



THE
**CEYLON GOVERNMENT
 GAZETTE**

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PART II.—LEGAL.

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

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PRINTED AT THE CEYLON GOVERNMENT PRESS, COLOMBO.

NOTIFICATIONS OF CRIMINAL SESSIONS.

BY virtue of a Mandate to be directed by the Honourable the Supreme Court of the Island of Ceylon, I do hereby proclaim that a Criminal Session of the said Court for the Central Province will be holden at the Court-house at Kandy on Friday, December 1, 1939, 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,
Kandy, November 1, 1939.

E. T. DYSON,
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 Anuradhapura, will be holden at the Court-house at Kandy, on Friday, December 1, 1939, 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 28, 1939.

A. E. CHRISTOFFELSZ,
Fiscal.

DISTRICT AND MINOR COURTS NOTICES.

The Village Communities Ordinance (Chapter 198).

IT is hereby notified in terms of section 127 of the Village Communities Ordinance (Chapter 198) that from and after November 1, 1939, the under-mentioned building has, with the approval of the Government Agent, Southern Province, been set apart for the Village Tribunal of Elpitiya and Weyihena Areas in the Chief Headman's division of Bentota Walallawiti korale of the Galle District, Southern Province.

The Kachcheri,
Galle, November 1, 1939.

M. K. T. SANDYS,
Government Agent.

Description of Building.

The building known as the Porawala Bungalow on Porawalawatta, situated at Elpitiya in Bentota Walallawiti korale of the Galle District, Southern Province.

Destruction of Useless Documents.

NOTICE is hereby given that three months from the date hereof the records enumerated in the schedule hereto will be destroyed under the provisions of section 5, chapter 336 of the Legislative Enactments.

Any person interested in any record may personally, or by Proctor, or by duly authenticated petition claim upon valid cause shown that such record should not be destroyed.

Schedule.

Year.	Serial Numbers.	Name of Court.
1859-1890 ..	1 to 37,299	.. C. R. Galagedera
1890-1902 ..	1 to 6899	.. do.
1904 ..	1 to 99	.. do.
1860-1875 ..	26,700 to 59,599	.. C. R. Kandy
1875-1890 ..	1 to 30,399	.. do.
1890-1922 ..	1 to 29,199	.. do.
1922-1927 ..	1 to 5299	.. do.
1897-1920 ..	7 to 10,273	.. A. C. R. Kandy
1920-1927 ..	1 to 5899	.. do.

Court of Requests,
Kandy, November 7, 1939.

SPENCER RAJARATNAM,
Commissioner of Requests.

NOTICES OF INSOLVENCY.

In the District Court of Colombo.

No. 5,339. In the matter of the insolvency of Kassim Nagoor Noera, carrying on business under the name, style, and firm of Messrs. K. N. Meera & Co., at 1, Consistory building, Colpetty, Colombo.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will take place at the sitting

of this court on December 19, 1939, to consider the grant of a certificate of conformity to the insolvent.

By order of court, C. EMMANUEL,
October 25, 1939. Secretary.

In the District Court of Colombo.

No. 5,350. In the matter of the insolvency of Don Euphanius Aloysius de Silva *alias* Euphanius Aloysius de Silva of 20/25 lane, Wellawatta.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will take place at the sitting of this court on December 5, 1939, to consider the grant of a certificate of conformity to the insolvent.

By order of court, C. EMMANUEL,
November 7, 1939. Secretary.

In the District Court of Colombo.

No. 5,354. In the matter of the insolvency of Egbert St. Bueno Prosper Mortier of Ellesmere, Campbell place, Dehiwala.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will take place at the sitting of this court on December 12, 1939, to consider the grant of a certificate of conformity to the insolvent.

By order of court, C. EMMANUEL,
November 8, 1939. Secretary.

In the District Court of Colombo.

No. 5,360. In the matter of the insolvency of Charles de Zilwa of 44, 18th lane, Bambalapitiya, Colombo.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will take place at the sitting of this court on December 12, 1939, to consider the granting of a certificate to the above-named insolvent.

By order of court, C. EMMANUEL,
Secretary.

In the District Court of Colombo.

No. 5,373. In the matter of the insolvency of Xavier Anthony Paiva of 20, Joseph lane, Bambalapitiya in Colombo.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will take place at the sitting of this court on December 5, 1939, to the grant of a certificate of conformity to the insolvent.

By order of court, C. EMMANUEL,
November 7, 1939. Secretary.

In the District Court of Colombo.

No. 5,440. In the matter of the insolvency of Alesupillai Santiapillai of 1, St. Michael's road, Colpetty.

WHEREAS the above named A. Santiapillai has filed a declaration of insolvency, and a petition for the sequestration of his estate has been filed by Santiapillai Thambayah of Naranthani North, Kayts, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said A. Santiapillai insolvent accordingly; and that two public sittings of the court, to wit, on November 28, 1939, and on December 19, 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, C. EMMANUEL,
November 1, 1939. Secretary.

In the District Court of Colombo.

No. 5,441. In the matter of the insolvency of Goraknaga Billy Silva of Karagampitiya, Dehiwala.

WHEREAS the above-named G. Billy Silva has filed a declaration of insolvency, and a petition for the sequestration of his estate has been filed by B. E. Mendis of Karagampitiya, Dehiwala, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has

adjudged the said G. B. Silva insolvent accordingly; and that two public sittings of the court, to wit, on November 28, 1939, and on December 19, 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, C. EMMANUEL,
November 3, 1939. Secretary.

In the District Court of Colombo.

No. 5,442. In the matter of the insolvency of Walwin Harold de Kretser of 21, Laurie's road, Bambalapitiya.

WHEREAS the above named W. H. de Kretser has filed a declaration of insolvency, and a petition for the sequestration of his estate has been filed by R. D. Perera of Colombo, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said W. H. de Kretser insolvent accordingly; and that two public sittings of the court, to wit, on November 28, 1939, and on December 19, 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, C. EMMANUEL,
November 6, 1939. Secretary.

In the District Court of Colombo.

No. 5,443. In the matter of the insolvency of Hamza Edris of 28, Rajasinghe road, Wellawatta.

WHEREAS the above named H. Edris has filed a declaration of insolvency, and a petition for the sequestration of his estate has been filed by M. M. Mohideen of 85/5, 2nd Cross street, Colombo, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said Hamza Edris insolvent accordingly; and that two public sittings of the court, to wit, on November 28, 1939, and on December 19, 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, C. EMMANUEL,
November 6, 1939. Secretary.

13 In the District Court of Galle.

No. 622. In the matter of the insolvency of Hadji Yoosuf Siycoob and Yoosuf Mohamed, both of Galle.

NOTICE is hereby given that a meeting of the creditors of the above named insolvents will take place at the Office of Messrs. D. & B. Amarasuriya, Proctors and Notaries, Galle, on December 1, 1939, at 10 A.M., to discuss about declaring a dividend, to fix the remuneration of the Assignee and expenses incurred by him in this connection and also about other assets.

By order of court, A. H. SENARATNE,
Assignee.

In the District Court of Galle.

Insolvency In the matter of the insolvency of Kanaga-Jurisdiction In the matter of the insolvency of Nagalingam Tholpuram, No. 162. Insolvent.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will take place at the sitting of this court on December 15, 1939, for the grant of a certificate of conformity to the insolvent.

By order of court, J. N. CULANTHAIVALU,
October 31, 1939. Secretary.

NOTICES OF FISCALS' SALES.

Western Province.

In the District Court of Colombo.

A. R. M. Visvanathan Chettiar 6F, Sea street, Colombo Plaintiff.

No. 1,732/S.

(1) Mrs. Laura B. Perera of Oriental Dairy, Etal Kotte,
(2) A. A. Raymond of Raymond House, Kanatta road, Borella Defendants.

Messrs. A. F. Raymond & Company, Raymond House, Kanatta road Party Noticed.

NOTICE is hereby given that on Friday, December 1, 1939, at 11 A.M., will be sold by public auction at 115, Raymond House, Kanatta road, Colombo, the following movable property, belonging to the party noticed for the recovery of the sum of Rs. 375, together with legal interest thereon at 9 per cent. per annum from April 7, 1937, up to June 8, 1937, and thereafter on the aggregate amount of the decree at 9 per cent. per annum, till payment in full, less Rs. 25; viz. :-

- (1) One Buick motor hearse bearing No. C 6705.
- (2) One Buick motor hearse bearing No. X 4975.

Fiscal's Office, B. M. CHRISTOFFELSZ,
Colombo, November 8, 1939. Deputy Fiscal.

Southern Province.

In the District Court of Galle.

Mahudum Marikar Kadija Umma of Dangedera, Galle Plaintiff.

No. 35,076.

Vs.

(1) Abdulla Marikar Mahumath Natchia and others Defendants.

NOTICE is hereby given that on Wednesday, December 6, 1939, 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 property, viz. :-

All that lot marked C of the land called Weliwatta and the building standing thereon, situated at Dangedera, within the Four Gravets of the District of Galle, Southern Province; and bounded on the north by Koohiyanwiliwatta, east by lot B of the same land and house thereon, south by high road to Baddegama and Norsalagewatta, and west by Weliwatta; in extent 3 roods and 30.425 perches.

Writ amount Rs. 413.56, less Rs. 264.01.

Fiscal's Office, T. D. S. DHARMASENA,
Galle, November 7, 1939. Deputy Fiscal.

In the District Court of Galle.

N. D. E. Dias Hamine of Metiwala Plaintiff.

No. 37,141.

Vs.

