



THE  
**CEYLON GOVERNMENT**  
**GAZETTE**

---

No. 8,860—FRIDAY, FEBRUARY 6, 1942.

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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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## NOTICES OF INSOLVENCY.

In the District Court of Colombo.  
No. 5,595. In the matter of the insolvency of S. L. M. M. Ahiya  
Insolvency. of 297, presently of 370, Dehatagoda road, Colombo,  
S.L. insolvent.

NOTICE is hereby given that a meeting of the creditors of the  
above-named insolvent will be held at a sitting of this court on  
March 6, 1942, to consider the grant of a certificate of conformity  
to the above-named insolvent.

February 3, 1942. By order of court, C. EMMANUEL,  
Secretary.

In the District Court of Colombo.  
No. 5,602. In the matter of the insolvency of Diviture Aratshige  
Insolvency. Vincent Perera of Castle street, Borella.  
Jurisdiction.

NOTICE is hereby given that a meeting of the creditors of the  
above-named insolvent will take place at the sitting of this court on  
February 27, 1942, to consider the grant of a certificate of conformity  
to the insolvent above named.

January 17, 1942. By order of court, C. EMMANUEL,  
Secretary.

In the District Court of Colombo.  
No. 5,615. In the matter of the insolvency of Koswatta Kanka-  
Insolvency. namalage John Simon Fernando of Moratumulla,  
Moratuwa, insolvent.

NOTICE is hereby given that a meeting of the creditors of the  
above-named insolvent will be held at a sitting of this court on  
March 6, 1942, for consideration of the grant of a certificate of  
conformity to the above-named insolvent.

January 23, 1942. By order of court, C. EMMANUEL,  
Secretary.

In the District Court of Colombo.  
No. 5,640. In the matter of the insolvency of William Gerald  
Insolvency. Gray, presently of 48N, Albert place, Dehiwala.

WHEREAS W. G. Gray has filed a declaration of insolvency,  
and a petition for the sequestration of his estate has been filed by  
Leuton Peris Siriwardhana of Kalubowila, under the Ordinance  
No. 7 of 1853: Notice is hereby given that the said court has  
adjudged the said W. G. Gray insolvent accordingly; and that  
two public sittings of the court, to wit, on March 13, 1942, and  
on May 8, 1942, 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.

February 2, 1942. By order of court, C. EMMANUEL,  
Secretary.

In the District Court of Kandy.  
No. I. 63. In the matter of the insolvency of Dingiri Banda  
Insolvency. Tennakoon of Gampola.

NOTICE is hereby given that a meeting of the creditors of the  
above-named insolvent will take place at the sitting of this court  
on February 27, 1942, to prove claims.

January 31, 1942. By order of court, R. B. RATNAIKA,  
Secretary.

## NOTICES OF FISCALS' SALES.

Western Province.  
In the District Court of Colombo.  
Mataru Aratshige Mabel Malini of 13, Balemulla passage,  
Francis place, Kirillapone, Nugegoda ..... Plaintiff.  
No. 499/D.

Handunge Don Aratshige of 98, Kirillapone, Nuge-  
goda ..... Defendant.  
NOTICE is hereby given that on Wednesday, March 4, 1942, at  
4 P.M. will be sold by public auction at the premises the following  
property for the recovery of the sum of Rs. 87.50 being alimony for  
seven months at Rs. 12.50 per mensem from June 10, 1941, to  
December 10, 1941, and Rs. 12.40 being costs of stamps, viz. :-

The right, title, and interest of the defendant that will be allotted  
to him, as plaintiff in case No. 1,361 (Partition) of the District Court  
of Colombo, in and to the following property, viz. :-

All that portion of land called Hedawakagahawatta together  
with the buildings standing thereon being an allotment of land  
bearing No. 548 situated at Kirillapone in Palle pattu of Salpiti  
korale in the District of Colombo, Western Province; bounded on  
the north by Nugegoda-Kirillapone road, south by lot No. 555,  
east by lot No. 549, west by Kirillapone 1st lane; containing in  
extent 2 acres 3 roods and 29 perches; and registered in Kirillapone  
22/101 and 23/112.

