



THE

CEYLON GOVERNMENT GAZETTE

No. 8,875 — FRIDAY, MARCH 6, 1942.

Published by Authority.

PART II.—LEGAL.

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

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PASSED ORDINANCES.

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

No. 6 of 1942.

L. D.—O 54/41

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

A. CALDECOTT.

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. 6 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".

Amendment of section 10 of the principal Ordinance.

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

(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 paid 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, and, in the exercise of his discretion, shall have regard to the necessity of retaining in the business an adequate amount of liquid capital in view of any special conditions of trade during the accounting period.

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 (7) of that section, of the following new sub-section:—

“(8) In determining capital for the purposes of the percentage standard under section 6 (4), 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.”.

Cap. 188.

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.

Passed in Council the Twentieth day of February, One thousand Nine hundred and Forty-two.

D. C. R. GUNAWARDANA,
Clerk of the Council.

Assented to by His Excellency the Governor the Third day of March, One thousand Nine hundred and Forty-two.

E. R. SUDBURY,
Secretary to the Governor.

NOTIFICATIONS OF CRIMINAL SESSIONS

BY virtue of a mandate to me 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 Western Circuit will be holden at the Court-house at Hulftsdorp on Friday, March 20, 1942, 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,
Colombo, February 25, 1942.

H. C. WIJESINHA,
for Fiscal.

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.

March 2, 1942.

By order of court, C. EMMANUEL,
Secretary.

In the District Court of Colombo.

No. 5,645. In the matter of the insolvency of Don Lionel Rodrigo, presently of Mirihana in Nugegoda.

WHEREAS Don Lionel Rodrigo has filed a declaration of insolvency and a petition for the sequestration of his estate has been filed by Thomas Hutton of 25/3, 25th lane, Green path, Colpetty, Colombo, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said Don Lionel Rodrigo insolvent accordingly; and that two public sittings of the court, to wit, on March 27, 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.

March 2, 1942.

By order of court, C. EMMANUEL,
Secretary.

In the District Court of Colombo.

No. 5,646. In the matter of the insolvency of Titus Walter Insolvency.

WHEREAS Titus Walter Perera of Nugegoda has filed a declaration of insolvency, and a petition for the sequestration of his estate has been filed by William Rothwell Perera Siriwardena of Wattala, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said T. W. Perera insolvent accordingly; and that two public sittings of the court, to wit, on May 8, 1942, and on May 29, 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.

March 2, 1942.

By order of court, C. EMMANUEL,
Secretary.

NOTICES OF INSOLVENCY.

In the District Court of Colombo.

No. 5,622. In the matter of the insolvency of Nawalage Jeramias Insolvency. Cooray of 409, Old Moor street, Colombo.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will be held at the second sittings of this court on March 27, 1942, for the examination of the above-named insolvent.

March 1/2, 1942.

By order of court, C. EMMANUEL,
Secretary.

In the District Court of Colombo.

No. 5,644. In the matter of the insolvency of Denzil Van Hoff of Insolvency. 120/3, Hill street, Colombo.

WHEREAS Denzil Van Hoff has filed a declaration of insolvency, and a petition for the sequestration of his estate has been filed by Walter Gladwin Van Cuylenberg of Visburg Estate, Kosgama, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said Denzil Van Hoff insolvent accordingly; and that two public sittings of the court, to wit, on March 27, 1942, and on May 8, 1942, will take place for the said insolvent to surrender and conform to, agreeably to the provisions

In the District Court of Negombo.
No. 234. In the matter of the insolvency of Dr. Victor Croos Da
Bross of Negombo.

NOTICE is hereby given that a meeting of the creditors of the
above-named insolvent will be held at the second sitting of this court
on March 31, 1942, for the examination of the above-named
insolvent.

By order of court, D. J. JAYASUNDERA,
February 28, 1942. Secretary.

In the District Court of Kandy.
No. I. 70. In the matter of the insolvency of G. B. M. Hay of
Kandy.

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 March 27, 1942, to consider the granting of a certificate of con-
formity to the above-named insolvent.

By order of court, R. B. RATNAIKA,
February 27, 1942. Secretary.

In the District Court of Kandy.
No. I. 96. In the matter of the insolvency of Don Paul Waniga-
sekera of Kapitiya, Kandy.

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
March 27, 1942, for the examination of the above-named insolvent.

By order of court, R. B. RATNAIKA,
March 2, 1942. Secretary.

In the District Court of Nuwara Eliya holden at Hatton.
Insolvency. In the matter of the insolvency of S. T. Caruppiha
Jurisdiction. Estate of Taprobane estate, Kotagala.
No. 42.

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
April 7, 1942, to consider the grant of a certificate of conformity
to the above-named insolvent.

By order of court, S. K. SADASHIVAM,
Hatton, February 26, 1942. Secretary.

In the District Court of Jaffna.
No. 180. In the matter of the insolvency of Nagamany Paru-
Insolvency. paththille of Anaicottai, presently of Elephant Pass.

NOTICE is hereby given that a meeting of the creditors of the
above-named insolvent will take place at the sitting of this court
on April 17, 1942, to consider the granting of a certificate of con-
formity to the above-named insolvent.

By order of court, P. GNANAPRAGASAM,
Secretary.

In the District Court of Jaffna.
No. 189. In the matter of the insolvency of Kandiah Thiru-
Insolvency. namar of Karaitivu West, 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 March 25, 1942, to consider the granting of a certificate of con-
formity to the above-named insolvent.

By order of court, P. GNANAPRAGASAM,
March 3, 1942. Secretary.

NOTICES OF FISCALS' SALES.

Western Province.

In the District Court of Colombo.

Visalatchi, wife of Sanyasa Manikkam Chettiar of 196, Grand-
pass road, Colombo, carrying on business under the name,
firm, or visham of S. P. Visalatchi, and presently of 171,
Fourth Cross street, Pettah, Colombo" Plaintiff.

No. 273/M.B. Vs.

(1) Patrick Joseph Cyril Navaratne of Silversmith street,
Colombo, (2) Leo Peter Navaratne of Dalugama, Kelaniya,
presently of 77/1, Wadda road, Kotahena, in Colombo, (3)
Justin Lewis Navaratne of Kagama Defendants.

NOTICE is hereby given that on Tuesday, April 7, 1942, at
2 P.M., will be sold by public auction at the premises the following
property mortgaged with the plaintiff by bond No. 1935 dated
November 17, 1940, and attested by C. Perunapillai, 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 February 11/12, 1942, for the recovery of the
sum of Rs. 2,060, together with further interest on the principal
sum of Rs. 2,000 at the rate of 18 per cent. per annum from May 1,
1941, to date of decree (September 3, 1941) and thereafter on the
aggregate amount of the decree at 9 per cent. per annum till payment
in full and costs of suit, viz. :—

An undivided half share of the land with the buildings standing
thereon formerly bearing assessment No. 50, Silversmith street, and
presently No. 228, situated at Silversmith street, within the Municip-
ality and District of Colombo, Western Province; and bounded
on the north by Silversmith street, on the east by the property of
Ana Sampayo, on the south and on the west by the property of
J. L. Perera and brothers; containing in extent 27 64/100 perches,
and registered under title A 44/264.

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

H. C. WIJESINHA,
Deputy Fiscal.

In the District Court of Colombo.

(1) Nallacaruppan Chettiar Muttupalaniappa Chettiar and
two others, all carrying on business under the name,
style, firm, and visham of Nana Moona Awanna Roonna or
N. M. A. R. of 285, Sea street, Colombo Plaintiffs.
No. 4,910/S. Vs.

(1) A. L. M. Salih and (2) Sithy Mazeena (husband and wife),
both of 18, Perera lane, Wellawatta, Colombo Defendants.

NOTICE is hereby given that on Saturday, March 28, 1942,
at 10 A.M., 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 the sum of Rs. 481.88, together with interest
thereon at 15 per cent. per annum from May 29, 1941, up to the
date of decree (September 3, 1941) and thereafter legal interest
on the aggregate amount of the decree at 9 per cent. per annum till
payment in full, less Rs. 50, viz. :—

2. All that allotment of land and buildings presently bearing
assessment No. 11, situated at Bambalapitiya, within the Municip-
ality and District of Colombo, Western Province; and bounded
on the north by road called Arthur's place, on the east by the other
half share marked 6B of same lot No. 6, and on the south by lot 4
of Brodie House premises; and containing in extent 13 37/100
square perches; and which said premises are now described as all
that premises and buildings bearing present assessment No. 11,
Arthur's place, situated at Bambalapitiya aforesaid, and bounded
on the north by road called Arthur's place, on the east by the other
half share marked 6B of same lot No. 6, on the south by lot No. 4
of Brodie House premises, and on the west by lot No. 3, Brodie
House premises; containing in extent 13 37/100 perches
Registered in Colombo Land Registry in A 234/61.

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

H. C. WIJESINHA,
Deputy Fiscal.

In the District Court of Colombo.

(1) N. Muttupalaniappa Chettiar and two others, all carrying
on business under the name, style, and firm of N. M. A. R.
at 285, Sea street, Colombo Plaintiffs.
No. 5,075/S. Vs.

M. B. M. Makeen of Munsoor buildings, Main street, Colombo,
presently of 12, Forth road, Colombo Defendant.

NOTICE is hereby given that on Saturday, March 28, 1942, at
11 30 A.M., will be sold by public auction at the premises the right,
title, and interest of the said defendant in the following property,
for the recovery of the sum of Rs. 1,224, together with interest at
12 per cent. per annum from September 12, 1941, till date of decree
(October 27, 1941) and thereafter on the aggregate amount of the
decree till payment in full and costs of suit, viz. :—

All those divided and defined allotments of land marked lots
D and C1 formerly bearing assessment Nos. 109 and 109A, presently
assessment Nos. 217 and 219, Panchukawatta road, in Colombo,
within the Municipality and District of Colombo, Western Province;
and bounded on the north by premises bearing assessment No. 111,
of Ummu Salma, east by Panchukawatta road, south by premises
bearing assessment No. 107, and west by premises bearing
assessment No. 84, Pischaud's lane; containing in extent
11 40/100 perches, and registered under A 239/183.

Fiscal's Office,
Colombo, March 4, 1942.