B. G. de Silva of Ambalangoda Defendant.

NOTICE is hereby given that on Monday, December 4, 1939, commencing at 2 o'clock in the afternoon, will be sold by public auction at the premises the right, title, and interest of the said defendant in the following property, viz. :-

(1) All the soil, trees, plantations and buildings of the defined lot marked letter "A" of the land called Mananehena, situated at Ampegama in the Gangaboda pattu in the district of Galle, Southern Province; and which said lot is bounded on the north by lots 10,859, 10,868 and 10,858 in P. P. 5,126, lot 566H in P. P. 5,018 and a path, east by lots 12556½, 12558½ in P. P. 1,459, south by portion marked lot B of the same land, and on the west by lot Nos. 10,859 and 10868, in extent 5 acres and 22 7/10 perches. (Registered in E 164/149).

(2) Undivided ½ share of all the soil and trees and of the buildings and of everything else appertaining thereto of the land called Mananehena, situated at Diviture in the Gangaboda pattu aforesaid; and bounded on the north by T. P. 217,180, lot 12557½ in P. P. 1,459, east by lot 10861 in P. P. 5,126, south and west by lot 10862 in P. P. 5,126, in extent 1 acre 2 roods and 31 perches. (Registered in E 170/143).

(3) Undivided ½ share of all the soil and trees and of the buildings and of everything appertaining thereto of the land called Mananehena, situated at Diviture aforesaid; and bounded on the north by lot H 566 in P. P. 5,018,

east by ~~149~~ No. 12557 $\frac{1}{2}$ in P. P. 1,459, south by lot No. 12558 $\frac{1}{2}$ in P. P. No. 1,459, west by lot No. 10862 in P. P. 5,126, containing an extent 1 rood and 7 perches. (Registered in E 185/149).

(4) All that and those defined lot No. 4 of the land called Wadugewatta together with the two boutique rooms and everything else appertaining thereto and standing thereon, situate at Genapitiwala in the Wellaboda pattu of Galle District aforesaid; bounded on the north by high road, east by lot 12, south by lot 5, west by high road or Wadugewatta, in extent 21 perches.

Note.—The above properties will be sold subject to mortgage bond No. 2351 of August 15, 1938, attested by Mr. A. S. Jayawickreme, Notary Public of Galle, for the sum of Rs. 500 with interest thereon at 15 per cent. per annum.

Writ amount Rs. 761·97 $\frac{1}{2}$.

Fiscal's Office, T. D. S. DHARMASENA,
Galle, November 4, 1939. Deputy Fiscal.

~~32~~ 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 Monday, December 4, 1939, 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 defendant in the following property for the recovery of a sum of Rs. 1,488·25 being principal and 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. 126·56, viz.:

1. All that undivided $\frac{1}{2}$ 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 $\frac{3}{4}$ portion of the same land, and containing in extent about 1 acre.

Deputy Fiscal's Office, H. V. F. ABAYAKOON,
Matara, November 4, 1939. Additional Deputy Fiscal.

~~26~~ In the District Court of Galle.

V. E. L. S. Letchimanan Chettiar of Galle, presently in India, by his attorney, Rawenna Mana Sockalingama Chettiar of Galle Plaintiff.

No. 36,296.

Vs.

(1) P. S. Kodikara and (2) S. R. Kirigoris, both of Dondra Defendants.

NOTICE is hereby given that on Saturday, December 2, 1939, 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 property for the recovery of a sum of Rs. 1,096·50, with further interest on Rs. 1,000 at the rate of 18 per cent. per annum from October 11, 1937, to November 2, 1937, and thereafter on the aggregate at 9 per cent. till payment and Rs. 78·92 for costs, viz.:

All that the soil and fruit trees, together with two 15 cubits tiled houses standing thereon of the land called Mawatawatta, situated at Dondra, in Wellaboda pattu of Matara District, Southern Province; and bounded on the north by Pahalakoratuwa and Pratapagewatta, east by Pratapagewatta, south by high road, and on the west by a portion of land called Mawatawatta; and containing in extent about $\frac{1}{4}$ of an acre.

Deputy Fiscal's Office, H. V. F. ABAYAKOON,
Matara, November 7, 1939. Additional Deputy Fiscal.

~~39~~ In the District Court of Matara.

Awanna Karuswamia Pillai of Kotuwegoda,
Matara Plaintiffs.

No. 11,072.

Vs.

(1) D. U. Liyanage, P. W. D. Office, Hambantota,
(2) Dona Gimara Abeygunawardane of Nakulugamuwa Defendants.

NOTICE is hereby given that on Saturday, December 2, 1939, 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 1st and 2nd defendants in the following property for the recovery of Rs. 1,510·85 and poundage, viz.:

At Ambala.—(1) All that soil and plantations of the land called Ketakolagahanewatta in extent about 2 acres, situated at Ambala in West Giruwa pattu of the Hambantota District; and bounded on the north and east by Crown land, south by T. Ps. 206,288 and 206,285, and west by a path and T. P. 206,537.

(2) All that land called Sinneatchigewattehena in extent 2 acres 1 rood and 6 perches, situated at Ambala aforesaid; and bounded on the north by T. P. 206,538 and Crown land, east by T. P. 206,563, south by Crown land, and west by T. P. 206,285.

(3) All that land called Kolluhena in extent about 6 acres and 10 perches, situated at Ambala aforesaid; and bounded on the north by T. P. 240,498 and lot 270, east by T. P. 213,889, south by T. Ps. 206,566, 206,563, and 206,288, and west by T. Ps. 206,288, 206,538, and 240,499.

(4) All that lot B of the contiguous lands called Medahena, Kalautuwahena, Kaluhena and Kongahahena in extent about 8 acres 2 roods and 6 perches, situated at Ambala aforesaid; and bounded on the north by lot A of the same land allotted to Dondris Ratnayake, east by Miriswattamukalana bearing T. P. 375,373, south by T. P. 213,887, and Watapisaragahahena, and west by T. Ps. 206,564, 206,303, 206,566 and Kaluhena.

Deputy Fiscal's Office, P. D. WEERAMAN,
Tangalla, November 1, 1939. Additional Deputy Fiscal.

~~23~~ Northern Province.

In the Court of Requests of Jaffna.

Sellam Suntharam of Vannarponnai East Plaintiff.

No. 11,636/A.

Vs.

Vairamuttu Sivasanapoo of Vannarponnai East Defendant.

NOTICE is hereby given that on Tuesday, December 5, 1939, at 10 o'clock in the forenoon, will be sold by public auction at the premises the right, title, and interest of the said defendant in the following property, for the recovery of a sum of Rs. 275, with interest at 9 per cent. per annum from June 1, 1937, till payment in full and costs Rs. 62·25 and poundage and charges, viz.:

A piece of land situated at Vannarponnai East, in Vannarponnai parish, Jaffna division of the Jaffna District, Northern Province, called Nedunkerny, valavu in extent 6 lachchams varagu culture and 13 $\frac{1}{2}$ kulies, with house, boutique shed, well, cultivated and spontaneous plantations, and other appurtenances; bounded on the east by the property belonging to Vythilingam Visuvalingam and others, north by lane, west by road, and south by the property of Sithambaranathar Vyrmuttu.

Fiscal's Office,
Jaffna, November 7, 1939.

M. SELVADURAI,
for Fiscal.

In the District Court of Colombo.

The Ceylon Benefit Company, Limited of 22, Baillie street, Colombo Plaintiff.

No. 4,949

Vs.

S. Vraspillai, Additional Registrar of Lands,
Jaffna Defendant.

NOTICE is hereby given that on Saturday, December 9, 1939, at 10 o'clock in the forenoon, will be sold by public auction at the premises the right, title, and interest of the said defendant in the following property mortgaged with the plaintiff by bond No. 653 dated February 12, 1935, and attested by Arthur H. Abeyratna, Notary Public of

Colombo, and declared specially bound and executable under the decree entered in the above action and ordered to be sold by the order of court dated March 12, 1937 for the recovery of the sum of Rs. 1,274 with interest on Rs. 1,202 at 12 per cent. per annum from March 23, 1936, till September 7, 1936, and thereafter legal interest on the aggregate amount of the decree till payment in full and the costs of this action as taken at Rs. 231.47 incurred costs and Rs. 40.24 being prospective costs, less a sum of Rs. 325, viz. :—

All those lands called Moopuwadi; containing palmyra, coconut, and domba trees, Illappayadivadi and the palmyra garden Kolimuttainarripannai, situated at Veeyayadipannai, Mannar West, Mannar division, Mannar District, Northern Province; containing in extent on the eastern side 360 yards, on the northern side 700 yards, on the western side 275 yards, and on the southern side 725 yards; and bounded on the east by the land of Seeni Meerasaibo Allapitchai and others, on the north by the land of Philippukuddi's widow Atchipillai and her co-owners and others, and rail road, on the west by the road, and on the south by the land of Mohideen Thambyah Assana Lebbe and others and their appurtenances held and possessed by the defendant under deed No. 6074 dated July, 1, 1922, and attested by S. Anantham, Notary Public of Mannar, September 7, 1936.

Deputy Fiscal's Office, A. F. SAVERIMUTTU,
Mannar, October 31, 1939. Additional Deputy Fiscal.

NOTICES IN TESTAMENTARY ACTIONS.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Last Will and Testa-
Jurisdiction. ment of Widanelage Abraham Christom-
No. 8,949. bo de Mel of Kaldemulla in Moratuwa,
deceased.

Lilian Margaret Aponso *nee* de Mel of Laxapathiya in
Moratuwa Petitioner.

