6) of that section, of the following new sub-section :—

"(6A) For the purposes of this Ordinance, any employment carried on or exercised by any person, whether resident or non-resident, shall not be deemed to cease by reason only of the grant of leave to that person, whether such leave is granted preparatory to retirement or otherwise."

- (2) in sub-section (9) of that section, by the substitution for all the words from "ending on that day," to the end of that sub-section, of the words "ending on that day." ;

- (3) by the substitution for sub-section (10) of that section of the following :—

"(10) Subject as hereinafter provided, the statutory income of the executor of any deceased person from the estate of that person shall be—

- (a) as regards the year of assessment in which the death occurs, the profits or income of the period from the date of death to the end of that year of assessment ;
- (b) as regards the year of assessment next following that in which the death occurs, the profits or income of one year from the date of death ; and
- (c) as regards any subsequent year of assessment, the profits or income of the year preceding that year of assessment ;

Provided that—

- (i) where the statutory income of the executor is computed on the profits or income of any period, any income of the estate proved to have been received by, distributed to, or applied to the benefit of any beneficiary of the estate during that period shall be deducted from such profits or income ;
 - (ii) for the year of assessment in which the distribution to the beneficiaries of the capital amount of their several interests in the estate is completed, the statutory income of the executor from the estate shall be the profits or income of the period from the first day of April of that year to the day on which such distribution is completed ; and
 - (iii) the provisions of sub-sections (3), (4), (5) and (6) shall not apply to any executor as regards any trade or business forming part of the estate.” ;
- (4) by re-numbering sub-section (11) of that section as sub-section (12) ; and
- (5) by the insertion, between sub-section (10) and re-numbered sub-section (12) of that section, of the following new sub-section :—

“(11) The statutory income for any year of assessment of any beneficiary of the estate of a deceased person administered by an executor shall, subject to the provisions of sub-sections (8) and (9), be the amount of profits or income received by or distributed to him, or applied to his benefit, from the income of the estate during the year preceding that year of assessment.”.

Amendment of section 13 of the principal Ordinance.

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

- (1) in paragraph (a) of sub-section (1), by the substitution, for paragraph (iv) of the proviso thereto, of the following :—

“(iv) where, at the time of making any assessment, it appears to an Assessor that any of the said sums has not been paid, he may refuse to allow any deduction in respect of that sum ; and

(v) where it appears to an Assessor that any sum in respect of which a deduction has been refused under paragraph (iv) has subsequently been paid, he shall, on application made in writing within twelve months of such payment and supported by such proof as he may require, make an amended assessment allowing such deduction, notwithstanding the provisions of section 75 ;” ; and

- (2) by the insertion, immediately after sub-section (1), of the following new sub-section :—

“(1A) Any decision of an Assessor in the exercise of any discretion conferred upon him by sub-section (1) may be questioned in an appeal against an assessment in accordance with Chapter XI.”.

Amendment of section 20 of the principal Ordinance.

7 Section 20 of the principal Ordinance is hereby amended as follows :—

- (1) by renumbering sub-sections (9) and (10) of that section as sub-sections (10) and (11), respectively ;
- (2) by the insertion, between sub-section (8) and re-numbered sub-section (10) of that section, of the following new sub-section :—

“(9) Tax shall be charged for each year of assessment at twice the unit rate upon the taxable income for that year of every executor :

Provided that where the Commissioner in his discretion considers that the whole of the tax so chargeable on an executor would be liable to be refunded under section 26, such tax shall not be charged.”.

8 Sections 24 and 25 of the principal Ordinance are hereby repealed.

Repeal of sections 24 and 25 of the principal Ordinance.
Amendment of section 26 of the principal Ordinance.

9 Section 26 of the principal Ordinance is hereby amended as follows :—

- (1) by the substitution for the words "Whenever a beneficiary" of the words "Notwithstanding the provisions of sub-sections (10) and (11) of section 11, where a beneficiary"; and
- (2) by the substitution for all the words from "for the whole period" to the end of that section of the following :—

"in respect of the income of the whole period extending from the date of death to the date on which the beneficiary received the capital amount of his interest in full.

The basis of such adjustment shall be the aggregate difference between—

- (a) the tax (apportioned as the Commissioner in his discretion thinks reasonable) paid by the executor in respect of the beneficiary's share of the income of the estate for the said period added to the total amount of the tax paid by the beneficiary; and
- (b) the total amount of the tax which would have been paid by the beneficiary for the said period, if his assessable income for each year of assessment had included his full apportioned share of the income of the estate arising in that year."

Objects and Reasons.

The object of this Bill is to amend the Income Tax Ordinance, 1932, so as to remove certain difficulties which have arisen in the course of the administration of the Ordinance.

2. The amendments effected in the principal Ordinance by Clauses 2 and 5 (1) make it clear that the employment of a person does not cease by reason only of his absence from such employment on leave, whether the leave is granted preparatory to retirement or otherwise, and that his pay during the period of such leave continues to be profits from his employment for the purposes of the Ordinance.

3. The amendments effected in the principal Ordinance by Clauses 4 and 6 deal with income arising from interest. The provisions of section 9 (3) and 13 (1) (a) (iv) of the Ordinance do not work satisfactorily in practice because the period of three years, provided by section 65 as the period in which an additional assessment may be made, is sometimes insufficient for determining whether unpaid interest "cannot be recovered". It is also difficult to establish in terms of section 13 (1) (a) (iv), that unpaid interest "will not be paid". Further, where interest is eventually found to be irrecoverable and additional assessments for past years are made on the debtor, it not infrequently happens that he is insolvent and unable to pay the tax. The amendments in Clauses 4 and 6 provide a scheme whereby interest not actually received by the creditor will be excluded from his assessment, and will be taxed only when it has actually been received, even though more than three years have passed since the interest fell due. Similarly, the debtor will not be allowed a deduction in respect of unpaid interest. If the interest is subsequently paid, the debtor may apply to have his assessment amended, on furnishing proof that he has paid the interest, and the amount paid will then be deducted from his assessment.

4. The amendments effected by Clauses 5, 7, 8 and 9 deal with the profits and income of the estates of deceased persons and are designed to clarify the liability to tax of executors or administrators and of beneficiaries in respect of such profits and income. Section 11 (10) of the Ordinance does not make it quite clear how an executor is to be assessed as regards the year in which the capital amount of the interest of a beneficiary of the estate is distributed to him by the executor. The fact that many estates are distributed in parts and that the capital distributed sometimes consists of movable property also makes the application of this section difficult. Section 24 results in hardship to the executor in that it does not authorise a deduction from his assessment in respect of any capital distributed to a beneficiary in the first year of the executor's liability. The amendments in

Clauses 5 and 7 provide a scheme whereby a beneficiary will be taxed in any year of assessment on that part of the income of the estate which was paid to or received by him in the year preceding that year of assessment, and the executor will be allowed to deduct from the amount of the profits and income of the estate all amounts paid or distributed to beneficiaries. Power is given to the Commissioner, by Clause 7, in any case in which he considers that the whole of the tax chargeable on an executor would be liable to be refunded as a result of the adjustments made under section 26, to refrain from charging such tax on the executor. Section 26 is itself amended by Clause 9 so as to make it clear that the adjustment that is eventually to be made should be calculated, in respect of each year of assessment, on the basis of the profits and income of that year of assessment.

Financial Secretary's Office,
Colombo, November 1, 1938.

H. J. HUXHAM,
Financial Secretary.

MINUTE.

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

L. D.—O 95/38

An Ordinance to secure a reduction in the total quantity of rubber which may be exported from Ceylon during the year 1938 on the authority of coupons issued for that year and to provide for the surrender or seizure of such coupons and for the compulsory purchase of rubber represented by such coupons.

WHEREAS an International Agreement was signed at London on the seventh day of May, 1934, to regulate the production and export of rubber in and from producing territories which were parties to the said Agreement:

And whereas the Rubber Control Ordinance, No. 6 of 1934, was enacted in order to give effect to the said Agreement in Ceylon:

And whereas under the said Ordinance coupons are issued authorising the exportation from Ceylon of a specified quantity of rubber called the Ceylon quota of export in each year during the operation of the said Ordinance:

And whereas it is enacted in section 4 of the said Ordinance that, subject to the Proviso to that section, it shall not be deemed to be a breach of the provisions of that Ordinance if the quantity of rubber exported from Ceylon during any year of control as the Ceylon quota of export for that year exceeds the amount of that quota by a quantity not greater than five per centum of that amount:

And whereas the quantity of rubber represented by the coupons issued during the year of control commencing on the first day of January, 1938, exceeds the Ceylon quota of export for that year by a quantity in excess of that permitted by the said Ordinance:

And whereas it is apprehended that the quantity of rubber which will be exported from Ceylon during the year 1938 may exceed the total amount permitted under the Ordinance in terms of the International Agreement hereinbefore referred to:

And whereas it is expedient that provision shall be made as is hereinafter set out:

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

Short title.

1 This Ordinance may be cited as the Rubber (Reduction of Exports) Ordinance, No. of 1938.

Surrender of coupons.

2 (1) Every person who, on or before the nineteenth day of November, 1938, surrenders to the Controller any coupon purporting to have been issued under the Rubber Control Ordinance, No. 6 of 1934, (hereinafter referred to as "the principal Ordinance"), and purporting to authorise during the year 1938 the export from Ceylon under the principal Ordinance of the quantity of rubber specified in that coupon, shall, if the Controller in his discretion accepts that coupon, be entitled to receive from the Controller on or before the thirty-first day of January, 1939, one or more new coupons

authorising the exportation of an equivalent quantity of rubber from Ceylon during the year 1939 in accordance with the provisions of such Ordinance (hereinafter referred to as "the new Ordinance") as may be enacted for the continuation of the control of the production and export of rubber for a further period of five years commencing on the first day of January, 1939.

(2) The Controller shall deliver to the person whose coupon is accepted under sub-section (1) a voucher which may be exchanged for a new coupon when such coupons are available for issue under the new Ordinance.

3 (1) Where, between the nineteenth day of November, 1938, and the first day of January, 1939, any coupon is tendered by any person to the Controller or to a customs officer for or in connexion with the export or attempted export of any quantity of rubber, it shall be lawful for the Controller or such officer on behalf of the Controller to seize such coupon or such rubber or both such coupon and such rubber.

Seizure of coupons and rubber and compulsory purchase of rubber.

(2) Where instructions are given to the Controller by any person in regard to the disposal of any coupons in the custody of the Controller on account of that person or placed to the credit of that person in any coupon bank maintained by the Controller, the Controller may seize any such coupon as though the coupon had been tendered to him under sub-section (1).

(3) Where a coupon is seized under sub-section (1) or sub-section (2), such coupon shall be deemed to be a coupon surrendered under section 2 and all the provisions of that section shall apply accordingly.

(4) Where the coupon relating to any rubber deposited at the customs premises for the purposes of export has been seized, but the rubber has not been seized under sub-section (1), such rubber may be kept in any customs or other bonded warehouse free of rent and other charges for a period not exceeding two months.

(5) Where rubber belonging to any person is seized under sub-section (1), the title to such rubber shall be deemed to be vested in the Controller upon such seizure, and the Controller shall pay to such person such price as the Controller may determine in consultation with the Deputy Financial Secretary having regard to the price of rubber of that grade or description in London at or about the time of seizure. The decision of the Controller as to the price to be paid for any rubber seized by him shall be final and conclusive for all purposes; and all payments for the purposes of this sub-section shall be made from the Rubber Control Fund established under section 47 of the principal Ordinance.

(6) Any rubber seized under sub-section (1) may be sold or otherwise disposed of by the Controller and the proceeds shall be credited to the Rubber Control Fund.

4 This Ordinance shall be read and construed as one with the principal Ordinance:

Construction of Ordinance.

Provided, however, that in the event of any conflict or inconsistency, the provisions of this Ordinance shall prevail over the provisions of the principal Ordinance.

Objects and Reasons.

One of the terms of the International Agreement to regulate the production and export of rubber which was signed at London on May 7, 1934, is that the total quantity of rubber exported during any year from any territory to which the Agreement applies should approximate as nearly as possible to the quota of export determined for that territory in accordance with the Agreement. In the Rubber Control Ordinance, No. 6 of 1934, which was enacted for the purpose of implementing the Agreement by the introduction of a system of coupons designed to regulate the exports of rubber, it has accordingly been provided that the quantity of rubber actually exported during any year of control must not exceed the Ceylon quota of export for that year by a margin of more than five per cent.

2. As the coupons that have so far been issued for the year 1938 represent a quantity of rubber exceeding the quantity permitted for that year, there appears to be some reason for apprehending that the actual exports for the year will be in excess of the permitted quantity. It is in the interest of the local rubber industry that steps should be taken to ensure a reduction in the quantity of rubber authorised to be exported by the coupons which have been issued, and it is therefore proposed in this Bill to give power to the Controller

either to accept coupons for 1938 voluntarily surrendered to him or to seize coupons and compulsorily purchase the rubber represented by any such coupon at the time of the exportation of such rubber.

3. Where coupons are surrendered voluntarily, or seized by the Controller, he will be empowered to issue new coupons in exchange under the provisions of the law which is shortly to be enacted for the purpose of continuing the scheme of control for a further period of five years. Where the rubber itself is seized, the Controller will have the power to purchase the rubber at the current market price and to sell or otherwise dispose of such rubber.

D. S. SENANAYAKE,
Minister for Agriculture and Lands.

Colombo, November 1, 1938.

(Continued on page 1353.)

NOTIFICATIONS OF CRIMINAL SESSIONS.

BY virtue of a Mandate to me directed by the Hon. the Supreme Court of the Island of Ceylon, I do hereby proclaim that a Criminal Session of the said court for the District of Anuradhapura, will be holden at the Court-house at Kandy, on Thursday, December 1, 1938, at 11 o'clock of the morning of the said day.

And I do hereby require and inform all persons concerned therein to attend at the time and place above mentioned, and not to depart without leave asked and granted.

Fiscal's Office, Anuradhapura, October 31, 1938. A. B. KARALLIADDE,
for Fiscal.

BY virtue of a Mandate to me directed by the Hon. the Supreme Court of the Island of Ceylon, I do hereby proclaim that a Criminal Session of the said court for the District of Kegalla, will be holden at the Court-house at Kandy, on Thursday, December 1, 1938, at 11 o'clock of the morning of the said day.

And I do hereby require and inform all persons concerned therein to attend at the time and place above mentioned, and not to depart without leave asked and granted.

Fiscal's Office, Ratnapura, October 31, 1938. R. S. V. POULIER,
Fiscal.

NOTICES OF INSOLVENCY.

In the District Court of Colombo.

No. 5,236. In the matter of the insolvency of Paravanathan Abraham, Gooneratne of 245, Pichaud's lane, Maradana.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will take place at the sitting of this court on November 29, 1938, for the grant of a certificate of conformity to the insolvent.

By order of court, A. C. BELING,
October 25, 1938. Secretary.

In the District Court of Colombo.

No. 5,244. In the matter of the insolvency of Edward Richard Corteling of 7, 16th lane, Kollupitiya.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will take place at the sitting of this court on November 29, 1938, for the grant of a certificate of conformity to the insolvent.

By order of court, A. C. BELING,
October 25, 1938. Secretary.

In the District Court of Colombo.

No. 5,247. In the matter of the insolvency of Joachim Philip Alto Sebastian Ratnayake of 31, Bonjean road, Kotahena.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will take place at the sitting of this court on November 29, 1938, for the grant of a certificate of conformity to the insolvent.

By order of court, A. C. BELING,
October 25, 1938. Secretary.

In the District Court of Colombo.

No. 5,290. In the matter of the insolvency of Pachilaseri Soopy of 10, Front street, Colombo.

WHEREAS the above-named P. Soopy has filed a declaration of insolvency, and a petition for the sequestration of his estate under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said P. Soopy insolvent accordingly; and that two public sittings of the court, to wit, on November 29, 1938, and on December 13, 1938, 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 creditor are hereby required to take notice.

By order of court, A. C. BELING,
October 28, 1938. Secretary.

In the District Court of Colombo.

No. 5,292. In the matter of the insolvency of Charles Henry Perkins of Guyscliff, Edinburgh crescent, Colombo.

WHEREAS the above-named C. H. Perkins has filed a declaration of insolvency, and a petition for the sequestration of his estate has been filed by U. K. R. Silva of 93, Chatham street, Fort, Colombo, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said C. H. Perkins insolvent accordingly; and that two public sittings of the court, to wit, on December 6, 1938, and on January 17, 1939, will take place for the said insolvent to surrender and conform to, agreeably to the provisions of the said Ordinance, and for the taking of the other steps set forth in the said Ordinance, of which creditors are hereby required to take notice.

By order of court, A. C. BELING,
October 25, 1938. Secretary.

In the District Court of Colombo.

No. 5,293. In the matter of the insolvency of Hewadewage Lawrence Fernando of Indrancee, Charlemont road, Wellawatta, Colombo.

WHEREAS the above-named H. L. Fernando has filed a declaration of insolvency, and a petition for the sequestration of his estate has been filed by S. P. M. Silva of St. Andrew's place, Mutwal in Colombo, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said H. L. Fernando insolvent accordingly; and that two public sittings of the court, to wit, on December 6, 1938, and on January 17, 1939, will take place for the said insolvent to surrender and conform to, agreeably to the provisions of the said Ordinance, and for the taking of the other steps set forth in the said Ordinance, of which creditors are hereby required to take notice.

By order of court, A. C. BELING,
October 26, 1938. Secretary.

In the District Court of Colombo.

No. 5,183. In the matter of the insolvency of I. A. L. A. Karim and M. Dada, both carrying on business as "M. A. Latiff & Co," at 738, Hill street, Dehiwala, Insolvents.

NOTICE is hereby given that a meeting of the creditors of the insolvents above named has been fixed for November 15, 1938, for approval of conditions of sale.

By order of court, C. EMMANUEL,
November 2, 1938. Secretary.

In the District Court of Kandy.

No. I. 18. In the matter of the insolvency of Ibrahim Lebbe Ahamado Lebbe of Nawalapitiya.

WHEREAS Ibrahim Lebbe Ahamado Lebbe 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 Ibrahim Lebbe Ahamado Lebbe insolvent accordingly; and that two public sittings of the court, to wit, on November 18, 1938, and on December 9, 1938, 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,
October 26, 1938. Secretary.

In the District Court of Kandy.

No. I. 21. In the matter of the insolvency of Sitti Mohideen Adumai carrying on business under the name and style of S. M. Ahamadu and Sons of No. 62, Public Market, Kandy.

WHEREAS Sitti Mohideen Adumai carrying on business as S. M. Ahamadu and Sons has filed a declaration of insolvency, and a petition for the sequestration of his estate has also been filed by T. Noordeen, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said Sitti Mohideen Adumai carrying on business as S. M. Ahamadu and Sons insolvent accordingly; and that two public sittings of the court, to wit, on November 11, 1938, and on December 2, 1938, 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,
October 28, 1938. Secretary.

In the District Court of Kandy.

No. I. 22. In the matter of the insolvency of Tikiri Banda Wattagama of Aludeniya Walauwa in Udu-nuwara.

WHEREAS Tikiri Banda Wattagama has filed a declaration of insolvency, and a petition for the sequestration of his estate has also been filed by Malimage William Perera, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said Tikiri Banda Wattagama insolvent accordingly; and that two public sittings of the court, to wit, on November 18, 1938, and on December 9, 1938, 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,
October 28, 1938. Secretary.

In the District Court of Jaffna.

Insolvency In the Matter of an application for the
Jurisdiction. insolvency of Sinnathamby Valarasan of
No. 172. Vannarponnai East, Jaffna, insolvent.
Thuraiappah Sellathurai of Vannarponnai East,
Jaffna Petitioning Creditor.

WHEREAS the above-named Sinnathamby Valarasan has filed a declaration of insolvency and a petition for the sequestration of his estate has been filed by the above-named petitioning creditor, under the Ordinance No. 7 of 1853.

Notice is hereby given that the said court has adjudged the said Sinnathamby Valarasan an insolvent accordingly, and that two public sittings of this court, to wit, on November 8, 1938, and on December 13, 1938, 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.

J. N. CULANTHAIVALU,
October 25, 1938. Secretary.

In the District Court of Kurunegala.

No. 119. In the matter of the insolvency of Peramunugamage Don Joseph of Kurunegala.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will take place at the sitting of this court on January 20, 1939, to grant a certificate of conformity to the insolvent.

By order of court, T. J. M. FERNANDO,
Secretary.

In the District Court of Kegalla.

Insolvency In the matter of the insolvency of Richard
Jurisdiction. Nugawela of Kehelwathugoda.
No. 71.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will take place at the sitting of this court on November 16, 1938, for the report of the auditor on the accounts filed by the assignee.

By order of court, R. B. RATNAIKE,
October 27, 1938. Secretary.

NOTICES OF FISCALS' SALES.

Western Province.

²⁷ In the Court of Requests of Colombo.
The Colonial Motor and Engineering Company, Limited
of Union place, Slave Island, Colombo..... Plaintiffs.
No. 80,099. Vs.

G. D. V. Seneviratne of Verne Dali, Dematagoda, in
Colombo, presently of 131, Dematagoda road,
Colombo ~~No. 116~~ ³⁹..... Defendant.

NOTICE is hereby given that on Tuesday, November 29, 1938, at 4 P.M., will be held by public auction at the premises the right, title, and interest of the said defendant in the following property for the recovery of the balance sum of Rs. 91.63, with interest thereon at 12 per cent. per annum from April 16, 1932, to September 28, 1932, and thereafter on the aggregate amount at 9 per cent. per annum till payment in full and costs of suit taxed at Rs. 22.25 being incurred costs and Rs. 10 prospective costs, less Rs. 15, viz. :-

All that land with the buildings bearing assessment No. 479, situated at Second Division, Maradana, within the Municipality and District of Colombo, Western Province; and bounded on the north by Second Division, Maradana (now assessment No. 60, Dematagoda road), east by No. 139 (now assessment No. 483), south by property of Buddadasa now main road, and west by No. 135 (now assessment No. 477); containing in extent 10 perches.

Fiscal's Office, J. R. TOUSSAINT,
Colombo, November 2, 1938. Deputy Fiscal.

⁴⁷ In the District Court of Colombo.
Matota-aratchige Charlotte Perera Weerasekera of
Siri Mangala, Udahamulla, in the Palle pattu of
Salpiti korale Substituted-Plaintiff.
No. 42,964. Vs.

