



# THE CEYLON GOVERNMENT GAZETTE

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## PART II.—LEGAL.

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

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### DRAFT ORDINANCES.

#### MINUTE.

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

A. 447/45

**An Ordinance to incorporate the Muslim Association  
called and known as the "Baadhi Beeya  
Association Kahataowita".**

WHEREAS His Holiness Shaik Abdulla Bin Omer Baadhib Mowlana (hereinafter referred to as Mowlana) arrived from the village Mukkawa in Yemen Arabia, about 75 years ago and settled down in the village Kahataowita Rukgahavila Veyangoda in the Western Province Ceylon, for the purpose of promoting the study of Islam and the teaching of its doctrines, practices, precept, tenets and formulas expounded and practised by him and for that purpose to organise a Community of Pupils and to erect a Thakiya as a centre for such followers and such teaching.

And whereas he had organised a Community of Pupils, purchased a land and erected a Thakiya thereon at Kahataowita aforesaid with the assistance of his said Pupils and carried on his teaching as aforesaid.

And whereas by an Indenture bearing No. 2565 dated 8th September 1881 and attested by P. S. Amarasinghe of Colombo Notary Public the said Mowlana declared and established a Trust in respect of the said Thakiya and land and appointed thereby (1) Ahamedo Lebbe Padilyar Slema Lebbe Padilyar (2) Ahamedo Lebbe Assen Meera Lebbe Mathicham both of Kahataowita (3) Sinne Lebbe Mathicham Omer Lebbe Mathicham of Undugoda and (4) Mohamedo Lebbe Uduma Lebbe Mathicham of Ogodapola as Trustees thereof on behalf of themselves and these fellow Pupils and the said Trustees had duly accepted the said Trust and entered upon the discharge thereof.

And whereas it was further directed in and by the said Instrument of Trust that the said Mowlana should be known and acknowledged as the Author of the said Trust and the pupils named thereon and their fellow pupils as Trustees thereof and that the said Thakiya and land should be preserved maintained and developed by them and their successors by the performance and celebration of Mowlood, Rathib, Nadar-Kanduri and such other ceremonies thereon for ever.

And whereas the said Mowlana departed this life at Kahataowita on the 14th day of January 1892 and his remains had been solemnly interred inside the said Thakiya and a Tomb erected thereon as a monument to His Sacred Memory which is venerated by all Muslims.

And whereas the said pupils and other supports of the said Thakiya formed and maintained at Kahataowita

aforesaid an Association called and known as "Baadhi Beeya Association Kahataowita" for the more effectually carrying on the aims and objects of the said Trust.

And whereas the said Association heretofore established at the said place has been transacting all matters connected with the said Association according to the Rules and Regulations agreed to by the members thereof.

And whereas the said Association has applied to be incorporated and it will be to the public advantage to grant the application.

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

1. This Ordinance may be cited as the "Baadhi Beeya Association Kahataowita" Ordinance.

2. From and after the passing of this Ordinance the persons whose names appear in the first schedule hereto and their respective successors appointed in manner provided in the rules in the second schedule or such other rules as may be in force at the date of their appointment shall be and become a corporation with perpetual succession under the name and style of "The General Committee of the Baadhi Beeya Thakiya" (hereinafter referred to as the General Committee) and by that name shall sue and be sued with full power and authority to have and use a common seal and to change the same at pleasure.

3. The general objects for which this Corporation is constituted are hereby declared to be

- (a) to promote the study of Islam and impart instruction thereon and in particular in the teaching as propounded and preached by the said Mowlana and the faithful observance of the forms of worship and exercises as preached by him.
- (b) to preserve maintain and develop the Thakiya and all movable and immovable property belonging to the said Thakiya.
- (c) to conduct regularly (the Mowlood, Rathibu, Manakib, Nadar-Kanduri, Hisubu and Fithara in the manner and form as instructed by the said Mowlana as heretofore carried on and as may be prescribed and ordered from time to time by the Executive Committee.
- (d) to establish and maintain any religious or educational institutions in connection with the said Thakiya.
- (e) and generally to undertake and carry on such work as may appear necessary to attain the objects of the Corporation.

4. The rules set forth in the second schedule shall for all purposes be the rules of the Corporation.

Provided however that nothing herein contained shall be held or construed to prevent the congregation of the said Thakiya at a general meeting assembled from making fresh rules or from altering amending adding to or cancelling any of the rules in the second schedule or any rule that may be hereafter made by the said congregation.

5. No rule in the second schedule nor any rule hereafter passed at a General Meeting of the said congregation shall be altered amended added to or cancelled except by a majority of two-thirds of the members present and voting at any General Meeting.

6. On the coming into operation of this Ordinance all and every the property belonging to the said Thakiya whether held in the name of the said Thakiya or in the name or names of any person or persons in trust for the said Thakiya shall be and the same are hereby vested in the corporation hereby constituted and the same together with all after acquired property and all subscriptions contributions donations offerings and income from whatsoever source shall be held by the Corporation in trust for the said Thakiya.