(1) Adline Christina de Silva *nee* de Mel and her hus-
band, (2) J. S. W. de Silva, both of Kaldemulla,
Moratuwa, (3) H. G. Aponso of Laxapathiya Mora-
tuwa Respondents.

THIS matter coming on for disposal before C. Nagalingam, Esq., District Judge of Colombo, on August 2, 1939, in the presence of Mr. H. A. Jayawickrema, Proctor, on the part of the petitioner above named; and (1) the affidavit of the said petitioner dated August 2, 1939, and (2) of the attesting notary also dated August 2, 1939, having been read :

It is ordered that the last will of Widanelage Abraham Christombo de Mel, deceased, of which a certified copy has been produced and is now deposited in this court be and the same is hereby declared proved; and it is further declared that the petitioner is the daughter of the deceased and that she is entitled to have letters of administration with the will annexed thereof issued to her accordingly, unless the respondents or any other person or persons interested shall, on or before September 7, 1939, show sufficient cause to the satisfaction of this court to the contrary.

October 25, 1939. C. NAGALINGAM,
District Judge.

The date of showing cause against the within mentioned *Order Nisi* is hereby extended to October 5, 1939.

October 25, 1939. C. NAGALINGAM,
District Judge.

The date for showing cause against the within mentioned *Order Nisi* is hereby extended to November 2, 1939.

October 25, 1939. C. NAGALINGAM,
District Judge.

The date for showing cause against the within mentioned *Order Nisi* is hereby extended to November 16, 1939.

October 30, 1939. C. NAGALINGAM,
District Judge.

19 In the District Court of Colombo.

Order Absolute in the First Instance.

Testamentary In the Matter of the Last Will and Testa-
Jurisdiction. ment of the late Meewanage Johanis
No. 9,050. Fernando of Galkissa, deceased.

Meewanage Edwin Fernando of Galkissa... Petitioner.

THIS matter coming on for final determination before C. Nagalingam, Esq., District Judge, Colombo, on October 25, 1939, in the presence of Messrs. Rajanathan & Raju, Proctors, on the part of the petitioner, Meewanage Edwin Fernando of Galkissa and the affidavits of the said petitioner dated October 21, 1939, and of the attesting notary dated October 23, 1939, having been read; and it appearing to this court that the said petitioner has established his right thereto it is ordered that probate of the will of the said deceased be issued to Meewanage Edwin Fernando of Galkissa accordingly.

November 6, 1939.

C. NAGALINGAM,
District Judge.

26 In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Last Will and Testa-
Jurisdiction. ment of Vidanelage Charles Francis de
No. 9,054. Mel of Melville, Moratuwa, deceased.

(1) Charles Hurbert de Mel, (2) Rupert Clinton de Mel,
and (3) Leonard Sterton de Mel, all of
Moratuwa Petitioners.

THIS matter coming on for disposal before C. Nagalingam, Esq., District Judge of Colombo, on October 30, 1939, in the presence of Mr. J. G. de S. Wijeyeratne, Proctor, on the part of the petitioners above named; and (1) the affidavits of the said petitioners dated October 30, 1939, and (2) of the attesting notary also dated October 30, 1939, having been read :

It is ordered that the last will of Vidanelage Charles Francis de Mel, 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 any person or persons interested shall, on or before November 23, 1939, show sufficient cause to the satisfaction of this court to the contrary.

November 6, 1939.

C. NAGALINGAM,
District Judge.

In the District Court of Kandy.

Order Nisi declaring Will proved.

Testamentary In the Matter of the Last Will and Testa-
Jurisdiction. ment of Meydeen Lebbe's daughter Meera
No. T.83. Umma, deceased, of Gampola.

THIS matter coming on for disposal before M. W. H. de Silva, Esq., District Judge, Kandy, on February 3, 1939, in the presence of Messrs. Coomaraswamy & Vijayaratanam on the part of the petitioner, Mohideen Lebbe's son Ibrahim of Gampola; and the affidavit of the said petitioner dated November 17, 1938, and the attesting notary and the witness Meydeen Lebbe Shariff dated November 17, 1938, having been read: It is ordered that the last will of the above-named deceased, dated November 1, 1938, and now deposited in this court, be and the same is hereby declared proved, unless the respondents (1) Uduma Lebbe Pathuma, (2) Meera Mohideen, (3) Meeyanna Mohamed Shariff, (4) Abdul Majeed, (5) Mohideen Beebee, (6) Salge Umma, (7) Aisa Umma, (8) Balkis Umma, (9) Jameelia Umma, by her guardian *ad litem* Kawanna Ibrahim Saibo

or any other person or persons interested shall, on or before March 6, 1939, show sufficient cause to the satisfaction of this court to the contrary. It is further declared that the 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.

49.
February 3, 1939.

M. W. H. DE SILVA,
District Judge.

This *Order Nisi* is extended to April 24, 1939.

March 6, 1939.

M. W. H. DE SILVA,
District Judge.

This *Order Nisi* is extended to May 25, 1939.

April 24, 1939.

M. W. H. DE SILVA,
District Judge.

This *Order Nisi* is extended to July 13, 1939.

May 25, 1939.

G. C. THAMBYAH,
District Judge.

This *Order Nisi* is extended to August 28, 1939.

July 6, 1939.

G. C. THAMBYAH,
District Judge.

This *Order Nisi* is extended to October 9, 1939.

August 28, 1939.

JAMES JOSEPH,
District Judge.

This *Order Nisi* is extended to November 16, 1939.

October 9, 1939.

JAMES JOSEPH,
District Judge.

In the District Court of Kandy.

Order Nisi.

32.
Testamentary In the Matter of the Estate of the late Sadaya Pillai Sappani Pillai Selliah Pillai, deceased, of Vadamalalpatti Village, Thathencarper, Trichinapolly District, South India.

This matter coming on for disposal before James Joseph, Esq., District Judge, Kandy, on October 23, 1939, in the presence of Messrs. Beven & Beven, Proctors, on the part of the petitioner, Selliah Pillai's son Sappani Pillai; and the affidavit of the said petitioner dated October 21, 1939, having been read:

It is ordered that the petitioner be and he is hereby declared entitled, as the son of the above-named deceased, to have letters of administration to the estate of the deceased issued to him, unless the respondents—(1) Selliah Pillai's widow Sowpakkiam Ammal, (2) Selliah Pillai's daughter Sivapakkiam Ammal, (3) Selliah Pillai's son Sethu Rathnam, (4) ditto Chandrasekeram, (5) ditto Jayaseelan, (6) ditto daughter Danapakkiam, (7) Marimuttu's son Renganathen, (8) ditto Durairaj, (9) ditto Sunderam, (10) A. S. Thayumana Pillai, (11) S. T. P. Marimuttu; the 1st, 3rd, 4th, 5th, and 6th are of Vadamalalpatti aforesaid; the 2nd, 7th, 8th, 9th, and 11th are of Murugoor in Trichinapolly District, South India, and the 10th of Koslande, Haputale—or any other person or

persons interested shall, on or before November 27, 1939, show sufficient cause to the satisfaction of this Court to the contrary.

October 23, 1939.

JAMES JOSEPH,
District Judge.

24.
In the District Court of Kandy.

Order Absolute declaring Will proved, &c., in the First Instance.

Testamentary In the Matter of the Last Will and Testament of Mana Sandanam, deceased, No. T. 128. Gondenawa estate, Nawalapitiya.

THIS matter coming on for final determination before James Joseph, Esq., District Judge, Kandy, on October 26, 1939, in the presence of Messrs. Beven & Beven on the part of the petitioner, Karupiah Sandanam of Gondenawa estate, Nawalapitiya; and the affidavits of the said petitioner dated October 19, 1939, and of the attesting notary and the witnesses dated October 19, 1939, having been read:

It is ordered that the last will of the above-named deceased, dated May 23, 1936, and the codicil dated August 4, 1939, and now deposited in this court is hereby declared proved.

And it appearing to this court that the petitioner, Karupiah Sandanam has established his right to have probate of the same issued to him, and it is further ordered that probate be issued to the said petitioner.

October 26, 1939.

JAMES JOSEPH,
District Judge.

33.
In the District Court of Nuwara Eliya.

Order Nisi.

Testamentary In the Matter of the Last Will and Testament and a Codicil thereto of William Wilson Smith, late of Deveron, Nuwara Eliya, deceased.

THIS matter coming on for disposal before Herbert S. Roberts, Esq., District Judge of Nuwara Eliya, on October 30, 1939, in the presence of Mr. Eric Dunstan Taylor Proctor, on the part of the petitioners, Sydney Baynard Smith of Blackwood estate, Haputale, Vivian Carl Modder of Nuwara Eliya and Cyril Traves Nettleton of Concordia, estate, Kandapola; and (1) the affidavit of the said petitioners dated October 30, 1939, and (2) the affidavit of the attesting notary of the said last will dated August 26, 1937, and the said codicil dated September 16, 1938, having been read:

It is ordered that the will of the said William Wilson Smith, deceased, No. 1,043 dated August 26, 1937, and the codicil thereto No. 1,142 dated September 16, 1938, both attested by Vyramuttu Ponnusamy of Nuwara Eliya aforesaid, Notary Public, the originals of which have been produced and are now deposited in this court, be and the same are hereby declared proved; and it is further declared that the said Sydney Baynard Smith, Vivian Carl Modder, and Cyril Traves Nettleton are the executors named in the said last will and codicil and that they are entitled to have probate issued to them accordingly, unless any person or persons interested shall, on or before November 17, 1939, show sufficient cause to the satisfaction of this court to the contrary.

October 30, 1939.

HERBERT S. ROBERTS,
District Judge.