K. G. Silva of 246, Tichborne road, 2nd Division,
Maradana in Colombo..... Defendant.

NOTICE is hereby given that on Tuesday, November 29, 1938, at 11 A.M., will be sold by public auction at the premises the right, title, and interest of the said defendant in the following property for the recovery of the sum of Rs. 900, with interest thereon at 9 per cent. per annum from February 24, 1931, till payment in full, and costs of this action Rs. 331.38, viz. :-

All that land formerly bearing assessment Nos. 86A, 120, 122, 124, 126, 128, 132, 132-1-5 at Deans road, Colombo, now described as follows :-

An allotment of land bearing assessment Nos. 2346/613 now Nos. 244/1-50, 246, 248, 250, 258, and 260, situated at Deans road, Maradana, in Colombo, within the Municipality of Colombo, in the District of Colombo, Western Province; bounded on the north by the property of A. A. D. M. Perera Jayawardene bearing assessment No. 2177/42 and M. D. M. Haniffa bearing assessment No. 2190H-2183/4, on the east by canal, on the south by the property of J. C. Kaldera bearing assessment No. 2345/61, and on the west

by the property of C. H. de Silva bearing assessment No. 2198/5 and the property of Albina Umma bearing assessment No. 2199/30 and the property bearing assessment No. 2204/4A; containing in extent 3 acres and 32 50/100 perches as per plan No. 3860 dated March 6, 1937, made by M. B. de Silva, Licensed Surveyor, which said land prior to the making of the said plan is described as follows :—

All those four northern portions of land adjoining each other and forming one property bearing assessment 61A, with the buildings, trees, and grass plantations standing thereon, situated at Deans road, Maradana, in Colombo, within the Municipality and in the District of Colombo, Western Province; and bounded on the north by the canal and by the property of Sadin Marikar, on the east by high road and canal, on the south by the two portions of the same land belonging to Francis Caldera, and on the west by the property of Pitche Thamby Saibo and others; containing in extent about 3 acres 3 roods and 6 perches.

Registered in A 85/221.

Fiscal's Office,
Colombo, November 2, 1938.

J. R. TOUSSAINT,
Deputy Fiscal.

35/ In the District Court of Colombo.

Kosgalagey Baby Fernando of St. Sebastian street,
Colombo (deceased) Plaintiff

Nawagomuwege Richard Alfred Perera of
Kotte Substituted Plaintiff.
No. 400/1920. Vs.

Don Samuel Pedris alias Don Samuel Charlis Pedris of
Regent street, Colombo, and presently of Silver-
kanda estate, Kurunegala Defendant.

NOTICE is hereby given that on Monday, November 28, 1938, at 4 P.M., will be sold by public auction at the premises the right, title, and interest of the said defendant in the following property for the recovery of the sum of Rs. 793.92, being balance principal and interest up to February 5, 1938, together with further interest thereon at 9 per cent. per annum till payment in full and taxed costs Rs. 152.81, viz. :—

All those premises together with the buildings standing thereon forming one property and bearing formerly assessment No. 2 and presently No. 10, Old Butcher's street, formerly assessment Nos. 8, 9, 10, and 11 presently Nos. 319, 321, and 323, Main street and Kayman's gate and formerly Nos. 81 and 82 presently Nos. 1, 3, and 5, St. John's road, all in the Pettah, within the Municipality of Colombo, and District of Colombo, Western Province; the said premises being bounded on the north by property of W. Carolis Perera now of W. Holmes, A. Holmes, J. Holmes, and H. Fernando and property of Mr. Kroos, east by St. John's road, south by Main street and property of Arsecularatne bearing No. 7 and property of Gabriel Silva, and west by Butcher's street; containing in extent 7 50/100 perches excluding therefrom the portion of the said premises bearing assessment No. 319.

Fiscal's Office,
Colombo, November 2, 1938.

J. R. TOUSSAINT,
Deputy Fiscal.

43/ In the District Court of Colombo.

N. S. Sockalingam Chettiar of Sea street,
Colombo Plaintiff.
No. 4,982. Vs.

(1) Vitanage Bastiana Cooray Hamina, (2) Don Carolis Ranasinghe, (3) Don John Ranasinghe, (4) Don Abraham Ranasinghe, (5) Don Martin Ranasinghe, all of Kohilawatta in the Ragam pattu of Abutkuru korale, (6) Mancharayake Appuhamilage Don Abraham Appuhamy of Gangodawila, in the Palle pattu of Salpiti korale Defendants.

NOTICE is hereby given that on Saturday, November 26, 1938, at 11 A.M., will be sold by public auction at this office the following property for the recovery of the sum of Rs. 268.50 being appeal costs, viz. :—

The right, title, and interest of the defendants in and to mortgage bond bearing No. 225 dated August 4, 1932, attested by G. A. Samarakoon, Notary Public, relating to the property described below and mortgaged by the said 1st, 2nd, 3rd, 4th, and 5th defendants to the 6th defendant, to wit :—

All that undivided 11/14 share of the allotment of land called Linwalapitiya and Hanwellamukalana alias Pam-bayaya, situated at Hanwella and Tisnapola village in

Kuda Galboda korale of Weudawili hatpattu, in the District of Kurunegala, North-Western Province; and bounded on the north by Gangabodahena claimed by G. Uppu and others, Dalupothahena claimed by G. Kira and others, Medakumburapillewa claimed by the Trustees of the Galgomuwa Vihare and Ambakumburawatta claimed by T. M. Mudiyanse, on the east by Godellepitahena claimed by T. M. Menikrala and others, reservation for roads and lot No. 2166 in P. P. 4,373, on the south by Wewapaula claimed by T. M. Menikrala, Dambuwemukulana said to be Crown and lot I in P. P. 4,993, and on the west by T. P. 317,794 reservations for paths, lots 2162D, 2162C, and 2162B in P. P. 4,373 and Gangodahena claimed by G. Ukku and others; containing in extent exclusive of reservations 42 acres 3 roods and 2 perches according to the plan No. 353,634, authenticated by W. C. S. Ingles, Surveyor-General dated March 17, 1923.

Fiscal's Office,
Colombo, November 2, 1938.

J. R. TOUSSAINT,
Deputy Fiscal.

31/ In the District Court of Colombo.

A. M. R. M. Muthupalaniappa Chettiar of Sea street,
Colombo Plaintiff.
No. 44,194. Vs.

(1) U. K. Samsudeen of 5, Theatre road, Wellawatta in
Colombo, and 2 others Defendants.

NOTICE is hereby given that on Monday, November 28, 1938, at 3 P.M., will be sold by public auction at the premises the right, title, and interest of the said 1st defendant in the following property for the recovery of the sum of Rs. 826.08, with interest thereon at 9 per cent. per annum from May 19, 1931, till payment in full and costs of suit, less a sum of Rs. 265, viz. :—

All that allotment of land coloured pink in the plan hereinafter referred to bearing assessment No. 36B, and presently bearing assessment No. 229, with the buildings standing thereon, situated at Main street in the Pettah, within the Municipality and District of Colombo, Western Province; bounded on the north-east by the part of the same premises comprising shop No. 36C apportioned to M. L. M. Sheriff, on the south-east by the verandah bordering the Main street, on the south-west by the part of the same premises comprising shop No. 36 and 36A, apportioned to Noordeen Hadjar Abdul Caffoor, and on the north-west by premises bearing assessment No. 53, Bankshall street belonging to A. L. Slema Lebbe; containing in extent 7 65/100 perches, according to survey thereof dated June 26, 1908, made by H. G. Dias, Licensed Surveyor.

Fiscal's Office,
Colombo, November 2, 1938.

J. R. TOUSSAINT,
Deputy Fiscal.

In this District Court of Colombo.

D. E. Embuldeniya of Embuldeniya of Udaha-
mulla Plaintiff.
No. 8,317/M. Vs.

D. V. Jayasundera of 1, Hill street, Dehiwala . . Defendant.

NOTICE is hereby given that on Thursday, December 1, 1938, commencing at 3 P.M., 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. 500 with interest thereon at 9 per cent. per annum from April 12, 1938, to date of decree September 22, 1938, and thereafter on the aggregate amount of the decree at the same rate till payment in full and taxed costs Rs. 174.40, viz. :—

1. All that undivided $\frac{2}{3}$ eastern part or share of the tiled house and of the land on which the house is situated falling by the high road forming the western boundary within the undivided 53/56 part of all that defined half part or share of the land called and known as Kahatagahawatta, situated at Nedimale (within the U. D. C. limits of Dehiwala), in the Palle pattu of Salpiti korale, in the District of Colombo, Western Province; and bounded on the north by the land belonging to Rupasingheatchige people, on the east by the other half share of the same land belonging to Maddeduwage Charles Silva, on the south by the high road leading to Dehiwala, and on the west by the boundary wall of Malwatta and live fence; and containing in extent about 2 roods.

2. All that undivided $\frac{2}{3}$ of 1/14 part or share of and in all that defined half part or share of the land called and known as Kahatagahawatta, situated at Nedimale aforesaid; and

bounded on the north by the land belonging to Rupasinghe-aratchige people, on the east by the other half share of the same land belonging to Maddaduwaage Charles Silva, on the south by the high road leading to Dehiwala, and on the west by the boundary wall of Malwatta and live fence; and containing in extent about 2 roods.

3. All that undivided $\frac{1}{4}$ of 1/14 part or share of and in all that defined half part or share of the land called and known as Kahatagahawatta, situated at Nedimale aforesaid; and bounded on the north by the land belonging to Rupasinghe-aratchige people, on the east by the other half share of the same land belonging to Maddaduwaage Charles Silva, on the south by the high road leading to Dehiwala, and on the west by the boundary wall of Malwatta and live fence; and containing in extent about 2 roods, together with all rights easements, advantages, and appurtenances whatsoever to the said premises belonging or appertaining or usually held or enjoyed therewith or reputed to belong or be appertenant thereto, together with all the estate, right, title, interest, claim, and demand whatsoever of the defendant in and to the said premises.

Fiscal's Office,
Colombo, November 2, 1938.

J. R. TOUSSAINT,
Deputy Fiscal.

Central Province.

In the District Court of Colombo.

Manuel Costa of Chekku street, Colombo Plaintiff.

No. 3,006/S.

Vs.

(1) John Costa, and (2) Nazaraen Moraes, both carrying on business under the name of Costa & Sons, at Gampola, presently of 133 Baillie street, Colombo Defendants.

NOTICE is hereby given that on the dates and time mentioned below will be sold by public auction at the shops of the defendants at Gampola and Pussellawa the following movable property of the defendants for the recovery of the sum of Rs. 20,900, with interest on Rs. 20,000 at 6 per cent. per annum from October 1, 1938, to October 12, 1938, and thereafter on the arrears at 9 per cent. per annum till payment in full and discharge, subject to the seizure under the mandate of sequestration in D. C., Colombo, case No. 8,969 M., viz. :—

At Gampola.

Monday, December 5, 1938, and on the following days commencing each day at 9 A.M. :—

(1) Twenty-seven felt hats, (2) 21 helmets, (3) 6 ladies' umbrellas, (4) 6 pairs Burmese sandals, (5) 7 pairs ladies' sandals, (6) 20 pairs bedroom slippers, ladies', (7) 5 pairs ladies' shoes, (8) 4 pieces mosquito nets, (9) 8 Tamil sarees, (10) 1 lot toys, (11) 30 pairs second-hand ladies shoes, (12) 5 pairs babies' shoes, (13) 51 second-hand gramophone records, (14) 8 silk camboys, (15) 8 silk sarongs, (16) 5 silk sarongs, (17) 3 silk camboys, (18) 5 small sarongs, (19) 11 camboys, (20) 11 camboys with border, (21) 4 Palghat camboys, (22) 2 small Palghat camboys, (23) 24 camboys, (24) 56 towels mixed, (25) 12 small towels, (26) 35 small napkins, (27) 20 large napkins, (28) 21 vetties, (29) 3 large blankets, (30) 1 small blanket, (31) 10 bed sheets, (32) 4 handkerchiefs, (33) 3 pyjamas, (34) 5 white sheets, (35) 4 —, (36) 30 boxes socks, (37) 9 bundles small socks, (38) 8 boxes ladies' stockings, (39) 2 boxes old ladies' stockings, (40) 1 box boys' stockings, (41) 2 ladies' night gowns, (42) 4 pairs silk vetties, (43) 75 sweaters mixed, (44) 17 mufflers mixed, (45) 51 silk banians, (46) 3 suspenders, (47) 5 silk gauze banians, (48) 81 large and small banians, (49) 6 silk shirts, (50) 6 silk shirts, (51) 71 mixed shirts, (52) 52 pieces satin, (53) 91 mixed Palghat camboys, (54) 15 silk sarongs, (55) 111 Palghat sarongs, (56) tweed pieces (less), (57) tweed blazers and flannels pieces (less), (58) 37 pieces palmbeech and tussore, (59) 7 pieces khaki, (60) 1 piece of baby flannels, (61) 1 piece of satin drill, (62) 3 pieces of kannanore (less), (63) 3 pieces tussore, (64) 2 pieces of potti cloth (less), (65) 1 piece alpaca (less), (66) 4 pieces of double tussore (less), (67) 6 pieces of English and satin drill (less), (68) 5 pieces of blue drill (less), (69) 2 pieces shirtings, (70) 5 pieces remnants, (71) 3 pieces of stiffs, (72) 12 pieces of linen, (73) 27 felt hats, (74) 10 shirts (gauze), (75) 2 pairs stockings, (76) 23 bladders, football, (77) 6 canvas bags for carrying books, (78) 2 football inflators, (79) 20 large and small footballs, (80) 4 rubber balls, (81) 13 tennis balls, (82) 3 tins of tennis balls, (83) 1 small sweater, (84) 8 ties, (85) 4 Fuji silk pieces striped, (86) 6 pieces flower crepe silk, (87) 6 pairs ladies' shoes, (88) 1 wool hat, for infants, (89) 2 celluloid toys, (90) 1 piece silver lace, (91) 4 ladies silk umbrellas, (92) 1 saree worked in white, (93) 1 do. hats (94) 12 pairs small shoes, (95) 5 do. (96) 4 small pieces voile cloth, (97) 1 silk jacket, (98) 1 pair ladies' stockings, (99) 1 clay doll, (100) 36 pieces Japanese chintz,

(101) 5 pieces of madapalam chintz, (102) 2 pieces of cashmen (103) 6 pieces Cambridge white cloth, (104) 3 pieces nain-sook, (105) 8 pieces madapalam, white, (106) 1 piece of white casement, (107) 1 piece flower picker, (108) 4 pieces of casement cloth, (109) 4 pieces remnants, (110) 24 rolls long cloth, (111) 130 lengths Maulana majestic fabric, (112) 3 lengths table cloth, (113) 4 lengths sheeting, (114) 182 lengths various kinds silk cloth, (115) 37 lengths organdi laces (mixed), (116) 31 lengths various kinds poplins, (117) 7 lengths cotton lace, (118) 1 length pachchawadam cloth, (119) 1 length grey shirtings, (120) 2 lengths tickings, (121) 10 lengths cretonne, (122) 2 rolls silver lace (less), (123) 10 lengths hem, (124) 4 lengths taffetta, (125) 9 lengths white organdi, (126) 16 lengths flowered voile, (127) 19 lengths voile and organdi (mixed), (128) 1 length canvas, (129) 30 lengths white flowered voiles, (130) 4 lengths velvet, (131) 5 rolls of velveteen, (132) 5 lengths cinima voile, (133) 16 Tamil selays, (134) 7 white sarees, (135) embroidered sarees, (136) 1 white glouse, (137) 5 inferior quality sarees, (138) 18 rolls voiles, various designs, (139) 1 roll fabric, (140) 6 rolls silk cloth (less), (141) 1 roll (less) madapalam chintz, (142) 24 lengths fabrics of various designs, (143) 11 rolls fabric with borders, (144) 3 bridal veils, (145) 4 boxes taffetta handkerchiefs, (146) 17 boxes ladies' handkerchiefs, (147) 5 boxes gents' handkerchiefs, (148) 7 boxes children's wool suits, (149) 1 box pyjamas, (150) 4 boxes children's gowns, (151) 4 skirts, (152) 2 old gowns, (153) 4 boxes ladies' vests, (154) 8 children's flannel hats, (155) 1 box putties, (156) 1 pair glouse, (157) 2 small sweaters, (158) 1 box white silk handkerchiefs, (159) 1 box "monkey" caps, (160) 6 rolls shirtings, (161) 13 lengths tussore double, (162) 2 rolls Cannanore, (163) 1 roll tussore, (164) 1 length blazer cloth, (165) 1 length suitings, (166) 1 length China silk cloth, (167) 29 rolls tussore and palmbeech, (168) 14 rolls of Hanawa and Revera cloth, (169) 8 silk handkerchiefs, (170) 13 rolls linen cloth various kinds, (171) 13 lengths crepe cloth, (172) 1 length flowered picque, (173) 6 lengths oil cloth, (174) 10 pillow cases, (175) 1 baby cart, (176) 6 lengths voile, (177) 4 lengths flowered picque, (178) 5 lengths voile, (179) 1 silk shawl, (180) 7 Fuji silk Tamil sarees, (181) 4 vests, (182) 5 jungies, (183) 3 ladies' sweaters, (184) 3 babies' sweaters, (185) 1 Benares Fuji silk saree, (186) 16 umbrellas, (187) 1 length cretonne, (188) 5 mufflers, (189) 5 babies rain coats, (190) 7 boxes ties, (191) 4 boxes stiff collars, (192) 6 boxes shoe lace, (193) 1 box braces, (194) 1 box leather belts, (195) 1 box coat buttons, (196) 1 lot silk thread, ribbon garters, safety pins, hooks, silver trimmings, &c., (197) 65 pairs rubber and leather shoes, (198) 7 pairs sandal shoes, (199) 20 pairs large and small rubber and leather shoes, (200) 1 box ladies' hats, (201) 16 caps, (202) 1 wall clock, (203) 1 box children's hat, (204) 2 boxes children's felt hats, (205) 31 gents khaki helmets, (206) 14 straw hats, (207) 1 iron safe, (208) 8 glazed almirahs, (209) 1 glazed almirah, (210) 6 show cases, (211) 5 counters, (212) 1 table for cashier, (213) 2 large mirrors, (214) 3 chairs, (215) 1 teapoy, (216) 1 chair, (217) 1 sofa, (218) 1 kitchen table, (219) 1 enamelled basin, (220) 1 almirah, (221) 1 easy chair, (222) 3 writing tables, (223) 1 wooden chair, (224) 2 whatnots, (225) 1 hat stand, (226) 4 chairs, (227) 2 ladies' chairs, (228) 8 pairs of rolled-gold shirt hand buttons, (229) 5 pairs of buttons made of coconut shells, (230) 2 necklets, (231) 2 rolled-gold brooches, (232) 2 silver brooches, (233) 2 sets of hairpins, (234) 2 cards of oyster shell buttons, (235) 2 Japanese fountain pens, (236) 6 imitation coat buttons, (237) 5 rolled-gold studs, (238) 6 watchbands, (239) 1 picture stand, (240) 1 celluloid cigarette case, (241) 3 eye-glasses, without frames, (242) 3 packets of sewing machine needles, (243) 2 brass rings, (244) 3 birthday cards, (245) 1 powder case, (246) 4 wirling strings, (247) 6 pipes, (248) 3 ladies' hand bags, (249) 6 safety razors, (250) 7 ordinary razors, (251) 1 packet needles, (252) 1 pair of spectacles, (253) 1 arecanut cutter, (254) 4 celluloid bangles, (255) 1 lot of hooks, (256) 1 assorted lot coat buttons, (257) 4 strings beadings, (258) 2 needles, (259) 2 small scissors, (260) 1 set tailor tapes, (261) 4 suspenders, (262) 3 slides, (263) 6 thimbles, (264) 1 lot buckles, (265) 1 penknife, (266) 3 medals, (267) 1 watch strap, (268) 5 pencils, (269) 6 necklets, (270) 11 moaning bands, (271) 1 small bottle Eau de Cologne, (272) 2 hairpins, (273) 15 coronation medals, (274) 50 large and small combs, (275) 2 money purses, (276) 1 box of mandoline wires, (277) 1 dozen rings, (278) 1 box of —, (279) 1 E.P.N.S. empty dish, (280) 6 cruet-stands, (281) 2 E.P.N.S. fruit stands, (282) 1 E.P.N.S. butter dish, (283) 7 chromium butter dish, (284) 2 antimony jewellery boxes, (285) 1 jam pot, (286) 1 powder box, (287) 1 E.P.N.S. flower vase, (288) 3 antimony vases, (289) 1 candle stand, (290) 1 E.P.N.S. cutlery set, (291) 1 rose ball, (292) 1 E.P.N.S. sugar pot, (293) 1 aluminium powder box, (294) 1 bot. of scent spray, (295) 2 knitting boxes, (296) 1 E.P.N.S. cup, (297) 1 chromium biscuit barrel, (298) 1 set of spoons, (299) 1 sweet tray, (300) 1 gents toilet set, (301) 1 set baby toilet, (302) 1 coat brush, (303) 1 shaving set, (304) 1 set of spoons, (305) 2 card board jewellery boxes, (306) 4

spoons, (307) 5 sugar spoons, (308) 2 blotting pads, (309) 2 jincusat, (310) 1 vacuum bot., (311) 1 aluminium dish, (312) 2 brass cups, (313) 14 Wesak cards, (314) 1 Mabel torch light, (315) 2 damage torch lights, (316) 2 plate vases, (317) 65 —, (318) 2 penstands, (319) 3 picture frames, (320) 1 brass tray, (321) 4 brass covers, (322) 8 brass pieces pipes, (323) 2 measuring tapes.

In No. 214, Oilmanstore.