Fiscal's Office,  
Colombo, February 3, 1942.

H. C. WIJESINHA,  
Deputy Fiscal.

In the District Court of Colombo.  
V. H. A. de Mel of Moratuwa ..... Plaintiff.  
No. 1,753G/180(M.B.) Vs.

Senapathige Bastian Rodrigo for himself and as the legal  
representative of the estate of Nanayakkara Warnakula  
Patabendige Mary Perera, deceased, of Kanuwana,  
Ja-ela ..... Defendant.

NOTICE is hereby given that on Friday, February 27, 1942, at  
3.30 P.M. will be sold by public auction at the premises the following  
property mortgaged with the plaintiff by bond No. 743 dated July  
10, 1933, and attested by A. J. Fernando, Notary Public, and  
declared specially bound and executable under the decree entered  
in the above action and ordered to be sold by the order of court  
dated November 11/24, 1931, for the recovery of the sum of  
Rs. 1,590 50 together with interest on Rs. 935 at 18 per cent. per  
annum from March 4, 1941, till date of decree (June 19, 1941), and  
thereafter legal interest at 9 per cent. per annum on the aggregate  
amount of the decree till payment in full, and costs of suit, to wit:  
Rs. 165.05 being incurred costs plus Rs. 2 being the cost of certifying  
decree, and Rs. 53.26 being prospective costs, viz. :-

The right, title, interest, claim, and demand whatsoever of the  
defendant personally, and as the legal representative of the estate of  
Nanayakkara Warnakula Patabendige Mary Perera, deceased, in, to,  
upon, or out of the following property, to wit :-

All that undivided southern  $\frac{1}{2}$  part or share of all that defined  
 $\frac{1}{2}$  share of the land called Delgahawatta, situated at Kanuwana adjoining  
Ja-ela in the Ragam pattu of Alutkuru korale in the District of  
Colombo, Western Province; and which said defined  $\frac{1}{2}$  share is  
bounded on the north by the live fence of the land of Parutotage  
Abilinu Perera, on the east by portions of this land of Nanayakkara  
Warnakula Patabendige Ilaris Perera and others, on the south by  
the live fence of the land of Jacob de Mel, formerly of Marku Perera,  
and on the west by the Government high road; containing in  
extent 199 links in length from east to west, 74 links on the eastern  
side, and 97 links in breadth along the western side, together with the  
trees, plantations, and buildings bearing assessment No. 72 standing  
on the southern  $\frac{1}{2}$  share.

Prior registration B 295/89.

Fiscal's Office, H. C. WIJESINHA,  
Colombo, February 3, 1942. Deputy Fiscal

In the Court of Requests of Colombo.  
Brown and Company, Limited, Colombo ..... Plaintiff.  
No. 64,385. Vs.

(2) M. S. A. Azeez Meddawala Group, Yatiyantota and  
another ..... Defendants

NOTICE is hereby given that on Tuesday, March 3, 1942, at  
4 o'clock in the afternoon, will be sold by public auction at the  
premises the right, title, and interest of the said 2nd defendant  
in the following property for the recovery of Rs. 64 and the possession  
of the bicycle or in default a further sum of Rs. 55 and a further  
sum of Rs. 6000/- in default from April 10, 1940, till return of the said  
bicycle and legal interest on all sums awarded from April 10, 1940,  
till payment in full and Rs. 25 being costs incurred and Rs. 13.50  
being prospective costs less a sum of Rs. 25 being the amount  
realized by the plaintiff by re-sale of the bicycle hired.

An undivided  $\frac{1}{4}$  share of the land called Kankanigewatta,  
situated at Yatiyantota along the road to Parussella in Dehigampal  
korale of Three Korales in the District of Kegalla, Province of  
Sabaragamuwa; and bounded on the east by Kela-gaha and  
Kahatagaha, south by the live fence of Kuppa Tambigewatta,  
west by high road leading to Abagamuwa, north by live fence of  
Appuhamigewatta; containing in extent about an acre together  
with the tiled buildings standing thereon.