H. C. WIJESINHA,
Deputy Fiscal.

In the District Court of Colombo

Ho. Yantuduwege Don Peris Appuhamy of Mandawala Plaintiff.
No. 10,577/M. Vs.

(1) Paduwawala Kankanamalage Nonno Hamy of Paluelpita,
the legal representative of the estate of Salputa, Kotte, late
Jasin Appuhamy of Paluelpita, deceased, and on the other side
pathrennelage Elias Singho of Radawana Defendants.

NOTICE is hereby given that on Friday, March 27, 1942, will be
sold by public auction at the respective premises the following
properties mortgaged to the plaintiff by bonds Nos. 1853 dated
February 9, 1929, attested by H. A. Abeyawardene, Notary Public,
and 10115 dated December 9, 1933, attested by D. K. S. Guna-
wardene, 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 25, 1941, for the recovery
of the sum of Rs. 5,000 with legal interest thereon from July 25,
1939, till payment in full and costs of suit, viz. :—

1. At 1 p.m.—An undivided $\frac{1}{2}$ share of the land called Sathana-
landa, situated at Paluelpita in the Mada pattu of Sivantha korale
in the District of Colombo, Western Province; and bounded on the
north-west, north, and north-east by Halwataykumbura claimed by
G. Selenchi Appu and others, on the east by Halwataykumbura
claimed by G. Selenchi Appu and others and Delgahawatta claimed
by Singho Appu, on the south by land described in plan No. 139,689,
and on the west by land described in plan No. 139,688; containing
in extent 2 acres and 37 perches although the extent of the land
is given as about six acres in deed No. 7,323 dated November 16,
1923, and registered under title E 221/245.

2. At 1 30 p.m.—An undivided $\frac{1}{2}$ share of the land called
Godaporagahalanda, situated at Paluelpita aforesaid; bounded
on the north by Godaporagahalanda of M. Kusalhamy and Hapu-
gahawatta of Selenchi Appu, on the east by Hapugahawatta of
Selenchi Appu, on the south by water-course, and on the west by
land in T. P. No. 121,927; containing in extent 6 acres and 3 roods,
and registered under title E 221/246.

3. At 1 45 p.m.—An undivided $\frac{1}{2}$ share of the land called
Meegahawatta, situated at Paluelpita aforesaid; bounded on the
north by Crown land, on the east by Galekumbura of H. Lapaya,
on the south by Kanukotyekumbura, and on the west by Govinnage-
watta, containing in extent 2 acres 1 rood and 30 perches, and
registered under title E 208/76.

4. At 2 p.m.—An undivided $\frac{1}{2}$ share of the field called Halwattycumbura, situated at Paluelpita aforesaid; bounded on the north and south by high land, and on the east by inniyara of the field of Dingriya, and on the west by the field of Lenoris Vedamahatmaya, and high land; containing in extent about 8 kurunies of paddy sowing, registered under title E 183/38.

5. At 2 15 p.m.—An undivided $\frac{1}{2}$ share of the field called Paragahakumbura, situated at Paluelpita aforesaid; bounded on the north by Moonamalgahakumbura, on the east by high land, south by the field of Salpiti Korallage Sedris Appu, and on the west by water-course; containing in extent 10 kurunies of paddy sowing, registered under title E 183/39.

6. At 2 30 p.m.—An undivided $\frac{1}{2}$ share of the field called Moonamalgahakumbura, situated at Paluelpita aforesaid, bounded on the north by the inniyara of the field of Salpiti Korallage Singho Appu and others, on the east by the high land, on the south by the inniyara of Paragahakumbura, and on the west, by water-course, containing in extent about 10 kurunies of paddy sowing, registered under title E 183/40.

7. At 2 45 p.m.—An undivided $\frac{1}{2}$ share of the field called Delgahakumbura, situated at Paluelpita aforesaid; and bounded on the north by the inniyara of the field of Salpiti Korallage Sedris Appu, on the east by the high land of Salpiti Korallage Dionis Perera, on the south by the field of the said Dionis Perera, and on the west by water-course, containing in extent 25 kurunies of paddy sowing registered under title E 183/41.

8. At 3 p.m.—An undivided $\frac{1}{2}$ share of the land called Kohlandeniya, situated at Paluelpita aforesaid; and bounded on the north by the field of Salpiti Korallage Sedris Appu, on the east by high land, on the south by the field of Salpiti Korallage Dionis Perera, and on the west by the high land of the said Dionis Perera; and containing in extent about 8 kurunies of paddy sowing, registered under title E 183/42.

9. At 3 15 p.m.—All that portion marked B of the land called Hapugahawatta, situated at Paluelpita aforesaid; which said portion is bounded on the north by the land and field of Madaporuge Jasin Appu and others, east by portions marked D and A of this land, south by the field of S. Dionis Appuhamy and others and land of Salpiti Korallage Jasin Appu, and west by land of Salpiti Korallage Jasin Appu; containing in extent 4 acres 3 roods and 25 63/100 perches, registered under title E 228/52

10. At 3 30 p.m.—All that undivided $\frac{1}{2}$ share of the land called Godaporagahalanda, situated at Paluelpita aforesaid; bounded on the north by Godaporagahalanda of M. Kusal Hamy and Hapugahawatta of Selenchi Appu, east by Hapugahawatta of Selenchi Appu, south by the water-course, and west by land appearing in plan No. 121,927; containing in extent 6 acres and 3 roods, and registered under title E 221/246

11. At 3 45 p.m.—Field called Moonamalgahakumbura, in extent about two bushels of paddy sowing, situated at Paluelpita aforesaid; bounded on the north and south by the lunitary ridges of the fields belonging to Salpiti Korallage Singho Appu and others, east and west by the high land and also bounded according to the certificate of the Crown having no claim issued by the Government Agent of the Western Province bearing No. 23,757 dated March 4, 1907, as follows:—on the north by land mentioned in T P. 238,037 and block U 451 in P. P. 8,139, east by block N 451 in P. P. 8,139, south by the land mentioned in T P. 65,306, and west by block L 451 in P. P. 8,139; containing within these boundaries 1 acre 1 rood and 28 perches, registered under title E 174/236

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

H. C. WIJESINHA,
Deputy Fiscal.

In the Court of Requests of Colombo
A. V. J. Wandyachandra, Native Doctor, 36, Panchikawatta Road, Colombo Plaintiff.
No. 70,838. Vs.

S. T. D. Perera of 387B, Melder place, Nugegoda . . . Defendant.

NOTICE is hereby given that on Tuesday, March 31, 1942, at 3 p.m., will be sold by public auction at the premises the following property for the recovery of the sum of Rs. 177 25, with interest thereon at 18 per cent. per annum from November 19, 1940, to date of decree (December 17, 1940) and thereafter at 9 per cent. per annum on the aggregate amount till payment in full and costs taxed at Rs. 25 incurred and Rs. 7 prospective costs less Rs. 45, viz. —

The right, title, and interest of the defendant in and to the following property, to wit:—

The land with the house thereon bearing assessment No. 41, situated at Dematagoda road, within the Municipality and District of Colombo, Western Province; and bounded on the north by property of Cottage Cornelis Silva, east by passage 11 lunks wide, south by road to Dematagoda, and west by remaining portion of the same garden; and containing in extent 4 87/100 perches held by the judgment-debtor upon deed No. 453 dated March 10, 1928, attested by S. W. Perera, Notary Public, subject to the life interest of S. T. Leelaratne Perera and S. T. Leslie Perera, sons of the defendant.

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

H. C. WIJESINHA,
Deputy Fiscal.

In the Court of Requests of Colombo.
K. P. K. N. A. R. Masalam Chettiar of 178, Sea street, Colombo Plaintiff.
No. 75,843. Vs.

(1) Neil Marcellus Fernando of 45/1, Bray brooke place, Colombo, and others Defendants.

NOTICE is hereby given that on Wednesday, April 1, 1942, at 3 p.m., will be sold by public auction at the premises the right, title, and interest of the said defendant in the following property for the recovery of the sum of Rs. 58 26, with interest on Rs. 55 at 18 per cent. per annum from May 30, 1941, to date of decree

(October 17, 1941) and thereafter legal interest on the aggregate amount till payment in full and costs of suit, to wit.—Rs. 18 25 being incurred costs and Rs. 11 50 being prospective costs, viz. —

All that allotment of land with the buildings, trees, and plantations standing thereon bearing assessment Nos 130 and 136, situated at Dawson street, Slave Island, in Colombo, within the Municipality and District of Colombo, Western Province; and bounded on the north by the remaining portion of premises No. 130, and also by premises No. 126 of J. M. Fernando and others, on the east by Dawson street, on the south by Empire Garage, No 146 of J. M. Fernando and others, and on the west by premises No. 45, Biay-brooke street, of J M Fernando and others, and containing in extent 1 rood and 30 perches, and registered in Colombo District Land Registry Office under title A 271/8.

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

H. C. WIJESINHA,
Deputy Fiscal.

In the District Court of Avissawella.
Suganpu Appuhamy Surabiel Appuhamy of Tittapat-tara Plaintiff.
No. 363. Vs.

(6) Pallewala Korallage Mendis Singho of Indurana, and others Defendants.

NOTICE is hereby given that on Tuesday, March 31, 1942, at 3 o'clock in the afternoon, will be sold by public auction at the premises the right, title, and interest of the said plaintiff, 6th defendant and 3rd intervenient in the following property for the recovery of Rs. 323 40, the right, title, and interest of the plaintiff and 6th defendant aforesaid in and to the following property, viz. —

1. Lot B/1 in extent 4 acres and 38 11 perches, lot F/1 in extent 1 acre 3 roods and 09 85 perches, lot C in extent 1 acre 1 rood and 15 perches, and lot H in extent 5 acres 3 roods 12 perches (total extent 13 acres and 34 96 perches) together bounded on the north by mala dola, east by lots marked B/3, F/2, and E/2, south by Mudiyanseelage Millagahabena, and west by Miyanaplawehena, lots H/1, B/2 and A from and out of all those eight allotments of land called Dawatawalahena alias Millagahabena, Munamalgapallehena, Munamalgalaudahena, and Millagahabena, situated at Indurana in Dehigampal koralale of three korales in the District of Kegalla, Province of Sabaragamuwa, and containing in extent 33 acres 1 rood and 03 53 perches, defined and depicted in plan No. 467/A of Mr. C. A. Gnanapragasam, Licensed Surveyor of Avissawella.