(324) Sixteen tickless large jam tins, (325) 115 sunny-house jam tins, (326) 1 charmitte fruit tin, (327) 6 tins delmonto tomato juice, (328) 2 —, (329) 5 large sausage tins, (330) 5 tins wall vienne sausages, (331) 1 ducks tail soup tin, (332) 1 vegetable soup tin, (333) 1 peacock jam tin, (334) 1 delmonte fruit tin, (335) 2 Bartlet pear fruit tins, (336) 5 large hoptins, (337) 1 Martin sardine tin, (338) 3 skippers sardine tins, (339) 2 Banquet sardine tins, (340) 3 poppy salmon tins, (341) 3 washing beauty sardine tins, (342) 1 bot. blossom plums, (343) 1 bot. honey, (344) 1 tin oxo, (345) 1 tin beekbeans, (346) 1t in essence chicken, (347) 50 jam bots., (348) 2 bots. honey mamlet, (349) 1 large gooseberry jam tin, (350) 4 bots. lechrelis, (351) 4 bots. of peasjest, (352) 4 tins Morton pickles, (353) 1 lot lamp wicks, (354) 18 glass bots. with lozengers different varieties, (355) 15 tins biscuits and different varieties, (356) 1 enamel basin, (357) 139 sunny averstins, (358) 13 biscuit packets, (359) 8 large and small cocoa tins, (360) 2 tins of cocoa, (361) 5 tins of plant cut pipe tobacco, (362) 10 tins Swastika cigarettes, (363) 1 tomato biscuit tin, (364) 6 large and small chocolate tins, (365) 9 tins of bour cups, (366) 1 tin of —, (367) 1 tin Barkester powder, (368) 1 bot. lemon squeeze, (369) 1 bot. barley squeeze, (370) 2 bots. Eatman lamense squeeze, (371) 1 bot. Rose's lime juice, (372) 3 tins grape nuts, (373) 1 bot. rose royal lime juice, (374) 1 bot. Kiyadara orange squeeze, (375) 1 bot. gram fruit squeeze, (376) 1 bot. Kiadara lemon squeeze, (377) 1 bot. commis pacidna, (378) 1 tin coffee, (379) 3 tins barley, (380) 5 small bots. lozengers, (381) 1 tin dried apricots, (382) 2 packets Breeta Breems, (383) 2 packets corn plax, (384) 2 packets sugar, (386) 7 tins cigars, (387) 1 tin Cargills' barley, (388) 2 tins cocoa ball, (389) 2 tins large and small balawa, (390) 1 tin table requist, (391) 1 tin Allenbury malted food, (392) 1 tin venjassi, (393) 1 tin arrowroot, (394) 1 bot. Mellin's food, (395) 2 packets Allenbury milk, (396) 2 tins cheese, (397) 1 tin Nestle tonic food, (398) 1 packet Nelson lozengers, (399) 4 small milk tins, (400) 2 tins fruit mixtures, (401) 8 packets jelly, (402) 1 packet nice crees bread, (403) 1 packet corplax, (404) 2 tins Huntley and Palmers' biscuit, (405) 1 tin of water biscuit, (406) 1 bot. wheat, (407) 2 tins cigars, (408) 1 tin tea, (409) 2 bots. coliron, (410) 1 large ponds extract, (411) 1 bot. —, (412) 1 bot. cosoma, (413) 1 bot. sirolin, (414) 2 bots. bickbore, (415) 1 bot. minedax, (416) 1 bot. patasisi, (417) 1 bot. codliver, (418) 2 bots. milton, (419) 1 small bot. milton, (420) 1 bot. guiacose, (421) 2 bots. bloodmixtures, (422) 2 bots. cigarette magnicia, (423) 1 bot. liquid pepdon sees, (424) 1 bot. meccaseen, (425) 3 bots. deschiens hepathemo, (426) 1 bot. selerina, (427) 2 bots. crisiver, (428) 1 bot. phosferine, (429) famel syrup, (430) 2 bots. Angiers emulsion, (431) 4 bots. Caliphonia syrup, (432) 1 bot. lung tonic, (433) 2 bots. Cargills sarasaparilla, (434) 1 bot. neurophosphates, (435) 2 bots. ingretone, (436) 1 bot. hydrogen paroxide, (437) 3 bots. Cargills codliver oil, (438) 1 bot. phos pretanaus, (439) 2 bots. kaomagma, (440) 1 bot. kolosol kelp, (441) 1 bot. christolex mault, (442) 1 bot. citrate of Magnesia, (443) 1 bot. hemostil syrup, (444) 5 bots. large and small esanafeld, (445) 1 bot. colosal paro arsenicum, (446) 1 bot. kaskara ivakent, (447) 1 bot. calcium vitamin D, (448) 2 bots. of liniment, (449) 1 bot. ambrocation, (450) 1 bot. colsol paramolta, (451) 3 bots. storax salt, (452) 2 bots. formamint, (453) 1 bot. pecto serol, (454) 1 bot. liven, (455) 2 bots. humanise cream, (456) 1 bot. paracaprarn vitamende, (457) 1 bot. colosol paramalt, (458) 3 bots. Chamberlain colic, (459) 1 bot. Chamberlain pain balm, (460) 2 bots. elisatin, (461) 1 bot. esenophils, (462) 1 bot. virol, (463) 2 bots. easton syrup, (464) 1 bot. aletericordian, (465) 1 bot. Andrews' liver salt, (466) 2 bots. Eno's fruit salt, (467) 1 bot. hydrogen peroxide, (468) 1 bot. alka saltrates, (469) 3 tins Reddock bath salts, (470) 1 bot. gonacrine, (471) 1 bot. magnicium, (472) 2 bots. haliveral, (473) 1 bot. stovarsol, (474) 1 bot. liver tonic, (475) 2 bots. atteberin tablets, (476) 1 bot. arsol, (477) 1 bot. gilico thaimolyn, (478) 1 bot. peeps, (479) 1 bot. bile salt, (480) 3 bots. novaseptic, (481) 1 bot. of sodium citrate, (482) 1 bot. alacol, (483) 1 bot. of mendaco, (484) 1 bot. Martin's pills, (485) 1 bot. osteline tablets, (486) 1 bot. osteline liquid, (487) 2 bots. eastwhite, (488) 1 bot. wepex, (489) 1 bot. phyllosan, (490) 1 tin pazo, (491) 1 bot. resinol, (492) 1 bot. santal midy, (493) 1 bot. aquilax, (494) 1 bot. eczema cure, (495) 1 bot. pencrepatine, (496) 1 bot. cockloide, (497) 2 bots. phelisol oilment, (498) 1 bot. capsulin, (499) 3 bots. citeporin, (500) 1 bot. mostroline, (501) 1 bot. catarrh cure pills,

(502) 1 bot. antipon, (503) 1 bot. cassels tablets, (504) 2 bots. Hammonds pestilles, (505) 2 bots. esanofele, (506) 1 bot. Jelpemalt, (507) 1 bot. vaslene borated, (508) 2 bots. mitigal ointment, (509) 2 bots. of poront oil tablets, (510) 1 do. album, (511) 1 do. soluble, (512) 1 tin of herksby resorikharm, (513) 1 bot. of sargol, (514) 1 packet Beauchamp pills, (515) 2 bots. antiphlogistine, (516) 1 bot. iron jaloids, (517) 1 bot. tabloid, (518) 3 bots. pertlin, (519) 3 bots. captocal, (520) 1 bot. helmimol, (521) 1 bot. Hormoton, (522) 2 tins Wosmorkelziem tablet, (523) 3 bots. tabloid iron N. alsonic, (524) 1 tin peneritine, (525) 1 bot. of Hormoton, (526) 2 bots. radio stoleum, (527) 1 bot. of samayasen G. virasam, (528) 2 bots. lysol, (529) 1 bot. nujol, (530) 1 bot. of vitafer, (531) 1 bot. sentomine lozengers, (532) 2 bots. Fellows' syrup, (533) 1 bot. mixture, (534) 1 bot. ebsomsalt, (535) 2 tin antiphlogistine, (536) 2 bots. Doctor Mackoys fever killer, (537) 1 bot. isolex, (538) 1 bot. thaimal powder, (539) 1 bot. sugar of milk, (540) 1 packet camphor, (541) 1 bot. nitropin, (542) 1 bot. cardinal tablet, (543) 1 bot. Dr. Castle's tablet, (544) 4 bots. Dr. William's pink pills, (545) 1 tin alosta flose, (546) 1 bot. meat juice, (547) 2 bots. Polosso Nestles, (548) 1 bot. santonine lozengers, (549) 1 bot. rectified spirits of wine, (550) 2 tins Pastel sweets, (551) 23 bots. flavouring essence, (552) 1 bot. Morton's household amonia, (553) 2 bots. Ditol, (554) 1 bot. of Ratnip, (555) 1 bot. D. D. D. lotion, (556) 6 bots. jeeva-amurtham balm, (557) 4 bots. cuticura ointments, (558) 1 bot. milk of magnesia, (559) 1 tin Keatine powder, (560) 2 bots. Glisan-supostine, (561) 1 bot. macorana ointment, (562) 1 bot. resinal ointment, (563) 1 bot. Martin condition powder, (564) 3 tins Keatine brooklet, (565) 3 boxes of assorted pattern medicinal bottles, (566) 2 Allenbury's feeding bottles, (567) 2 measuring glasses, (568) 1 glass syringe, (569) 1 box of milktester, (570) 4 rubber teats, (571) 2 tins vaseline, (572) 15 packets of lint, (573) 1 hotwater bag, (574) 1 packet themogan, (575) 1 icebag, (576) 10 packets foot comfort soles, (577) 2 bots. of vim, (578) 1 bot. vermon water, (579) 1 packet of Cargills baraks, (580) ½ packet of boric acid, (581) 4 feeding bottles, (582) 1 loose tin absom salt, (583) 15 forks, (584) 14 spoons, (585) 1 bot. of lactogen rusks, (586) 1 tin golden mountain margarine, (587) 2 tins knife polish, (588) 2 bots. O'cider polish, (589) 5 packets laundry blue, (590) 1 tin sanita powder, (591) 3 tins of Organs pure lard, (592) 2 tins vitamin D, (593) 12 globe chimneys, (594) 13 vine glasses, (595) 3 boxes electric bulbs, (596) 1 hotwater bottle, (597) 1 water tap, (598) 3 small globes, (599) 2 feeding cups, (600) 1 bicycle luggage carrier, (601) 2 barbricks, (602) 3 mansion polish, (603) 2 Dik-ottermo top pins, (604) 2 tins Castrol's polish, (605) 2 tins enamel paint, (606) 2 bots. meltonian shoe cream, (607) 10 packets Colman's moth, (608) 2 packets Goddars plate powder, (609) 3 packets quick white, (610) 6 packets twink, (611) 2 tins organdi pear large, (612) 12 tins cream boot-polish, (613) 1 packet cobra blanco, (614) 2 tins dubbin, (615) 12 packets candle, (616) 4 rolls brake lining, (617) 1 philip pump, (618) 2 rolls electric wire, (619) 1 lot clips for do. (620) 1 lot incillators, (621) 1 box of wax, (622) 1 lot chimneys, &c., (623) 1 empty sweat bottle, (624) 6 tins talcum powder, (625) 1 evening Paris powder, tin, (626) 1 large tin rose powder, (627) 4 boxes of Garbo soaps, (628) 2 boxes of cureall soaps, (629) 1 box mikado soap, (630) 1 box of famora soap, (631) 1 rubber tube, (632) 1 box icilma, (633) 1 tin do. (634) 1 tin Johnson baby powder, (635) 2 packets asepsa, (636) 1 packet of Garbo sandal soap, (637) 3 bots. Evans toilets soap, (638) 1 bot. of coconut oil sembo, (639) 1 packet hair oil, (640) 2 bots of Eau-de-quinine, (641) 5 bots. nethrananda thaila oil, (642) 2 bots. Indian hair oil, (643) 1 bot. vaseline, (644) 5 packets Philips' tooth paste, (645) 2 bots. parokside cream, (646) 5 phials marking ink, (647) 7 bots. Eau de Cologne, (648) 5 packets palmolive, (649) 12 packets nasorcup soap, (650) 9 bots. Krishna mark tooth powder, (651) 1 bot. amami wave scent, (652) 3 packets shaving cream, (653) 3 packets safety pins, (654) 6 bots. marking ink, (655) 1 box handkerchief, (656) 1 box powder puffs, (657) 2 tubes Kolynos, (658) 1 tin violet powder, (659) 2 pieces life buoy soap, (660) 13 boxes chalf, (661) 4 packets playing cards, (662) 5 large bots. writing ink, (663) 4 phials ink, (664) 12 packets ink powder, (665) 2 bots. fountain pen ink, (666) 1 bot. swan ink, (667) 1 bot. Waterman's ink, (668) 1 large box Swan ink, (669) 3 boxes mathematical instrument, (670) 7 boxes Reeve's crayons, (671) 1 lot foot rules, (672) 1 box note paper and envelopes, (673) 2 boxes nibs, (674) 5 pencil sharpeners, (675) 1 box drawing pins, (676) 1 lot pencils, (677) 6 spoons, (678) 5 nickel pencil cases, (679) 1 dozen exercise books, (680) 3 attendance registers, (681) 21 copy books, (682) 11 pass books, (683) 1 book pictures, (684) 1 bot. ink, (685) 2 writing pads, (686) 1 lot blotting paper, (687) 3 enamel teapots, (688) 1 enamel saucepan, (689) 3 do. (690) 4 enamel plates, (691) 1 machine balance, (692) 1 lemon squeezer, (693) 41 bots. sauce, (694) 2 bots. penon-pickle, (695) 2 bots. mincemeat, (696) 2 bots. of capers, (697) 1 bot. French caper, (698) 2

bots. horse radish, (699) 19 bots. mustard, (700) 2 bots. tomato sauce, (701) 2 packets h. p. soset, (702) 5 packets mixed spice, (703) 5 bots. vichi water, (704) 1 bot. Mortons Spanish olives, (705) 4 bots. pickle, small, (706) 1 bot. Madras curry powder, (707) 3 bots. essence renance, (708) 1 bot. pickle, (709) 1 bot. cola tonic, (710) 1 bot. tomato sauce, (711) 1 bot. ginger powder, (712) 2 bots. household vinegar, (713) 12 bots. castor oil, (714) 2 bots. C. B. Luca oil, (715) 2 packets table salt, (716) 1 bot. white pepper, (717) 2 bots. spirits wine, (718) 7 bots. Jeysfluid, (719) 4 bots. Shell oil, (720) 4 bots. 3 in 1 oil, (721) 1 lemonade set, (722) 25 tins insance, (723) 7 tins insance, large, (724) 1 tin fish, (725) 2 tins castor sugar, (726) 4 tins asparagos, (727) 2 tins tomato soup, (728) 2 tins delmonte peaches, (729) 1 tin ditto small, (730) 1 tin delmonte pears, (731) 1 tin fruit salad, (732) 1 tin green peas, (733) 3 tins milk biscuits, (734) 2 tins golden puff, (735) 1 tin Crofford biscuit tin, (736) 1 salt bread tin, (737) 2 tins creed bread biscuit, (738) 1 tin ginger nut biscuit, (739) 2 tins. golden puff biscuit, (740) 6 glass bottles, (741) 1 stove, (742) 8 boxes gramophone needles, (743) 2 Lucas dynamo, (744) 2 Horlicks mixture, (745) 1 hair cropping machine, (746) 1 sound box, (747) 1 mouth organ, (748) 23 plugs, (749) 19 large bulbs, (750) 3 Britannia bulbs, (751) 1 sharpening stone, (752) 2 table knives, (753) 2 horn bulbs, (754) 1 bicycle lamp, (755) 1 razor belt, (756) 1 box electric cup, (757) 1 light holder, (758) 1 bot. polish, (759) 11 electric cut outs, (760) 17 bots. Gascut, compound, (761) 2 Lucas bells, (763) 1 kiwi brush, (764) 1 Lucas pair part, (765) 4 packets of S. K. F. fince, (766) 2 Dunlop gages, (767) 1 lot rubber pipe pieces, (768) 1 large inflator, (769) 3 tins Shell oil, (770) 1 ice refrigerator, (771) 9 glass almirahs, (772) 4 tables, (773) 7 scales complete, (774) 6 chairs, (775) 1 Royal typewriter, (776) 1 ladder, (777) 1 letter press, (778) 1 picture frame.

In assessment No. 212—Liquor Shop.

(779) Three bots. Grants whisky, (780) 1 bot. Scotch mist whisky, (781) 2 pints G. & R. whisky, (782) 1 pint Scotch mist, (783) 4 bots. Three star brandy, (784) 1 bot. One star brandy, (785) 2 pints Hennessy's three star brandy, (786) 1 bot. Hospital brandy, (787) 1 pint do. (788) 2 bots. Red sealed brandy, (789) 12 do., (790) 2 bots. T. U. S. gin, (791) 1 pint do. (792) 2 bots. Schnapps, (793) 1 bot. D. B. gin, (794) 19 bots. Beck's beer, (795) 27 bots. Red tower beer, (796) 8 bots. Colsbeck beer, (797) 35 pints, do. (798) 18 pints Tenents red T. beer, (799) 34 bots. Club brand beer, (800) 36 pints do., (801) 45 bots. Japanese beer, (802) 7 pints do., (803) 30 bots. Bullbrood beer, (804) 3 bots. Cosberg stout, (805) 15 pints do. (806) 18 pints bull dog stout, (807) 1 bot. Sandymans cherry, (808) 1 bot. Royal brown cherry, (809) 1 bot. pale piucherry, (810) 1 bot. Malacca wine, (811) 1 bot. Taragona wine, (812) 6 pints do., (813) 4 bots. French vermouth, (814) 3 bots. Suizana vermouth, (815) 1 bot. Penapepton, (816) 1 pint do. (817) 2 pints Papton wine, (818) 2 bots. rum, (819) 1 pint do. (820) 3 bots. G. rum, (821) 2 bots. ginger wine, (822) 1 bot. cider, (823) 2 bots. gin, (824) 4 pints do. (825) 1 half-pint do. (826) 1 bot. Gill's lemon gin, (827) 1 bot. orange gin, (828) 3 pints Ground's brandy, (829) 3 pints Augostrobiter, (830) 2 small do. (831) 4 pints peach peters, (832) 2 pints orange peter, (833) 2 half-pints do. (834) 180 bots. aerated water, (835) 1 bottle kolak, (836) 18 empty packing cases, (837) 1 sapu writing table, (838) 2 chairs, (839) 1 bar table, (840) 4 pieces liquor rack, (841) 1 bot. moskittle wine.

At Prussellawu.

Monday, December 12, 1938, and on the following days commencing each day at 9 A.M. :—

(1) Twenty yards of Ceylonese voile cloths, (2) 38 yards satin, (3) 16 yards of flowered chintz, (4) 39 yards fabric mixed, (5) 30 yards bordered voile mixed, (6) 31 yards bordered flower chintz, (7) 7 yards silma silk, (8) 4 yards sponge silk, (9) 80 yards of taffeta silk, (10) 1 yard washing silk, (11) 9 yards melange silk, (12) 29 yards palace silk, (13) 96 yards silma open work cloth, (14) 10 yards satin, (15) 4 yards silma cloth, (16) 12 yards crepe cloth, (17) 50 yards silk voile, cloth, (18) 14 yards lined twill, (19) 10 yards silk tussore, (20) 2 yards coloured satin drill, (21) 15 yards lined taffetta cloth, (22) 61 yards voile cloth, (23) 50 yards English crepe cloth, (24) 12 yards door cloth, (25) 24 yards khaki pieces, (26) 20 yards madaplan, (27) 24 yards coloured twill cloth, (28) 5 yards of grey flannel, (29) 6 yards Cannanore, (30) 8 pieces upholstering cloth, (31) 3 yards tussore, (32) 13 yards kahki cloth mixed, (33) 1 yard blazer serge, (34) 140 yards Indian tussore, (35) 7 yards canvas cloth, (36) 3 yards carpolish cloth, (37) 10 towels, large and small, (38) 50 yards of coloured fuji silk, (39) 5 yards fuji salay, (40) 1 straw hat, (41) 3 small cloth hats, (42) 200 yards shirtings, (43) 3 pairs white salay, (44) 10 yards naisook coloured cloth, (45) 60 yards white cloth