44 In the District Court of Galle.

Order Nisi.

Testamentary In the Matter of the Estate of the late
Jurisdiction. Henry Napier Dias of Ambalanwatta,
No. 7,894. Galle, deceased.

And

Laura C. Dias of Ambalanwatta, Galle, presently of
C. M. S. Girls' School, Kotte, Colombo Petitioner.

Vs.

(1) Julia Dias, (2) Leonard Dias, both of Ambalanwatta, Galle, (3) Lukshmi Dias, (4) Manel Dias, (5) Krishanthi Dias, (6) Dionysius Dias, (7) Mahendra Dias, (8) Senaka Dias, minors by their guardian *ad litem*, (9) Mrs. J. C. Dias, all of Wicklow Hills, Wanduramba, (10) Beatrice Goonasekara, (11) Ramyathie Goonasekara, (12) Ariyawathie Goonasekara, (13) Chandradasa Goonasekara, all of Habaraduwa, (14) Mrs. E. D. Gunasinha of Waulagoda, Hikkaduwa, (15) Sirisena Liyana Pathirana, (16) Yasawathie Liyana Pathirana, (17) Gunawathie Liyana Pathirana by their guardian (18) J. Liyana Pathirana, all of Welihewatta, Akuressa Respondents.

THIS action coming on for disposal before N. M. Bharucha, Esq., District Judge, Galle, on September 28, 1939, in the presence of Mr. D. A. Wickramasingha, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated September 23, 1939, having been read :

It is ordered that the said 9th respondent be appointed guardian *ad litem* over the 3rd to 8th minor respondents, and that 18th respondent be appointed guardian *ad litem* over 15th, 16th, and 17th respondents above named, unless the said respondents above named or any other person interested shall, on or before November 17, 1939, show sufficient cause to the satisfaction of this court to the contrary.

It is further declared that the said petitioner as a sister of the deceased above named, is entitled to have letters of administration issued to her accordingly, unless the said respondents or any other persons, interested shall, on or before November 17, 1939, show sufficient cause to the satisfaction of this court to the contrary.

September 28, 1939.

N. M. BHARUCHA,
District Judge.

30 In the District Court of Jaffna.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of the
Jurisdiction. late Sivapackiasunthary, wife of Vannianathan of Moolai, Jaffna, deceased.

Sanmuga Saravanamuttu of Kopay, Jaffna .. Petitioner.

Vs.

(1) Vanniasunthary, daughter of Vannianathan of Moolai, (2) Thamotheerampillai Vannianathan of ditto Respondents.

THIS matter coming on for disposal before C. Coomaraswamy, Esq., District Judge of Jaffna, on March 15, 1939, in the presence of Mr. V. Navaratna Rajah, Proctor, on the part of the petitioner; and the affidavit of the petitioner dated September 21, 1938, having been read :

It is ordered that the 2nd respondent be and he is hereby appointed guardian *ad litem* of the 1st respondent, minor, to represent her interests in the testamentary proceedings and that the petitioner be and he is hereby declared the administrator of the estate of the late Sivapackiasunthary, wife of Vannianathan, deceased, and letters of administration be granted to him, unless the respondents above named or any other person or persons shall appear before this court on or before May 5, 1939, and show sufficient cause to the satisfaction of the court to the contrary.

March 15, 1939.

C. COOMARASWAMY,
District Judge.

Time to show cause extended for November 22, 1939.

C. COOMARASWAMY,
District Judge.

29 In the District Court of Jaffna.

Testamentary In the Matter of the Estate and Effects of
Jurisdiction. the late Appaattu Gnanasegarampillai
No. 785. of Sarasalai, Chavakachcheri, deceased.

(1) Somasundoram Siyagnam, and (2) wife, Devi of Chankanaai Petitioners.

(1) Sivasampumamasivayam, (2) and wife, Thaiyalnayaki, (3) Perampattam Kandasamy, (4) Santhanayaki, daughter of Perampattam, all of Sarasalai, Chavakachcheri, (5) Valupillai Anuchelvan, and (6) wife, Thevaratnam, both of Thunnalai South Respondents.

THIS matter coming up for disposal before C. Coomaraswamy, Esq., District Judge of Jaffna, on September 22, 1939, in the presence of Mr. S. Kandiah, Proctor, for the petitioners; and the petition of the petitioners dated September 22, 1939; and affidavit of the first petitioner having been read over :

It is hereby ordered and decreed the 2nd petitioner as one of the judgment-creditors of the deceased be declared entitled to have letters of administration to the estate of the above named deceased, and the same be issued to the 2nd petitioner accordingly, unless the respondents above named or any other person or persons shall, on or before November 29, 1939, appear before this court and show sufficient cause to the contrary to the satisfaction of this court.

September 29, 1939.

C. COOMARASWAMY,
District Judge.

18 In the District Court of Jaffna.

Order Nisi.

Testamentary In the Matter of the Estate of the late
Jurisdiction. Subramaniam Nagalingam of Myliddy
No. 791. South, deceased.

Kasari Subramaniam of Varuthalaivillan... Petitioner.

Vs.

Ponnu, wife of Kasari Subramaniam of ditto... Respondent.

THIS matter coming on for disposal before C. Coomaraswamy, Esq., District Judge, on October 12, 1939, in the presence of Mr. P. Eliatharay, Proctor, on the part of the petitioner; and his affidavit having been read: It is ordered that the petitioner be declared entitled to take out letters of administration to the estate of the said deceased, unless the respondent appears before this court on November 22, 1939, and shows cause to the contrary.

October 16, 1939.

C. COOMARASWAMY,
District Judge.

In the District Court of Colombo.

(transferred to the District Court of Chilaw.)

Order Nisi.

Testamentary In the Matter of the Intestate Estate
Jurisdiction. and Effects of the late Jayasekera
No. 8,885/2,242. Mudalige Gabriel Appuhamy, Police Headman of Mohottimulla in Chilaw District, deceased.

Jayasekera Mudalige John Appuhamy of Mohottimulla, aforesaid Petitioner.

And

(1) Jayasekera Mudalige Poralentinahamy of Kiri-metiyan in Chilaw District, (2) Jayasekera Mudalige Ensohamy of Mohottimulla, aforesaid, (3) Samarapperuma Aratchige Martin Appuhamy, (4) Samarapperuma Aratchige Ransirinel Appuhamy, both of Metikotuwa in Chilaw District, (5) Samarapperuma Aratchige Gunawardena, (6) Samarapperuma Aratchige Nandawathie, both of Mohottimulla, (7) Samarapperuma Aratchige Albin Singho, Appuhamy of Metikotuwa, aforesaid, 5th and 6th respondents are minors appearing by their guardian *ad litem* the 7th respondent above named Respondents.

THIS matter coming on for disposal before C. Nagalingam, Esq., District Judge of Colombo, on June 21, 1939, in

the presence of Mr. A. S. Goonesekera, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated June 3, 1939, having been read:

It is ordered (a) that the 7th respondent be and he is hereby appointed guardian *ad litem* of the minors 5th and 6th 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 brother of the above-named deceased, to have letters of administration to his estate issued to him, unless the respondents above named or any other person or persons interested shall, on or before July 27, 1939, show sufficient cause to the satisfaction of this court to the contrary.

June 23, 1939.

C. NAGALINGAM,
District Judge.

Time for showing cause against the *Order Nisi* is extended to October 16, 1939.

M. A. SAMARAKOON,
District Judge.

Time for showing cause against the *Order Nisi* is extended to November 14, 1939.

M. A. SAMARAKOON,
District Judge.

In the District Court of Badulla.
Order Nisi.
In the Matter of the Estate of Nawanna Parvathie Ammal of Paragastenna, Badulla, deceased.
Alvapilla Kanthaper Alvapillai, Secretary of the District Court, Badulla, Official Administrator.
Petitioner.

(1) Ana Walliamma, (2) Ana Ramaswamy, (3) Ana Ponnammah, (4) Ana Metappa, all of Paragastenna, Badulla. Respondents.

THIS matter coming on for disposal before R. R. Selvadurai, Esq., District Judge of Badulla, on October 30, 1939, in the presence of the petitioner above named, who appears in person; and his affidavit and petition dated October 30, 1939, having been read, it is ordered that the petitioner above named be and he is hereby appointed Official Administrator of the estate of the above-named deceased and to have letters of administration issued to him accordingly, unless the respondents above named or any other persons lawfully interested therein shall, on or before November 28, 1939, show sufficient cause to the satisfaction of the court to the contrary.

October 30, 1939.

T. P. P. GOONETILLEKE,
District Judge.

DRAFT ORDINANCES.

8 MINUTE.

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

G. D.—O 91/38

An Ordinance to amend the Criminal Procedure Code.

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 Criminal Procedure Code Amendment Ordinance, No. of 1939.

Amendment of section 435 of Chapter 16.

2 The Criminal Procedure Code is hereby amended in sub-section (1) of section 435 of that Code as follows:—

- (1) by the substitution for the words "and the Army Act, or any similar law", of the words "and military law or any similar law";
- (2) by the substitution for the words "under the Army Act, section 41, to be tried by a court-martial", of the words "to be tried under military law"; and
- (3) by the substitution for all the words from "of the regiment," to the end of that sub-section, of the following:—

'of the ship, regiment, corps or detachment to which he belongs or to the Commanding Officer of the nearest naval, military or air force station, as the case may be, for the purpose of being tried in accordance with military law.

In this sub-section the expression "military law" includes the Army Act, the Naval Discipline Act and the Air Force Act, and the expression "persons subject to military law" includes all persons subject to any one of the said Acts.