At 3 30 p.m.

The right, title, and interest of the 3rd intervenient aforesaid in and to the following property:—

2. Lot E/1 in extent 1 acre and 12 perches and lot E/2 in extent 4 acres 1 rood and 35 16 perches of the aforesaid land and which said lots E/1 and E/2 are together bounded on the north and north-west by lot E/3, north-east by lot C/5, south-east by Mudiyanseelagehena, south by Mudiyanseelage Millagahabena, and west by ela and lot F/1.
Valuation: Rs. 1,975.

Fiscal's Office,
Avissawella, February 27, 1942.

A. V. P. SAMARANAYAKE,
Additional Deputy Fiscal

Central Province.

In the District Court of Kandy
E. P. Dullewa of Molagalle Walauwa in Gangapalata of Yatnuwera Plaintiff.
No. 130. Vs.

Leelarathie Dissanayake of Kiribathkumbura in Yatnuwera Defendant.

E. Dullewa of Molagalle Walauwa in Gangapalata of Yatnuwera Added Defendant.

NOTICE is hereby given that on Tuesday, March 31, 1942, at 2 p.m., will be sold by public auction at the premises the right, title, and interest of the said plaintiff in the following property for the recovery of the sum of Rs. 301 32 and poundage, less Rs. 201 33, viz. —

Both those contiguous blocks of land called Migasanga Walawewatta and Limagahakotuwa of the extent of about 2 pelas and 5 jahas paddy sowing or by survey about 3 acres in extent, situate at Moladanda in Gangapalata of Yatnuwera in the District of Kandy, Central Province; and bounded on the east by the limit of the field called Udamagasankumbura belonging to Yatiwawela Walawwe Tikiri Kumarihamy, south by above the field called Dawatekumbura belonging to Kawudupelella Loku Banda Basnayake Nilame, west and north by the ditch of Eluwagodahena belonging to the said Basnayake Nilame together with the buildings, plantations and everything thereon, and registered in Kandy, B 125/129.
Valuation Rs. 2,500.

Fiscal's Office,
Kandy, March 3, 1942.

CHARLES DE SILVA,
Deputy Fiscal.

In the District Court of Colombo.
Walker and Sons, Ltd., Colombo Plaintiff
No. 699/M. Vs.

K. D. Marshall, Birdwell Bazaar, Bogawantalawa, deceased Defendant.

Nandias Gunaratne of Kotiyagalla, Bogawantalawa, admis-trator of the estate of K. D. Marshall, deceased, substituted in place of the deceased defendant Substituted Defendant.

NOTICE is hereby given that on Saturday, March 28, 1942, commencing at 12 noon, will be sold by public auction at the

Bridwell Bazaar, Bogawantalawa, the right, title, and interest of the said defendant in the following property for the recovery of the sum of Rs. 610 23 with interest thereon at 9 per cent. per annum from July 7, 1938, to October 10, 1938, and thereafter on the aggregate amount at 9 per cent. per annum till payment in full and taxed costs Rs. 83 35 incurred and Rs. 89 35 prospective and poundage, less a total sum of Rs. 210, viz. :—

(1) 1 old lorry bearing No. Z 1672, (2) 3 old tyres, (3) 3 old small show cases, (4) 6 mixed large and small almirahs, (5) 1 jakwood box, (6) 4 small tables, (7) 1 counter, (8) 1 bar, (9) 3 stalls, (10) 1 old glazed box (11) 4 chairs, (12) 1 cupboard, (13) 1 old Seth Thomas clock, (14) 7 old glass bottles (mixed), (15) 10 pairs socks, (16) 1 lot small "Kudi", (17) 4 toys, (18) 1 scent sprinkler, (19) 1 trader bicycle, (20) 2 large boxes, (21) 1 old picture, (22) 1 flour table, (23) 3 small boxes, (24) 1 lot bread trays, (25) 4 Japanese torchlight fans, (26) 1 pair old scales, (27) 1 small old box, (28) 1 small show case without glass, (29) 11 pairs old small socks, (30) 3 pairs canvas shoes, (31) 1 small cushion cover, (32) about 3 yards satin cloth, (33) about $\frac{1}{2}$ yard oil cloth, (34) about 4 yards black netting cloth, (35) 1 small gown, (36) 2 gown belts, (37) 3 aluminium vessels, (38) about $\frac{1}{2}$ yard paint cloth, (39) 3 Tamil small sals, (40) 1 biscuit tin.

Valuation : Rs. 1,289.10.

Fiscal's Office,
Kandy, March 2, 1942

CHARLES DE SILVA,
Deputy Fiscal.

In the District Court of Kandy.

M. P. M. Ramasamy Chettiyar of Gampola Plaintiff.
No. 44,026. Vs

Alutdurayalagedera Lamiduwa of Meetalawa in Gampola Defendant.

NOTICE is hereby given that on Saturday, April 11, 1942, commencing at 12 noon, will be sold by public auction at the respective premises the right, title, and interest of the said defendant in the following property for the recovery of the sum of Rs. 1,060.05 with further legal interest on Rs. 725.09 from October 22, 1938, till payment in full and poundage, viz. :—

An undivided one-fourth part of shares in and out of the following lands and premises, to wit :—

1. All that field called Konowalakeumbura of 12 lahas paddy sowing extent, situate at Meetalawa in Dolosbage of Ganga Ihala korale in Udapalata, Kandy District, Central Province; and bounded on the east by stone fence, south by Muttettuwekumbura and Bandarakumbura, west by Muddegadahena and north by Muddegadahena and ela.

2. All that divided southern half share in and out of all that field called Makuloluwa of 2 pelas paddy sowing in extent on the whole, situate at Meetalawa aforesaid; and which divided southern half share of one pela paddy sowing in extent is bounded on the east by Madittenuhahena, south by the Mahawella of Makuloluwekumbura belonging to Balaya, west by Makuloluwehatta, and north by the remaining portion of this field belonging to Kaluhamy and Menikrale.

3. All that field called Polondemyekumbura of one pela paddy sowing extent, situate at Meetalawa aforesaid; and bounded on the east by stone fence, south by Polondemyehena, west by Peragollehena, and north by Dunuwatthena.

4. All that land called Siyambalagahakotuwewatta of about 3 kurumes paddy sowing extent, together with the buildings standing thereon, situate at Meetalawa aforesaid; and bounded on the east by stone fence, south by stone fence, west by Siyambalagahakotuwewatta belonging to Menikrale and Kaluhamy, and north by stone fence.

5. All that land called Keenagahakotuwewatta of about 4 kurumes paddy sowing extent, situate at Meetalawa aforesaid; and bounded on the east and south by stone fence, west by agala or ditch, and north by stone fence of the land called Keenagahakotuwewatta belonging to Menikrale.

6. All that land called Udagalkotuwewatta of about 16 lahas paddy sowing extent, situate at Meetalawa aforesaid; and bounded on the east by Keenagahakotuwewatta, south by the hena belonging to Rattarana, west by Kathurakattigala and Mahagala, and north by Madughamulawatta belonging to Kaluhamy and Menikrale, together with the buildings and everything standing thereon.

7. All that land called Makuloluwamadittihena of about 3 pelas paddy sowing extent, situate at Meetalawa aforesaid; and bounded on the east by Devulgala, south by Bombugollehena, west by Makuloluwakumbura, and north by the del tree of Makuloluwe Madittihena belonging to Kaluhamy and Menikrale and Mala-ela excluding however therefrom an undivided 3 lahas paddy sowing extent.

8. All that land called Makuloluwehattihena of about 6 lahas paddy sowing extent, situate at Meetalawa aforesaid, and bounded on the east by Makuloluwekumbura, south by the land belonging to Balaya, west by Pathanegalpotta, and north by Makuloluwehattihena belonging to Menikrale and Kaluhamy.

9. All that land called Tennepitahena of about 5 pelas paddy sowing extent, situate at Meetalawa aforesaid; and bounded on the east by the road leading to Karagala, south by Makuloluwehattihena belonging to Meniki, west by the land called Patanegoda Maditte, and north by agala and Hapugahahena.

10. All that land called Galaudahena of about 6 lahas paddy sowing extent, situate at Meetalawa aforesaid, and bounded on the east by Galpeeriya, south by Galaudahena belonging to Menikrale and Kaluhamy, west by agala or ditch, and north by Koswatthihena.

11. All that field called Alakoladenyekumbura of one pela paddy sowing extent, situate at Polmalgama in Dolosbage, aforesaid; and bounded on the east by the ela of Sasrigodahena, south by Alakoladenyekumbura belonging to Sundara Velduraya, west by Karagalawatta, and north by the unjyara of Arambeliyadda.

12. All that divided northern half share of 2 pelas paddy sowing extent, in and out of all that land called Peragollehena of one amunam paddy sowing extent on the whole, together with the buildings and everything standing thereon, situate at Giraula in

Dolosbage aforesaid; and which said divided northern half share is bounded on the east by Polondemyekumbura, south by the agala or ditch separating this portion from the remaining portion of this land belonging to Kiri Ukkuwa and Polgasgodakumbura, west by the fence of Batalawatta, and north by the fence of Gallmdahena; and registered in D 129/15, 16, 17, 134/181, D 129/18, 123/122, D 131/111, D 129/19, D 123/124, 129/20, D 106/222, and D 134/182.
Valuation : Rs. 1,400.

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

CHARLES DE SILVA,
Deputy Fiscal.

In the District Court of Kandy.

Anna Nawanna Nanyanen Servai of 19, Trincomalee street, Kandy Plaintiff.
Vs.
V. Veerapary of Trincomalee street, Kandy. Substituted Plaintiff.
No. 47,556.

Agalakotuwagedera Kumbura Kankanama of Meewatura in Gangapalata of Udumveluva Defendant.