pieces, (46) 50 leather and rubber shoes, (47) 9 cloured design sarongs, (48) 15 many coloured design Batticaloa cheap sarongs, (49) 40 coloured westies, (50) 40 large and small selay, (51) 5 pieces small mixed cloth, (52) 10 small sized shirts, (53) 8 small jackets, (54) 1 small selay, (55) 2 small towels, (56) 12 ladies' ties, (57) 7 ties, (58) 25 stockings mixed, (59) 2 rubber underwears, (60) 10 small knitted hats, (61) 25 stiff collars, (62) 14 soft collars, (63) 1 lot mixed pieces lace, (64) 2 long trousers, (65) 1 vest coat, (66) 1 stitched coat, (67) 2 pyjamas, (68) 1 lot buttons mixed, (69) 4 large and small galvanized pans, (70) 1 old chamber pot, (71) 1 aluminium chembu, (72) 30 large and small chimneys mixed, (73) 1 aluminium rubber tray, (74) 1 old show case, (75) 1 old long counter, (76) 4 old Japanese chairs, (77) 1 iron safe, (78) 1 small table, (79) 1 old large Japanese clock, (80) 1 old time piece. (81) 3 large and small scales, (82) 18 drawers containing medicinal herbs, (83) 18 card board boxes containing medicinal substances, (84) 46 large and small bottles containing medicinal substances, (85) 6 small bottles of lozenges, (86) 9 bottles vinegar, (87) 4 packets matches, (88) 3 small tins of sardines, (89) 8 phials of oil, (90) 2 packets Arabic gum, (91) 1 packet sunlight soap, (92) 8 cigarette tins medicinal substances, (93) 23 empty bottles, (94) 13 packets containing medicinal herbs, (95) 18 small empty tins, (96) 2 old table lamps less globes, (97) 3 tins of powders Dunlop, (98) 1 packet super black, (99) 1 wire race, (100) 1 roll of double wire, (101) 4 connections infater, (102) 2 large and small bolts, (103) 3 buckles, (104) 10 packets solution tubes, (105) 1 vulcanizing lins, (106) 3 tins car polish, (107) 3 small electric lamps, (108) 4 long board lights, (109) 3 packets small bulbs, (110) 8 flat electric torches, (111) 10 small batteries, (112) 2 packets of ball valves, (113) 9 mantles, (114) 13 batteries, (115) 6 packets thread, (116) 1 lot bicycle parts, (117) 24 small rubber doll, (118) 5 packets toys, (119) 23 rolls thread, (120) 1 lot small thread, (121) 1 rubber doll, (122) 140 small bots. tooth powder phials, (123) 20 powder puffs, (124) 4 tins powder, (125) 2 boxes shaving soap with brushes, (126) 10 pieces soaps mixed, (127) 3 bots. ornamental for materials cloths, (128) 22 pen holders, (129) 3 tooth brushes, (130) 1 razor, (131) 3 mirrors, (132) 2 razors, (133) 3 colour boxes, (134) 2 hair clips, (135) 4 feeding bottles, (136) 10 small tins Singer oil, (137) 7 table knives, (138) 10 cheap mirrors, (139) 7 match box cases, (140) 1 powder case, (141) 1 imitation pearl necklace, (142) 1 small old pipe, (143) 10 clock brackets, (144) 3 chain necklaces, (145) 1 glass caraffe, (146) 1 glass tray, (147) 3 glass cups, (148) 1 small flower vase, (149) 3 sets crusen, (150) 1 lime juice squeezer strainer, (151) 2 small dishes, (152) 1 box chalk, (153) 10 packets of chalk pieces, (154) 2 boxes of toys, (155) 20 exercise books, (156) 6 packets tinsel, (157) 6 pieces lead, (158) 13 rolls faded coloured papers, (159) 3 leather belts, (160) 13 cloth belts, (161) 1 rubber toy, (162) 4 woven belts, (163) 6 small boxes of crackers, (164) 9 spoons, (165) 10 old gramophone records, (166) 45 tins large and small paints, (167) 7 lanterns, (168) 12 mammoties, (169) 1 axe, (170) 1 hand axe, (171) 8 scythes, (172) 10 bolts, (173) 50 large and small bolts, (174) 10 small packets files, (175) 3 handsaws, (176) 9 rat-traps, (177) 3 lime squeeze, (178) 20 bots. linseed oil, (179) 10 bots. of distilled water, (180) 1 lot mixed nails packets, (181) 20 chinaware cups, (182) 5 tumblers, (183) 1 teapoy, (184) 3 brass cups, (185) 1 lot beads, (186) 50 curtain rings, (187) 6 coat hangers, (188) 5 small spoons, (189) 1 small box white shoe lace, (190) 4 forks, (191) 1 empty rice box, (192) 1 weight from 14 lb., (193) 1 rack, (194) 2 tins engine oil, (195) 6 empty lozenges tins, (196) 3 quintanni, (197) 7 bots. Japanese beer, (198) 7 black bots. Japanese beer, (199) 33 bots. bull brand beer, (200) 11 bots. Nuwara Eliya beer, (201) 18 bots. stout, (202) 6 bots. porters brand beer, (203) 1 bot. tower brand beer, (204) 5 bots. Godesberg beer, (205) 1 pint Godesberg brand beer, (206) 20, half bot. stout, (207) 11 half bots. of Tennant's brand beer, (208) 2 pints Japanese beer, (209) 1 pint William fels, (210) 37 pints Beck's beer, (211) 1 pint bot. N. Peter gin, (212) 1 pint Booth's dry gin, (213) 3 pints H. Schnapps gin, (214) 1 pint Telmanns Schnapps gin, (215) 9 pints D. B. gin, (216) 2 bots. of Hourglass Schnapps, (217) 1 bot. Telman's Schnapps gin, (218) 1 bot. unsweetened gin, (219) 2 pints orange biters, (220) 1 bot. Cruchman, (221) 2 bots. Three Star brandy, (222) 4 bots. Hospital brandy, (223) 2 bots. Sovereign brandy, (224) 3 small pints Sovereign brandy, (225) 3 small pints Hospital brandy, (226) 3 pints Three Star Hanappeer brandy, (227) 3 bots. Italian vermouth, (228) 1 bot. French vermouth, (229) 1 pint Tarragona wine, (230) 1 half bot. Spanish sherry, (231) 1 half bot. Vibrona, (232) 2 bots. breakfast wine, (233) 3 bots. rum, (234) 1 bot. champagne, (235) 1 bot. jagora, (236) 1 bot. coto, (237) 3 bots. kina, (238) 3 bots. Mariana wine, (239) 2 bots. Saravello, (240) 6 pints Penro wine, (241) 1 bot. Beck's beer, (242) 2 bots. P. B. gin, (243) 99 large and small bots. aerated waters, (244) 5 bots. turpentine, (245) 4 bots. hostel, (246) 2 bots. Pilsoil, (247) 8 bots. disinfect, (248) 2 bots. soldering fluid, (249) 2 bots. French polish, (250) 5 bots. linseed oil, (251)

125 large and small chimneys, (252) 4 tins Cow and Gate milk, (253) 2 tins Vermicelli, (254) 1 factor pure coin, (255) 1 small sized night lamp, (256) 16 glass tumblers, (257) 10 empty lozenges tins, (258) 4 bots. jam, (259) 8 tins fruits, (260) 3 tins of asparagus, (261) 1 tin Cod Roes, (262) 2 Japanese tins, (263) 3 bots. Scott's emulsion, (264) 1 bot. Hamel syrup, (265) 1 bot. Allenbury's codliver oil, (266) 1 bot. amara, (267) 1 bot. Charles bloodmixture, (268) 4 bot. Angier's emulsion, (269) 3 nervigor, (270) 1 Pateesen, (271) 1 lactogol, (272) 1 bot. Allenbury's castor oil, (273) 1 bot. ingrets, (274) 2 bots. of Andrew's liver salt, (275) 3 bots. codliver oil, (276) 4 bots. Bayers' glucose, (277) 1 bot. sarasaparilla, (278) 2 bots. lung tonic, (279) 1 bot. phosphates, (280) 1 bot. syrup, (281) 3 bots. embraction, (282) 4 bots. egrin, (283) 1 bot. Roots alkiam salts, (284) 3 bots. cripo lax, (285) 2 bots. Faneets syrup, (286) 1 bot. Deschian's syrup, (287) 3 bots. Waterbury's compound, (288) 3 do. small, (289) 1 bot. mekatone, (290) 4 bots. aplex, (291) 1 bot. St. gin, (292) 2 bots. Allenbury's castor oil, (293) 3 bots. Califroman's pills, (294) 2 bots. Selestina, (295) 4 packets quinine powder, (296) 4 packets of atebirin, (297) 2 packets euclyptus oil, (298) 3 bots. Dr. William's pink pills, (299) 4 small bot. Indian root pills, (300) 4 small bots. bile beans, (301) 3 bots. sodanunts, (302) 3 bots. Ewards, (303) 4 bots. sargol, (304) 2 bots. of genaspirin, (305) 1 bot. plasmogin, (306) 3 bots. Hullroll, (307) 3 bots. visol, (308) 3 oz. bots. airoxnen predi, (309) 4 bots. Lodveels, (310) 3 small tins Maclean's stomach powder, (311) 2 bots. peps, (312) 4 small bots. oral, (313) 3 small bots. Kuidian petter wills, (314) 7 bots. Evan's E. Ellis, (315) 2 bots. easnofele, (316) 1 bot. carolopite salt, (317) 1 bot. small Philosan, (318) 3 bots. of Eno's fruit salt, (319) 2 do. small bottles, (320) 1 bot. milk magnecia, (321) 1 bot. cordial, (322) 2 bots. Pisana pills, (323) 2 bots. argurol, (324) 2 small tins sopen, (325) 1 bot. mandeco, (326) 1 small bot. of Bermax, (327) 3 bots. woetex, (328) 3 bots. D. D., (329) 2 bots. Ceylonese silman, (330) 2 small bots. of sanotogen, (331) 3 large and small bots. radio malt, (332) 2 bots. small kalzana, (333) 3 small bots. pomade, (334) 1 bot. Bernal's pills, (335) 1 small bot. zambuk, (336) 1 large tin of Ensloded, (337) 4 bots. Meesin, (338) 4 small bots. Kruschen salts, (339) 1 tin carboic powder, (340) 2 bots. formament, (341) 3 bots. lisol, (342) 3 bots. quinine, (343) 4 tins veptable, (344) 1 bot. Kennedy, (345) 3 bots. peaches, (346) 2 bots. lavender salt, (347) 1 bot. Santal Mid, (348) 1 bot. essence, (349) 1 small bot. chlorodyne, (350) 1 small bot. Carman mustard oil, (351) 2 bots. wintergreen, (352) 1 small bot. maternax, (353) 6 bots. eucalyptus oil, (354) 1 small bot. leesterin, (355) 1 bot. castor oil, (356) 1 tin ostomalt, (357) 2 bots. of Milton, (358) 2 bots. Condy's fluid, (359) 3 bots. cuticura ointments, (360) 3 bots. pain balm, (361) 3 bots. monkorliscometic, (362) 1 bot. chemical food, (363) 1 bot. syrup semenia, (364) 4 packets alpha soap, (365) 3 bots. frub, (366) 4 bots. bovril, (367) 2 packets platepowder, (368) 10 small phials, (369) 2 large ink bottles, (370) 8 do. small bottles, (371) 2 tins poolwax, (372) 2 small packets bandage, (373) 2 bots. Keetings powder, (374) 1 bot. magnecia, (375) 10 small tins electric balm, (376) 3 bots. coronation, (377) 2 small bots. ointment, (378) 2 bots. small borie powder, (379) 1 gum bottle, (380) 10 bots. aspirin, (381) 1 bot. of karuktor, (382) 1 bot. Furgen's pills, (383) 1 bot. Calvert powder, (384) 3 ink tins, (385) 3 packets balm, (386) 5 large and small tokol packets, (387) 1 packet ink powder, (388) 1 tin ointment, (389) 2 day books, (390) 25 pictures, (391) 1 lot of envelope, pencil, books, (392) 6 packets tooth powder, (393) 3 tins powder, (394) 1 lot erasers, (395) 20 pieces mixed soaps, (396) 8 pieces Pears' soap, (397) 5 packets soap, (398) 4 bots. cream, (399) 7 large and small packets lux powder, (400) 1 packet sensen, (401) 27 tooth brushes, (402) 5 small bots. pomade, (403) 6 small bots. Eau de Cologne, (404) 17 ditto tubes, (405) 14 bots. oil, (406) 7 shaving brushes, (407) 8 scent bottles, (408) 5 small phials, (409) 10 mixed cigarette tins, (410) 10 tins tobacco, (411) 3 bots. soup, (412) 24 large and small tins sardines, (413) 12 tins meat, (414) 3 tins cod roes, (415) 3 tins tongue, (416) 7 tins soup, (417) 3 tins asparagus, (418) 4 tins cream cheese, (419) 2 packets pex, (420) 11 small bots. jam, (421) 13 small tins jam, (422) 3 tins crepos salt, (423) 3 mixed galfelter, (424) 3 pediwak, cakes, (425) 2 audimile tins, (426) 25 mixed bots. essence venila ginger cochonial, (427) 1 bot. Galssgow powder, (428) 7 bots. olive oil, (429) 3 bots. essence prigam, (430) 2 bots. Madras curry powder, (431) 2 tins cocoa powder, (432) 1 bot. Horlicks, (433) 1 tin lactogen, (434) 2 tins Colman powder, (435) 2 tins kesimal powder, (436) 2 tins packing powder, (437) 3 tins pool cream, (438) 1 tin quince powder, (439) 5 bots. and tins Colmans mustard, (440) 3 tins flower, (441) 3 bots. mixed pepper, (442) 1 bot. carbonate soda, (443) 2 bots. cream, (444) 1 bot. onion, (445) 2 bots. mixed pickles, (446) 1 bot. Penyam pickle, (447) 14 bots. sasal, (448) 1 bot. honey, (449) 3 bots. mango chutney, (450) 2 pops tins, (451) 4 mixed butter tins, (452) 7 packets galatine, (453) 1 tin rice lee, (454) 7 packets table

salt; (455) 2 tins margarine, (456) 1 packet nightwicks, (457) 2 Horlick milbars, (458) 4 cobra cakes, (459) 1 tin knife polish, (460) 4 mixed tins Mina polish, (461) 1 tin brass polish, (462) 2 one-lb. mansion tins, (463) 2 sochaharine tins, (464) 1 tin talcum powder, (465) 1 bot. cream oil, (466) 6 tins mixed cobra, (467) 1 tin brasso, (468) 7 tins Kiwi polish, (469) 1 bot. meltonian cream, (470) 1 tin cobra white cleaner, (471) 1 tin metal polish, (472) 3 tins sewing machine oil, (473) 1 packet black lead, (475) 2 bots. quick white, (476) 1 bot. meltonian white, (477) 23 tins and bots. mixed jam, (478) 1 meltonian cream bottle, (479) bots. hoodcream, (480) 2 tins syrup, (481) 1 tin barlowa, (482) 2 tins chocolate powder, (483) 2 bots. lime juice, (484) 1 lozenges bottle, (485) 2 mixed biscuit tins, (486) 4 packets distemper, (487) 5 bots. varnish, (488) 1 bot. toffee, (489) 1 bot. ginger puddings, (490) 1 packet medicated paper, (491) 1 packet Burma paper, (492) 2 tins rolet, (493) 2 bots. lime juice cordial, (494) 1 bot. chocolate, (495) 1 bot. orange cordial, (496) 1 bot. xelmikener (497) 1 bot. containing chocolates, (498) 4 jakwood almiraes, (499) 1 counter, (500) 1 large rack, (501) 1 large show case, (502) 6 mixed brushes, (503) 1 cleaner, (504) 2 tins of Robinson barley, (505) 6 empty sweets bottles, (506) 2 tins lozenges, (507) 10 lb. foolscap paper, (508) 3 lb. of brown paper, (509) 17 balls of thread, (510) 3 bots. Eno's fruit salt, (511) 2 bots. kidney pills, (512) 3 bots. spirits wine, (513) 13 lots wicks, (514) 4 door locks, (515) 28 lb. tanned leather, (216) 1 lot empty bottles, (517) 2 earthen ware, (518) 1 large sapu table, (519) 1 scale, (520) 7 tins of 1 gallon motor oil, (521) 4 old chairs, (522) 1 old Seth Thomas clock, (523) 3 No. 15 hanging lamps, (524) 10 small glass tumblers, (525) 1 lot iron pieces, (526) 1 lot old hinges, nail, hooks, bolts, chains, &c., (527) 3 chocolate boxes, (528) 1 tin losenges, (529) 2 bots. peppermints, (530) 2 ground milchard, (531) 3 blanco, (532) 1 fruit salad, (533) 20 pieces pipe tobacco, (534) 12 barrels, (535) 1 lot plank, (536) 10 lb. coir string, (537) 1 empty packing case.

Fiscal's Office,
Kandy, November 1, 1938.

H. C. WIJESINHA,
Deputy Fiscal.

Southern Province.

In the District Court of Galle.

Richard de Silva of Matara Plaintiff.
No. 32,922. Vs.

M. J. C. Sedara of Matara Defendant.

NOTICE is hereby given that on Friday, December 2, 1938; commencing at 2 o'clock in the afternoon, will be sold by public auction at the respective premises the right, title, and interest of the said defendant in the following property, for the recovery of a sum of Rs. 1,488-35, being principal and interest, and further interest on Rs. 1,000 at 9 per cent. per annum from February 22, 1934, to August 27, 1935, and thereafter on the aggregate amount till payment in full, writ costs reserved, less Rs. 24-56, viz. :-

1. All that undivided $\frac{1}{4}$ part of the land called Mohottige Wella-addarawatta *alias* Pelawatta (the subject matter of the partition case No. 12,450, D. C., Matara), situated at Kotuwegoda, within the Urban District Council limits of Matara, Matara District, Southern Province, and bounded on the north by high road, east by the remaining $\frac{3}{4}$ portion of the same land, south by Giruwayewalawwewatta, and on the west by Dunwatta *alias* Wathiyaregewatta, and containing in extent about 1 acre.

2. All that undivided $\frac{1}{2}$ part of the soil and fruit trees of the divided eastern one-fourth portion of the land called Mohottigewella-addarapelawatta *alias* Wellewatta, situated at Kotuwegoda aforesaid; and bounded on the north by high road, east by Korale Aramba *alias* Walawwewatta, south by Giruwayewalawwewatta, and on the west by the remaining $\frac{1}{2}$ portion of the same land, and containing in extent about 1 acre.

3. All that undivided 17/960 parts of the land called Bakmeegahakoratuwa *alias* Bakmeegahawattapitteniya, situated at Welegoda within the Four Gravets of Matara aforesaid; and bounded on the north by Wela-addaragederawatta *alias* Bakmeegahawatta, east and south by Nupewela, and on the west by Digapatha and Elhena, and containing in extent about $\frac{1}{2}$ of an acre.

4. All that undivided 17/960 Delgahakoratuwa, situated at Welegoda aforesaid, and bounded on the north by Appuwewukoratuwa, east and south by Nupewela, and on the west by Wela-addarawatta *alias* Bakmeegahawatta, and containing in extent about $\frac{1}{2}$ of an acre.

Deputy Fiscal's Office,
Matara, November 1, 1938.

H. V. F. ABAYAKOON,
Additional Deputy Fiscal.

In the District Court of Tangalla.

Nanayakkara Don Hendrick Ratnayake of Kapugama
in Matara District Plaintiff.
No. 3,943. ⁵⁸ Vs.

(1) Packeer Saibu Mohamadu Cassim, (2) S. I. M. Patunma Natchia, and (3a) Mohamadu Ismail Mohamadu Buhari, all of Tangalla Defendants.

NOTICE is hereby given that on Saturday, November 26, 1938, 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 defendants in the following mortgaged property for the recovery of Rs. 3,000, with interest at 9 per cent. on Rs. 3,000, from June 16, 1938, till payment and poundage, viz. :—

(1) All the soil and fruit trees of the land called Weliarehena, in extent 11 acres and 8 perches, situated at Palle Netolpitiya in East Giruwa pattu of the Hambantota District; and bounded on the north by a road reservation, east and south by a Crown land, and west by lands described in plans 158,996 and 158,995 and lot No. 8,381 in P. P. 3,508 and wewa.

(2) All that undivided 1/10 share of the field called Hathamuna, in extent about 10 amunams of paddy sowing, situated at Andupelena in East Giruwa pattu aforesaid; and bounded on the north by Godebedda, east by Godabedda, south by Hulagemulana, and west by Giruwa-oya.

(3) All that undivided 1/4 share of the field called Marawa, in extent about 3 amunams of paddy sowing, situated at Andupelena aforesaid; and bounded on the north by Palle-muruta, east by Ganinkumbura, south by Ulugedara-bogahakumbura, and west by Welikumbura.

(4) All that undivided 1/4 share of the field called Thun-godawala, in extent about 5 amunams of paddy sowing, situated at Palle Andupelena aforesaid; and bounded on the north by Palle Murutha and Crown land, east by village boundary of Kadiragoda, south by Irikonda, and west by Marawekumbura.

(5) All that undivided 1/2 share of the field called Kohupitiya, in extent 2 amunams of paddy sowing, situated at Palle Andupelena aforesaid; and bounded on the north by Badullakumbura, east by the village boundary of Kadiragoda, south by Heelagemulana, and west by Gama-gedarawatta.

(6) All that soil and fruit trees of the land called Jool-gahakoratuwa and Ketangahakoratuwa, in extent 4 acres 1 rood and 25 perches, situated at Talunna in East Giruwa pattu aforesaid; and bounded on the north by a road reservation, east and south by Crown land, and west by land bearing T. P. 209,170.

(7) All that undivided 1/12 share of the field called Hathamuna, in extent about 12 amunams of paddy sowing, situated at Andaragoda in Andupelena in East Giruwa pattu aforesaid; and bounded on the north by Talawer-alagewatta, east by Galpothamulanabadawetiya, south by Hulagemulaneniniyara, and west by the village boundary of Ganewala alias Parana-oya.

Deputy Fiscal's Office, P. D. WEERAMAN,
Tangalla, October 27, 1938. Additional Deputy Fiscal.

25 Northern Province.

In the Court of Requests of Kayts.

Ramanather Kumaravelu of Karaitivu West Plaintiff.
No. 1,896. Vs.

(1) Thillaiampalam Sathasivam, and (dead) (2) wife Theivanai of ditto Defendants.
Sinnammah, daughter of Sathasivam of ditto Substituted defendant.

NOTICE is hereby given that on Friday, November 25, 1938, at 10 o'clock in the forenoon, will be sold by public auction at the premises the right, title, and interest of the said 1st defendant and substituted defendant for the recovery of the sum of Rs. 65, with interest on Rs. 6 at the rate of 9 per cent. per annum from February 15, 1936, until payment in full and costs Rs. 23, and poundage and charges in the following property, viz. :—

A piece of land situated at Thankodai in Karaitivu West, Karaitivu Parish, Islands Division of the Jaffna District, Northern Province, called "Kiranaï", in extent 20 lachams p. c.; and bounded on the east by Ramalingam Nagalingam, north by Sinnappillai, wife of Veluppillai, west by Rasammah, wife of Subramaniam, and south by Kamadchchy, wife of Sithamparappillai and others.

The land is said to be under mortgage.

Fiscal's Office, S. TURAIYAPPAH,
Jaffna, November 1, 1938. for Fiscal.

35 Eastern Province.

In the District Court of Trincomalee.

Kasiranjitham, wife of V. K. Chinniah of Division
No. 8, Trincomalee Plaintiff.
No. 1,724. Vs.

(1) Periyathamby Nagaretnam, (2) and wife, Thaiyal-nayagiammal, both of Division No. 2, Trincomalee Defendants.

NOTICE is hereby given that on Monday, November 28, 1938, at 10 o'clock in the afternoon, will be sold by public auction at the spot the following property mortgaged to the plaintiff by bond No. 900 dated December 17, 1928, attested by Mr. D. Rajaratnam of Trincomalee, Notary Public, and declared specially bound and executable under the decree entered in the above case and ordered to be sold by order of court dated October 15, 1938, for the recovery of the sum of Rs. 5,520, with interest on Rs. 4,000 at 12 per cent. per annum from February 20, 1933, till March 29, 1933, and thereafter at 9 per cent. per annum till payment in full and costs reserved (less Rs. 1,950), Fiscal's fees and charges and poundage, viz. :—

Out of the land and premises bearing assessment No. 285 called and known as King's Garden, in extent 7 acres 1 rood and 16 43/100 perches, situated at Division No. 2, Trincomalee, Trincomalee District, Eastern Province, all that portion of land on the south-eastern side with a tiled house of three rooms known as Arrack Godown, together with the thirteen coconut trees and other plantations standing thereon and all other rights relating thereto; bounded on the south-west by Harbour road, on the north-east by land belonging to Kandasamy Temple, on the south-east and north-west by land and premises belonging to C. Thamo-tharampillai, in extent breadth 215 feet, length 84 feet and 10 inches.

Deputy Fiscal's Office, B. VRASILLAI,
Trincomalee, October 25, 1938. Additional Deputy Fiscal.