Valuation: Rs. 4,500.

Fiscal's Office, A. V. P. SAMARANAYAKA,  
Avissawella, January 28, 1942. Additional Deputy Fiscal

In the District Court of Kalutara.  
Ilimbevidanelage Timoniyas Gomias Wijesekera of  
Ilimbe ..... Plaintiff.  
No. 12,165.

(2) Ilimbevidanelage Pabiliana Wijesekera, (5) ditto Aslin  
Wijesekera, (6) ditto Menawana Wijesekera, (13) ditto  
Nonnohamy of Ilimbe ..... Defendants.  
(19) Balage Don Haramanis Gunasekera of Muna-  
gama ..... Judgment-creditor

NOTICE is hereby given that on Saturday, March 7, 1942, com-  
mencing at 2 o'clock in the afternoon, will be sold by public auction  
at the respective premises the right, title, and interest of the said  
plaintiff and defendants in the following property for the recovery  
of Rs. 231.42, viz. :-

1. Lot D belonging to the 13th defendant of the land called  
Ilimbemukulana situate at Ilimbe in Munwattebage pattu of  
Raigam korale, Kalutara District, Western Province; and bounded  
on the north and east by Ilimbewatta, south by lot E of the same  
land, and west by lot C of the same land; containing in extent  
2 acres 1 rood and 19 $\frac{1}{2}$  perches.

2. Lot E belonging to the 2nd, 5th, and 6th defendants of the  
land called Ilimbemukulana, situate at Ilimbe as aforesaid; and  
bounded on the north by road and lot D, east by Ilimbewatta,  
south by lot G, and west by lot F of the same land; containing in  
extent 1 acre 2 roods and 33 perches.

3. Lot G belonging to the plaintiff of the land called Iimbemukulana, situated at Iimbe as aforesaid; and bounded on the north by lots E and F of the same land, east by Iimbemukulana, south by Delgahawatta, and west by Killandupitiyemanane; containing in extent 6 acres 1 rood and 1 perch.

Deputy Fiscal's Office,  
Kalutara, February 2, 1942.

P. D. WEERAMAN,  
Deputy Fiscal.

37  
**Central Province.**

In the District Court of Kandy.

Dorothy Harriet Marcel of Talwatta near Kandy, administratrix of the estate of O. Don Marcel, deceased ..... Plaintiff.  
No. 48,782. Vs. 39

Bopagedera Athauda Mudiyansele Appuhamy alias P. B. Athauda of Watapuluwa in Gangawata korale of Yatinuwera ..... Defendant.

NOTICE is hereby given that on Saturday, February 28, 1942, commencing at 2 P.M., will be sold by public auction at the respective premises the right, title, and interest of the said defendant in the following property mortgaged with the plaintiff by bond No. 1950 dated March 8, 1927, and attested by Mr. S. A. Wijeyatilleke, Notary Public, and declared bound and executable under the decree in the above case for the recovery of the sum of Rs. 1,000, with interest thereon at the rate of 2 per cent. per annum from October 27, 1937, till payment in full and costs and poundage, viz. :-

1. Undivided four-fifth part or share of and in all that field called Hunkirigekumbura of 12 lahas in paddy sowing extent, bearing assessment No. 167, situate at Watapuluwa in Gangawata korale of Yatinuwera in the District of Kandy, Central Province; and bounded on the east by below the ella of Hunkirigewatta, south by the maweilla of the field belonging to Mudiyanse, west by below the ella of Gohagoda Unnanse's garden, and north by the maweilla of the field belonging to Memkrale.

2. Undivided four-fifth part or share of and in all that land called Amunehena of about four acres in extent bearing assessment No. 177, situate at Watapuluwa aforesaid; and bounded on the east by the fence of Mr. Simpson's garden, south by the fence of the chena belonging to Mudiyanse, west by the fence of Memkrale's garden, and north by the fence of the chena belonging to Kiru Banda, together with a like share of the tiled house, plantations, and everything standing thereon. Registered in A 35/155-156, 445/289 x 53/115.