NOTICE is hereby given that on Saturday, March 28, 1942, at 2 P.M., 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. 2213 dated January 6, 1930, and attested by E. H. Wijenake of Kandy, Notary Public; and declared bound and executable under the decree in the above case for the recovery of the sum of Rs. 2,500 with further interest on Rs. 1,400 at 24 per centum per annum from May 11, 1936, until September 28, 1936, and thereafter legal interest on the aggregate amount till payment in full and costs and poundage, viz. :—

All those contiguous allotments of land called Beerawa Sidaranwelagawahena of two pelas in paddy sowing extent, also described as of 20 nellies in kurakkan sowing extent, registered in G 78/86, (2) Beerawahena alias Watta Beerawahena and Beerawahena, all of thirty nellies in kurakkan sowing extent, also described as of five pelas in paddy sowing extent, and registered in G 78/84, and (3) Beerawe Sidaranwelagawahena of four nellies in kurakkan sowing extent, registered in G 113/204 which form one property of the aggregate extent of fifty-seven nellies in kurakkan sowing extent, situate at Handaraha in the Gandahaya korale of Pata Hewaheta in the District of Kandy, Central Province, and bounded on the east by Tainuke Walawwehena, south by the heeniya of Uhanegedera Kalu Banda's chena, west by the limit of Uda Arawagederahena, the limit of Uda Arawagedera Punchurale's chena and the limit of Konagederahena, and north by the limit of Devala-ellehena and limit of Ganegodayahena, with the buildings, plantations, and everything thereon, registered in G 120/288.
Valuation : Rs. 2,250.

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

CHARLES DE SILVA,
Deputy Fiscal.

Northern Province.

In the District Court of Jaffna.

Vairavy Sappan Manipay Plaintiff.
No. 5,086. Vs.

Kathiravelu Sinniah of Suthumalai Defendant.

NOTICE is hereby given that on Tuesday, March 31, 1942, at 11 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 the sum of Rs. 460.15, with legal interest from October 23, 1933, till payment in full and costs Rs. 146.20 and poundage and charges, viz. :—

All that piece of land with its appurtenances, situated at Manipay in Manipay parish, Valigamam West division of the Jaffna District, Northern Province, called Straddy ollai and other parcels, in extent 5 lachams varagu culture with house and cultivated and spontaneous plantations; and bounded on the east by Arumugam Sinnathamby, north by lane, west by Kathiravelu Kandiah, and south by Kurusumuttu Thambiah and others.

Fiscal's Office,
Jaffna, March 3, 1942.

P. THAMBIAH,
for Fiscal.

In the District Court of Jaffna.

K. Krishnanallai of Punnalai, Tholpuñam Plaintiff.
No. 16,990. Vs.

Ramalingam Mailvaganam of Mirusuvi Defendant.

NOTICE is hereby given that on Friday, March 27, 1942, at 11 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 the sum of Rs. 801.75, with interest on Rs. 500 at the rate of 18 per cent. per annum from October 17, 1940, till April 8, 1941, and thereafter on the aggregate amount at 9 per cent. until payment in full and costs Rs. 165.84 and poundage and charges, viz. :—

All that piece of land situated at Mirusuvi in Eluthumadullai parish, Thenmaradchy division of the Jaffna District, Northern Province, called Sempadu, in extent 140 lachams varagu culture, with houses and coconut trees; and bounded on the east by the properties of Sabapathy Nalliah and shareholders and Veeragaththar Sinnathamby, north by the properties of Veeragaththar Sinnathamby and others, west by the Kodigamam village limit lane, and south by road.

This land is said to be under mortgage.

Fiscal's Office,
Jaffna, March 3, 1942.

P. THAMBIAH,
for Fiscal.

NOTICES IN TESTAMENTARY ACTIONS.

In the District Court of Colombo.

Order Nisi.

39
 Testamentary In the Matter of the Intestate Estate of the late Jurisdiction. Dona Carlina Atapattu of Atapattu place, No. 9,791. Nedimala, Dehiwala, deceased.

Don Vincent Atapattu of 31, Atapattu place, Nedimala, Dehiwala, Petitioner.

And

(1) Dona Katurawathie Atapattu, (2) Dona Seelawathie Atapattu, (3) Don Wickramapala Atapattu, (4) Dona Wimalawathie Atapattu, (5) Dona Anulawathie Atapattu, (6) Dona Cecelawathie Atapattu, (7) Dona Gunapala Atapattu, (8) Don Ariyapala Atapattu, (9) Pattiyage Solomon Peris of Gangodawila, Nugegoda, Respondents.

THIS matter coming on for disposal before James Joseph, Esq., District Judge of Colombo, on September 9, 1941, in the presence of Mr. Ernest A. de Silva, Proctor, on the part of the petitioner above named, and the affidavit of the petitioner dated September 4, 1941, having been read:

It is ordered that the 9th respondent above named be and he is hereby appointed guardian *ad litem* of the minors, the 1st, 2nd, 3rd, 4th, 5th, 6th, 7th and 8th respondents, to represent them for all the purposes of this action and that the petitioner be and he is hereby declared entitled, as the husband, of the above-named deceased, to have letters of administration to the above estate issued to him accordingly, unless the respondents above named or some other person or persons interested shall, on or before October 16, 1941, show sufficient cause to the satisfaction of this court to the contrary.

September 12, 1941.

JAMES JOSEPH,
 District Judge.

The date for showing cause against the above Order Nisi is hereby extended to December 18, 1941.

November 19, 1941.

T. WEERARATNE,
 District Judge.

The date for showing cause against the above Order Nisi is hereby extended for March 12, 1942.

February 20, 1942.

JAMES JOSEPH,
 District Judge.

In the District Court of Colombo.

Order Nisi.

30
 No. 9,952. In the Matter of the Intestate Estate of Cecela Testamentary. Margaret de Silva, late of Mutwal, deceased.

Patrick Robert Ratnayake of Bloemendhal road, Mutwal, Petitioner.

And

(1) Frances de Silva, (2) Hilda de Silva, (3) Mervyn de Silva, (4) Vernon de Silva, all of 811, Bloemendhal road, Mutwal, (5) Benedict Marthy Ratnayake of 2nd Periyamulla, Negombo, Respondents.

THIS action coming on for disposal before James Joseph, Esq., District Judge of Colombo, on February 11, 1942, in the presence of Mr. M. E. Wickromesinghe, Proctor, on the part of the petitioner; and the affidavit of the above-mentioned petitioner dated February 10, 1942, having been read: It is ordered that the petitioner above named be and he is hereby declared, as the brother of the deceased above named to have letters of administration issued to him accordingly, unless the respondents above named or some other person or persons interested shall, on or before March 12, 1942, show sufficient cause to the satisfaction of this court to the contrary. It is further ordered that the 5th respondent be and he is appointed guardian *ad litem* of the minors, 1st, 2nd, 3rd and 4th respondents, to represent them for all the purposes of this action.

February 11, 1942.

JAMES JOSEPH,
 District Judge.

In the District Court of Colombo.

Order Nisi.

37
 Testamentary In the Matter of the Intestate Estate of Sitta Noorul Jurisdiction. Ain, wife of Mohamed Madar Mohamed Ghouse of Zuhair Crescent, 11, Bagatelle road in Colombo, deceased.

Between

Mohamed Madar Mohamed Ghouse of Zuhair Crescent, 11, Bagatelle road in Colombo, Petitioner.

And

(1) Mohamed Zuhair Ghouse, (2) Mohamed Ziad Ghouse, (3) Mohamed Hussen Ghouse, and (4) Mohamed Nilam Ghouse, all of Zuhair Crescent, 11, Bagatelle road in Colombo, minors appearing by their guardian *ad litem* (5) Mohamed Cassim Marikar Mohamed Thahir of 234, Messenger street, in Colombo, and (6) Oduma Lobbe Marikar Pathumma Umma, also of Zuhair Crescent, 11, Bagatelle road in Colombo, Respondents.

THIS matter coming on for disposal before James Joseph, Esq., Additional District Judge of Colombo, on February 12, 1942, in the presence of Mr. M. U. M. Saleem, Proctor, on the part of the petitioner, and the affidavit of the above-mentioned petitioner dated February 10, 1942, having been read:

It is ordered that the 5th respondent above named be and he is hereby appointed guardian *ad litem* over the minors, the 1st, 2nd 3rd and 4th respondents, to represent them for the purposes of this action and that the petitioner be and he is hereby declared entitled as the husband of the deceased above named to have letters of

administration issued to him accordingly, unless the respondents or some other person or persons interested shall, on or before March 12, 1942, show sufficient cause to the satisfaction of this court to the contrary.

February 18, 1942.

JAMES JOSEPH,
 Additional District Judge.

In the District Court of Colombo.

Order Absolute in the First Instance.

26
 Testamentary In the Matter of the Last Will and Testament of Jurisdiction. the late Francis George Toussaint of Fredrica No. 9,958. road, Colombo, deceased.

THIS matter coming on for final determination before James Joseph, Esq., Additional District Judge of Colombo, on February 18, 1942, in the presence of Mr. L. J. Fonseka, Proctor, on the part of the petitioner, Mrs. Alice Toussaint of Fredrica road, Wellawatta, Colombo, and the affidavits (a) of the said petitioner dated January 30, 1942, and (b) of the attesting witnesses and the notary dated January 30, 1942, and February 3, 1942, respectively, having been read:

It is ordered that the last will made by the deceased above named bearing No. 2790 dated November 17, 1941, and now deposited in this court be declared proved and probate hereof be issued to the petitioner aforesaid as the executrix therein mentioned on her tendering the usual oath and bond.

February 18, 1942.

JAMES JOSEPH,
 Additional District Judge.

In the District Court of Colombo

Order Absolute in the First Instance.

16
 Testamentary In the Matter of the Last Will and Testament of Jurisdiction. the late Daniel William Ebert of Mutwal, deceased. No. 9,960.

- THIS matter coming on for final determination before James Joseph, Esq., Additional District Judge of Colombo, on March 18, 1942, in the presence of Mr. N. A. B. Stavo, Proctor, on the part of the petitioner, Mrs. Frances Ebert of Dehiwala; and the affidavit (a) of the said petitioner dated February 14, 1942, (b) of the witness dated February 11, 1942, and (c) of the attesting notary dated February 12, 1942, having been read:

It is ordered that the last will made by the deceased above named bearing No. 198 and dated January 13, 1940, and now deposited in this court be declared proved and probate hereof be issued to the petitioner aforesaid as the executrix therein mentioned on her tendering the usual oath and bond.

Colombo, February 18, 1942.

JAMES JOSEPH,
 Additional District Judge.

In the District Court of Colombo.