30 North-Western Province.

In the District Court of Negombo.

R. M. N. R. M. Adaicappa Chettiar of Nattarasancottai
in India, presently of 171, Main street, Negombo. Plaintiff.
No. 10,207. Vs.

A. N. T. L. Letchumanan Chettiar of 163, Main street, Negombo Defendant.

NOTICE is hereby given that on Saturday, December 3, 1938, at 4 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. 4,212.37, with interest on Rs. 3,525 at the rate of 6 per cent. per annum from July 1, 1937, till September 16, 1937, and thereafter at 9 per cent. per annum till payment in full, viz. :—

All the right, title, and interest of A. N. T. L. Letchumanan Chettiar to all that land comprised of the contiguous allotments of high and low land called Kongahamulahena, containing ground sufficient for sowing four lahas kurakkan and Bakmigahakumbura; containing ground sufficient for sowing ten berrals of paddy, situate at Veralugama in Katugampola korale south of Katugampola hatpattu, in the District of Kurunegala, North-Western Province; and bounded as such one land on the north by Godakele, east by the field of Appu Vedarala, south by the land sold by Appuhamy to Arolis, and west by high road, and is found to contain 12 acres more or less, together with the buildings and plantations standing thereon and registered under C 540/97.

Fiscal's Office, CHARLES DE SILVA,
Kurunegala, November 1, 1938. Deputy Fiscal.

27 In the District Court of Puttalam.

S. M. S. Abdul Cader of Puttalam Plaintiff.
No. 4,772. Vs. 39

Sena Ana Seihu Sathakattulla Maraikar of Teli. Defendant.

NOTICE is hereby given that on Friday, November 25, 1938, 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. :—

The land called Nadupathukany, situate at Karukku-chenai in Alankuda; in Akkarai pattu, in the District of Puttalam, North-Western Province; containing in extent 30 acres; and bounded on the north by land belonging to

S. M. S. P. Muthiah Chettiar and others, on the east by land belonging to S. M. S. P. Muthiah Chettiar and mosque, on the south by the land belonging to K. P. Segu Sickander and others, and on the west by Crown land. Out of this $\frac{1}{4}$ share with the young coconut plantation raised for this share in extent about 10 acres and which said young plantation is bounded on the north and east by the lands belonging to S. M. S. P. Muthiah Chettiar and other, on the south by the land belonging to K. P. S. Segu Sickander, and on the west by reservation.

For the recovery of the sum of Rs. 347.35, with legal interest on Rs. 347.35 from September 1, 1938, till payment in full and costs of suit.

Deputy Fiscal's Office, J. P. KANTHYAH,
Puttalam, October 21, 1938. Additional Deputy Fiscal.

Province of Uva.

In the Court of Requests of Nuwara Eliya.

P. S. Kadiravel Kangany of Mahagastotte estate,
Nuwara Eliya Plaintiff.
No. 13,818. Vs.

E. M. A. Jayasekera, C/o The Arachchi, Pallewela,
Welimada Defendant.

NOTICE is hereby given that on Saturday, December 17, 1938, 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. 295 with interest on Rs. 135 at 18 per cent. per annum from January 4, 1938, to May 20, 1938, and thereafter on the aggregate amount of the decree at 9 per cent. per annum till payment in full, viz.:-

All that land called Panchawatta, containing in extent about $4\frac{1}{2}$ acres, situated at Pallewelagama in Yatipalata korale in Udukinda division in Badulla District of the Province of Uva; and bounded on the north by stone land mark of the land belonging to P. S. Kadiravel Kankany, east by road, south by the boundary separating the land belonging to Pallewela Arachchi, and west by weilla and Malwetiya, together with the zinc and tile roofed building and the tea plantation standing thereon.

Fiscal's Office, T. J. MENDIS,
Badulla, October 31, 1938. Deputy Fiscal.

In the District Court of Colombo.

Cargills Ltd., Colombo Plaintiffs.
No. 8,969 M Vs.

(1) Joseph Nazaren Moraes, (2) Joseph John Costa,
both of Gampola, carrying on business in partnership
under the firm, name, and style of Costa &
Sons Defendants.

NOTICE is hereby given that from Friday, November 25, 1938, commencing at 9 o'clock in the forenoon, will be sold by public auction at the premises of Messrs. Costa & Sons, King Street, Badulla, the following property of the defendants seized and sequestered under the Mandate of Sequestration of D. C., Colombo, Case No. 8,969M for Rs. 27,080.08, to wit:—The entire stock in trade, shop, goods, and effects—draperies, groceries, foreign liquor and drugs—and all other articles of trade described below and all and singular the furniture and fittings, lying in the premises above-mentioned.

Flannels, tussore, twills, alpaca, gaberdine, gauze pants, kannanore, shirts, mufflers, pyjamas, ties, sweaters, shirt cloth, vests, silks, sarrees, fabrics, linens, organdy, muslin, airtex, duromayd, reverina, rubber silk, satins, poplins, chintz, milange, madappalams, nansook, taffeta, lace, voile, tricolin, border cloth, patas cloth, horrockse, georgette, night dresses, saree pins, casement, charmeuzze, curtain cloth, coloured thread, wollen goods, one lot wool, bed sheets, napkins, teapoy-covers, long cloth, sarongs, camboys, coloured cloth, tabling, striped cloth, mosquito nets, grey sheeting, verties, pillow cases, socks, stockings, ladies' shoes, gent's shoes, children's shoes, ladies' hats, ladies' belts, bridal veils, gent's hats, children's hats, blankets, slippers, handkerchiefs, collars, feeding bottles, china matting, canvas cloth, rain coats, oil cloth, suit cases, rackets, bridal flowers, aluminium goods, cutlery, crockery, kitchen utensils, mantles, lampwicks, lamps, syringes, toilet requisites, toys, stationery, tooth brushes, tooth pastes, hand bags, watches, football inflators, ear-drops, chromium bangles, celluloid bangles, imitation necklaces, coronation medals, brass goods, saree pins, cut-glass goods, fountain pens, buttons, studs, buckles, pictures, dolls, soaps, eau-de-cologne, razors, brushes,

soap cases, ash trays, ladies' work boxes, trays, umbrellas, walking sticks, statues, rosaries, prayer books, scapulars, combs, embroidery books, flags, torches, ice bags, batteries, padlocks, footballs, cricket bats, flasks, basins, tin cutters, Christmas cards, flower vases, chamber pots, enamel spittoons, time-pieces, jewellery boxes, bells, cigarette cases, Flit, Shell-Tox, Texaco oil, bath bricks, Fly-Tox, mosquito coils, reels of cotton, varnish, polish, pipe tobacco, packets of salts, sauce, coffee essence, white pepper, tinned coffee, tinned mustard, baking powder, assorted sweets, bees wax, Jeyes Fluid, boxes of matches, Moss jelly, icing sugar, castor oil, and various other articles consisting of pickles, jams, chocolates, biscuits, condensed milk, cigarettes, soaps, butter, cheese, syrups, tinned food, tinned fruits, patent medicines, foreign liquor, empty packing cases, brooms, empty bottles, gunny bags, almirahs, show cases, counters, mirrors, benches, tables, shelves, a typewriter, an ironsafe, chairs, stands, a clock, a press, brackets, a refrigerator, and umbrella-stand, and various other shop goods and articles of trade.

Fiscal's Office,
Badulla, October 31, 1938.

T. J. MENDIS,
Deputy Fiscal.

Province of Sabaragamuwa.

In the District Court of Colombo.

The Commissioner of Income Tax Petitioner.
No. Ai 3,682. Vs.

Mr. E. O. de Fonseka (Snr.) "Areadia," Rosmond place,
Colombo Respondent.

NOTICE is hereby given that on November 28, 1938, commencing at 10 o'clock in the forenoon, will be sold by public auction at the respective premises the right, title, and interest of the said respondent in the following property, viz.:-

1. All that allotment of land called Kuttangalawatta alias Kurundugollawatta, situated at Gurugalla in Atugam korale of Three Korales in the District of Kegalla of the Province of Sabaragamuwa; and bounded on the north by Kuttangala and Gederawatta, east by fields, south by church property, and west by Galagawakurakkanwatta and Kebellagahawatta; and containing in extent 5 acres and 9 perches.

2. All that allotment of land called Pelawatta, situated at Gurugalla aforesaid; and bounded on the north by Jambalagahawatta, east by ela, south by Punchiowita, and west by Nindewatta; and containing in extent 2 roods.

3. All that allotment of land called Jambalagahawatta, situated at Gurugalla aforesaid; and bounded on the north and east by ela, south by Pelawatta, and west by Siripinawatta; and containing in extent 1 acre and 16 perches.

4. All that allotment of land called Punchiowita, situated at Gurugalla aforesaid; and bounded on the north by Pelawatta, east by Gamagewelewatta, south by Walaowita, and west by Welabodawatta; and containing in extent 2 bushels of paddy sowing.

For the recovery of the sum of Rs. 31,294.26.

Deputy Fiscal's Office, J. A. F. SIRIWARDENE,
Kegalla, October 29, 1938. Additional Deputy Fiscal.

NOTICES IN TESTAMENTARY ACTIONS.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of
Jurisdiction. Marasinpedige Bulanjisa Veda of Alut-
No. 8,313. gama in Meda pattu of Siyane korale,
deceased.

Ilanganama Kalu of Alutgangoda in Meda pattu of
Siyane korale Petitioner.

And

(1) Marasinpedige Mary, (2) ditto Arthur, (3) ditto William, (4) ditto Peter, (5) ditto Winnie, (6) ditto Charlis, (7) ditto Kirthiratne, (8) ditto Gnanawathie, all of Alutgangoda in Meda pattu aforesaid, (9) Marasinpedige Puranelis Veda of Mahawila, Yakkala Respondents.

THIS matter coming on for disposal before M. W. H. de Silva, Esq., District Judge of Colombo, on March 30, 1938, in the presence of Mr. Victor A. P. Nanayakkara,

Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated March 25, 1938, having been read:

It is ordered (a) that the 9th respondent be and he is hereby appointed guardian ad litem of the minor 2nd to 8th respondents above named to represent them for all the purposes of this action, and (b) 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 May 26, 1938, show sufficient cause to the satisfaction of this court to the contrary.

C. NAGALINGAM, District Judge.

Date for showing cause extended to November 10, 1938.

June 23, 1938. W. SANSONI, District Judge.

33 In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of Jurisdiction. Achchimuttu Rasiah of Vaddukodai No. 8,571. East, Jaffna deceased.

Spencer Rasiah Balasingham of 12, 42nd lane, Wellawatta, Colombo Petitioner.

And

(1) Mrs. Ratnam Sivarajai, (2) Miss Annapoornam Rasiah and (3) Spencer Rasiah Balasingham, all of 12, 42nd lane, Wellawatta, Colombo Respondents.

THIS matter coming on for disposal before W. Sansoni, Esq., District Judge of Colombo, on September 15, 1938, in the presence of Mr. S. A. Nalliah, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated September 9, 1938, 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 October 6, 1938, show sufficient cause to the satisfaction of this court to the contrary.

September 15, 1938. W. SANSONI, District Judge.

The date for showing cause against the above-mentioned Order Nisi is hereby extended to October 20, 1938.

September 30, 1938. W. SANSONI, District Judge.

The date for showing cause against the above-mentioned Order Nisi is hereby extended to November 10, 1938.

October 25, 1938. W. SANSONI, District Judge.

In the District Court of Colombo.

37 Order Nisi.

Testamentary In the Matter of the Intestate Estate of Jurisdiction. the late Kuruppu Achchige Don Pabilis No. 8,587. Appuhamy of Oruwela in the Meda pattu, Hewagam korale.

Palagedara Aratchige Mancho Nona also of Oruwela aforesaid Petitioner.

And

(1) Kuruppu Achchige Don Arnolds Appuhamy, (2) ditto Dona Babillon, (3) ditto Dona Millie Nona, all of Oruwela aforesaid, minors, appearing by their guardian ad litem (4) Palagedara Aratchige Charles Perera of Malapalla in the Palle pattu of Hewagam korale Respondents.

THIS action coming on for disposal before W. Sansoni, Esq., District Judge of Colombo, on October 4, 1938, in the presence of Mr. M. Oliver Fernando, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated September 28, 1938, having been read:

It is ordered (a) that the 4th respondent be and he is hereby appointed guardian ad litem of the minors the 1st to 3rd respondents above named to represent them for

all the purposes of this action, and (b) that the petitioner be and she is hereby declared entitled, as widow of the above-named deceased, to have letters of administrations to his estate issued to her, unless the respondents above named or any other person or persons interested shall, on or before October 27, 1938, show sufficient cause to the satisfaction of this court to the contrary.

October 6, 1938. W. SANSONI, District Judge.

The date for showing cause against the within mentioned Order Nisi is hereby extended to November 10, 1938.

October 24, 1938. W. SANSONI, District Judge.

42 In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Last Will and Jurisdiction. Testament of the late Bamunu Aratchige Don Swethan Wijesiriwardena, No. 8,611. Muhandiram, late of Kottawa, deceased.

(1) Bamunu Aratchige Dona Ratnasilie Wijesiriwardana, (2) Dona Gnanawathie Ranasinghe Wijesiriwardena, both of Kottawa Petitioners.

Vs.

(1) Bamunu Aratchige Don Rampala, (2) Bamunu Aratchige Onanawathie Wijesiriwardena, (3) Bamunu Aratchige Dona Seelawathie Wijesiriwardana, (4) Bamunu Aratchige Dona Hemalatha Wijesiriwardana, the 3rd and 4th respondents are minors, appearing by their guardian ad litem (5) Bamunu Aratchige Don Semaneri Appuhamy of Homagama, (6) Bamunu Aratchige Don Endoris Appuhamy of Mawatgama Respondents.

THIS matter coming on for disposal before W. Sansoni, Esq., District Judge of Colombo, on October 18, 1938, in the presence of Mr. S. W. Perera, Proctor, on the part of the petitioners above named; and (1) the affidavits of the said petitioners dated October 16, 1938, and (2) of the attesting witnesses dated October 18, 1938, having been read:

It is ordered that the last will of Bamunu Aratchige Don Swethan Wijesiriwardena, Muhandiram, 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 are the executors in the said will and that they are entitled to have probate thereof issued to them accordingly, unless the respondents above named or any other person or persons interested shall, on or before November 10, 1938, show sufficient cause to the satisfaction of this court to the contrary. It is further ordered that the 5th respondent be and he is hereby appointed guardian ad litem of the minors, the 3rd and 4th respondents above named to represent for all the purposes of this action.

October 20, 1938. W. SANSONI, District Judge.

In the District Court of Colombo.

249 Order Nisi.

Testamentary In the Matter of the Intestate Estate of Jurisdiction. Louis de Silva Gunaratne of Wellawatta, No. 8,612. in Colombo, deceased.

Sally Peiris of Gunasiripiti High street, Wellawatta, Colombo Petitioner.

Samson Gunaratne of Camden Town, London, N. W., England Respondent.

THIS matter coming on for disposal before W. Sansoni, Esq., District Judge of Colombo, on October 19, 1938, in the presence of Mr. C. H. de Silva, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated October 18, 1938, having been read:

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

unless the respondent above named or any other person interested shall, on or before November 10, 1938, show sufficient cause to the satisfaction of this court to the contrary.

October 22, 1938.

W. SANSONI,
District Judge.

34 In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Last Will and Testa-
Jurisdiction. ment of the late Nawalage David
No. 8,613. Abraham Cooray of Nawala, Rajagiriya,
deceased.

Don Melius Gunasekara of Pamankada, Wella-
watta Petitioner.

And

- (1) Nawalage Deonis Cooray, (2) Nawalage Louisa Cooray, (3) Nawalage Sophia Cooray, (4) Nawalage Caroline Cooray, (5) Nawalage Jane Cooray, (6) Nawalage Marthina Cooray, (7) Nawalage Cornelis Cooray, all of Nawala, in the Palle pattu of Salpiti korale Respondents.

THIS matter coming on for disposal before W. Sansoni, Esq., District Judge of Colombo, on October 20, 1938, in the presence of Mr. D. R. de S. Abhayanayake, Proctor, on the part of the petitioner above named; and (1) the affidavits of the said petitioner dated October 18, 1938, and (2) of the attesting notary dated October 13, 1938, having been read:

It is ordered that the last will of Nawalage David Abraham Cooray, deceased, of which the original has been produced and is now deposited in this court be and the same is hereby declared proved, and it is further declared that the petitioner is the executor in the the said will and that he is entitled to have probate thereof issued to him accordingly, unless the respondents above named or any other person or persons interested shall, on or before November 10, 1938, show sufficient cause to the satisfaction of this court to the contrary.

October 24, 1938.

W. SANSONI,
District Judge.

34 In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of
Jurisdiction. Harriet Muttamma Anandanayagam,
No. 8,614. deceased.

J. Anandanayagam of Kotahena Petitioner.

- (1) Kingsley J. Anandanayagam, (2) Princess K. Anandanayagam, (3) Vivian J. Anandanayagam, (4) Herman J. Anandanayagam, (5) Quintin J. Anandanayagam, (6) Lilian Y. Anandanayagam, (7) Corinna N. Anandanayagam, (8) Vernon J. Anandanayagam, all of St. Lucia's street, Kotahena; the 2nd to 8th respondents are minors appearing by their guardian *ad litem* (9) W. A. I. Hoover of Kotahena Respondents.

THIS matter coming on for disposal before W. Sansoni, Esq., District Judge of Colombo, on October 26, 1938, in the presence of Mr. H. V. Ram Iswera, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated October 21, 1938, having been read:

It is ordered (a) that the 9th respondent be and he is hereby appointed guardian *ad litem* of the minors, the 2nd to 8th respondents above named, to represent them for all the purposes of this action, and (b) that the petitioner be and he is hereby declared entitled, as husband of the above-named deceased, to have letters of administration to her estate issued to him, unless the respondents above named or any other person or persons interested shall, on or before November 10, 1938, show sufficient cause to the satisfaction of this court to the contrary.

November 1, 1938.

W. SANSONI,
District Judge.

25 In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate and
Jurisdiction. Effects of Yohanida Umma late of
No. 8,615. 108, Old Moor street, Colombo,
deceased.

Noorul Hidaya of 108, Old Moor street in
Colombo Petitioner.

Vs.

Noor Bahima of 108, Old Moor street,
Colombo Respondent.

THIS matter coming on for disposal before W. Sansoni, Esq., District Judge of Colombo, on October 24, 1938, in the presence of Mr. John Wilson, Proctor, on the part of the petitioner above-named; and the affidavit of the said petitioner dated October 21, 1938, having been read:

It is ordered that the petitioner be and she is hereby declared entitled, as daughter of the above-named deceased, to have letters of administration to his estate issued to her, unless the respondent above-named or any other person or persons interested shall, on or before November 10, 1938, show sufficient cause to the satisfaction of this court to the contrary.

October 24, 1938.

W. SANSONI,
District Judge.

30 In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate and
Jurisdiction. Effects of Wamakulasuriya Pius Fern-
No. 8,617. ando of Dehiwela, in Colombo, deceased.

Mrs. Pauline Marian Brenda Liane Obris *nee* Fernando
of Thambarawila, in Kochchikade Petitioner

And

- (1) Doreen Michelia Etienne Thomasine Fernando, (2) Hilariot Pius Fernando, both of Dehiwela; 1st and 2nd respondents appearing by their guardian *ad litem* the (3) Dr. M. G. Perera of Colombo Respondents.

THIS matter coming on for disposal before W. Sansoni, Esq., District Judge of Colombo, on October 25, 1938, in the presence of Mr. A. R. de Livera, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated October 24, 1938, having been read:

It is ordered (a) that the 3rd respondent be and he is hereby appointed guardian *ad litem* of the minors, 1st and 2nd respondents above named, to represent them for all the purposes of this action, and (b) that the petitioner be and she is hereby declared entitled, as daughter of the above-named deceased, to have letters of administration to his estate issued to her, unless the respondents above named or any other person or persons interested shall, on or before November 17, 1938, show sufficient cause to the satisfaction of this court to the contrary.

October 28, 1938.

W. SANSONI,
District Judge.

26 In the District Court of Kandy.

Order Nisi declaring Will proved, &c.

Testamentary In the Matter of the Last Will and Testament
Jurisdiction. of Seyed Bangul Bhai, deceased, of
No. T. 66. 609, Trincomalee street, Matale.

THIS matter coming on for disposal before George Crossette Thambyah, Esq., District Judge, Kandy, on October 20, 1938, in the presence of Mr. G. B. de Vos, Proctor, on the part of the petitioner, Seyed Israil Bhai of 609, Trincomalee street, Matale; and the affidavits of the said petitioner dated October 10, 1938, and of the attesting Notary dated October 10, 1938, having been read:

It is ordered that the last will of the above-named deceased, dated September 9, 1938, and now deposited in this court, be and the same is hereby declared proved, unless any person or persons interested shall, on or before November 24, 1938, 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 other person or persons interested shall, on or before the said date show sufficient cause to the satisfaction of this court to the contrary.

October 20, 1938.

G. C. THAMBYAH,
District Judge.

31 In the District Court of Tangalla.
Order Nisi.
 Testamentary In the Matter of the Intestate Estate of
 Jurisdiction. Don Bastian Jayasinghe, *ex Patabendi*
 No. 1,292. Arachchi, late of Tangalla, deceased.
 Hetti Hewage Thomas Silva of Gandara Petitioner.

Rs. 16-29
 (1) Abeyratne Weerasuriya Mahavidanage Siselhamy
 of Tangalla, (2) Lucia Cornelia Maria Jayasinghe of
 Pallimulla, Matara, (3) ~~Boslin~~ Alice Jayasinghe of
 Gandara, (4) Letitia Chandra Jayasinghe of Tan-
 galla, (5) Irene Muriel Jayasinghe of Tangalla,
 (6) Vita Leelawathie Jayasinghe of Tan-
 galla Respondents.

THIS matter coming on for disposal before J. H. V. S.
 Jayawickrame, Esq., District Judge of Tangalla, on
 September 1, 1938, in the presence of Mr. H. Domingo,
 Proctor, on the part of the petitioner above named; and
 the affidavit of the above named petitioner dated August 23,
 1938, having been read:

It is ordered and adjudged that he is entitled, as son-in-law
 of the said deceased, to administer his estate, and directing
 that letters of administration of the said estate be issued to
 him accordingly, for costs, unless any person or persons
 interested shall, on or before October 13, 1938, show
 sufficient cause to the contrary.