Valuation: Rs. 2,500.

Fiscal's Office,  
Kandy, February 2, 1942.

CHARLES DE SILVA,  
Deputy Fiscal.

36  
**Southern Province.**

In the District Court of Matara.

Liyana Wilson de Silva and another, both of Matara, the duly appointed administrators over the estate of late L. N. de Silva ..... Plaintiffs.

No. 11,196.

(1) D. F. Wellala, (2) B. G. S. Pirasena, (3) Palawinnege Siri-sena Mutucumarana, the administrators of the estate of the 3rd defendant, all of Dikwella ..... Defendants.

NOTICE is hereby given that on Friday, March 6, 1942, commencing at 3 o'clock in the afternoon, will be sold by public auction at the respective premises the right, title, and interest of the said 1st, 2nd, and 3rd defendants in the following property for the recovery of a sum of Rs. 675.11. viz. :-

1. All that lots B and E of the land called Nugehena, situated at Dikwella in the Wellaboda pattu of Matara District, Southern Province; and bounded on the north by lot A of this land, east by garden whereon Baleappu resides and deniya, south by Handapan-godellahona Galmangodewatta and lots D and C of this land, west by Palawinnege Dangahahena and lot D of this land; and containing in extent 2 acres 2 rods and 17 30 perches

2. All that undivided 1/4 share of the soil and fruit trees of lots A and B and buildings bearing Nos. 3 and 4 on the land called Joolgahakoratuwewatta, situated at Dikwella aforesaid; and bounded on the north by Mawattakumburawela, east by Joolgahakoratuwewatta alias Rathambegewatta alias Pinwatta, south and west by road from Dodampahala to Belhatta; and containing in extent 20 perches.

3. All that divided and separated lot B of the land called Palawinnege-maha-gamagahena alias Dangahawatta and its adjoining portion C situated at Hingirana in Dikwella aforesaid; and bounded on the north by lot A of the same land, east by Nugehahena and Galmangodewatta, south by Dangahahena and deniya, and west by high road; and containing in extent 2 acres 2 rods and 12 perches

Deputy Fiscal's Office,  
Matara, February 2, 1942.

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

25  
In the District Court of Tangalla

Don Nikulas de Silva Mathangaweera of Palatuduwa (dead), (1) Jusinona Abeyseriya of Ekkaasa and others ..... Substituted Plaintiffs.

No. 4,142.

Palta Abeysinha Wickramasinghe of Ekkaasa ..... Defendant

NOTICE is hereby given that on Tuesday, March 3, 1942, at 3 o'clock in the afternoon, will be sold by public auction at the premises the following property mortgaged with the deceased plaintiff by bond No. 23 of June 12, 1934, and attested by

S. W. Edirisooriya, Notary Public, and ordered to be sold by order of court dated October 31, 1941, for the recovery of Rs. 1,516.38 with legal interest on Rs. 1,007.78 from October 16, 1941, till payment in full, viz. :-

At Seminiyanwila.

All that undivided 1/4 share of the field called Hanganwagureyaya Medapota alias Wijesin Patana comprising of T. P. 247,121, situated at Brmmiyanwila in East Giruwa pattu of the Hambantota District, Southern Province; and bounded on the north by T. Ps. 174,639, 166,395, 170,708, and 160,096 and reservation for a road, east by T. Ps. 160,096, 160,097, and 156,172 and reservation for a road, south by T. Ps. 156,172, and west by T. P. 174,639 and reservation for a road; containing in extent 41 acres and 12 perches.

Deputy Fiscal's Office,  
Tangalla, January 31, 1942.

V. ALLIRAJAH,  
Additional Deputy Fiscal.

In the District Court of Tangalla.

Samson Wanigasinghe of Tangalla ..... Plaintiff.  
No. 4,537. Vs.