Objects and Reasons.

The object of this Bill is to amend the provisions of section 435 of the Criminal Procedure Code by extending the application of that section to persons subject to the Naval Discipline Act and the Air Force Act.

Colombo, November 3, 1939.

J. C. HOWARD,
Legal Secretary.

MINUTE.

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

L. D.—O 66/39

An Ordinance to amend the Savings Certificates Ordinance.

Cap. 292,
(Vol. VI.,
p. 323).

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 Savings Certificates Amendment Ordinance, No. of 1939.

Short title.

2 Section 25 of the Savings Certificates Ordinance is hereby amended, by the substitution for sub-section (2) thereof, of the following new sub-section :—

Amendment of
section 25 of
Chapter 292.

“(2) (a) Out of the balance of the Fund, a sum not exceeding one-third of the Fund may, with the approval of the Governor, be invested by the Trustees in loans granted from time to time to the Government; and the Deputy Financial Secretary is hereby authorised to borrow such sum on behalf of the Government and to act for the Government for the purposes of any such loan.

(b) Out of such part of the balance of the Fund as may not be immediately required for the purposes of paragraph (a) of this sub-section, the Trustees may from time to time grant loans of such amounts as may be approved by the Governor to the Local Loans and Development Commissioners for the purposes of the Local Loans and Development Ordinance.”

Cap. 281

Objects and Reasons.

The object of this Bill is to amend section 25 (2) of the Savings Certificates Ordinance (Cap. 292, Volume VI., page 323) so as to fix a limit for loans granted out of the Savings Certificates Fund to the Government and to empower the Deputy Financial Secretary to act for the Government for the purposes of any such loan.

The existing law requires that loans granted to the Government should be utilised only for the purpose of meeting expenditure incurred or to be incurred on public works. The proposed amendment will remove this restriction in regard to the purpose for which loans may be applied, and authorises an investment by the Trustees of moneys which will form part of the General Loan Fund of the Government to be expended in any manner or for any purpose which may be authorised by law.

J. L. KOTELAWALA,

Minister for Communications and Works.

Colombo, November 7, 1939.

MINUTE.

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

L. D.—CF 28/39

An Ordinance to make provision for the imposition and collection of excess profits duty.

TABLE OF SECTIONS.

1. Short title.
2. Imposition of excess profits duty.
3. Businesses to which excess profits duty applies.
4. Determination of profits.
5. Apportionment of profits.
6. Determination of pre-war standard.
7. Adjustment where accounting period is other than a year.
8. Profits standard on change of ownership.
9. Determination of profits of pre-war trade year.
10. Determination of capital.
11. Adjustments for increased or decreased capital.
12. Assessment of excess profits duty.
13. Appeals against assessment.
14. Payment and recovery of excess profits duty.
15. Refund and set-off of excess profits duty.
16. Relief in respect of Empire excess profits duty.
17. Deduction of excess profits duty for income tax purposes.
18. Application of administrative and other provisions of the Income Tax Ordinance.
19. Interpretation.

An Ordinance to make provision for the imposition and collection of excess profits duty.

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 Excess Profits Duty Ordinance, No. of 1939.

Imposition of excess profits duty.

2 (1) There shall be charged, levied, and paid on the amount by which the profits arising from any business to which this Ordinance applies, in any accounting period ending after the first day of September, nineteen hundred and thirty-nine, exceed, by more than three thousand rupees, the pre-war standard of profits as defined for the purposes of this Ordinance, a duty (in this Ordinance referred to as "excess profits duty") of an amount equal to fifty per centum of that excess.

(2) For the purposes of this Ordinance, the accounting period shall be taken to be the period for which the accounts of the business have been made up; and where the accounts of the business have not been made up for any definite period or for the period for which they have been usually made up, or where a year or more has elapsed without accounts being made up, the accounting period shall, for the purposes of this Ordinance, be taken to be such period not being less than six months or more than thirteen months ending on such date as the Commissioner may determine.

(3) Where any accounting period is a period other than a year, the preceding provisions of this section shall have effect as if there were substituted for the sum of three thousand rupees an amount which bears to that sum the same proportion as the number of days in that period bears to the number of days in the relevant year.

(4) Where a business was being carried on on the first day of September, nineteen hundred and thirty-nine, this Ordinance shall apply to the profits therefrom for a period of three years from the date of commencement of the first accounting period. Where a business is commenced after the first day of September, nineteen hundred and thirty-nine, this Ordinance shall apply to the profits therefrom for the period from the date of commencement to the thirty-first day of August, nineteen hundred and forty-two.

Businesses to which excess profits duty applies.

3 (1) The provisions of this Ordinance shall apply to any business of any description (whether continuously carried on or not) which is carried on in Ceylon by any person, whether resident or non-resident, or is owned or carried on in any place other than Ceylon by a person resident in Ceylon, except—

- (a) any agricultural undertaking;
- (b) any employment by an employer; and
- (c) any profession the profits of which are dependent merely on the personal qualifications of the person by whom the profession is carried on and in which no capital expenditure is required or only capital expenditure of a comparatively small amount,

but including—

- (i) the business of any person taking commissions in respect of any transactions or services rendered; and
- (ii) the business of any agent of any description not being a commercial traveller or an agent whose remuneration consists wholly of a fixed and definite sum not depending on the amount of business done or any other contingency:

Provided that all business of the like nature in one ownership shall be deemed to be one business for the purposes of this Ordinance.

Cap. 188.

(2) Where, under the Income Tax Ordinance, the profits of any business are deemed to arise in or to be derived from Ceylon, that business shall, for the purposes of this Ordinance, be deemed to be carried on in Ceylon.

(3) Where a person resident in Ceylon is a partner in a partnership which carries on a business wholly outside Ceylon, that business shall be deemed to be a business to which this Ordinance applies, but only to the extent of the share or interest therein of the partner who is a person resident in Ceylon.

(4) Where the owner of any agricultural undertaking carries on in connexion with that undertaking any subsidiary undertaking or any manufacturing process such subsidiary undertaking or manufacturing process, as the case may be, shall be deemed to be part of the business of agriculture carried on by such owner:

Provided that where such owner purchases more than half the agricultural produce which is dealt with in such undertaking or process the whole of such undertaking or process shall be deemed to be a business other than an agricultural undertaking.

4 The profits arising from any business to which this Ordinance applies shall be separately determined for the purposes of this Ordinance, but shall be so determined in like manner and on the same principles as the profits of the business are or would be determined for the purpose of income tax, subject to the following modifications :—

Determination
of profits.

- (a) The profits shall be taken to be the actual profits arising in the accounting period.
- (b) Save as is provided in this Ordinance, no deduction or allowance shall be made in respect of losses incurred in any other business or in any period other than the accounting period.
- (c) Sums payable in the accounting period by way of interest on money borrowed for the purposes of the business, or by way of any annuity, ground rent or royalty payable in respect of the business shall be allowed as deductions in computing the profits: Provided that no deduction shall be allowed in respect of interest on a loan secured by the hypothecation of assets not forming part of the assets of the business.
- (d) Deductions for wear and tear, renewals and bad debts, and for other expenses, shall be only of such amount as appears to the Commissioner to be reasonably and properly attributable to the accounting period.
- (e) Any deduction allowed for the remuneration of directors, managers and persons concerned in the management of the business shall not, unless the Commissioner owing to any special circumstances otherwise directs exceed the sums allowed for those purposes in the last pre-war trade year (or a proportionate part thereof as the case may require) where a business has a pre-war trade year; and, where a business has no pre-war trade year, the deduction to be allowed for such remuneration shall be determined by the Commissioner.
- (f) Where it appears to the Commissioner that any transaction is artificial or fictitious or that any disposition is not in fact given effect to or that any transaction or disposition has been entered into either wholly or partly with a view to the avoidance of excess profits duty, he may direct that such transaction or disposition shall be disregarded for the purposes of the imposition, assessment and recovery of excess profits duty.
- (g) Any person dissatisfied with a decision or direction of the Commissioner under paragraph (e) or paragraph (f) of this section may within fourteen days of the intimation to him of such decision or direction, whether by the issue of a notice of assessment or otherwise, appeal by notice in writing to the Financial Secretary against such decision or direction; and the decision of the Financial Secretary upon any such appeal shall be final.
- (h) Where in the case of any business—
 - (i) the percentage standard (as hereinafter defined) is adopted as the pre-war standard of profits; and
 - (ii) the net result of the business during the three last pre-war trade years has shown a loss; and
 - (iii) any part of the profits of that business during an accounting period has been applied in extinction of that loss;

then, in estimating the profits of that business for such period, a deduction shall be allowed equal to the amount of profits so applied.

- (i) In estimating the profits, no account shall be taken of any income received from investments except in the case of life assurance businesses and businesses where the principal business consists of the making of investments.
- (j) In the case of any contract extending beyond one accounting period from the date of its commencement to the completion thereof and only partially performed in any accounting period, there shall (unless the Commissioner, owing to any special

circumstances, otherwise directs) be attributed to each of the accounting periods in which such contract was partially performed, such proportion of the entire profits or loss or estimated profits or loss in respect of the complete performance of the contract as shall be properly attributable to such accounting periods respectively, having regard to the extent to which the contract was performed in such periods.

- (k) No deduction shall be allowed in respect of amounts paid or payable in Ceylon as excess profits duty or interest thereon, or as income tax, or in respect of any amounts paid or payable in any other territory by way of any tax or duty (by whatever name called) which, in the opinion of the Commissioner, is a tax or duty of the like nature to that imposed under the Income Tax Ordinance or this Ordinance.

Apportionment
of profits.