September 1, 1938. V. S. JAYAWICKREME,
 District Judge.

The above *Order Nisi* is extended to November 14, 1938.

October 13, 1938. V. S. JAYAWICKREME,
 District Judge.

25 In the District Court of Jaffna.
Order Nisi.
 Testamentary In the Matter of the Intestate Estate of
 Jurisdiction. the late Thamothersampillai Kandiah of
 No. 650. Tellippalai, late of Colombo, deceased.

(1) Thamar Kailasapillai and wife (2) Ponnammah,
 both of Tellippalai East Petitioners.

Rs. 16-29
 Vs.
 (1) Vallippillai, widow of Múrugesu of Tellippalai
 East, (2) Kastopillai Krishnapillai and wife (3)
 Sellamuttu, both of Tellippalai East Respondents.

THIS matter coming on for disposal before C. Coomara-
 swamy, Esq., District Judge, Jaffna, on October 14, 1938,
 in the presence of Mr. S. Ilaytambi, Proctor, on the part of
 the petitioners; and the affidavit and petition of the
 petitioners dated July 2 and 22, 1938, having been read:

It is ordered that letters of administration to the estate
 of the above-named deceased be granted to the above-
 named petitioners, as brother-in-law and sister of the said
 deceased, unless the above named respondents or any other
 person shall, on or before November 25, 1938, appear
 before this court and show sufficient cause to the satisfac-
 tion of this court to the contrary.

October 14, 1938. C. COOMARASWAMY,
 District Judge.

DRAFT ORDINANCES.

(Continued from page 1342.)

MINUTE.

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

L. D.—O 69/38

**An Ordinance to provide for the continuation of the
 control of the production and export of rubber.**

TABLE OF SECTIONS.

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1. Short title and date of operation.
2. General control of export.
3. Basic quota.
4. Permissible exportable amount.
5. Net exports.
6. Exportation of rubber plants.
7. Importation of rubber plants.
8. Appointment of Controller, officers, &c.
9. Delegation of Controller's powers.
10. Establishment and constitution of Rubber Advisory Board.
11. Duties, powers and functions of Advisory Board.
12. Boards of Appeal.
13. Duties, powers and functions of a Board of Appeal.
14. Returns from proprietors.
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17. Power of Controller to call for information.
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19. Decision of questions relating to registration of estates and small holdings.
20. Proprietors.
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22. Decision of questions relating to registration of proprietors and dealers.
23. Standard production of estates and small holdings.
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52. Period and total area for new-planting.
53. Additional new-planting.
54. Replanting.
55. Supplying.
56. Eradication and destruction of rubber plants.
57. Rubber Control Fund.
58. Expenditure from Rubber Control Fund.
59. Special cess for research and propaganda.
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62. Offences.
63. Service of notices, &c.
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65. Protection of officers.
66. Returns to be verified by statutory declaration.
67. Importation and exportation of samples of rubber.
68. Estates or small holdings in one ownership.
69. Prescribed certificate to be conclusive evidence of spuriousness of forged coupon.
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71. Interpretation.
72. Duration of Ordinance.

An Ordinance to provide for the continuation of the control of the production and export of rubber.

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

Short title and date of operation.

1 This Ordinance may be cited as the Rubber Control Ordinance, No. of 1938, and shall come into operation on the first day of January, 1939.

General control of export.

2 No rubber shall be exported from Ceylon unless the export thereof is authorised by or under this Ordinance:

Provided that nothing in this Ordinance shall apply to the export of rubber where before midnight on the thirty-first day of December, 1938—

- (a) the export of that rubber has been authorised by coupons issued under the Rubber Control Ordinance, No. 6 of 1934; and
- (b) a cart note, boat note or railway consignment note in respect of that rubber has been registered at a Customs Export Office or the Canal Lock, as the case may be; or
- (c) that rubber has been placed under customs seal in a godown or store duly approved by the Principal Collector of Customs.

3 For the purpose of determining the permissible exportable amount for any period of control, the basic quota for each year of control shall be the quantity of rubber specified hereunder for that year :—

1939	..	..	106,000 tons
1940	..	..	107,500 tons
1941	..	..	109,000 tons
1942	..	..	109,500 tons
1943	..	..	110,000, tons

Basic quota.

4 The permissible exportable amount of any period of control shall be a quantity of rubber equal to such percentage of the basic quota as may be fixed by the International Rubber Regulation Committee from time to time.

Permissible exportable amount.

5 Subject as hereinafter provided, the net exports for any year of control shall be limited to the permissible exportable amount for that year of control :

Net exports.

Provided that—

(1) the net exports in any year of control may exceed the permissible exportable amount by a quantity not greater than five per centum of that amount, but if the permissible exportable amount is exceeded in any year of control, the net exports for the year of control next succeeding that year shall be limited to the permissible exportable amount for such year less the amount of such excess for the previous year of control ;

(2) if in any year of control an amount less than the permissible exportable amount has been exported, the net exports for the year of control immediately succeeding that year may exceed the permissible exportable amount for such year by an amount equal to the deficiency below the permissible exportable amount for the previous year if such deficiency was not more than ten per centum of such permissible exportable amount, or equal to ten per centum of such permissible exportable amount if the deficiency exceeds ten per centum.

6 (1) No person shall export any rubber plant from Ceylon to any place other than a territory or group of territories to which the Agreement applies.

Exportation of rubber plants.

(2) No person shall export any rubber plant from Ceylon to any territory to which the Agreement applies except on a permit issued by the Controller.

(3) Every permit under sub-section (2) shall be in the prescribed form and subject to the prescribed terms and conditions.

(4) The territories to which the Agreement applies are :—

Straits Settlements,
Federated Malay States,
Unfederated Malay States,
Brunei,
Netherlands Indies,
India,
Burma,
French Indo-China,
State of North Borneo,
Sarawak,
Siam.

Importation of rubber plants.

7 Every person who imports any rubber plant into Ceylon shall, within the prescribed period, furnish to the Controller such particulars relating to such plant and the importation thereof as may be prescribed.

Appointment of Controller, officers, &c.

8 (1) The Governor may appoint—

- (a) any person, by name or by office, to be or to act as Rubber Controller ;
- (b) any person, by name or by office, to be or to act as Deputy Rubber Controller ;
- (c) any person, by name or by office, to be or to act as an Assistant Rubber Controller ; and
- (d) such other officers and servants as may from time to time be required for the purposes of this Ordinance.

(2) The Governor may, in respect of any appointment or class of appointments, delegate to the Controller all or any of his powers under paragraph (d) of sub-section (1).

(3) All persons, officers and servants appointed by the Governor or by the Controller for the purposes of the Rubber Control Ordinance, No. 6 of 1934, who are in office at the time when the Rubber Control Ordinance, No. 6 of 1934, ceases to be in operation shall continue in their respective offices and shall be deemed to be appointed under this section.

(4) In the exercise of their powers and in the discharge of their duties under this Ordinance, all persons, officers and servants appointed or deemed to be appointed under this section shall be subject to the general direction and control of the Executive Committee.

(5) All persons, officers and servants appointed or deemed to be appointed under this section shall be deemed to be public servants within the meaning of the Ceylon Penal Code.

Delegation of
Controller's
powers.

9 In relation to any particular matter or class of matters or to any particular area or district, the Controller may, with the consent of the Executive Committee, by writing under his hand, delegate any of his powers under this Ordinance (except this power of delegation) so that the delegated powers may be exercised by the delegate with respect to the matters or class of matters specified or to the area or district mentioned in the instrument of delegation.

Establishment
and constitution
of Rubber
Advisory Board.

10 There shall be a Rubber Advisory Board which shall consist of a Chairman, who shall be the Rubber Controller for the time being, and such other members not exceeding ten in number as the Governor may appoint.

Duties, powers
and functions of
Advisory Board.

11 (1) It shall be the duty of the Advisory Board—

- (a) to advise the Controller on all matters incidental or relating to the control and regulation under this Ordinance of the production, importation and exportation of rubber from Ceylon and on all other matters which the Controller may refer to the Board for advice ; and
- (b) to perform and exercise such duties and powers as may be prescribed or entrusted to it under this Ordinance.

(2) Regulations may be made providing for the conduct of business by the Advisory Board and prescribing the procedure to be followed at meetings of that Board. Subject to any such regulations, the Board may regulate its own procedure.

Boards of
Appeal.

12 (1) For the purposes of this Ordinance, the Governor shall appoint not less than ten persons all of whom shall form a panel from which each Board of Appeal shall be constituted as hereinafter provided.

(2) Every Board of Appeal shall consist of three persons on the panel, at least one of whom shall be an Advocate or Proctor of the Supreme Court of not less than ten years' standing.

Duties, powers
and functions
of a Board of
Appeal.

13 (1) It shall be the duty of a Board of Appeal to hear and determine all appeals preferred under this Ordinance and any appeal preferred to a Board of Appeal established under the Rubber Control Ordinance, No. 6 of 1934, which has not been disposed of by that Board prior to the first day of January, 1939.

(2) Regulations may be made prescribing—

- (a) the time within which and the manner in which appeals shall be so preferred ;
- (b) the forms to be used and the fees to be paid in preferring appeals ;
- (c) the procedure to be observed for convening a Board of Appeal and for the hearing of appeals ;
- (d) the remuneration to be paid to the members of a Board of Appeal ; and
- (e) generally for all matters connected with or incidental to the matters specifically enumerated in this subsection or to the hearing or disposal of appeals.

(3) The decision of a Board of Appeal on any matter or question brought before it by way of appeal shall, subject to the provisions of this Ordinance, be final.

14 (1) The proprietor—

Returns from
proprietors.

- (a) of every estate or small holding which was not registered under the provisions of the Rubber Control Ordinance, No. 6 of 1934, and carried rubber plants on the date of the commencement of that Ordinance, and
- (b) of every land which after that date was planted for experimental purposes under section 44 of that Ordinance,

shall, on or before the prescribed date in the year of control commencing on the first day of January, 1939, furnish to the Controller a return in the prescribed form containing the prescribed particulars.

(2) Every person who after the thirty-first day of December, 1938, plants any rubber on any land under the authority of any permit granted under the Rubber (New-planting) Ordinance, No. 38 of 1938, or under this Ordinance, shall within the prescribed period or before the prescribed date furnish to the Controller a return in the prescribed form containing the prescribed particulars.

(3) The Controller may, at any time in any year of control, require any person who is registered as the proprietor of any estate or small holding or of any part of any estate or small holding or any person claiming to be registered as such proprietor to furnish a return in the prescribed form containing the prescribed particulars.

(4) No land which was not registered as an estate or small holding under the provisions of the Rubber Control Ordinance, No. 6 of 1934, shall be registered under this Ordinance unless and until a return has been duly furnished under this section in respect of that land.

15 On or before the prescribed date in each year of control, every dealer other than a dealer registered under the Rubber Control Ordinance, No. 6 of 1934, or under this Ordinance, shall furnish to the Controller a return in the prescribed form containing the prescribed particulars.

Returns from
dealers.

16 No return shall be accepted by the Controller in any year of control if such return is received by him on a date subsequent to the date on which such return is required to be furnished under this Ordinance.

Rejection of
returns received
out of time.

17 (1) It shall be lawful for the Controller at any time to direct the proprietor of an estate or small holding or any dealer—

Power of
Controller to
call for
information.

- (a) to furnish before a specified date such information or explanation as the Controller may require in respect of any particulars stated in any return furnished by such proprietor or dealer or for the purposes of this Ordinance; or
- (b) to produce or cause to be produced before a specified date such documentary or other evidence as the Controller may require for the purpose of verifying any facts or particulars in any return furnished by such proprietor or dealer, or for the purposes of this Ordinance; or
- (c) to furnish before a date specified by the Controller in any month or in each month in any series of months, such particulars as the Controller may require in respect of the production, sale, delivery, purchase, or export of rubber, or the stocks of rubber held by such proprietor or dealer; or
- (d) to furnish before a specified date such information as may be necessary to enable statistics (including statistics as to costs of production) to be prepared by the Controller for submission to the International Rubber Regulation Committee in terms of the Agreement.

(2) In this section, "return" includes a return made under the Rubber Control Ordinance, No. 6 of 1934, or to the Rubber Investigating Officer as defined in that Ordinance in response to any notification published by him prior to the commencement of that Ordinance.

18 (1) The Controller shall keep in the prescribed form a register of estates, a register of small holdings, and a register of dealers.

Registers.

(2) Any register of estates or of small holdings, or of dealers kept under the Rubber Control Ordinance, No. 6 of 1934, in the form prescribed under that Ordinance, shall be deemed to be a register kept under sub-section (1) for the purposes of this Ordinance.

(3) Regulations may be made—

- (a) requiring any registered proprietor or registered dealer to notify to Controller the occurrence of any circumstance affecting the accuracy of any particulars relating to the estate or small holding of which he is the registered proprietor or to the business of which he is the registered dealer contained in any return furnished to the Controller under the Rubber Control Ordinance, No. 6 of 1934, or to the Rubber Investigating Officer as defined in that Ordinance, or to the Controller under this Ordinance; and
- (b) prescribing the circumstances and the manner in which any entry made in the register may be amended from time to time.

(4) In the event of the death of any registered proprietor or dealer, the person entering into possession or having control of the estate or small holding of that proprietor or assuming or having charge of the business of that dealer—

- (a) shall give written information of the death to the Controller within one month thereof; and
- (b) shall comply with the requirements of section 17 (1) (c) or of any regulation made under sub-section (3) as though he were the registered proprietor of that estate or small holding or the dealer registered as the proprietor of that business until the name of the deceased proprietor or dealer is deleted from the register and the name of the person entitled to be registered is duly substituted therefor.

(5) In the event of the transfer of the estate or small holding of a registered proprietor or the business of a registered dealer, the person to whom such estate, small holding or business is transferred—

- (a) shall furnish to the Controller a return in the prescribed form containing the prescribed particulars; and
- (b) shall, together with such return, transmit to the Controller a certified copy of the document by which such transfer was effected, or, if so required, the original of such document.

In this sub-section "transfer" means any transfer of ownership and includes any sale, donation or other disposition of the estate or small holding of a registered proprietor or the business of a registered dealer.

(6) An appeal shall lie to a Board of Appeal against any decision of the Controller to amend the register under any regulation made under sub-section (3).

Decision of questions relating to registration of estates and small holdings.

19 (1) The Controller shall decide—

- (a) whether any land is an estate or small holding and whether it is entitled to be registered as such;
- (b) whether any estate or small holding is entitled to be registered in any particular district.

(2) Any estate or small holding registered as such under the provisions of the Rubber Control Ordinance, No. 6 of 1934, shall be deemed to be a registered estate or small holding, as the case may be, for the purposes of this Ordinance.

(3) Regulations may be made prescribing the circumstances or cases in which the registration of any estate or small holding may be varied or cancelled by the subdivision of any registered estate or small holding or by the re-grouping or consolidation of any registered estate or small holding with any other registered estate or small holding or otherwise.

In this sub-section, "estate" or "small holding" includes any part of any estate or small holding.

(4) The Controller shall decide whether the registration of any estate or small holding shall be varied or cancelled.

(5) An appeal shall lie to a Board of Appeal against any decision made by the Controller under this section.

20 (1) Any provision of this Ordinance relating to or affecting the proprietor of any estate or small holding shall apply equally to any person who is the proprietor of any portion or share, whether divided or undivided, of any estate or small holding.

Proprietors.

(2) The person for the time being registered as the proprietor of any estate or small holding or as the proprietor of any portion or share, whether divided or undivided, of any estate or small holding shall, for the purposes of this Ordinance be the proprietor of that estate or small holding or of such portion or share of such estate or small holding, as the case may be.

(3) Any person registered under the provisions of the Rubber Control Ordinance, No. 6 of 1934, as the proprietor of an estate or small holding or as the proprietor of any portion or share, whether divided or undivided, of any estate or small holding shall be deemed to be the proprietor of that estate or small holding or of that portion or share, as the case may be, for the purposes of this Ordinance :

Provided that nothing herein contained shall affect any variation or cancellation authorised by or under the Rubber Control Ordinance, No. 6 of 1934, or this Ordinance in regard to any entry in any register relating to any estate or small holding.

21 (1) Every person who on the thirty-first day of December, 1938, is registered as a dealer under the provisions of the Rubber Control Ordinance, No. 6 of 1934, shall be deemed to be a registered dealer for the purposes of this Ordinance :

Dealers.

Provided that nothing herein contained shall exempt any such person from the necessity for obtaining a licence under the Rubber Thefts Prevention Ordinance, 1908, for each year of control during the operation of this Ordinance.

(2) On or before the prescribed date in each year of control, every dealer who is not registered as a dealer under this Ordinance shall apply to the Controller for registration. Every such application shall be made in the prescribed form.

(3) The registration of a dealer who is registered or deemed to be registered under this Ordinance may be cancelled by the Controller in such manner and in such circumstances as may be prescribed.

(4) An appeal shall lie to a Board of Appeal against any decision of the Controller under this section.

22 (1) The Controller shall decide whether any person is entitled to be registered as the proprietor of an estate or of a small holding, or as the proprietor of any portion or share, whether divided or undivided, of any estate or small holding, or as a dealer, or whether any premises may be registered as the licensed premises of any dealer.

Decision of questions relating to registration of proprietors and dealers.

(2) An appeal shall lie to a Board of Appeal against any decision of the Controller under this section.

(3) No decision of the Controller under sub-section (1) or of a Board of Appeal under sub-section (2) in regard to the question of the proprietorship of any estate or small holding or of any share or portion of any estate or small holding shall operate as *res adjudicata* on any question in any civil action in which the title to a registered estate or small holding or to any portion or share of any registered estate or small holding shall be put in issue.

23 (1) Subject to the provisions of sub-sections (2) and (3) and of section 26 (3), the standard production of an estate or small holding for any year of control shall be the aggregate of—

Standard production of estates and small holdings.

- (a) the amount of the yield of the immature areas of that estate or small holding expressed in pounds of dry rubber and determined for that year of control in such manner as may be prescribed ; and
- (b) the amount of the yield of the mature areas of that estate or small holding for the year of control commencing on the first day of January, 1939, expressed in pounds of dry rubber and determined as hereinafter provided.

(2) Where the amount referred to in paragraph (a) or the amount referred to in paragraph (b) of sub-section (1), or the aggregate referred to in that sub-section, is varied under

section 26 in respect of any estate or small holding in any year of control, the amount or the aggregate as so varied shall be substituted for the corresponding amount or the aggregate referred to in that sub-section for the purpose of determining the standard production of that estate or small holding for that year of control; and, where either of the amounts or the aggregate referred to in sub-section (1) has been varied on more than one occasion in any year of control, the amount or aggregate as last varied shall be substituted for the corresponding amount or aggregate referred to in that sub-section for the purpose of determining the standard production of that estate or small holding for that year of control.

(3) Subject to the provisions of sub-section (4), the amount of the yield of the mature areas of any estate or small holding for the year of control commencing on the first day of January, 1939, shall, if that estate was registered under the provisions of the Rubber Control Ordinance, No. 6 of 1934, be the standard production of that estate or small holding (exclusive of any allowance for immature areas) as determined under that Ordinance for the year of control commencing on the first day of January, 1938; and, where any amount has to be or has been added to or deducted from the standard production of any such estate or small holding in respect of the correction made for that year of control by reason of any order under section 22 (1) of that Ordinance, or where the assessment of the standard production of any such estate has been varied under section 22 (2) of that Ordinance, the standard production of that estate or small holding for the year of control commencing on the first day of January, 1938, shall, for the purposes of this sub-section, be deemed to be the standard production (exclusive of any allowance for immature areas) as so increased, reduced or varied under that Ordinance.

(4) (a) Where on or before a date prescribed in the year of control commencing on the first day of January, 1939, the registered proprietor of any estate or small holding applies to the Controller in writing for the assessment of the yield of the mature areas and of the immature areas, if any, of that estate or small holding, the Controller shall inspect that estate or small holding or cause that estate or small holding to be inspected for the purposes of such assessment and shall assess the yield of the mature areas of that estate or small holding and, separately, the yield of the immature areas, if any, of that estate or small holding. Any such proprietor who applies for any such assessment shall, together with his application, remit to the Controller the prescribed fee; and no such application shall be entertained unless it is accompanied by the prescribed fee.

(b) The provisions of sub-section (3) shall cease to apply to any estate or small holding upon the receipt by the Controller of an application for assessment under paragraph (a) of this sub-section.

(5) Where an estate or small holding which was not registered under the Rubber Control Ordinance, No. 6 of 1934, is registered under this Ordinance after the date prescribed for the purposes of sub-section (4), the Controller shall, on payment by the registered proprietor of the prescribed fee, inspect that estate or small holding or cause that estate or small holding to be inspected and shall assess the yield of the mature areas of that estate or small holding and, separately, the yield of the immature areas, if any, of that estate or small holding:

Provided that if at the time of registration such estate or small holding does not contain any mature areas, such assessment shall be made at such time and in such manner as may be prescribed.

(6) Every assessment under this section of the yield of the mature areas of any estate or small holding shall be based on the condition of such mature areas on the first day of January, 1939, and on the amount of rubber which is estimated by the Controller to be the optimum yield of such mature areas for a period of twelve months reckoned from that date.

(7) Regulations may be made prescribing the principles and factors to be taken into account and the method to be employed for the purpose of estimating the optimum yield of the mature areas of an estate or small holding under this section.

24 The Controller shall determine the standard production of each estate or small holding for each year of control and shall notify the registered proprietor of that estate or small holding, as the case may be, of the amount of the standard production so determined :

Notification of standard production.

Provided that it shall not be necessary to notify any registered proprietor of the amount of the standard production for any year of control if the standard production of his estate or small holding for that year of control is the same as the standard production determined for that estate or small holding for the immediately preceding year of control.

25 The registered proprietor of an estate or small holding who is dissatisfied with the determination of the standard production of his estate or small holding may appeal therefrom to a Board of Appeal :

Appeal against determination of standard production.

Provided that no appeal shall lie to a Board of Appeal against the amount assessed as the yield of the mature areas of any estate or small holding and included in the amount determined as the standard production of that estate or small holding for any year of control, if an appeal against such assessment could have been or was preferred in any previous year of control.

26 (1) The Controller may, by order, vary the standard production of any estate or small holding whenever it appears to him—

Variation of standard production.