(1) Don Mathew Rajapaksa of Wiraketiya, the administrator of the estate of the deceased Don Cornago Rajapaksa, (2) Don Alwin Rajapaksa, and (3) Don Mathew Rajapaksa, both of Wiraketiya ..... Defendants.

NOTICE is hereby given that on Thursday, March 5, 1942, 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 Rs. 931.64 together with legal interest on Rs. 875.24 from November 1, 1941, till payment in full, viz. :-

(1) An undivided one-third share of the soil and of all the plantations of the land called Mahakomehena bearing T. P. 257,658, in extent 3 acres and 32 perches, situated at Mandaduwa in West Giruwa pattu of the Hambantota District; and bounded on the north by land appearing in T. P. 230,285 and lot 49 F. I. C. in P. P. 243, east by lots 68 and 49 F. I. O. in P. P. 243, south by land appearing in T. P. 241,013, and west by reservation along the road.

(2) An undivided one-third share of the soil and of all the plantations of the land called Mahaseruwehena bearing T. P. No. 258,923, in extent 2 acres 1 rood and 32 perches, situated at Mandaduwa aforesaid; and bounded on the south by T. P. 203,692 and lot 49r in P. P. 243 and on all other sides by lot 49r in P. P. 243.

(3) An undivided one-third share of the soil and of all the plantations of the land called Millawalehena bearing T. P. 260,001, in extent 5 acres 1 rood and 32 perches, situated at Mandaduwa aforesaid; and bounded on the north by lots 49r and 49r and lands appearing in T. P. Nos. 206,914 and 206,913, east by land in T. P. 247,365, south by lands appearing in T. P. Nos. 225,271 and 218,659 and lot 96A in P. P. 231, and west by road.

(4) An undivided one-third share of the soil and of all the plantations of the contiguous lands called Mahakomehena, Bogahahena, and Kongahahena bearing T. P. No. 260,027, in extent 7 acres 3 rods and 32 perches, situated at Mandaduwa aforesaid; and bounded on the north by lot 49 F. I. E. in P. P. 243 and lands in T. P. Nos. 220,445 and 220,446 and east by lands in T. P. Nos. 218,669 and 218,668, south by lot 17 and 35c in P. P. 261 and lands appearing in T. P. Nos. 229,975 and 218,667, and west by land appearing in T. P. 241,013 and lot 49 F. I. K. in P. P. 243.

(5) An undivided one-third share of the soil and of all the plantations of the land called Nugehena bearing T. P. 247,366, in extent 3 acres and 6 perches, situated at Mandaduwa aforesaid; and bounded on the north by land appearing in T. P. 226,860 and lot 49 in P. P. 243, east by land appearing in T. P. 247,367 and reservation along the Mandaduwa channel, south by land appearing in T. P. 247,365 and lot 49y in P. P. 243, and west by land appearing in T. P. 206,913.

(6) An undivided one-third share of the soil and of all the plantations of the land called Arekomehena bearing T. P. No. 247,365, in extent 1 acre 1 rood and 28 perches, situated at Mandaduwa aforesaid; and bounded on the north by land appearing in T. P. 247,366, east by the reservation along the Mandaduwa channel, south by land appearing in T. P. 225,271, and west by lot 49y in P. P. 243.

(7) An undivided one-third share of the soil and of all the plantations of the land called Nugehena bearing T. P. 247,367, in extent 1 acre 3 rods and 12 perches, situated at Mandaduwa aforesaid; and bounded on the north by lot 19,795 in P. P. 7,053, east and south by reservation along the Mandaduwa channel, and west by T. P. 247,366 and lot 49 in P. P. 243.

(8) An undivided one-third share of the soil and of all the plantations of the land called Malattewalahena bearing lot 19,800, in extent 7 acres 2 rods and 3 perches, situated at Mandaduwa aforesaid; and bounded on the north by Crown land and reservation along the channel, east by Crown land, south by lands appearing in T. P. Nos. 175,034 and 175,033, and west by lot 17,277 in P. P. 6,440.