5 Where for the purposes of this Ordinance it is necessary to determine the profit or loss for any period for which accounts have not been made up, it shall be lawful to divide and apportion to specific periods the profit or loss for any period for which accounts have been made up or to aggregate any such profits or losses or any apportioned parts thereof; and any such apportionment shall be made in proportion to the number of days in the respective periods.

Determination
of pre-war
standard.

6 (1) For the purposes of this Ordinance, the pre-war standard of profits of any business shall, subject to the provisions of this Ordinance, be taken to be the amount of the profits arising from that business on the average of any two of the three last pre-war trade years to be selected by the taxpayer (in this Ordinance referred to as the "profits standard"):

Provided that if it is shown to the satisfaction of the Commissioner that such amount was less than the percentage standard as hereinafter defined, the pre-war standard of profits shall be taken to be the percentage standard.

(2) Where owing to the recent commencement of a business there have not been three pre-war trade years, but there have been two pre-war trade years, the pre-war standard of profits shall be taken to be the amount of the profits arising from the business on the average of those two years or, at the option of the taxpayer, the profits arising from the business during the last of those two years; and where there have not been two pre-war trade years, but there has been one pre-war trade year, the pre-war standard of profits shall be taken to be the profits arising from the business during that year; and where there has not been one pre-war trade year, the pre-war standard of profits shall be taken to be six per centum on the average amount of capital employed in the business during the accounting period.

(3) Where the business is an agency or business of a nature involving capital of a comparatively small amount, the pre-war standard of profits shall be computed by reference to the profits arising from any trade, business, office, employment or profession of any sort, whether liable to excess profits duty or not, carried on by the agent or other person before his new business commenced as if it was the same business; but only to the extent to which the income from the former trade, business, office, employment or profession has been diminished.

(4) The percentage standard shall, for the purposes of this Ordinance, be taken to be an amount equal to six per centum of the capital of the business existing at the end of the last pre-war trade year. Such capital shall be determined in the manner hereinafter provided.

Adjustment
when
accounting
period is other
than a year.

7 Where the accounting period for which the excess profits duty is to be assessed is other than a year, the amount of the pre-war standard of profits shall be a proportionate amount calculated by reference to the number of days in that accounting period.

Profits
standard on
change of
ownership.

8 (1) Where since the commencement of the three last pre-war trade years a business has changed ownership, the provisions of this Ordinance shall apply as if a new business had been commenced on the change of ownership, except in a case where the taxpayer makes an application that the provisions of this Ordinance should apply as if the trade or business had not changed ownership; but in that case such modifications (if any) shall be made in the application of this Ordinance as may be necessary to make the basis on which the profits standard is computed the same as that on which the profits of the accounting period are computed:

Provided that where on a change of ownership during any accounting period a new business is deemed to have commenced, the pre-war standard of profits of that new business for the purposes of this Ordinance shall be the same as that which applied to the business before the change of ownership ; and in computing the capital employed after the change, no regard shall be had to the price paid or other consideration for the transfer of the business or any of the assets thereof on the occasion of the change.

(2) In the case of a partnership, a change of ownership shall be deemed to take place within the meaning of this section where any person ceases to be a partner or any new person is taken into partnership.

9 The profits of any pre-war trade year shall be computed on the same principles and subject to the same provisions as the profits of the accounting period are computed.

Determination of profits of pre-war trade year.

10 (1) Subject to the provisions of sub-sections (2), (3) and (4), the amount of the capital of a business shall, so far as it does not consist of money, be taken to be—

Determination of capital.

- (a) so far as it consists of assets acquired by purchase, the price at which those assets were acquired, subject to any proper deductions for depreciation, or for unpaid purchase money ; and
- (b) so far as it consists of assets being debts due to the business, the nominal amount of those debts subject to any reduction which has been allowed in respect of those debts for income tax purposes ; and
- (c) so far as it consists of assets acquired by gift or under the last will or on the intestacy of a deceased person, the value of the assets at the date of the gift in the case of a gift or at the date of the death in the case of a devise or inheritance, subject in each case to any proper deduction for depreciation since such date.

(2) Where on the transfer of any property whether by way of sale, gift, bequest, devise, inheritance or otherwise, the consideration for or value of that property is expressed in any instrument or in any inventory filed for the purposes of administration, the consideration or value so expressed shall, for the purposes of this Ordinance, be deemed to be the value of that property at the date of such transfer.

(3) Where any asset has been paid for otherwise than in cash, the cost price of that asset shall be taken to be the value of the consideration at the time the asset was acquired, but where a trade or business has been converted into a company and the shares in the company are wholly or mainly held by the person who was owner of the trade or business, no value shall be attached to those shares so far as they are represented by goodwill or otherwise than by material assets of the company unless the Commissioner in special circumstances otherwise directs. Patents and secret processes shall be deemed to be material assets.

(4) Any capital which is proved to the satisfaction of the Commissioner to have been introduced into the business after its acquisition, or profits so proved to have been employed to effect permanent additions to or improvements of the assets of the business, shall be treated as capital employed in the business, subject to any necessary deduction for depreciation and for assets disposed of or lost.

(5) Any capital the income from which is not taken into account for the purposes of section 4 and any borrowed money or debts incurred in connexion with the business or charged upon the assets thereof shall be deducted in computing the capital.

(6) Any money borrowed or debts incurred in connexion with the business or charged upon the assets thereof shall be deducted in computing the capital :

Provided that—

- (a) as regards income tax and taxes of a like nature (other than the national defence contribution of the United Kingdom), whether payable in Ceylon or elsewhere, capital shall be deemed to be reduced by the amount of such tax as from the date on which it falls due ; and
- (b) as regards excess profits duty (whether payable in Ceylon or elsewhere) and the national defence contribution of the United Kingdom, capital shall be deemed to be reduced by the amount of such duty or contribution on the first day after the accounting period in respect of which it is payable.

Adjustments for increased or decreased capital.

11 (1) Where capital has been increased during the accounting period, a deduction shall be made from the profits of the accounting period at six per centum per annum on the amount by which the capital has been increased, for the whole accounting period if the increased capital has been employed for the whole accounting period, and if the increased capital has been employed for part only of the accounting period, for that part of the accounting period.

(2) Where capital has been decreased during the accounting period, an addition shall be made to the profits of the accounting period at six per centum per annum on the amount by which the capital has been so decreased, for the whole accounting period, if the capital has been decreased for the whole accounting period, and if the capital has been decreased for part only of the accounting period, for that part of the accounting period.

(3) For the purposes of this section capital shall be taken to be increased or decreased, as the case may be, where the pre-war standard of profits is a profits standard, if the capital employed in the trade or business exceeds or is less than the average amount of capital employed during the pre-war trade years or year by reference to which the profits standard has been arrived at, and, where the pre-war standard of profits is a percentage standard, if the capital exceeds or is less than the capital on which the percentage standard has been calculated.

(4) Capital shall not be deemed to be increased or reduced during an accounting period or pre-war trade year by reason of any profit made or loss incurred during that period or pre-war trade year.

Assessment of excess profits duty.

12 (1) The provisions of Chapter X of the Income Tax Ordinance shall apply, as far as may be, to the assessment of excess profits duty under this Ordinance and to any additional assessment of such duty.

(2) The duty may be assessed on any person for the time being owning or carrying on a business, or, where a business has ceased, on the person who owned or carried on the business immediately before the time at which the business ceased; and where there has been a change of ownership of the business, the Commissioner may, if he thinks fit, take the accounting period as the period ending on the date on which the ownership has so changed and assess the duty on the person who owned or carried on the business immediately prior to the change:

Provided that where there has been a change of ownership of a business, nothing in this sub-section shall authorise a repayment or set-off under section 15 against duty payable by one person of a loss incurred by another.

(3) An Assessor may, for the purposes of this Ordinance, require any person engaged in any business to which this Ordinance applies or who was so engaged during any accounting period or pre-war trade year, to furnish him, within one month after the requirement for the return is made, with returns of the profits of the business during the accounting or pre-war trade years and such other particulars in connexion with the business as the Assessor may require.

(4) It shall be the duty of every person assessable to excess profits duty under this Ordinance in respect of any accounting period to give notice to the Commissioner that he is so assessable within six months of the end of such accounting period; and it shall be the duty of the liquidator of every company which is assessable to excess profits duty and in respect of which winding-up proceedings are pending on the date on which the draft of this Ordinance is first published in the Gazette or are commenced after that date to give notice to the Commissioner of the fact that the company is so assessable.

(5) Subject to the preceding provisions of this section, the provisions of sections 23 (3), 27, 35, 54, 56, 59, 61, 62, and 63 and of Chapter XV of the Income Tax Ordinance shall, as far as may be, be applicable for the purposes of this Ordinance and shall be construed and have effect as if they formed part of this Ordinance.

(6) Any person who fails to give notice or to furnish a true and correct return in accordance with the preceding provisions of this section or to comply with any requirement of an Assessor under such provisions, shall be guilty of an offence and shall, on conviction after summary trial before a Magistrate, be liable to a fine not exceeding five hundred rupees and to a further fine not exceeding one hundred rupees a day for every day during which the offence continues after conviction.

(7) The Commissioner may compound any offence under the preceding sub-section either before or after the institution of

proceedings against any person for such offence ; and where any such offence is so compounded no further proceedings shall be instituted or maintained in respect of such offence :

Provided that where proceedings have been instituted in any court in respect of any such offence, that offence shall not be compoundable after the judgment of the court has been pronounced.