Order Absolute in the First Instance.

24
 Testamentary In the Matter of the Last Will and Testament of Jurisdiction. the late Hewawasan Wickrama-achchige Peris No. 9,965. Singho, retired Police Headman of Bopagama in the Udugaha pattu of Siyane korale, deceased.

THIS matter coming on for final determination before James Joseph, Esq., Additional District Judge of Colombo, on February 20, 1942, in the presence of Mr. H. A. Abeyewardono, Proctor, on the part of the petitioner Hewawasan Wickrama Achchige Peter Singho of Alutgama Moreenna in the Meda pattu of Siyane korale and the affidavits (a) of the said petitioner and (b) of the attesting notary and the witness both dated February 4, 1942, having been read:

It is ordered that the last will made by the deceased above named bearing No. 3,764 dated November 30, 1940, and now deposited in this court be declared proved and probate hereof be issued to the petitioner aforesaid, as the executor therein mentioned, on his tendering the usual oath and bond.

Colombo, February 20, 1942

JAMES JOSEPH,
 Additional District Judge.

In the District Court of Colombo

Order Absolute in the First Instance.

70
 Testamentary In the Matter of the Last Will and Testament of Jurisdiction. the late Denzil Henry Wallos of Veronica, No. 9,967. Charlemont road, Wellawatta, Colombo, deceased.

THIS matter coming on for final determination before James Joseph, Esq., Additional District Judge of Colombo, on February 25, 1942, in the presence of Mr. C. A. S. Mather, Proctor, on the part of the petitioner, Mrs. Veronica Wallos of Veronica, Charlemont road, Wellawatta, Colombo, and the affidavits (a) of the said petitioner dated January 26, 1942, and (b) of the attesting notary and the witness dated February 20, 1942, having been read:

It is ordered that the last will made by the deceased above named bearing No. 606 dated January 15, 1936, and now deposited in this court be declared proved and probate hereof be issued to the petitioner aforesaid as the executrix therein mentioned on her tendering the usual oath and bond.

Colombo, March 4, 1942.

JAMES JOSEPH,
 Additional District Judge.

In the District Court of Colombo.

Order Absolute in the First Instance

16
 Testamentary In the Matter of the Last Will and Testament of Jurisdiction. the late Fredrick William Ernst of 402, Gallo No. 9,969. road, Colpetty, Colombo, deceased.

THIS matter coming on for final determination before James Joseph, Esq., Additional District Judge of Colombo, on February 26, 1942, in the presence of Mr. L. L. Fonseka, Proctor, on the part

of the petitioner, James Clement Osmond Ernst of Divulapthya, Boralesgamuwa; and the affidavits (a) of the said petitioner, and (b) of the attesting notary and the witnesses both dated February 20, 1942, having been read:

It is ordered that the last will made by the deceased above named bearing No. 1,874 dated January 3, 1936, and now deposited in this court be declared proved and probate thereof be issued to the petitioner aforesaid as the executor therein mentioned on his entering the usual oath and bond.

February 26, 1942.

JAMES JOSEPH, Additional District Judge.

In the District Court of Colombo In the Matter of the Last Will and Testament of Emma Grizel Maclear of Dawn, Sundale lane Jurisdiction Middleton-on-Sea in the County of Sussex, No. 9,970 and in the matter of the British Courts Probates (Re-sealing) Ordinance (Chapter 84.)

NOTICE is hereby given that after the expiry of twenty-one days from the date hereof, application will be made to the District Court of Colombo, under the British Courts Probates (Re-sealing) Ordinance (Chapter 84) for the sealing of a Certified copy of the grant of letters of administration with the will annexed of Emma Grizel Maclear of Dawn, Sundale lane, Middleton-on-Sea in the County of Sussex, widow, deceased, granted by the Principal Probate Registry of His Majesty's High Court of Justice at Llandudno on November 12, 1940.

JULIUS & CREASY, Proctors for Cecil de Heriz Smith, Attorney for Blanche Helen Jane MacColl, the English Administratrix of the Estate of Emma Grizel Maclear, deceased.

Colombo, February 24, 1942.

In the District Court of Colombo. Order Nisi declaring Will proved In the Matter of the Last Will and Testament of Margaret Emily Bonner, late of Malvern House, St. John's road, Farnham in the County of Surrey, England, widow, deceased.

THIS matter coming on for disposal before James Joseph, Esq., Additional District Judge of Colombo, on February 25, 1942, in the presence of Victor Anaratnam Cooke, Proctor, on the part of the petitioner Percival Stephen Martensz of Colombo; and (1) the affidavit of the said petitioner dated February 24, 1942, (2) the power of attorney dated September 30, and October 24, 1941, and (3) the Order of the Supreme Court dated February 18, 1942, having been read. It is ordered that the will of the said Margaret Emily Bonner, deceased, dated January 11, 1937, (with a codicil thereto dated November 3, 1938) exomplification of probate of which under the Seal of His Majesty's High Court of Justice in England, has been produced and is now deposited in this Court, be and the same is hereby declared proved; and it is further declared that the said Percival Stephen Martensz is the attorney in Ceylon of the executors named in the said will and that he is entitled to have letters of administration (with will and codicil annexed) issued to him accordingly, unless any person or persons interested shall, on or before March 19, 1942, show sufficient cause to the satisfaction of this court to the contrary.

February 25, 1942

JAMES JOSEPH, Additional District Judge

In the District Court of Kalutara. Order Nisi declaring Will proved. In the Matter of the Estate of the late Pulahinge Emis Rodrigo, deceased, of Morontuduwa. No. 3,018. Wadduwa.

Pulahinge Allenson Baily Rodrigo of Morontuduwa, Wadduwa Petitioner. (1) Pulahinge Desera Seejas Rodrigo, (2) ditto, Jentte Adeln Rodrigo, (3) ditto Deslin Mariya Rodrigo, (4) ditto Sale Almna Rodrigo, (5) ditto Somalatha Piyasile Rodrigo, all of Morontuduwa, Wadduwa Respondents.

THIS matter coming on for disposal before V. Joseph, Esq., District Judge of Kalutara, on January 7, 1942, in the presence of Mr. E. F. B. Surya-Bandara, Proctor, on the part of the petitioner, and the affidavit of the above-mentioned petitioner dated February 12, 1941, having been read

It is ordered that the will of Pulahinge Emis Rodrigo of Morontuduwa, Wadduwa, dated October 27, 1940, and numbered 499, which is filed of record in this court be and the same is hereby declared proved, unless the respondents or any other person interested in the estate shall, on or before February 10, 1942, show sufficient cause to the satisfaction of this court to the contrary.

It is further declared that the said Pulahinge Allenson Baily Rodrigo of Morontuduwa, Wadduwa, 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 respondents or others interested in the estate shall on or before February 10, 1942, show sufficient cause to the satisfaction of this court to the contrary.

January 7, 1942.

V. JOSEPH, District Judge.

The above Order Nisi is extended for February 26, 1942.

V. JOSEPH, District Judge

The above Order Nisi is extended for March 19, 1942.

February 26, 1942.

V. JOSEPH, District Judge.

In the District Court of Kalutara. Order Nisi declaring Will proved, &c. In the Matter of the Estate of the late Walatara Jurisdiction Acharage Don Simon Settinayake, deceased, of No. 3,026. Hattin.

Eileen Sottinayake of Kalutara Petitioner. (1) Nelummani Settinayake, (2) Ranjuru Settinayake, both of Kalutara, minors by their guardian ad litem; (3) Darley Bartholomues Rajapaksa of Kalutara Respondents.

THIS matter coming on for disposal before V. Joseph, Esq., District Judge, Kalutara, on February 27, 1942, in the presence of Messrs. Obeyesekere and de Silva, Proctors, on the part of the petitioner; and the affidavit of the above-mentioned petitioner dated December 18, 1941, having been read

It is ordered that the petitioner above named be and is hereby declared entitled to, as widow of the deceased above named, to have letters of administration issued to her, unless the respondents or any other person interested in the estate shall, on or before March 27, 1942, show sufficient cause to the satisfaction of this court to the contrary.

It is further declared that the said Darley Bartholomues Rajapaksa, 3rd respondent, be appointed guardian ad litem over the 1st and 2nd minor respondents for all the purposes of administration of this estate.

February 27, 1942.

V. JOSEPH, District Judge.

In the District Court of Kandy. Order Nisi. In the Matter of the Intestate Estate of the late Jurisdiction Kanthamalgedera Thamby Lebbe Sheriffdeen No. T. 262. Lebbe, deceased, of Ambagastenna in Medapalata of Udunuwara.

THIS matter coming on for disposal before Chellappah Nagingam, Esq., District Judge of Kandy, on January 27, 1942, in the presence of Messrs. Marikar & Marikar, Proctors, on the part of the petitioner Ana Meera Lebbe Hadjar's daughter, Hadjara Umma; and the affidavit of the said petitioner dated January 17, 1942, having been read:

It is ordered that the petitioner be and she is hereby declared entitled as the widow of the above-named deceased, to have letters of administration to the estate of the deceased issued to her, unless the respondents, (1) Umamu Nayeem, (2) Abdul Azzeez, (3) Mohamed Sanoordeen, (4) Mohamed Hassim, (5) Mohamed Ismail, (6) Umamu Salma, (7) Kaduja Umma, (8) Habeebu Lebbe's son, Abdul Careem, (9) Ana Meera Lebbe Hadjar, all of Ambagastenna, or any other person or persons interested shall, on or before March 16, 1942, show sufficient cause to the satisfaction of this court to the contrary.

January 27, 1942.

C. NAGALINGAM, District Judge.

In the District Court of Kandy. Order Nisi declaring Will proved, &c. In the Matter of the Last Will and Testament of Jurisdiction An Baiyandara Jayasundara, deceased, of Aruppola No. T. 266. Jayasundara Mudiyanselage Appuhamy Talwatte of 1, Bahirawakanda in Kandy Petitioner.

(1) Surendranath Bandara, (2) Anulawathie Kumarihamy, (3) Robindranath Bandara, (4) Mallika Menika, (5) Desabandu Bandara, (6) Iranganj Manel Menika, (7) Ratnakala Menika, (8) Ranasinghe Rajapaksa Wasala Mudiyanselage Tikiri Kumarihamy Wadugodapitiya, all of No. 1, Bahirawakanda in Kandy, the 1st to 7th respondents by their guardian ad litem, the 8th respondent, (9) Jayasundara Mudiyanselage Karunatilake of Lady Anderson's road, Kandy Respondents.