(9) An undivided one-third share of the soil and of all the plantations of the land called Malattewalahena bearing lot 17,277 in T. P. 218,659; containing in extent 1/4 acres 3 rods and 27 perches, situated at Mandaduwa aforesaid; and bounded on the north by land claimed by Dabarella Terunnanse and Crown land, east by lot 19,800 appearing in P. P. 7,053, south by T. P. 175,033, and west by reservation along the road.

(10) An undivided one-third share of the soil and of all the plantations of the land called Ketangahakoratuwa bearing T. P. 258,751, in extent 3 rods and 32 perches, situated at Mandaduwa aforesaid; and bounded on the north and east by reservation along the channel, south and west by crown land.

(11) An undivided one-third share of the soil and of all the plantations of the land called Bogahahena, in extent 1 rood and 7 perches, situated at Mandaduwa aforesaid; and bounded on the north by

24 In the District Court of Kandy.

Order Nisi.

Testamentary In the Matter of the Estate of the late Malwattage Jurisdiction. Simon Pieris, deceased, of Wiguhumpola of No. T. 250. Medasiyapattu, Haris pattu.

THIS matter coming on for disposal before James Joseph, Esq., District Judge, Kandy, on November 20, 1941, in the presence of Mr. P. B. Panabokke, Proctor, S. C., Kandy, on the part of the petitioner, Malwattage Simon Pieris of Wiguhumpola; and the affidavit of the said petitioner dated November 18, 1941, having been read:

It is ordered that the petitioner, be and he is hereby declared entitled, as the brother of the above-named deceased, to have letters of administration to the estate of the deceased issued to him, unless the respondents Malwattage Emaline Harune of Wiguhumpola of Medasiyapattu, Haris pattu, and Helamuge Agoris Appuhamy of Haladiwela or any other person or persons interested shall, on or before January 19, 1942, show sufficient cause to the satisfaction of this court to the contrary.

November 20, 1941.

JAMES JOSEPH,  
District Judge.

The date for showing cause is extended for February 16, 1942.

January 19, 1942.

C. NAGALINGAM,  
District Judge.

20 In the District Court of Galle.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of Welitigodage Jurisdiction. welitigodage Jinasa Fernando of Haliwala, Galle, deceased. No. 7,991.

Kakara Hewage Pundunona of Haliwala, Galle . . . . . Petitioner.

And Welitigodage Egor Fernando of Haliwala, Galle . . . . . Respondent.

THIS matter coming on for disposal before N. M. Bharucha, Esq., District Judge of Galle, on January 19, 1942, in the presence of Mr. M. Semage, Proctor, on the part of the petitioner; and the affidavit of the petitioner dated January 13, 1942, having been read:

It is ordered that the petitioner, as the mother of the deceased, be and she is hereby declared entitled, to have letters of administration issued to her, unless the respondent above named or any other person interested shall, on or before February 16, 1942, show sufficient cause to the contrary to the satisfaction of this court.

January 19, 1942.

N. M. BHARUCHA,  
District Judge.

34 In the District Court of Galle.

Order Nisi declaring Will proved.

Testamentary In the Matter of the Estate of the late Ismail Jurisdiction. Lebhe Marikar Mohamed Hassen, deceased, of No. 7,992. Dangedara, Galle.

THIS matter coming on for disposal before N. M. Bharucha, Esq., District Judge of Galle, on January 20, 1942, in the presence

of Messrs. Saheed and Thahir, Proctors, on the part of the petitioner, Ismail Lebhe Marikar Mohamed Shafee of Dangedara, Galle; and the affidavit of the said petitioner dated January 17, 1942, and the attesting witnesses dated January 17, 1942, having been read:

It is ordered that the will of the said deceased, Ismail Lebhe Marikar Mohamed Hassen dated July 6, 1941, and now deposited in this court, be and the same is hereby declared proved, unless the respondents, viz.—(1) Meera Lebhe Marikar Asia Umma, (2) Aliya Marikar Arifa Umma, (3) Mohamed Hassen Ahamed Hussain, (4) Mohamed Hassen Mohamed Sally, (5) Mohamed Hassen Sitty Rukiya, and (6) Ismail Lebhe Marikar Mohamed Abdulla, all of Dangedara, Galle, shall, on or before February 20, 1942, show sufficient cause to the satisfaction of this court to the contrary.