- (a) that the proprietor of that estate or small holding has made any false or misleading statement to the Controller or furnished to the Controller any false or misleading information or particulars affecting the determination or assessment of the standard production of that estate or small holding, whether under this Ordinance or under the Rubber Control Ordinance, No. 6 of 1934, or in reply to any notification issued by the Controller ; or
- (b) that at any time in any year of control, whether under the Rubber Control Ordinance, No. 6 of 1934, or under this Ordinance, an error has been made in the determination or assessment of the standard production of that estate or small holding ; or
- (c) that the rubber trees on any area of that estate or small holding which were taken into account for the purpose of the determination or assessment of the standard production of that estate or small holding under this Ordinance or under the Rubber Control Ordinance, No. 6 of 1934, have been felled or destroyed, or that any such area has been abandoned :

Provided that no order shall be made on the ground that such rubber trees have been felled or destroyed during the operation of this Ordinance if the Controller is satisfied that the area on which the felling or destruction took place will be replanted in the year of control next succeeding that in which such trees were felled or destroyed.

(2) (a) In paragraph (a) of sub-section (1) " Controller " includes the Controller appointed under the Rubber Control Ordinance, No. 6 of 1934, and the Rubber Investigating Officer as defined in that Ordinance.

(b) In paragraph (b) of sub-section (1), " error " means any arithmetical or clerical error and any error as to the extent of any estate or small holding or of any mature or immature areas thereof, and includes any error, inaccuracy or omission in respect of any matter of fact comprised within the data taken or required to be taken into consideration in the determination or assessment of the standard production of that estate or small holding whether under this Ordinance or under the Rubber Control Ordinance, No. 6 of 1934.

(3) Where the Controller for any reason varies the standard production of any estate or small holding by order made in any year of control in the exercise of any power conferred by sub-section (1), the Controller shall, if he is of opinion that such power should for the same reason be exercised in respect of the standard production of that estate or small holding for any previous year of control, include in the order made by him under sub-section (1) a further order to the effect that the standard production and the exportable maximum of that estate or small holding shall be deemed to be varied for any previous year of control or series of such years of control during the operation of this Ordinance ; and the standard production and exportable maximum of that estate or small holding shall be deemed to be varied accordingly.

(4) An order made under sub-section (1) shall have effect in accordance with the provisions of section 23, notwithstanding any decision of a Board of Appeal under the Rubber Control Ordinance, No. 6 of 1934, and notwithstanding any decision of a Board of Appeal under this Ordinance on an appeal from any previous order made under that sub-section.

(5) A copy of any order made by the Controller under sub-section (1) in respect of any estate or small holding shall be served on the registered proprietor of that estate or small holding, as the case may be, who, if dissatisfied with that order, may appeal therefrom to a Board of Appeal.

Exportable
maximum.

27 (1) Subject to the provisions of sub-section (4), the exportable maximum of any estate or small holding for any year of control shall be the amount of the standard production of that estate or small holding for that year of control reduced by an amount ascertained by taking a percentage of such standard production equal to the percentage of the reduction.

(2) Where there is no percentage of reduction for any year of control, the amount of the exportable maximum of any estate or small holding for that year of control shall, subject to the provisions of sub-section (4), be the standard production of that estate or small holding for that year of control.

(3) Where there is a percentage of appreciation for any year of control, the amount of the exportable maximum of any estate or small holding for that year of control shall, subject to the provisions of sub-section (4), be the standard production of that estate or small holding increased by an amount ascertained by taking a percentage of such standard production equal to the percentage of appreciation.

(4) Where, by order of the Controller made under section 26 (3) in any year of control, the exportable maximum of any estate or small holding is deemed to be varied for any year of control or for any series of years of control, it shall be lawful for the Controller to cause an amount equivalent to the amount by which the exportable maximum of that estate or small holding for that year of control or for each year in such series of years of control is deemed to be increased or reduced, as the case may be, to be added to or deducted from the exportable maximum of that estate or small holding or of any other estate or small holding of the same proprietor for the year of control in which the order under section 26 (3) was made or in any one or more succeeding years of control, in such instalments as he may in his discretion determine.

(b) It shall be lawful for the Controller to deduct from the exportable maximum of any estate or small holding for the year of control commencing on the first day of January, 1939, or any succeeding year of control during the operation of this Ordinance, in such instalments as he may in his discretion determine, such an amount as was authorised to be deducted from the exportable maximum of that estate or small holding under section 23 of the Rubber Control Ordinance, No. 6 of 1934, but which was not deducted or was not fully deducted therefrom on the date on which that Ordinance ceased to be in operation.

(c) The amounts, if any, authorised to be deducted from the exportable maximum of any estate or small holding under this sub-section shall be in addition to the amounts, if any, authorised to be deducted under sub-section (1).

(5) Notwithstanding anything contained in this section, the exportable maximum of any prescribed estate or small holding belonging to and worked by or on account of the Government of Ceylon or the Rubber Research Institute of Ceylon shall be the standard production thereof.

Percentage of
reduction and
percentage of
appreciation.

28 (1) If in any year of control the total amount (hereinafter in this section referred to as the "first amount") of the standard production of all registered estates and small holdings for that year of control exceeds the amount (hereinafter in this section referred to as the "second amount") of the permissible exportable amount for the same year of control, the difference between the two amounts shall, when expressed as a percentage of the first amount, be the percentage of reduction.

(2) If in any year of control the first amount is equal to the second amount, there shall be no percentage of reduction for that year of control.

(3) If in any year of control the first amount is less than the second amount, the difference between the two amounts shall, when expressed as a percentage of the first amount, be the percentage of appreciation.

(4) The Controller may in his discretion vary the percentage of reduction computed under sub-section (1) or the percentage of appreciation computed under sub-section (3) so as to enable effect to be given to any orders made under section 26 and to the provisions of sections 27 (4), 45 and 46; and where any such variation is made by the Controller, the percentage of reduction or appreciation as so varied shall be the percentage of reduction or appreciation, as the case may be, referred to in section 27.

29 The Controller shall, as soon as may be practicable in each year of control, proceed to determine the exportable maximum of each estate and small holding for that year of control and shall notify in at least one English, one Sinhalese and one Tamil newspaper circulating in Ceylon the percentage of reduction or appreciation, as the case may be, used for the purpose of determining such exportable maximum.

Determination of exportable maximum and notification of percentage of reduction or appreciation.

30 (1) Subject to the provisions of section 32, the registered proprietor of each estate or small holding shall be entitled to receive from the Controller, during any year of control, coupons representing the quantity of rubber which may be exported in respect of that estate or small holding during that year of control:

Coupons.

Provided that the Controller may defer the issue of coupons in respect of any estate or small holding pending the investigation of any matter or question or the determination of any appeal preferred under the Rubber Control Ordinance, No. 6 of 1934, or under this Ordinance in relation to that estate or small holding.

(2) No coupon shall be valid after the thirty-first day of December of the year of control in which it is issued.

(3) The Controller may, by notification published in the Gazette and at least in one English, one Sinhalese and one Tamil newspaper circulating in the Island, limit the validity of any coupons issued in any year of control to such period as he may consider desirable or expedient.

31 In anticipation of the determination of the exportable maximum of any estate or small holding in any year of control, the Controller may issue to the registered proprietor of that estate or small holding coupons at such times and in such quantities as the Controller may in his discretion determine in respect of the amount estimated by him to be the probable exportable maximum of that estate or small holding for that year of control.

Advance issue of coupons.

32 The amount represented by coupons issued under section 31 shall be deducted from the amount for which coupons may be issued under section 30.

Adjustment for advance issue of coupons.

33 Nothing contained in this Ordinance shall be deemed to render illegal the transfer or sale of coupons or stock export coupons by one person to another.

Transfer and sale of coupons, &c.

34 Every coupon and every stock export coupon issued under this Ordinance shall be deemed to be a valuable security within the meaning of the Ceylon Penal Code.

Coupons, &c., to be valuable securities.

35 The Controller may issue in exchange for any coupon or number of coupons a rubber export permit for the export of the amount of rubber represented by such coupon or coupons. Every such permit shall have endorsed thereon the date of the issue of that permit and shall be valid for the period specified therein.

Rubber export permits.

36 A coupon, a rubber export permit or a stock export coupon issued under this Ordinance shall authorise the export from Ceylon of an amount of rubber equal to the amount represented by such coupon, rubber export permit or stock export coupon.

Coupons, &c., to authorise export of rubber.

37 No person other than a registered proprietor or a registered dealer shall have any rubber in his possession or under his control:

Prohibition of unauthorised possession of rubber.

Provided that nothing in this section shall apply to the possession or control of rubber by—

- (a) any person acting for or on behalf of a registered proprietor or a registered dealer; or
- (b) any person acting by the authority or in execution of the order or decree of any court relating to that rubber; or

- (c) any person appointed as the assignee or provisional assignee of an insolvent ; or
- (d) any person appointed as an official liquidator where a company is wound up by court or any person appointed to be a liquidator for the purpose of voluntarily winding up a company ; or
- (e) any person lawfully exercising any lien over that rubber ; or
- (f) any person who acquires title to that rubber from a registered proprietor or dealer or succeeds to the right, title, or interest of any registered proprietor or dealer ; or
- (g) any other person or class of persons specially exempted by regulation from the operation of this section in such circumstances and subject to such conditions as may be prescribed.

Proprietors' stocks.

38 (1) During the operation of this Ordinance, the proprietor of any estate which is not less than one hundred acres in extent shall not, at any time in any year of control, have in his possession or under his control stocks of rubber exceeding one quarter of the amount of the standard production of that estate for the preceding year of control.

(2) During the operation of this Ordinance, the proprietor of any estate which is less than one hundred acres in extent or the proprietor of any small holding shall not, at any time in any year of control, have in his possession or under his control stocks of rubber exceeding the normal limits which are hereby declared to be one quarter of the amount of the standard production of such estate or small holding, as the case may be, for the preceding year of control.

(3) In this section, " preceding year of control ", when used in relation to the year of control commencing on the first day of January, 1939, means the year of control under the Rubber Control Ordinance, No. 6 of 1934, commencing on the first day of January, 1938.

Dealers' stocks.

39 (1) The total quantity of rubber in the possession or under the control of registered dealers (exclusive of proprietors' stocks referred to in section 38) shall not, at any time in any year of control, exceed an amount equivalent to twelve and one half per centum of the permitted exportable amount for the preceding year of control.

(2) In this section, " preceding year of control " when used in relation to the year of control commencing on the first day of January, 1939, means the year of control under the Rubber Control Ordinance, No. 6 of 1934, commencing on the first day of January, 1938.

Authorised stocks of dealers.

40 No dealer shall at any time in any year of control have in his possession or under his control stocks of rubber exceeding the amount determined by the Controller in accordance with the provisions of this Ordinance to be the authorised stock of that dealer for that year of control.

Determination of authorised stocks.

41 (1) The authorised stock of each registered dealer for each year of control shall be determined by the Controller in such manner as may be prescribed.

(2) When determining the authorised stocks of registered dealers for any year of control, the Controller may set apart for such purposes as may be prescribed a prescribed amount or proportion of the total quantity of rubber which may be in the possession or under the control of all registered dealers under section 39.

(3) Any surplus out of the amount set apart under subsection (2) shall, after the application of that amount for all authorised purposes, be allocated *pro rata* by the Controller in the prescribed manner among registered dealers and shall upon such allocation be deemed to be part of the authorised stock of those registered dealers to whom it is allocated.

Notice of determination of authorised stocks.

42 Notice shall be served on each registered dealer of the amount determined by the Controller under section 41 to be the authorised stock of that dealer for each year of control.

Appeal by dealer.

43 A registered dealer who is dissatisfied with the determination of his authorised stock made by the Controller under section 42 may appeal therefrom to a Board of Appeal.

44 (1) As soon as may be in the month of January in every year of control, the Controller shall cause to be verified, in such manner as he may determine, the amount of the stocks in the possession or under the control of every registered dealer as at midnight on the thirty-first day of December in the preceding year of control.

Verification of dealers' stocks.

(2) In this section "preceding year of control", when used in relation to the year of control commencing on the first day of January, 1939, means the year of control under the Rubber Control Ordinance, No. 6 of 1934, commencing on the first day of January, 1938.

45 (1) Every registered dealer shall, in each year of control, be entitled to receive, on such conditions and before such date as may be prescribed, stock export coupons in exchange for coupons which ceased to be valid on the thirty-first day of December of the preceding year of control :

Stock export coupons.

Provided that a registered dealer shall not be entitled to receive in any year of control stock export coupons in exchange for such coupons, unless he had in stock, as at midnight on the thirty-first day of December of the preceding year of control, a quantity of rubber equivalent to that represented by such coupons :

Provided, further, that the amount represented by the coupons exchanged in any year of control shall in no case exceed the amount of the authorised stock of that registered dealer for the preceding year of control.

(2) A stock export coupon issued in any year of control shall cease to be valid on the expiry of a period of two months reckoned from the first day of January in that year of control.

(3) In this section, "preceding year of control" and "coupons", when used in relation to the year of control commencing on the first day of January, 1939, mean the year of control under the Rubber Control Ordinance, No. 6 of 1934, commencing on the first day of January, 1938, and coupons issued under that Ordinance in that year of control.

46 The Controller shall, on or before the thirty-first day of January, 1939, deliver to any person in exchange for any voucher issued to that person under the provisions of the Rubber (Reduction of Exports) Ordinance, 1938, coupons authorising the export during the year of control commencing on the first day of January, 1939, of an amount of rubber equivalent to that specified on that voucher.

Issue of coupons in exchange for vouchers.

47 (1) No rubber shall be exported from Ceylon unless that rubber is accompanied by a certificate of origin in the prescribed form authenticated by the Principal Collector of Customs or by some other officer of customs acting on his behalf.

Certificates of origin.

(2) No rubber shall be imported into Ceylon unless that rubber is accompanied by a certificate of origin duly authenticated by the competent authority of the country of origin. Such certificate may be accepted without further proof if the Principal Collector of Customs or any officer authorised by him to examine any such certificate is satisfied that it has been so authenticated :

Provided that no such certificate of origin shall be required in respect of—

(a) articles and things manufactured wholly or partly of rubber ; and

(b) rubber proved to the satisfaction of the Principal Collector of Customs to have been imported from the Island of Singapore or from the Island of Penang or from such other rubber storage place as may be sanctioned by the International Rubber Regulation Committee.

(3) A certificate of origin accompanying rubber imported into Ceylon shall, when endorsed by the prescribed officer in the prescribed manner, be sufficient authority for the export of the same rubber from Ceylon to any other territory.

(4) Any person who in contravention of the provisions of this section exports or imports or attempts to export or import any rubber which is not accompanied by a certificate of origin shall be guilty of an offence and shall, on conviction after summary trial before a Magistrate, be liable to a fine not exceeding one thousand rupees, or to imprisonment of either description for a period not exceeding six months, or to both such fine and imprisonment ; and the Magistrate

shall, on the conviction of any such person of any such offence, order the confiscation or destruction of the rubber in respect of which the offence was committed. Rubber confiscated in pursuance of an order made under this subsection shall be disposed of or destroyed in such manner as may be prescribed.

Planting.

48 (1) No person shall plant rubber plants except—

- (a) in the exercise of new-planting rights under the Rubber (New-planting) Ordinance, No. 38 of 1938, or under sections 49, 50 and 53 of this Ordinance; or
- (b) for the purpose of re-planting the whole or any part of an estate or small holding in accordance with the provisions of section 54; or
- (c) for the purpose of supplying the whole or any part of an estate or small holding in accordance with the provisions of section 55.

(2) Rubber plants which are found to be planted in any estate, small holding or other land shall be deemed to have been planted by the registered proprietor of that estate or small holding, or by the owner of that land, as the case may be, until the contrary is proved; and any rubber plant which has developed and grown from seed which has germinated without having been intentionally planted shall nevertheless be deemed to have been planted.

Nurseries.

49 (1) No person shall, in the exercise of new-planting rights, plant rubber plants in any nursery except on a permit issued by the Controller and in accordance with such terms and conditions as may be prescribed.

(2) On and after the prescribed date, no rubber nursery which was in existence on the thirty-first day of December, 1938, shall be maintained except on a permit issued by the Controller and in accordance with such terms and conditions as may be prescribed.

New-planting on equivalent area where estate or small holding is acquired under Ordinance No. 3 of 1876.

50 (1) Where the whole or any part of any registered estate or small holding is lawfully acquired for the use of the Crown or of any local authority under the provisions of the Land Acquisition Ordinance, 1876, or of any other written law for the time being in force and has ceased or ceases to be land planted with rubber by reason of the destruction of the rubber plants growing thereon, the registered proprietor of that estate or small holding may, under the authority of a permit in the prescribed form obtained from the Controller, exercise new-planting rights on any other land to an extent not exceeding that on which such rubber plants were growing prior to their destruction in such manner and subject to such terms and conditions as may be prescribed.

(2) In this section, "local authority" means any Municipal Council, Urban District Council, Local Board, Sanitary Board or Village Committee.

Areas new-planted under sections 49 and 50 deemed to be included in total area specified in section 5 of Ordinance No. 38 of 1938.

51 Any area of land on which new-planting rights are exercised under section 49 or section 50 during the period commencing on the first day of January, 1939, and ending on the thirty-first day of December, 1940, shall be deemed to be included in the total area of thirty thousand two hundred and sixty acres mentioned in section 5 of the Rubber (New-planting) Ordinance, No. 38 of 1938, notwithstanding anything to the contrary in that Ordinance or in the new-planting regulations made thereunder.

Period and total area for new-planting.

52 Subject to the provisions of section 53, new-planting rights under the Rubber (New-planting) Ordinance, No. 38 of 1938, and under this Ordinance shall not be exercised except during the period commencing on the first day of January, 1939, and ending on the thirty-first day of December, 1940; and, subject as aforesaid, the total area in respect of which new-planting rights may be exercised during that period shall not be greater than thirty thousand two hundred and sixty acres, which shall be deemed to be five per centum of the total area planted in rubber in Ceylon.

Additional new-planting.

53 (1) In addition to the area of thirty thousand two hundred and sixty acres hereinbefore mentioned on which new-planting rights may be exercised under the provisions of the Rubber (New-planting) Ordinance, No. 38 of 1938, and

of this Ordinance, new-planting rights may be exercised in such manner, to such extent and subject to such conditions as may be prescribed—

- (a) during the period commencing on the first day of January, 1939, and ending on the thirty-first day of December, 1940, on any additional area which the International Rubber Regulation Committee may allocate to Ceylon under Article 12 (b) of the Agreement ;
- (b) during the period commencing on the first day of January, 1941, and ending on the thirty-first day of December, 1943—
 - (i) on an area not greater than the percentage of the total planted area of Ceylon which the International Rubber Regulation Committee shall fix from time to time for such periods as that Committee shall determine under Article 12 (c) (i) of the Agreement ; and
 - (ii) on any area up to a maximum of one-fifth of the area permitted to be new-planted under clause (i) of this paragraph which the International Rubber Regulation Committee may allocate to Ceylon under Article 12 (c) (ii) of the Agreement.

(2) The “total planted area” of Ceylon shall, for the purposes of this section, be deemed to be six hundred and five thousand two hundred acres.

(3) The extent of any area on which new-planting rights may be exercised under this section, the periods during which such rights may be exercised and other particulars relating to the exercise of such rights shall be notified by the Governor in the Gazette.

54 (1) The proprietor of a registered estate or small holding may, subject to such terms and conditions as may be prescribed, replant the whole or any part of that estate or small holding under the authority of a permit in the prescribed form obtained from the Controller.

Re-planting.

(2) Where the International Rubber Regulation Committee under Article 12 (f) of the Agreement limits replanting after the thirty-first day of December, 1940, notification of such limitation shall be published by the Governor in the Gazette and the rights conferred by sub-section (1) shall, upon such publication, be modified accordingly and shall thereafter be exercised subject to such limitations, restrictions, terms and conditions as may be prescribed.

(3) In this section, “replanting” or “replant” means planting, during the operation of the Rubber Control Ordinance, No. 6 of 1934, and of this Ordinance, more than thirty rubber plants on any acre of any area carrying rubber plants on the seventh day of May, 1934, so far as such planting does not constitute new-planting as defined in this Ordinance.

55 (1) It is hereby declared that the supplying of any registered estate or small holding is permitted unconditionally during the operation of this Ordinance.

Supplying.

(2) In this section, “supplying” means planting, during the operation of the Rubber Control Ordinance, No. 6 of 1934, and of this Ordinance, thirty rubber plants or less on any acre of any area carrying rubber plants on the seventh day of May, 1934, so far as such planting does not constitute new-planting as defined in this Ordinance.

56 (1) Upon the conviction of any person of any offence specified in sub-section (2), a Magistrate shall, in addition to any fine or other penalty which he may lawfully impose for any such offence, order that all rubber plants planted in contravention of any such provision of law shall be eradicated and destroyed by or at the instance of the person so convicted within a period to be fixed in the order ; and, upon the failure of the person so convicted to comply with the terms of such order within the period so fixed, the Magistrate may cause the rubber plants referred to in that order to be eradicated and destroyed at the expense of such person. The cost of eradicating and destroying the rubber plants may be recovered from that person as though a fine for a like amount had been imposed upon him by the Magistrate, notwithstanding the fact that the total amount of such cost may be in excess of the amount which such Magistrate may impose as a fine in the exercise of his ordinary jurisdiction.

Eradication and destruction of rubber plants.

(2) The offences referred to in sub-section (1) are :—

- (a) any contravention of any provision of sections 48, 49, 50, 53, 54 and 55 of this Ordinance ;
- (b) any offence under section 8 (1) (a) or section 8 (1) (b) of the Rubber (New-planting) Ordinance, No. 38 of 1938 ; and
- (c) any contravention of any regulation made under this Ordinance and relating to the exercise of new-planting rights, or to replanting or supplying.

(3) Notwithstanding that no person may have been prosecuted for or convicted of any offence specified in sub-section (2), a Magistrate may, on the application of the Controller or of some person authorised in writing by the Controller in that behalf, order the eradication or destruction of any rubber plants if he is satisfied that such rubber plants have been planted in contravention of any provision of this Ordinance or of the Rubber (New-planting) Ordinance, No. 38 of 1938, or of the new-planting regulations made under that Ordinance, or of any regulation made under this Ordinance.

(4) No order under sub-section (3) shall be made by a Magistrate unless notice of the application under that sub-section has been served on the registered proprietor of the estate or small holding on which such rubber plants are planted or, if the plants are not planted in a registered estate or small holding, then on the owner of the land on which such rubber plants are planted. If the owner of the land cannot be found, such notice shall be deemed to be duly served on him if it is affixed in a conspicuous position on the land and exhibited there for a period of fourteen days.