13 An appeal shall lie against any assessment of excess profits duty under this Ordinance and the provisions of the Income Tax Ordinance relating to appeals under that Ordinance shall, as far as may be, be applicable to appeals against the assessment of excess profits duty and such provisions shall have effect as though they formed part of this Ordinance.

Appeals
against
assessment.

14 (1) The provisions of sub-sections (1), (2), (3), (4) and (5) of section 76 and of Chapter XIII of the Income Tax Ordinance shall be applicable, as far as may be, to the payment and recovery of excess profits duty, with the exception that the sum or sums which may be added to any duty in default shall not exceed ten per centum of the amount of such duty :

Payment and
recovery of
excess profits
duty.

Provided that the Commissioner may in any case, if he thinks fit, allow the duty to be paid in instalments with such addition in respect of interest as he may determine, so, however, that the last of such instalments shall be payable not later than twelve months from the end of the accounting period in respect of which the duty is payable.

(2) Where a company which is assessable to excess profits duty is wound up after the date on which the draft of this Ordinance is first published in the Gazette, it shall be the duty of the liquidator of the company to set aside such sum out of the assets of the company as appears to the Commissioner to be sufficient to provide for any such excess profits duty as may become payable in respect of the business of that company.

(3) Where any liquidator fails to comply with the requirements of the preceding sub-section, the excess profits duty payable in respect of the business of the company of which he is liquidator shall become a debt due by him personally to the Crown and may be recovered by any means provided by this Ordinance for the recovery of excess profits duty.

(4) The provisions of section 53 of the Income Tax Ordinance shall be applicable and shall have effect as though they formed part of this Ordinance.

15 Where a person proves that in any accounting period ending after the first day of September, nineteen hundred and thirty-nine, the profits from a business carried on by him have not reached the point which involves liability to excess profits duty, or that a loss has been sustained in such business, he shall be entitled to repayment of such amount paid by him as excess profits duty in respect of that business for any previous accounting period during which that business was carried on by him or to set off against any excess profits duty payable by him in respect of that business for any succeeding accounting period such an amount as will make the total amount of excess profits duty paid by him in respect of that business during the whole period for which such duty is payable by him accord with the profits or losses of that business during that whole period.

Refund and
set-off
of excess
profits duty.

16 Where excess profits duty under this Ordinance is payable or has been paid on the profits of a business to which this Ordinance applies for any accounting period and it is proved to the satisfaction of the Commissioner that excess profits duty is payable or has been paid in the United Kingdom or in any other part of His Majesty's dominions on the profits of such business in respect of the same accounting period, the Commissioner shall grant relief from the excess profits duty under this Ordinance by way of set-off or repayment of an amount of duty equal to one-half of the smaller of the two duties. Where the accounting period for the purposes of this Ordinance is not identical with the accounting period for the purposes of the excess profits duty charged elsewhere, the amount of the relief shall be decided by the Commissioner.

Relief in
respect of
Empire excess
profits duty.

17 Where any person has paid excess profits duty under this Ordinance or in the United Kingdom or in any other part of His Majesty's dominions in respect of a business the profits of which are chargeable to Ceylon income tax, the amount so paid shall be allowed as a deduction for the purposes of income tax in computing the profits or income of that business for the year which includes the last day of the accounting period in respect of which the excess profits duty has been paid ; but where any person has received repayment of any amount previously paid by him by way of

Deduction
of excess
profits duty
for income
tax purposes

such excess profits duty, the amount repaid shall be treated as profit for the purposes of income tax for the year in which the repayment is received.

Application of administrative and other provisions of the Income Tax Ordinance.

18 The provisions of section 3 of the Income Tax Ordinance (which relates to administration) and of sections 4 and 7 (which relate to official secrecy and exemptions, respectively) shall be applicable, as far as may be, for the purposes of this Ordinance and shall have effect as though they formed part of this Ordinance.

Interpretation

19 (1) Subject as hereinafter provided, the provisions of section 2 of the Income Tax Ordinance shall be applicable to the interpretation of this Ordinance and shall have effect as though they formed part of this Ordinance :

Provided that—

- (a) the definition of " body of persons " shall be read as though there were inserted immediately after the word " includes " in that definition, the words " any partnership," and as though the words " or a partnership " at the end of that definition were omitted ;
- (b) the definition of " business " shall be read as though there were inserted therein immediately after the word " includes " the words " any trade and any ".

(2) Subject to the provisions of sub-section (1), in this Ordinance, unless the context otherwise requires—

" excess profits duty " means the excess profits duty imposed and levied under this Ordinance ;

" the last pre-war trade year " means the year ending at the end of the last accounting period before the first day of September, nineteen hundred and thirty-nine, and " the three last pre-war trade years " means the three years ending at the three corresponding times.

(3) Where any provision of the Income Tax Ordinance is made applicable for the purposes of this Ordinance, that provision shall be read and construed and shall have effect as though any reference therein to tax or income tax were a reference to excess profits duty and as though any reference therein to the Income Tax Ordinance included a reference to this Ordinance so far as such inclusion is necessary for the purposes of such application :

Provided that the preceding provisions of this sub-section shall be subject to any special provision or exception contained in this Ordinance in regard to the applicability of the Income Tax Ordinance.

Objects and Reasons.

The object of this Bill is to make provision for the imposition and collection of excess profits duty. The duty will be charged on all trades and businesses (except agriculture) as defined in the Income Tax Ordinance, and the provisions of that Ordinance will be applicable to the assessment, payment and recovery of the new duty and will supply the administrative machinery necessary for its collection. Similarly, the provisions of the Income Tax Ordinance which relate to appeals in tax cases to the Board of Review and the Supreme Court will apply equally to appeals against the assessment of excess profits duty.

2. The duty will be 50 per cent. of the amount by which the profits of a business for an accounting period exceed the pre-war standard of profits plus Rs. 3,000 (Clause 2). The pre-war standard is normally either the average of the best two of the last three years prior to the war or 6 per cent. of the capital employed in the business, whichever is more favourable to the taxpayer.

3. The duty is imposed for three years only. If during any year within that period the profits of a business are less than the pre-war standard plus Rs. 3,000, 50 per cent. of the deficiency is to be set against the duty due or paid for the other years.

4. Relief may be claimed in respect of excess profits duty paid in the United Kingdom or in any other part of the British Empire (Clause 16). Any sum paid as excess profits duty will be allowed as a deduction for income tax purposes (Clause 17).

MINUTE.

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

L. D.—O 86/38

An Ordinance to establish a Board of Indigenous Medicine, to vest in that Board the Administration and management of the College of Indigenous Medicine, the Hospital of Indigenous Medicine and the Pharmacy, Herbarium and Dispensary attached thereto, and to provide for the Registration of Practitioners of Indigenous Medicine.

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 Indigenous Medicine Ordinance, No. of 1939, and shall come into operation on such date as the Governor may appoint by Proclamation published in the Gazette.

Short titled and date of operation.

The Board of Indigenous Medicine.

2 The College of Indigenous Medicine, the Hospital of Indigenous Medicine and the Pharmacy, Herbarium and Dispensary attached thereto, which are in existence on the date on which this Ordinance comes into operation, shall, with effect from that date, be maintained out of funds provided for the purpose by the State Council and such other funds as may be at the disposal of the Board of Indigenous Medicine.

Maintenance of College, Hospital, Pharmacy, Herbarium and Dispensary of Indigenous Medicine.

3 (1) The administration and management of the College of Indigenous Medicine, the Hospital of Indigenous Medicine and the Pharmacy, Herbarium and Dispensary attached thereto shall be vested in a Board, which shall be called the Board of Indigenous Medicine, and shall consist of the following members :—

Constitution of the Board.

- (a) a President and seven other members appointed by the Governor on the recommendation of the Executive Committee ; and
- (b) the person acting for the time being as Principal of the College :

Provided that three of the members appointed by the Governor under paragraph (a) shall be practitioners of indigenous medicine who have been registered under this Ordinance.

(2) Any member of the Board who is appointed by the Governor may at any time be removed from office by the Governor on the recommendation of the Executive Committee.

(3) Any member of the Board who is appointed by the Governor shall, if he leaves Ceylon with the intention of remaining abroad for a period exceeding six months or if he fails to attend more than six consecutive meetings of the Board, be deemed to have vacated his office.

(4) Every member of the Board who is appointed by the Governor shall, unless he earlier resigns or vacates his office or is removed therefrom, hold office for three years from the date of his appointment, but shall be eligible for re-appointment.

4 (1) The Board shall be a corporation with perpetual succession and a common seal and with capacity to acquire, hold and dispose of property and to sue and be sued under the name and style of the Board of Indigenous Medicine.

Incorporation of the Board.

(2) All moneys provided by the State Council for the purposes of this Ordinance and all other funds at the disposal of the Board shall be administered by the Board in accordance with the provisions of this Ordinance and the regulations made thereunder.

5 (1) Every question which comes up for consideration before the Board shall be dealt with at a meeting of the Board, and shall be determined by the majority of the members present and voting.

Meetings of the Board.

(2) The President shall preside over every meeting of the Board at which he is present. In the absence of the President from any meeting, the members present may choose one of their number to be Chairman of the meeting.

(3) The quorum for any meeting of the Board shall be three.

(4) In the event of an equality of votes on any question considered at a meeting of the Board, the President or the member acting as Chairman shall have a casting vote in addition to his original vote.