THIS matter coming on for disposal before Chellappah Nagingam, Esq., District Judge, Kandy, on February 12, 1942, in the presence of Mr. Alfred Fernando, Proctor, S. C., Kandy, on the part of the petitioner, Jayasundara Mudiyanselage Appuhamy Talwatte; and the affidavits of the said petitioner dated January 4, 1942, and of the attesting notary dated February 3, 1942, having been read:

It is ordered that the last will of the above-named deceased dated May 3, 1937, and now deposited in this court be and the same is hereby declared proved, unless the respondents or any other person or persons interested shall, on or before March 12, 1942, show sufficient cause to the satisfaction of this court to the contrary.

It is further declared that the said petitioner is executor named in the said will, and that he is entitled to have probate of the same issued to him accordingly, unless the 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.

February 12, 1942

C. NAGALINGAM, District Judge.

In the District Court of Galle. Order Nisi. In the Matter of the Intestate Estate of Had Hassen Mohamed of Fort, Galle, deceased. Mrs. Hadji Hassam Mohamed nee Mama Mohamed Rabiathul Adabi of Fort, Galle Petitioner.

(1) Hadji Hassen Noorud Din, (2) Hadji Hassen Sithi Sahidiya, (3) Hadji Hassen Mohamed Ibrahim, also known as Wafa, (4) Hadji Hassen Sithi Kairiya, (5) Hadji Hassen Sithi Nafeesa, also known as Musuriya, (6) Hadji Hassen Arifathul Kair, (7) Hadji Hassen Fathma Navavia, (8) Seem Mohamed Mohamed Ismail, the 2nd to 7th respondents minors by their guardian ad litem, the 8th respondent, all of Fort, Galle Respondents.

THIS matter coming on for disposal before James Joseph, Esq., District Judge of Colombo on October 21, 1941, in the presence of Mr. F. Magdon Ismail, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated October 6, 1941, having been read: It is declared that the said petitioner

be and is the administrator of the estate of the above-named deceased and she is hereby entitled to have letters of administration to the estate of the said deceased issued to her and that the 8th respondent above named be appointed guardian *ad litem* over the above-named 2nd to 7th minor respondents, unless the respondents or any person interested shall show cause to the contrary on or before March 13, 1942.

March 2, 1942.

N. M. BHARUCHA,
District Judge.

In the District Court of Matara
Order Nisi.

33
Testamentary Jurisdiction. In the Matter of the Last Will and Testament of Don Bastian Samarakoon, late of Talpawela, deceased.
No. 4136.
C. Samarakoon of Talpawela. Petitioner.

Vs.
(1) Kulawathy Samarakoon (minor), (2) Charles Samarakoon, (3) D. F. W. Sanyasinie Hamme, (4) Andrayas Samarakoon, (5) Dionis Samarakoon of Talpawela, (6) Don Carols Aberywarden of Denera Respondents.

THIS matter coming on for disposal before M. A. Samarakoon, Esq., District Judge of Matara, on December 1, 1941, in the presence of Mr. A. S. de S. Amarasuriya, Proctor, on the part of the petitioner above named; and the affidavits of (a) the petitioner dated July 16, 1941, (b) the attesting notary dated November 29, 1941, (c) of the witnesses dated July 16, 1941, having been read. It is ordered that the last will and testament of Don Bastian Samarakoon, deceased, of which the original has been produced and is now deposited in this court, be and the same is hereby declared proved; and that the 2nd respondent is hereby appointed guardian *ad litem* of the minor first respondent to represent her for all the purposes of this action, and the petitioner is the executor named in the said last will and he is hereby declared entitled, to have probate thereof issued to him accordingly, unless the respondents above named or any other person or persons interested shall, on or before January 26, 1942, show sufficient cause to the satisfaction of this court to the contrary.

December 1, 1941.

M. A. SAMARAKOON,
District Judge.

Order Nisi extended to March 9, 1942.

January 26, 1942.

M. A. SAMARAKOON,
District Judge.

In the District Court of Jaffna.
Order Nisi.

25
Testamentary Jurisdiction. In the Matter of the Last Will and Testament of the late Mudahyar Moothathamby Visuvalingam of Kattady Walawu, Sandilipay North, deceased.

Sornam wife of Kanagaratnam Thirunavukkarasu of Sandilipay, presently of Petitioner.

(1) Seenivasagar Karalasingham and wife, (2) Sivakampillai both of Alayath, presently of Kuala Lumpur, (3) Visuvalingam Natarajah, (4) Paripooranam, widow of Ampalavanar, (5) Visuvalingam Thiagarajah, (6) Kanagaratnam Thirunavukkarasu, all of Sandilipay, presently of Colombo Respondents

THIS matter coming on for disposal before C. Coomaraswamy, Esq., District Judge, Jaffna, on February 20, 1942, in the presence of Mr. S. Canagasabai, Proctor, on the part of the petitioner; and the petition and affidavit of the petitioner having been read: It is ordered that the petitioner be granted letters of administration with the last will annexed, unless the respondents or any other person interested in the estate shall, on or before March 20, 1942, show sufficient cause to the satisfaction of this court to the contrary.

February 20, 1942.

C. COOMARASWAMY,
District Judge.

In the District Court of Jaffna.
Order Nisi.

19
Testamentary Jurisdiction. In the Matter of the Estate of the late Vethanaya Sathiyam, wife of Sadaiar Thamotharar of Kattady, deceased.

THIS matter of the petition of Sadaiar Thamotharar of Kattady, the petitioner, praying for letters of administration to the estate of the deceased, Vethanaya Sathiyam, wife of Sadaiar Thamotharar of Kattady, coming on for disposal before C. Coomaraswamy, Esq., District Judge, Jaffna, on January 24, 1942, in the presence of C. R. Tambiah, Proctor, and the affidavit and petition having been read:

It is ordered that letters do issue to the petitioner unless the respondents show sufficient cause on or before January 24, 1942.

December 3, 1941.

C. COOMARASWAMY,
District Judge.

Extended for March 9, 1942.

December 3, 1941.

C. COOMARASWAMY,
District Judge.

In the District Court of Jaffna.
Order Nisi.

24
Testamentary Jurisdiction. In the Matter of the Estate of the late Manicar Sathiasivam of Uduvil, deceased.
No. 1087.

Navamany, widow of Manicar Sathiasivam of Uduvil Petitioner.

(1) Sathiasivam, Therothiriran of Uduvil, (2) Sathiasivam Arichanthiran of ditto, (3) Lakshathevy, daughter of Sathiasivam of ditto, (4) Manicar Sathiasivam of ditto Respondents

THIS matter of the petition of the above-named petitioner coming on for disposal before C. Coomaraswamy, Esq., District Judge, Jaffna, on November 6, 1941, in the presence of Mr. S. V. Chunniah, Proctor, on the part of the petitioner; and the affidavit of the petitioner having been read.

B 2

It is ordered that the above-named 4th respondent be appointed guardian *ad litem* over the minors, the above-named 1st, 2nd and 3rd respondents, for the purpose of representing the said minors and acting on their behalf in those testamentary proceedings and that the petitioner as the widow of the said deceased be declared entitled to have letters of administration to the estate of the deceased issued to her, unless the respondents or any other persons shall, on or before December 12, 1941, appear before this court and show sufficient cause to the satisfaction of this court to the contrary.

November 6, 1941

C. COOMARASWAMY,
District Judge.

Returnable date is extended to March 13, 1942.

C. C.,
D. J.

In the District Court of Jaffna

Order Nisi.

27
Testamentary Jurisdiction. In the Matter of the Estate of the late Sellappah Kandiah of Tellippalai East, deceased
No. 1091.

Sollappah Saravanamuttu of Tellippalai East Petitioner.

Vs.
(1) Muttiah Sathiasivam (minor), (2) Saravanamuttu Sollappah of Tellippalai East, (3) Namasiyavam Kandiah of Uduvil Respondents

THIS matter coming on for disposal before C. Coomaraswamy, Esq., District Judge, Jaffna, on November 12, 1941, in the presence of Mr. P. Nagalingam, Proctor, on the part of the petitioner; and on reading the affidavit and petition of the petitioner:

It is ordered that the above-named 2nd respondent be appointed guardian *ad litem* over the above-named 1st respondent for the purpose of representing her in this case and that the petitioner be declared entitled to letters of administration to the estate of the above-named deceased, and that the same be issued to him accordingly, unless the above-named respondents shall, on or before December 19, 1941, appear before this court and show sufficient cause to the satisfaction of this court to the contrary.

November 12, 1941

C. COOMARASWAMY,
District Judge.

Reissued and extended for March 13, 1942.

C. C.,
D. J.

In the District Court of Jaffna.

Order Nisi.

20
Testamentary Jurisdiction. In the Matter of the Intestate Estate of the late Algamamah, wife of Subramaniam Sellathurai No. 1102, of Kankesanturai, Jaffna, deceased.

Subramaniam Sellathurai of Kankesanturai, Jaffna, presently of Madulsum Petitioner.

Vs.
(1) Sellathurai Sathiasivam of Kankesanturai, Jaffna, (2) Parameswary (minor), daughter of Sellathurai of ditto. Respondents.

THIS matter of the petition of the above-named petitioner praying that the 1st respondent above named be appointed guardian *ad litem* over the minor, 2nd respondent, and that letters of administration be issued to him in respect of the estate of the above-named deceased coming on for disposal before C. Coomaraswamy, Esq., District Judge, Jaffna, on December 11, 1941, in the presence of Mr. A. V. Sathiasivam, Proctor, for petitioner, and the affidavit and petition of the above-named petitioner having been read:

It is ordered that the 1st respondent above named be and he is hereby appointed guardian *ad litem* over the minor, the 2nd respondent, and that letters of administration in respect of the estate of the above-named deceased be issued to him accordingly, unless the respondents or any other persons shall appear before this court on January 30, 1942, and show sufficient cause to the satisfaction of this court to the contrary.

Jaffna, December 18, 1941

C. COOMARASWAMY,
District Judge.

Order Nisi extended for March 13, 1942.