(5) An order under sub-section (3) shall be carried out under the direction of the Controller and by his agents ; and, in carrying out any such order, neither the Controller nor any such agent shall incur any liability for destroying or damaging on the same estate, small holding or land, as the case may be, any rubber plant planted thereon in accordance with the provisions of this Ordinance or of the Rubber (New-planting) Ordinance, No. 38 of 1938, or of the new-planting regulations made under that Ordinance or of any regulation made under this Ordinance.

Rubber Control Fund.

57 (1) There shall be established a Rubber Control Fund for the purposes of this Ordinance.

(2) All moneys standing to the credit of the Rubber Control Fund established under the Rubber Control Ordinance, No. 6 of 1934, at midnight on the thirty-first day of December, 1938, and all moneys which under section 47 (4) of that Ordinance are payable to the Controller for the credit of that fund in respect of any period prior to the first day of January, 1939, shall, after all such payments from that fund as are mentioned in section 48 of that Ordinance have been defrayed in respect of any period prior to the first day of January, 1939, be credited and paid to the Rubber Control Fund established under sub-section (1).

(3) In order to provide an income for the payment of the expenses of the administration of this Ordinance and such other expenses as may be authorised under section 58, there shall be charged, levied and paid an export duty on rubber of thirty cents for every one hundred pounds of dry rubber exported from Ceylon :

Provided, however, that no such duty shall be charged or levied on any rubber which is proved to the satisfaction of the Principal Collector of Customs to have been imported into Ceylon for the purpose of re-export.

(4) The amount of the duty imposed by sub-section (3) may be varied or the duty may be rescinded at any time by resolution of the State Council duly passed at any public session of the Council and sanctioned by the Governor.

(5) This section shall have effect as though it formed part of Ordinance No. 17 of 1869 ; and the provisions of that Ordinance shall apply accordingly.

(6) The proceeds of the export duty recovered under this Ordinance shall be paid over monthly to the Controller by the Principal Collector of Customs and shall be credited to the fund established under sub-section (1) ; and no part thereof shall be credited to general revenue.

(7) The export duty authorised to be imposed under this section shall be in addition to the export duty authorised under section 59 or any other written law but shall not be

taken into account in estimating the export duty levied on rubber under the law of Ceylon for the purposes of section 31 of the Income Tax Ordinance, 1932.

No. 2 of 1932.

(8) There shall be credited to the Rubber Control Fund the proceeds realised by the sale or other disposition of any rubber under section 3 (6) of the Rubber (Reduction of Exports) Ordinance, No. of 1938.

58 (1) Out of the Rubber Control Fund there shall be paid—

Expenditure from Rubber Control Fund.

- (a) the expenses of the administration of this Ordinance ;
- (b) the salaries, wages, rewards and fees necessary for or incidental to the carrying out of the provisions of this Ordinance ;
- (c) the prescribed contributions to any provident fund or scheme established in accordance with regulations for the payment of gratuities to any or all of the persons, officers and servants employed for the purposes of this Ordinance ;
- (d) such contributions as may be payable by Ceylon towards the expenses of the International Committee under Article 16 of the Agreement ;
- (e) such amount as the Governor may from time to time sanction as the expenses of the delegation representing Ceylon on the International Rubber Regulation Committee ; and
- (f) the expenses of assessment and all other expenses, costs and charges incidental to the carrying out of the provisions of this Ordinance or in furtherance of the control of the production of rubber in Ceylon or the export of rubber therefrom.

(2) The surplus, if any, which may ultimately be found to be to the credit of the Rubber Control Fund after the payment of the expenses, contributions, costs and charges referred to in sub-section (1) shall be applied for the furtherance and development of the rubber industry and to purposes connected therewith or incidental thereto in such manner as the State Council may, by resolution, from time to time determine.

59 (1) There shall be levied, charged and paid an export duty of five and one half cents on every one hundred pounds of dry rubber exported from Ceylon. Such export duty shall be in addition to the export duty referred to in section 57 or any other export duty imposed under any other written law on rubber exported from Ceylon.

Special cess for research and propaganda.

(2) So much of the duty referred to in sub-section (1) as represents the duty at the rate specified in that sub-section on the net exports of rubber from Ceylon shall from time to time be remitted to the British Rubber Research Board to be devoted to research and propaganda as set out in Article 19 (ii) of the Agreement.

(3) It is hereby declared that out of the export duty of eighty and one half cents on every one hundred pounds of rubber produced in Ceylon and exported therefrom imposed under section 11 of Ordinance No. 17 of 1869 by notification published in Gazette Extraordinary No. 8,246 of September 30, 1936, a sum of five and one half cents represents the export duty required to be charged, levied and paid under sub-section (1).

(4) Nothing in this section shall affect the right of the State Council to impose, by resolution under section 11 of Ordinance No. 17 of 1869 and on the recommendation of the International Rubber Regulation Committee, an export duty on rubber at a rate higher than that specified in sub-section (1) for the purposes specified in sub-section (2).

60 (1) The Controller shall transmit to the Executive Committee not later than the first day of December in each year of control estimates of expenditure likely to be incurred in the administration of the Ordinance and of the income likely to accrue to the Rubber Control Fund for the next succeeding year of control.

Estimates of income and expenditure.

(2) The estimates of income and expenditure transmitted to the Executive Committee under sub-section (1) shall, at the first convenient opportunity, be placed before the State Council for its approval.

61 (1) The Executive Committee may make regulations for the purpose of carrying out or giving effect to the principles and provisions of this Ordinance.

Regulations.

(2) In particular, and without prejudice to the generality of the powers conferred by sub-section (1), the Executive Committee may make regulations for or in respect of all or any of the following matters :—

- (a) all matters stated or required in this Ordinance to be prescribed ;
- (b) the registers and books to be kept for the purposes of this Ordinance, the forms of such registers and books and the particulars to be entered therein ;
- (c) forms of all returns, notices, coupons, permits, certificates, declarations and documents required to be made, certified, issued or used for the purposes of this Ordinance ;
- (d) the inspection of estates, small holdings, and licensed premises and the verification of proprietors' and dealers' stocks ;
- (e) the payment or recovery of costs, fees, or other charges ;
- (f) the determination of the quantity of latex, or of any other form of rubber other than dry rubber, which shall be deemed to be the equivalent of a stated quantity of dry rubber for any of the purposes of this Ordinance ;
- (g) the method of computing or assessing the yield of the immature areas of estates or small holdings ;
- (h) the division of Ceylon or any specified part thereof into planting districts ;
- (i) the sub-division of certificates of origin issued by any other territory and the authentication of such divided certificates of origin ;
- (j) the conversion into crepe rubber of scrap rubber imported into Ceylon on certificates issued by any other territory, the export from Ceylon of such converted rubber on amended certificates of origin, and the authentication of such amended certificates of origin ;
- (k) the establishment and regulation of a provident fund or scheme for the payment of gratuities to any or all of the persons, officers and servants employed for the purposes of this Ordinance and the determination of the amounts to be paid to such fund or scheme from the Rubber Control Fund ;
- (l) the issue of rubber export permits ;
- (m) the establishment, maintenance and administration of a rubber coupon bank and the introduction of a system of ledger credit accounts ;
- (n) all matters incidental to or connected with the matters or subjects specifically referred to in this sub-section.

(3) Every regulation made by the Executive Committee shall be published in the Gazette and shall come into operation on a specified date or, if no such date is specified, upon such publication.

(4) Every regulation made by the Executive Committee shall be brought before the State Council within a period of one month from the date of the publication of that regulation under sub-section (3), or, if no meeting of the State Council is held within that period, at the first meeting of the State Council held after the expiry of that period, by a motion that such regulation shall be approved, and, if so approved, shall be submitted to the Governor for ratification. There shall be set out in a schedule to every such motion the text of the regulation to which such motion refers.

(5) Any regulation which the State Council refuses to approve or which the Governor refuses to ratify shall be deemed to be rescinded but without prejudice to the validity of anything previously done thereunder or to the making of any new regulation. The date on which a regulation shall be deemed to be rescinded shall be the date on which the State Council refuses to approve, or the date on which the Governor refuses to ratify the regulation, as the case may be.

(6) Notification of the date on which any regulation made by the Executive Committee is so deemed to be rescinded shall be published in the Gazette.

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

62 (1) any person who—

Offences.

- (a) commits a breach of any of the provisions of this Ordinance or of any regulation, or
- (b) makes default in complying with any direction or requirement duly made under the powers conferred by this Ordinance, or
- (c) resists or obstructs any person in the performance of the duties imposed or in the exercise of the powers conferred upon him under this Ordinance, or
- (d) makes any declaration or furnishes any return containing any particular which is false and which he knows to be false or does not believe to be true,

shall be guilty of an offence and shall, on conviction after summary trial before a Magistrate, be liable to a fine not exceeding one thousand rupees, or to imprisonment of either description for a period not exceeding six months, or to both such fine and imprisonment.

(2) No prosecution for any offence under this Ordinance shall be instituted except with the written sanction of the Controller.

(3) Upon conviction of any person for a breach of provisions of section 37 or of any proprietor or dealer for having in his possession or under his control stocks of rubber in excess of the quantity authorised under this Ordinance, the Magistrate shall, in addition to any fine or other penalty which he may impose, order the confiscation of the rubber in respect of which the offence was committed. Rubber confiscated in Pursuance of an order made under this sub-section shall be disposed of or destroyed in such manner as may be prescribed.

63 (1) Subject to provisions of sub-section (2), all notices, orders, certificates, coupons, stock export coupons, permits or other documents required or authorised by this Ordinance to be served on, or delivered or issued to a registered proprietor or dealer shall be deemed to have been duly served on or delivered or issued to such proprietor or dealer if delivered at the registered address of such proprietor or dealer or to his duly authorised agent, or if posted to him at his registered address; and all such notices, orders, certificates, coupons, stock export coupons, permits or other documents required or authorised by this Ordinance to be served on any person other than a registered proprietor or registered dealer shall be deemed to be served on such person if posted to or delivered at his residence.

Service of notices, &c.

(2) Where the Controller has appointed a place in any area or district for the delivery of coupons to registered proprietors of estates or small holdings and has notified in the prescribed manner the fact of the appointment of such place and the serial numbers of the estates and small holdings for which such place was so appointed, it shall be the duty of the registered proprietor of any such estate or small holding to attend at that place at the time and on the date fixed in the notification for the purpose of receiving coupons, and any coupons delivered to any such proprietor or to his agent at that place shall be deemed to be duly delivered for the purposes of this Ordinance.

64 The Controller, or any person authorised by him in writing, may at any time enter any estate, small holding, immature area or licensed premises for the purposes of inspection, or for the purpose of verifying stocks or any particulars furnished in any return made or information given to the Controller under this Ordinance or under the Rubber Control Ordinance, No. 6 of 1934, or to the Rubber Investigating Officer as defined in that Ordinance, or for the purpose of making any survey plan of, or taking any measurements of or on, that estate, small holding or area, and may, for the purposes of such inspection, enter any factory, office or other building on that estate, small holding or area.

Right of inspection.

65 No action shall be instituted against the Controller or against the Advisory Board or any member thereof or against any Board of Appeal or any member of any such Board or against any other officer or person acting in compliance with any direction or requirement of the Controller or of the Advisory Board or of a Board of Appeal, to charge him, them or any of them in respect of any act which may have been done or which may have been left undone in good faith in pursuance or supposed pursuance of his or their powers or duties under this Ordinance.

Protection of officers.

Returns to be verified by statutory declaration.

66 (1) Every return required by this Ordinance or under the regulations made thereunder and any explanation or information required by the Controller to be furnished under this Ordinance shall, unless it is otherwise provided, be verified by a declaration that the statements contained therein are true and accurate.

(2) Every declaration made under this Ordinance shall be free from stamp duty.

Importation and exportation of samples of rubber.

67 Subject as hereinafter provided, nothing in this Ordinance or in any regulation shall apply to the importation into Ceylon or the exportation from Ceylon of samples of rubber :

Provided that no such sample shall exceed five pounds in weight :

Provided, further, that no sample of rubber shall be exported from Ceylon unless the packet containing such sample bears a special "Rubber Sample" label which the Controller is hereby authorised to issue or to refuse to issue in the exercise of his discretion.

Estates or small holdings in one ownership.

68 All estates or small holdings in one ownership may be regarded and dealt with as one unit for the purposes of this Ordinance.

Prescribed certificate to be conclusive evidence of spuriousness of forged coupon.

69 (1) In any proceedings in which the genuineness of any coupon shall be in question, a certificate in the prescribed form, under the hand of an officer appointed by the Governor for that purpose, to the effect that such coupon is spurious on the ground that it does not contain the secret features characteristic of a genuine coupon of corresponding denomination, number, and date, shall be received in all courts of law as conclusive evidence of the spuriousness of such coupon.

(2) The officer appointed by the Governor shall not be examined or cross-examined with respect to any certificate issued by him under sub-section (1).

(3) In this section, "coupon" includes a stock export coupon.

Relief in cases of hardship.

70 If in the operation of this Ordinance any case shall arise in which, in the opinion of the Executive Committee, substantial hardship is likely to be caused to any person by reason of an unintentional failure on the part of such person to observe any formality prescribed by this Ordinance or by any regulations thereunder, the Executive Committee may give such directions as may be necessary to mitigate or prevent such hardship.

Interpretation.

71 (1) In this Ordinance, unless the context otherwise requires—

"Advisory Board" means the Rubber Advisory Board established under section 10 ;

"Agreement" means the international agreement to regulate the production and export of rubber in and from producing countries ;

"basic quota", used with reference to any year of control, means the basic quota fixed for that year of control by section 3 ;

"Board of Appeal" means a Board of Appeal established under section 12 ;

"Controller" means the Rubber Controller appointed or deemed to be appointed under section 8 and includes the Deputy Rubber Controller and any Assistant Rubber Controller appointed or deemed to be appointed under that section ;

"dealer" means a person licensed to deal in rubber under the Rubber Thefts Prevention Ordinance, 1908 ;

"estate" means an area of land ten or more acres in extent on which rubber plants are grown for the purpose of collecting latex therefrom ;

"Executive Committee" means the Executive Committee of Agriculture and Lands ;

"exercise", used with reference to new-planting rights, means any planting of rubber plants which constitutes "new-planting" ;

"exportable maximum", used with reference to an estate or small holding for any year of control, means the portion of the permissible exportable amount determined in respect of that estate or small holding for that year of control in accordance with the provisions of this Ordinance ;

- “immature area” means an area of land planted with rubber plants which are not fully mature ;
- “International Rubber Regulation Committee” means the international committee constituted under Article 15 of the Agreement ;
- “licensed premises” means the place where a licensed dealer is authorised to deal in rubber, and includes any place at which a licensed dealer is authorised to receive, store or sell rubber for the purposes of his business by endorsement made by the Government Agent upon the licence issued to him under the Rubber Thefts Ordinance, 1908 ;
- “mature area” means an area of land planted with rubber plants which are fully mature ;
- “net exports”, used with reference to any period of time, means the difference between the total exports of rubber from Ceylon during that period and the total imports of crude rubber into Ceylon during the same period ;
- “new-planting” means the planting of rubber plants on any area of land which has not carried rubber plants since the seventh day of May, 1934, and includes, in a case where any area of land carries or has carried rubber plants planted together with any other cultivation, the planting of rubber plants in substitution or part substitution for such other cultivation ;
- “new-planting rights” means rights of new-planting exercisable under this Ordinance or under the Rubber (New-planting) Ordinance, No. 38 of 1938 ;
- “permissible exportable amount”, used with reference to any year of control, means the maximum quantity of rubber which may be exported from Ceylon during that year of control, except as otherwise provided in this Ordinance ;
- “prescribed” means prescribed by this Ordinance or by any regulation made thereunder ;
- “proprietor” means the owner, lessee, usufructuary mortgagee or other person lawfully in possession and taking the produce of an estate or small holding, and, where such owner, lessee, mortgagee or other person is absent from Ceylon, includes any duly accredited agent of such owner, lessee, mortgagee or other person ;
- “registered” means registered or deemed to be registered under this Ordinance ;
- “regulation” means a regulation made by the Executive Committee under this Ordinance ;
- “replanting” or “replant” means planting during the operation of the Rubber Control Ordinance, No. 6 of 1934, and of this Ordinance more than thirty plants on any acre of any area carrying rubber plants on the seventh day of May, 1934, so far as such planting does not constitute new-planting ;
- “rubber” means—
- (a) crude rubber, that is to say rubber prepared from the leaves, bark or latex of any rubber plant and the latex of any rubber plant, whether fluid or coagulated, in any stage of the treatment to which it is subjected during the process of conversion into rubber, and latex in any state of concentration ; and
 - (b) in sections 3, 4, 5, and 47 (1) includes the raw rubber content of all articles and things manufactured wholly or partly from crude rubber in Ceylon ;
- “rubber plant” means a plant, tree, shrub or vine and includes any leaf, flower, seed, bud, twig, branch, root or any living portion of any plant, tree, shrub or vine which may be used to propagate any of the following :—
- (a) *Hevea Braziliensis* (Para Rubber),
 - (b) *Manihot Glaziovii* (Ceara Rubber),
 - (c) *Castilloa elastica*,
 - (d) *Ficus elastica* (Rambong),
 - (e) any other plant, tree, shrub or vine which the International Rubber Regulation Committee may decide is a rubber plant ;

“small holding” means an area of land less than ten acres in extent on which rubber plants are grown for the purpose of collecting latex therefrom ;

“standard production”, used with reference to an estate or small holding, means the amount of rubber determined under this Ordinance to be the standard production of that estate or small holding ;

“stock” includes rubber sold and held for shipment or delivery ;

“supplying” or “supply” means planting during the operation of the Rubber Control Ordinance, No. 6 of 1934, and of this Ordinance thirty rubber plants or less on any acre carrying rubber plants on the seventh day of May, 1934, so far as such planting does not constitute “new-planting” ;

“year of control” means any calendar year during the operation of this Ordinance.

(2) Any reference in this Ordinance to a quantity of rubber expressed in tons shall be deemed to refer to that quantity in tons of 2,240 English pounds of dry rubber.

(3) This Ordinance shall be read and construed as one with the Rubber (New-planting) Ordinance, No. 38 of 1938, and the Rubber (Reduction of Exports) Ordinance, 1938.

Duration of Ordinance.

72 This Ordinance shall continue in operation for a period of five years reckoned from the first day of January, 1939 ;

Provided that the expiration of this Ordinance shall not affect any penalty, forfeiture, or punishment previously incurred under this Ordinance or under any regulations, or affect any legal proceeding or remedy in respect of any such penalty, forfeiture, or punishment, and any such legal proceeding may be instituted, or continued, or enforced, and such penalty, forfeiture, or punishment may be imposed as if this Ordinance had not expired.

Objects and Reasons.

The Rubber Control Ordinance, No. 6 of 1934, was enacted in order to give effect to an International Agreement which was signed at London on the 7th May, 1934. The text of that Agreement has since been modified, and the object of this Bill is to give effect to the revised Agreement for the regulation of the production and export of rubber. Section 1 of the Rubber Control Ordinance, No. 6 of 1934, provides that that Ordinance shall continue in operation till the 31st of December, 1938.

In view of the numerous amendments which will have to be made in that Ordinance in order to give effect to the revised Agreement, it was considered advisable that an entirely new Ordinance should be enacted to secure the continuation of the control of the production and exportation of rubber.

The essential features of the Rubber Control Ordinance, No. 6 of 1934, have been retained as far as possible ; but the opportunity has been taken to insert in the Bill clauses which have been redrafted so as to avoid difficulties of administration or interpretation which have arisen from time to time. The new Ordinance will be construed as one with the Rubber (New-planting) Ordinance, No. 38 of 1938, which was enacted as a preliminary measure in order to enable preparations for new-planting to be made as early as possible.

2. In addition to the area of 30,260 acres on which new-planting rights may be exercised under the provisions of the Rubber (New-planting) Ordinance, No. 38 of 1938, the International Agreement provides for the allocation of additional areas in different periods during the next five years (Clause 53). “Re-planting”, which means planting during the period of the regulation more than thirty plants of rubber on any acre of any area carrying rubber on the 7th May, 1934, and “supplying”, which means planting during the period of the regulation thirty rubber plants or less on any acre of any area carrying rubber on the same date, will be permitted unconditionally.

3. Clauses 23 et seq., which provide for the determination of the standard production of estates and small holdings, are new. The standard production of an estate or small holding for the year 1938 will continue to be the standard production of that estate or small holding for the first and every subsequent year of control in the next five years, unless the registered proprietor of that estate or small holding applies for re-assessment. Such re-assessment will be made only

after inspection by an officer authorised by the Controller. Deductions authorised under the Rubber Control Ordinance, No. 6 of 1934, will continue to be made under the new law.

4. Under the existing law, a coupon automatically authorises the exportation of the amount of rubber specified therein; but a practice has arisen whereby the Rubber Controller issues permits for export in exchange for coupons. This practice has been legalised in the Bill; and provision has also been made to obtain necessary legislative authority for the system of ledger credit accounts known as the rubber coupon bank.

5. Clause 38 makes provision for the authorised stocks of proprietors. Under the new law, the owner of a rubber estate of not less than 100 acres in area will be permitted to hold in his possession stocks of rubber not exceeding one-quarter of the total standard production of his estate for the preceding control year. Proprietors will, therefore, under the new law, be entitled to hold larger stocks than they are permitted to keep under the Rubber Control Ordinance, No. 6 of 1934.

Under the existing law, dealers are permitted to keep stocks not exceeding $12\frac{1}{2}$ per cent. of the permissible exportable amount for any control year. Under the new law, dealers' stocks will be limited to a quantity not exceeding $12\frac{1}{2}$ per cent. of the permissible exportable amount for the *preceding* control year.

6. Clause 3 sets out the basic quotas for each year of control. The figures of these quotas are considerably in excess of those fixed for the years of control under the original International Agreement.

7. Clause 45 provides for the issue of stock export coupons, which will be valid for a period of two months reckoned from the first day of January in each year of control.

8. Power will be taken for the establishment and regulation of a provident fund or scheme for the payment of gratuities to officers and servants employed for the administration of the Ordinance.

D. S. SENANAYAKE,
Minister for Agriculture and Lands.

Colombo, November 3, 1938.