It is further declared that the said petitioner, Ismail Lebhe Marikar Mohamed Shafee 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 respondents above named shall, on or before February 20, 1942, show sufficient cause to the satisfaction of this court to the contrary.

It is also ordered that the 6th respondent above named be appointed guardian *ad litem* over the 3rd, 4th, and 5th respondents above named, unless the respondents above named shall, on or before the said date show sufficient cause to the satisfaction of this court to the contrary.

January 20, 1942.

N. M. BHARUCHA,  
District Judge.

23 In the District Court of Jaffna.

Order Nisi.

Testamentary In the Matter of the Estate of the late Sinnapillai Jurisdiction. No. 1,106. wife of Ramanather Kandiah of Karaitivu East, deceased.

Kandiah Ponnampalam of ditto . . . . . Petitioner.

Vs.

(1) Kanachchipillai, (2) Subramaniam, (3) Kathiravelu, (4) Makesevari, (5) Karapillai, all children of Kandiah, and (6) Parupathi widow of Kandiah, all of ditto. The 1st-5th respondents are minors by their guardian *ad litem*, 6th respondent . . . . . Respondents.

THIS matter coming on for disposal before C. Coomasamy, Esq., District Judge, Jaffna, on January 7, 1942, in the presence of Mr. A. Kanagasabai, Proctor, on the part of the petitioner; and the affidavit of the petitioner having been read: It is ordered that the 6th respondent be appointed guardian *ad litem* over the minors, the 1st-5th respondents, and the petitioner be declared entitled to have letters of administration to the estate of the said intestate, unless the respondents shall, appear before this court on February 11, 1942, and state objection or show cause to the contrary.

January 13, 1942.

C. COOMARASAMY,  
District Judge.

## DRAFT ORDINANCES.

### MINUTE.

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

L. D.—O 54/41

#### An Ordinance to amend certain provisions of the Excess Profits Duty Ordinance, No. 38 of 1941.

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 (Amendment) Ordinance, No. of 1942.

Amendment of section 4 of Ordinance No. 38 of 1941.

2. Section 4 of the Excess Profits Duty Ordinance, No. 38 of 1941, (hereinafter referred to as "the principal Ordinance"), is hereby amended in paragraph (h) of sub-section (1) of that section, by the addition, at the end of that paragraph, of the following:—

"For the purposes of this paragraph, "investments" shall be deemed to include moneys which are not required for the purposes of a business, but shall not include any such part of any investments in any loan issued by the Government of Ceylon as may be deemed, under section 10 (5B), to be moneys required for the purposes of a business."

Amendment of section 5 of the principal Ordinance.

3. Section 5 of the principal Ordinance is hereby amended by the substitution, for the words "apportionment shall be made", of the words "apportionment shall, unless the Commissioner otherwise directs, be made".

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

Amendment of section 10 of the principal Ordinance.

(1) by the repeal of sub-section (5) and the insertion, immediately after sub-section (4), of the following new sub-sections :—

“(5) Any capital the income from which is not taken into account for the purposes of section 4 (1), and any moneys not required for the purposes of the business, shall be deducted in computing the capital.

(5A) The amount of the moneys which shall at the commencement of any accounting period be deemed, within the meaning of sub-section (5), to be required for the purposes of any business shall be the aggregate of—

- (a) the amount of the moneys employed for the purposes of that business at the end of the last pre-war trade year, or where there was no pre-war trade year, at the commencement of the first accounting period ; and
- (b) the amount by which the sums estimated to be payable during that accounting period in respect of income tax, excess profits duty and excess profits tax (whether in Ceylon or in any other part of the British Empire) on the profits of that business, exceed the sums paid during the last pre-war trade year or during the first accounting period, as the case may be, in respect of such income tax, excess profits duty and excess profits tax ; and
- (c) the amount by which the sums payable during that accounting period, by way of distribution of profits, exceeds the sums paid, by way of such distribution, during the last pre-war trade year or the first accounting period, as the case may be :

Provided, however, that the Commissioner may, in his discretion and having regard to the particular circumstances of any case, direct that any amount of money in excess of such aggregate shall be deemed to be an amount required for the purposes of the business.