C. C.,
D. J.,

In the District Court of Jaffna.

31
Testamentary Jurisdiction. In the Matter of the Intestate Estate of the late Kandiah Aiyadurai of Mahapiddy, Jaffna.
No. 1,108, deceased

Thangamuthu, widow of Kandiah Aiyadurai of Mahapiddy Petitioner.

And
(1) Aiyadurai Pennudurai, (2) Aiyadurai Rajadurai, (3) Aiyadurai Kantharathurai, (4) Aiyadurai Balasubramaniam, (5) Aiyadurai Sivachandran and (6) Aiyadurai Rajalochumy, all minors of Mahapiddy, and (7) Vairavanathar Kandiah alias Kandappan Mahapiddy Respondents.

THIS matter coming on for disposal before C. Coomaraswamy, Esq., District Judge of Jaffna, on January 19, 1942, in the presence of Mr. M. K. Subramaniam, Proctor, on the part of the petitioner above named; and the affidavit of the petitioner dated January 13, 1942, having been read:

It is ordered that the 7th respondent above named be and is hereby appointed guardian *ad litem* over the minors, the 1st, 2nd, 3rd, 4th, 5th and 6th respondents above named, to represent them for all the purposes of this proceeding, and the petitioner be and she is hereby declared entitled, as widow of the deceased to have letters of administration to the above estate issued to her accordingly, unless any person or persons interested shall, on or before February 25, 1942, show sufficient cause to the satisfaction of this court to the contrary.

January 30, 1942.

C. COOMARASWAMY,
District Judge.

Extended for March 20, 1942.

C. COOMARASWAMY,
District Judge.

(23) In the District Court of Jaffna.
Order Nisi.
 Testamentary In the Matter of the Estate of the late P. J. Sinna-
 Jurisdiction. : Suthumalai, late of Kuang F. M. S.,
 No. 1,116 deceased.
 Muttamma, widow of Pavulu John Sinnadurai of Suthu-
 malai Petitioner.
 Vs.
 (1) S. Alagenirajah, (2) Poomalar, daughter of Sinnadurai.
 (3) S. Selvarajah, (4) Ponnalar, daughter of Sinnadurai, and
 (5) Valuppillai Tampu, all of Suthumalai Respondents.
 THIS matter coming on for disposal before C. Coomaraswamy, Esq.,
 District Judge, on February 3, 1942, in the presence of Mr. E.
 Murugesampillai, Proctor; and the affidavit of the petitioner
 having been read: It is ordered that letters of administration to
 the estate of the deceased be granted to the petitioner as his lawful
 widow and that the 5th respondent be appointed guardian *ad litem*
 over the minors 1st to 4th respondents for the purpose of protecting
 their interest, and of representing them in these testamentary
 proceedings, unless the respondents shall appear before this court
 on March 11, 1942, and state objection to the contrary.

February 3, 1942.

C. COOMARASWAMY,
District Judge.

(27) In the District Court of Jaffna (held at Point Pedro).
Order Nisi.
 Testamentary In the Matter of the Intestate Estate and Effects
 Jurisdiction. of the late Ratnammah, daughter of Kanaka-
 No. 174H. nayakam of Karanavai North, deceased.
 Kanaganayakam Parayasingham of Karanavai North, pre-
 sently of Colombo Petitioner.
 Vs.
 Suppar Arumugam of Karanavai North. Respondent.
 THIS matter coming on for disposal before L. W. de Silva, Esq.,
 Additional District Judge, Jaffna, on February 23, 1942, in the
 presence of Mr. P. Kanapathipillai, Proctor, on the part of the
 petitioner, and the petition and affidavit of the petitioner having
 been read:
 It is ordered that the petitioner, as sole heir of the deceased,
 be declared entitled to take out letters of administration to the
 said estate and that letters of administration be issued to him
 accordingly, unless the respondent above named, or any other
 person shall on or before March 19, 1942, appear and show sufficient
 cause to the satisfaction of this court to the contrary.

February 27, 1942.

L. W. DE SILVA,
Additional District Judge.

(35) In the District Court of Batticaloa.
 Testamentary In the Matter of the Last Will and Testament
 Jurisdiction. of the late Kanapathipillai Thambiah of
 No. 508. Batticaloa, deceased.
 (1) T. V. Alagaretnam, (2) V. C. M. Ariyarat, (3) S. Namasi-
 vayam, all of Batticaloa Executors.
 And
 (1) Thambiah Subramaniam, (2) Thambiah Kandasamy
 (minor) 17 years of age, (3) Thambiah Mangayathkarasu
 (minor) 19 years of age, (4) Thambiah Sivayoganayaki
 (minor) 14 years of age, all of Pulantive, (5) Thambiah
 Neelayathammal (minor) aged 10 years, (6) Thambiah
 Kamaladevy (minor) aged 9 years, (7) Thambiah Pushpadevy
 (minor) aged 6 years, (8) Thambiah Kumarasundaram

(minor) aged 2 years, (9) Thambiah Bawanithevy (minor)
 1 year of age, presently of Trincomalee, c/o M. M. Subrama-
 niam, Proctor, Supreme Court, (10) Samuel Dixon of Koddai-
 munai, guardian *ad litem* of the minors, 2nd to 9th respon-
 dents Respondents.

THIS matter coming on for disposal before V. H. Wijeyaratne,
 Esq., District Judge of Batticaloa, on January 8, 1942, in the
 presence of Mr. K. V. M. Subramaniam, Proctor, on the part of
 the executors above named, and the affidavit of the executors
 dated November 17, 1941; and the affidavit of the attesting
 witnesses who attested the last will dated April 4, 1941, having
 been read.

It is ordered that the 10th respondent above named be and he
 is hereby appointed guardian *ad litem* over the minors, the 2nd to 9th
 respondents above named, unless the respondents above named or
 any other person or persons interested shall, on or before January
 29, 1942, show sufficient cause to the satisfaction of this court
 to the contrary.

It is further ordered that the last will of Kanapathipillai Tham-
 biah, deceased, dated April 4, 1941, now deposited in this court,
 be and the same is hereby declared, proved, unless the respondents
 above named or any other person or persons interested shall, on or
 before January 29, 1942, show sufficient cause to the satisfaction
 of this court to the contrary.

It is further declared that the said petitioners are the executors
 named in the said will and that they are entitled to have probate
 of the same issued to them accordingly, unless the respondents
 above named or any other person or persons interested shall, on
 or before January 29, 1942, show sufficient cause to the satisfaction
 of this court to the contrary.

January 8, 1942 V. H. WIJEYARATNE,
District Judge.

Order Nisi extended to February 10, 1942.

February 26, 1942. V. H. WIJEYARATNE,
District Judge.

Order Nisi extended to March 10 1942.

V. H. WIJEYARATNE,
District Judge.

(36) In the District Court of Badulla.
Order Nisi.
 Testamentary In the Matter of the Last Will and Testament of
 No. B 1,006. Tuan Aseekin Halin Samahin of Badulla,
 deceased.
 Nona Sujani Samahin of Badulla Petitioner
 And
 (1) Tuan Thaliph Samahin, and (2) Gnei Zarina Jamudcen, wife
 of Tuan Nizam Jamudcen, both of Badulla Respondents
 THIS matter coming on for disposal before A. S. Vaniga-
 suriar, Esq., District Judge of Badulla, on February 5, 1942, in the
 presence of Messrs. H. J. & W. L. Pinto, Proctors, on the part of
 the petitioner above named; and her petition dated February 4, 1942,
 and affidavit dated January 19, 1942, and the three affidavits of the
 attesting witnesses to the last will and codicil having been read.
 It is ordered that the last will and codicil of the above-named Tuan
 Aseekin Halin Samahin, deceased, of which the originals 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 petitioner is the executrix
 named in the said last will and codicil and that she is entitled to
 have probate thereof issued to her accordingly, unless the respon-
 dents above named or any persons lawfully interested therein shall,
 on or before March 13, 1942, show sufficient cause to the satisfaction
 of this court to the contrary.

February 5, 1942

A. S. VANIGASURIAR,
District Judge.

DRAFT ORDINANCES.

MINUTE.

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

L D O 41/41

Chapter 188.
(Volume IV.
page 609).

An Ordinance to amend the Income Tax Ordinance.

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

Short title.

1. This Ordinance may be cited as the Income Tax
 (Amendment) Ordinance, No. . . . of 1942.

Amendment of
section 7 of
Chapter 188

2. Section 7 of the Income Tax Ordinance, (hereinafter
 referred to as "the principal Ordinance"), is hereby amended
 in sub-section (1) as follows:—

(a) by the insertion, immediately after paragraph (h) of
 that sub-section, of the following new paragraph:—

"(hh) the official emoluments of persons, employed
 in or visiting Ceylon for any purpose connected
 with any war in which His Majesty may be
 engaged, who are in the service of—

(i) the Government of any part of His
 Majesty's dominions, other than
 Ceylon,

(ii) the Government of the United States of
 America,

- (iii) the Government of any foreign power which is allied with His Majesty in the conduct of any such war, or
- (iv) any foreign authority specified by the Governor, by notification published in the *Gazette*, to be a foreign authority associated with His Majesty in the conduct of any such war; ”; and

(b) by the insertion, immediately after the Proviso at the end of that sub-section, of the following :—

‘ In this sub-section, “ His Majesty’s dominions ” 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.’

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

Amendment of section 11 of the principal Ordinance.

- (a) in sub-section (10), by the substitution in paragraph (i) of the Proviso to that sub-section, for the words “ during that period ”, of the words “ during that period (otherwise than as the capital amount, or any part of the capital amount, of his interest in the estate) ”; and
- (b) in sub-section (11), by the substitution for the words “ from the income of the estate during the year preceding that year of assessment. ”, of the words “ out of the estate during the year preceding that year of assessment (otherwise than as the capital amount, or any part of the capital amount, of his interest in the estate). ”.

4. Section 18 of the principal Ordinance is hereby amended as follows :—

Amendment of section 18 of the principal Ordinance.