- (5) Save as herein expressly provided, meetings of the Board shall be held at such intervals and conducted according to such procedure, and the business of the Board shall be transacted in such manner and subject to such conditions, as may be prescribed.
- Appointments in the service of the Board.**
- 6** Subject as hereinafter provided, all appointments to the staff of the College and of the Hospital and the Pharmacy, Herbarium and Dispensary attached thereto, shall be made by the Board:
- Provided that no such appointment shall have effect until it has been confirmed by the Executive Committee:
- Provided further that any person so appointed shall for all purposes be deemed to be in the service of the Board and not of the Government of Ceylon.
- Salaries, Scholarships, &c.**
- 7** Subject to such terms and conditions as may be prescribed, the Board may, from time to time—
- (a) determine the salaries to be paid to members of the staff of the College and of the Hospital and the Pharmacy, Herbarium and Dispensary attached thereto, and
 - (b) make financial or other arrangements for the awarding of scholarships, exhibitions or prizes, by way of reward or assistance to deserving students of the College:
- Budget and expenditure.**
- 8** (1) The Board shall, on or before the prescribed date in each year, submit for the consideration of the Executive Committee the annual budget of the Board containing details of the anticipated revenue and expenditure of the Board for the financial year commencing after that date, and such other particulars as may be prescribed.
- (2) The budget of the Board may at any time be varied or amended with the approval of the Executive Committee.
- (3) No expenditure shall at any time be incurred by the Board unless such expenditure—
- (a) has been approved by the Executive Committee in the annual budget of the Board or in any amendment or variation thereof, or
 - (b) has been authorised by the Executive Committee, either generally or in the circumstances of any particular case.
- (4) The accounts of the Board shall be audited by such person and at such intervals as may be prescribed.
- Duties of the Board.**
- 9** It shall be the duty of the Board, in accordance with such regulations as may be made in that behalf—
- (a) to provide courses of instruction in indigenous medicine to the students admitted to the College;
 - (b) to hold the prescribed examinations at the prescribed intervals in the subjects in which instruction is provided;
 - (c) to grant diplomas in indigenous medicine to students of the College who have been successful in the prescribed examinations and have fulfilled the prescribed conditions;
 - (d) to maintain the Herbarium and the Pharmacy in efficient condition and to ensure an adequate supply of such medicines, medicinal appliances and goods, and medicated articles of food or drink, as may be necessary for the purposes of the Hospital and the Dispensary; and
 - (e) to provide at the Hospital and the Dispensary all such facilities as may be necessary for the treatment of diseases and for the supply of medicines, medicinal appliances or goods, and medicated articles of food or drink.
- Registration of Practitioners of Indigenous Medicine.*
- Register of practitioners.**
- 10** The Board shall maintain a register of the practitioners of indigenous medicine in Ceylon and shall enter therein the prescribed particulars in respect of each practitioner so registered.
- Qualifications for registration.**
- 11** (1) No person shall be entitled to be registered as a practitioner of indigenous medicine, unless such person—
- (a) is the holder of a diploma granted by the Board or of a diploma or certificate granted by any college, hospital or other institution in Ceylon or in India which has been declared to be an approved institution for the purposes of this Ordinance by regulation made thereunder; or
 - (b) has been registered before the date on which this Ordinance comes into operation as a practitioner under the provisions of the Ayurvedic Medical Council Ordinance; or

(c) satisfies the Board that he possesses sufficient knowledge, experience and skill for the efficient practice of indigenous medicine.

(2) The Board may refuse to register any person, or remove from the register the name of any person who has been registered under this Ordinance as a practitioner of indigenous medicine, on the ground—

- (a) that he has been convicted by a competent court of any offence which shows him to be unfit to be a practitioner of medicine ;
- (b) that he has been guilty of any misconduct in his professional capacity ;
- (c) that he has been deprived of any diploma or certificate, issued by any institution or authority other than the Board, which constituted his qualification to be registered under this Ordinance.

12 (1) Every person who is registered under this Ordinance as a practitioner of indigenous medicine shall be entitled to sue for and recover in due course of law by action in a Court or Village Tribunal of competent jurisdiction in Ceylon any reasonable sum claimed by him as—

- (a) fees for any services rendered or advice given or work done in his professional capacity ;
- (b) charges for any medicines, medicinal preparations or appliances or medicated articles of food or drink, supplied by him ; or
- (c) expenses incurred by him in connexion with or for the purposes of the medical treatment of any patient.

(2) No person who is not registered under this Ordinance as a practitioner of indigenous medicine shall be entitled to institute or maintain any action in any Court or Village Tribunal in Ceylon for the recovery of any fees, charges or expenses of any description referred to in sub-section (1).

(3) Any medical certificate or other document, or any opinion or statement issued, given or made as to the state of health of any person by a practitioner of indigenous medicine who is not registered under this Ordinance, shall not be accepted or admitted as evidence for any of the purposes of any proceedings held before or taken by any Court or Village Tribunal in Ceylon.

13 Any person who, by the adoption or use of any title or professional designation or in any other manner whatsoever, holds himself out to be the holder of a diploma granted by the Board or to be a practitioner of indigenous medicine registered under this Ordinance, when in truth and in fact he is not the holder of such diploma or has not been so registered, shall be guilty of an offence punishable after summary trial before a Magistrate with a fine not exceeding one hundred rupees.

14 Nothing in this Ordinance shall be deemed to declare the practice of any system of indigenous medicine or surgery by any person to be unlawful by reason only of the fact that such person is not the holder of a diploma issued by the Board or has not been registered by the Board as a practitioner of indigenous medicine.

Miscellaneous.

15 (1) The Board may charge and levy fees and other charges at the prescribed rates for—

- (a) the enrolment of any person as a student of the College ;
- (b) the admission of a student to any course of lectures or other instruction ;
- (c) the admission of a student to the examinations of the College ;
- (d) the grant of a diploma to a student ;
- (e) the inquiry into an application made by any person, other than the holder of a diploma, for registration as a practitioner of indigenous medicine ;
- (f) the registration of any person as a practitioner of indigenous medicine ;
- (g) the treatment of patients at the Hospital ;
- (h) the medicines, medicinal appliances or medicated articles of food or drink supplied at the Dispensary.

(2) All fees and charges received or recovered by the Board shall be credited to the funds of the Board and shall be at the disposal of the Board subject to the provisions of this Ordinance.

16 (1) The Executive Committee may make regulations for or in respect of all purposes or matters for which regulations are authorised or required by this Ordinance and all such other regulations as may be necessary for giving effect to the principles and carrying out the provisions of this Ordinance.

Privileges
of registered
practitioners.

Penalty for
false
representations
as to
qualifications.

Practice of
indigenous
medicine by
unregistered
practitioners.

Power to levy
fees and
charges.

Regulations.

(2) No regulation made under this Ordinance shall have effect until it is approved by the State Council and ratified by the Governor and Notification of such approval and ratification is published in the Gazette. Every regulation shall, upon the publication of such Notification in respect thereof, be as valid and effectual as if it were herein enacted.

Interpretation.

17 In this Ordinance, unless the context otherwise requires—

- “ Board ” means the Board of Indigenous Medicine constituted by this Ordinance ;
 “ College ”, “ Hospital ”, “ Pharmacy ”, “ Herbarium ” and “ Dispensary ” mean the respective institutions in existence on the date on which this Ordinance comes into operation ;
 “ Executive Committee ” means the Executive Committee of Health ;
 “ indigenous medicine ” includes the Ayurvedic, Siddha, and Unani systems of medicine and surgery ;
 “ prescribed ” means prescribed by regulations made under this Ordinance.

Saving of rights of the Crown.

18 Nothing in this Ordinance shall affect or be deemed to affect the rights of His Majesty the King, His Heirs and Successors, or of any body politic or corporate or of any other persons except such as are mentioned in this Ordinance and those claiming by, from or under them.

Objects and Reasons.

The object of this Bill is to make provision—

- (a) for the administration and management of the existing College of Indigenous Medicine and the Hospital of Indigenous Medicine with the Pharmacy, Herbarium and Dispensary attached to it ; and
 (b) for the registration of practitioners of indigenous medicine.

2. The existing College, Hospital and connected institutions are to be maintained and administered by an incorporated Board of management to be known as the Board of Indigenous Medicine.

3. The duty of maintaining a register of the practitioners of indigenous medicine in Ceylon is also to be assigned to the Board.

Colombo, November 9, 1939. W. A. DE SILVA,
Minister for Health.

MINUTE.

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

L. D.—O 98/38

An Ordinance to amend the Ordinance intituled “ An Ordinance to amend the Criminal Procedure Code ”.

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 Criminal Procedure Code (Amendment) Ordinance, No. of 1939.

Clause 3 of the Criminal Procedure Code (Amendment) Bill to be amended in the event of that Bill becoming law.

2 In the event of the Bill intituled “ An Ordinance to amend the Criminal Procedure Code ”, (which was passed by the State Council on the nineteenth day of July, 1939,) taking effect as an Ordinance upon the signification of His Majesty’s assent thereto by Proclamation published in the Government Gazette, that Ordinance shall, with effect from the date of the publication of such Proclamation, be amended, in section 3 thereof and in the marginal note to that section, by the substitution for the words “ Second Schedule ” of the words “ First Schedule ”.

Objects and Reasons.

In the Bill to amend the Criminal Procedure Code, which was passed by the State Council on July 19, 1939, and reserved for His Majesty’s assent, reference was made to the “ Second Schedule ” of the Criminal Procedure Code. As a result of the renumbering of the Schedules to the Criminal Procedure Code in the Revised Edition of the Legislative Enactments, the reference should have been to the “ First Schedule ”, and the object of this Bill is to rectify the error with effect from the date on which His Majesty’s assent to the Criminal Procedure (Amendment) Bill above referred to becomes law.

Colombo, November 9, 1939. J. C. HOWARD,
Legal Secretary.