In this sub-section, “British Empire” means Great Britain and Northern Ireland and any other part of His Majesty’s dominions, and includes any British Protectorate or Protected State and any territory in respect of which a mandate on behalf of the League of Nations has been accepted by His Majesty.

(5B) In any case where, at the commencement of any accounting period—

- (a) the amount of the moneys actually held or kept for the purposes of any business is less than the aggregate amount deemed under sub-section (5A) to be required for the purposes of that business ; and
- (b) any of the assets of that business consist of investments in any loan or loans issued by the Government of Ceylon,

a part of such investments, the value of which, at par, is equal to the amount of the difference between the two amounts referred to in sub-paragraph (a), shall be deemed to be moneys required for the purposes of the business.” ; and

(2) by the insertion, immediately after sub-section (10) of that section, of the following new sub-section :—

“(8) For the purposes of this section, the deductions which may be made for depreciation shall include deductions for depreciation due to lapse of time or other cause, and shall not be limited to the deductions for depreciation authorised by section 9 (1) of the Income Tax Ordinance.”.

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5. Section 12 of the principal Ordinance is hereby amended by the substitution, for the words “accounting or pre-war trade years”, in sub-section (3) thereof, of the words “accounting period or pre-war trade years”.

Amendment of section 12 of the principal Ordinance.

6. Section 16 of the principal Ordinance is hereby amended by the substitution, for the words “fall to be recalculated”, in sub-section (3) thereof, of the words “falls to be recalculated”.

Amendment of section 16 of the principal Ordinance.

➤ *Objects and Reasons.*

Section 10 (5) of the Excess Profits Duty Ordinance, No. 38 of 1941, provides that any capital, the income from which is not taken into account for the purposes of section 4 (1), shall be deducted in computing the capital. The corresponding provision in the Seventh Schedule to the Finance (No. 2) Act, 1939, of the Imperial Parliament (Rule 3 in Part II.) has the effect of excluding, in addition, moneys which are not required for the purposes of the business.

2. The object of Clause 4 (1) of this Bill is to substitute for section 10 (5) a new sub-section under which moneys not required for the purposes of a business will also be deducted in computing capital.

The new sub-section (5A) which is to be inserted in section 10 will prescribe the amount which will be deemed to be required for the purposes of a business; the prescribed amount will be determined by adding, to the amount of the moneys employed for the purposes of the business at the end of the last pre-war trade year or at the commencement of the first accounting period, such amounts as may be necessary for the purpose of the payment of increased taxation and of the distribution of increased profits.

The new sub-section (5B) will provide that where the amount of the moneys actually held or kept for the purposes of any business is less than the aggregate amount determined under sub-section (5A), a part of any investments in Ceylon Government loans equal in value to the amount of the deficiency will be regarded as moneys required for the purposes of the business.

3. Paragraph (h) of section 4 (1) of the principal Ordinance provides that no account shall, except in special cases, be taken of any interest, dividends or rents received from investments.

Clause 2 of the Bill will add in paragraph (h) additional provision to the effect that moneys not required for the purposes of any business will be deemed to be investments; and that any part of any investment in a Ceylon Government loan which is deemed under the new section 10 (5B) to be required for the purposes of the business will not be regarded as an investment.

4. Clause 3 of the Bill effects a minor amendment in section 5 of the principal Ordinance; and Clauses 5 and 6 correct printing errors which occur in sections 12 and 16 of the principal Ordinance.

Financial Secretary's Office,  
Colombo, February 5, 1942.

H. J. HUXHAM,  
Financial Secretary.