(1) in sub-section (2)—

- (a) by the substitution, for the words “ Where a non-resident person ”, of the words “ subject to the provisions of sub-section (4), where a non-resident person ”;
- (b) by the substitution, for all the words from “ in respect thereof; ” to the end of the Proviso to that sub-section, of the words “ in respect thereof. ”; and

(2) by the addition, at the end of that section, of the two following new sub-sections :—

“ (3) Subject to the provisions of sub-section (4), any sum received by a non-resident person as the profits or income of that person arising from any Treasury Bill issued under the Local Treasury Bills Ordinance shall be exempt from the tax

Cap. 287.

(4) The provisions of sub-sections (2) and (3) shall not operate so as to exclude any sum mentioned in either of those sub-sections from the computation of the profits of any trade or business carried on in Ceylon, where such sum forms part of the receipts of such trade or business.”

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

Amendment of section 20 of the principal Ordinance.

(1) by the substitution, for sub-section (1) of that section, of the following new sub-section :—

“ (1) (a) Subject to the provisions of paragraph (c) of this sub-section, tax shall be charged for each year of assessment ending prior to the first day of April, nineteen hundred and forty-two, upon the taxable income for that year of every individual resident in Ceylon at the following rates :—

- (i) upon the first six thousand rupees .. the unit rate ;
- (ii) upon the next thirty thousand rupees .. twice the unit rate ;
- (iii) upon the remainder .. three times the unit rate.

(b) Subject to the provisions of paragraph (c) of this sub-section, tax shall be charged for the year of assessment commencing on the first day of April, nineteen hundred and forty-two, and for each

subsequent year of assessment, upon the taxable income for that year of every individual resident in Ceylon at the following rates :—

- (i) upon the first six thousand rupees. . . the unit rate ;
- (ii) upon the next thirty thousand rupees. . . twice the unit rate ;
- (iii) upon the next fifty thousand rupees. . . three times the unit rate ;
- (iv) upon the remainder . . . four times the unit rate.

(c) Where an individual is chargeable as a resident for a part only of any year of assessment, paragraphs (a) and (b) of this sub-section shall, in their application in the case of that individual, have effect as if each of the sums severally mentioned in those paragraphs were reduced in the proportion which the number of days during which he is so chargeable bears to the number of days in that year of assessment.” ;

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

“(2A) In the application of the provisions of sub-section (2) in the case of the year of assessment commencing on the first day of April, nineteen hundred and forty-two, and each subsequent year of assessment, such provisions shall have effect as if for the words “one per centum”, wherever those words occur collectively in that sub-section, there were substituted the words “one and a half per centum” ;

- (3) by the substitution, for sub-section (5) of that section, of the following new sub-section :—

“(5) (a) Subject to the provisions of paragraph (c) of this sub-section, tax shall be charged for each year of assessment ending prior to the first day of April, nineteen hundred and forty-two, upon the taxable income for that year of every individual not resident in Ceylon at the following rates :—

- (i) upon the first fifty thousand rupees. . . twice the unit rate ;
- (ii) upon the remainder . . . three times the unit rate.

(b) Subject to the provisions of paragraph (c) of this sub-section, tax shall be charged for the year of assessment commencing on the first day of April, nineteen hundred and forty-two, and for each subsequent year of assessment, upon the taxable income for that year of every individual not resident in Ceylon at the following rates :—

- (i) upon the first fifty thousand rupees . . . twice the unit rate ;
- (ii) upon the next fifty thousand rupees . . . three times the unit rate ;
- (iii) upon the remainder . . . four times the unit rate.

(c) Where an individual is chargeable as a non-resident for a part only of any year of assessment, paragraphs (a) and (b) of this sub-section shall, in their application in the case of that individual, have effect as if each of the sums severally mentioned in those paragraphs were reduced in the proportion which the number of days during which he is so chargeable bears to the number of days in that year of assessment.” ;

- (4) in sub-section (7), by the omission of the words “of every Hindu undivided family and” ;

- (5) by the insertion, immediately after sub-section (7), of the following new sub-section :—

“(7A) (a) Tax shall be charged for each year of assessment ending prior to the first day of April, nineteen hundred and forty-two, upon the taxable income for that year of every Hindu undivided family at twice the unit rate increased by an additional rate of three per centum.

(b) Tax shall be charged for the year of assessment commencing on the first day of April, nineteen hundred and forty-two, and for each subsequent year of assessment, upon the taxable income for that year of every Hindu undivided family at the following rates :—

- (i) upon the first one hundred thousand rupees . . . twice the unit rate, increased by an additional rate of three per centum ;

- (ii) upon the next one three times the unit rate, hundred thousand and rupees increased by an additional rate of three per centum ;
- (iii) upon the remainder re- four times the unit rate, increased by an additional rate of three per centum."

6. Section 21 of the principal Ordinance is repealed and the following new section is hereby substituted therefor :—

Replacement of section 21 of the principal Ordinance.

21. (1) For the purposes of this Ordinance, the assessable income of a married woman, for any year of assessment during the subsistence of her marriage, shall be deemed to be part of the assessable income of her husband for that year and shall be charged accordingly :

Income of married woman.

Provided that—

- (a) where the marriage subsists during part only of a year of assessment, the foregoing provisions of this sub-section shall apply only to such part of the wife's assessable income for that year of assessment as bears to the whole of such income the same proportion as the number of days in that year of assessment during which the marriage subsists bears to the total number of days in that year ;
- (b) where the husband is resident and the wife non-resident during the whole or any part of any year of assessment, the assessable income of the wife for that year of assessment shall, for the purposes of this section, be determined as though she were resident during the whole of that year, or that part of that year, as the case may be ; and
- (c) such part of the total amount of the tax charged to the husband as appears to the Commissioner to be charged in respect of the income of the wife may, if necessary, be collected from the wife, notwithstanding that no assessment has been made upon her, and the provisions of this Ordinance as to collection and recovery of tax shall apply accordingly.

(2) For the purposes of this section, a marriage shall not be deemed to subsist if the wife is living apart from her husband under the decree of a competent court or a duly executed deed of separation.

7. Section 22 of the principal Ordinance is hereby amended in sub-section (2) of that section, by the addition, at the end of that sub-section, of the following :—

Amendment of section 22 of the principal Ordinance.

"Where tax is assessed separately under this section for the year of assessment commencing on the first day of April, nineteen hundred and forty-two, or any subsequent year of assessment, the foregoing provisions of this sub-section shall have effect as if, for every reference therein to sums or amounts chargeable at the unit rate and at twice the unit rate, there were substituted a reference to sums or amounts chargeable at the unit rate, at twice the unit rate and at three times the unit rate."

8. Section 43 of the principal Ordinance is hereby amended in sub-section (1) of that section, by the substitution for the words "greater than three times the unit rate," occurring in paragraph (ii) of the Proviso to that sub-section, of the words "greater than four times the unit rate,".

Amendment of section 43 of the principal Ordinance.

9. Section 44 of the principal Ordinance is hereby amended in sub-section (1) of that section, by the substitution for the words "greater than three times the unit rate," occurring in paragraph (ii) of the Proviso to that sub-section, of the words "greater than four times the unit rate,".

Amendment of section 44 of the principal Ordinance.

10. Section 67 of the principal Ordinance is hereby amended in sub-section (2) of that section, by the substitution for the words and figures "under section 20 (11)" of the words and figures "under section 20".

Amendment of section 67 of the principal Ordinance.

Objects and Reasons.

The rates at which income tax is charged under the Income Tax Ordinance (Chapter 188) are set out in section 20 of the Ordinance. The object of this Bill is to effect an increase in some of the rates now payable, with effect from the year of assessment commencing on 1st April, 1942.

The rate payable at present on that portion of the taxable income of a Ceylon resident which is above thirty-six thousand rupees per annum is three times the unit rate. By the amendment proposed in Clause 5 (1) of this Bill, that rate will continue to apply to incomes between thirty-six thousand and eighty-six thousand rupees, but the rate of tax on incomes above eighty-six thousand rupees will be raised to four times the unit rate.

The rate now payable on that portion of the taxable income of a non-resident which is above fifty thousand rupees is three times the unit rate. By the amendment proposed in Clause 5 (3) that rate will continue to apply to incomes between fifty thousand and one hundred thousand rupees, but the rate on incomes above one hundred thousand rupees will be raised to four times the unit rate.

The rates which will be applicable in the case of Hindu undivided families are set out in Clause 5 (5).

By Clause 5 (2), the minimum rate of tax payable under section 20 (2) of the Ordinance will be raised from one per centum to one and a half per centum.

2. Section 7 (h) of the principal Ordinance exempts from income tax the emoluments payable from Imperial funds to members of His Majesty's Forces and to persons in the service of the Imperial Government employed in or visiting Ceylon. It is considered desirable that this exemption should be extended to cover the official emoluments of all persons employed in or visiting Ceylon for purposes connected with the War who are in the employment of the Government of any part of the British Empire, or the Government of the United States of America, or the Government of any foreign country which is allied to His Majesty's Government in the conduct of the War. Clause 2 effects the necessary amendment in section 7 of the principal Ordinance. The amendment has been so drafted as to include persons employed by the Free French Government.

3. The deduction to be made under section 11 of the principal Ordinance in respect of any part of the income of the estate of a deceased person proved to have been received by, distributed to, or applied to the benefit of any beneficiary of the estate will, under the amendment proposed in Clause 3, be limited to sums so received, distributed or applied as income, and not as part of the capital amount of the beneficiary's interest in the estate. Where an executor pays a legacy out of the income of the estate, it seems equitable that no deduction should be permitted for such payment from the income of the estate: the amount paid will not be taxable in the hands of the beneficiary and should properly be included in the income of the executor from the estate.

4. Clause 4 amends section 18 of the principal Ordinance so as to exempt from tax the profits or income of a non-resident person from any Treasury Bill issued under the Local Treasury Bills Ordinance (Chapter 287).

5. Clause 6 amends the provisions of the principal Ordinance relating to the tax chargeable on the incomes of married women. Where a marriage subsists during part only of a year of assessment, the provision that the assessable income of the wife is deemed to form part of the husband's assessable income will be subject to the qualification that the provision will apply only to a proportionate part of the wife's income for that year of assessment. In the case of a non-resident married woman whose husband is resident, the assessable income of the wife is to be determined as though she were resident in Ceylon.

6. Clauses 7, 8 and 9 effect consequential amendments in other sections of the principal Ordinance.

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

H. J. HUXHAM,
Financial Secretary.