7. Subject to and without prejudice to any special rule that may be made in that behalf the Corporation shall have full power to acquire purchase take hold and enjoy movable and immovable property of every description and to sell and exchange mortgage let lease or otherwise dispose of the property belonging to the Trust and invest the proceeds in other property or devote the same for the purposes of the trust.

Provided that every disposition of property shall have the consent of at least two-thirds of the members of the General Committee present at a duly convened meeting for that purpose.

8. It shall be lawful for the Corporation after defraying all the expenses of the Thakiya to spend for the establishment

and maintenance of religious and educational institutions in connection with the Thakiya any portion of the funds income or revenue of the said Thakiya.

9. The seal of the Corporation shall not be affixed to any instrument whatever except in the presence of the Secretary and Managing Trustee and two other members who shall sign their names to the instrument in token of their presence and such signing shall be independent of the signing of any persons as witnesses.

10. Nothing in the Ordinance contained shall prejudice or affect the rights of His Majesty the King His heirs and successors or of any body politic or Corporation or any other person except such as are mentioned in this Ordinance and those claiming by from or under them.

#### FIRST SCHEDULE.

##### *The General Committee.*

1. M. A. R. Mohammado Haniffa Alim Sahibo.
2. A. M. Mohamedo Lebbe.
3. M. H. M. Mashoodo Alim Sahibo.
4. A. L. Mahamoodo Alim.
5. E. M. Mahamoodo Lebbe.
6. A. L. M. Mansoor.
7. M. M. A. Azeez.
8. R. M. Abdul Caffoor Alim.
9. M. M. Abdul Rahman Lebbe.
10. A. L. Ahamedo Ali Lebbe.
11. R. O. M. Saheedu Lebbe.
12. E. L. Salahudeen.
13. M. A. Sihabudeen.
14. N. A. M. Sirajideen.
15. M. K. M. Thayibo.
16. N. A. A. Jamaldeen.
17. K. M. A. Jalal Lebbe Katheebu.
18. Y. L. M. Jahufar.
19. M. L. M. Jamaldeen.
20. M. M. Junaido Lebbe.
21. M. A. M. Naeem Alim Mowlavi.
22. M. L. M. Naleer.
23. M. K. M. Noordeen.
24. M. K. M. Nhaseer.
25. M. S. M. Naseer.
26. O. L. M. Ibrahim.
27. A. L. M. Raffi.
28. A. K. M. Riyalu.
29. M. L. M. Haniffa.
30. M. E. M. Hidur Mohamedo.
31. M. L. M. Faleel.
32. A. L. M. Zakariya.

#### SECOND SCHEDULE.

##### *Rules.*

1. Every Muslims over the age of 16 years residing in and about the village of Kahataowita may become a member of the Association on application to the Secretary of the Executive Committee of the Association and have his name inscribed in the Register of member and subscribing to an undertaking to abide the Rules and Regulations of the Association.

2. The members of the Association shall at a General Meeting of members duly convened by the Secretary thereof and held in the premises of the Thakiya elect a General Committee.

3. The General Committee shall consist of 32 members elected annually in accordance with the Rules of the Corporation.

4. The first members of the Committee shall be those whose names appear in the first schedule to this Ordinance.

5. The General Meeting shall also elect two Khalifas who shall hold office for life.

6. The General Committee within 14 days of their appointment elect from among its members an Executive Committee of 15 consisting of a President Secretary Assistant Secretary Treasurer Managing Trustee and Auditor.

7. The following whose the names appear below shall be the first members of the Executive Committee with the designation of the offices against such of them as hold them.

- |                                   |    |  |
|-----------------------------------|----|--|
| 1. A. M. Mohamedo Lebbe           | .. | President                              |
| 2. M. A. R. M. Haniffa Alim       | .. | Vice President and<br>Managing Trustee |
| 3. M. M. A. Azeez                 | .. | Secretary                              |
| 4. R. O. M. Saheedu Lebbe         | .. | Assistant Secretary                    |
| 5. N. A. A. Jamaldeen Lebbe       | .. | Treasurer                              |
| 6. M. K. M. Thayibo               | .. | Auditor                                |
| 7. M. H. M. Mashoodo Alim Sahibo  |    | Member                                 |
| 8. M. A. M. Naeem Alim Mowlavi    |    | do.                                    |
| 9. A. L. Mahamoodo Alim           | .. | do.                                    |
| 10. R. M. Abdul Caffoor Alim      | .. | do.                                    |
| 11. M. M. Abdul Rahiman Lebbe     | .. | do.                                    |
| 12. A. L. Ahamedo Ali Lebbe       | .. | do.                                    |
| 13. O. L. M. Ibraheem             | .. | do.                                    |
| 14. M. E. M. Hidur Mohamedo Lebbe | .. | do.                                    |
| 15. A. L. M. Raffi                | .. | do.                                    |

8. The tenure of office of all the office-bearers except that of the Khalifas shall be one year from the dates of appointment or until the appointment of their successors. They shall all be eligible for re-election.

9. The affairs of the Corporation shall, subject to any rule made or to be made hereunder this Ordinance be administered by the Executive Committee under the supervision of the General Committee.

10. The proceedings of every meeting of the Congregation of the General Committee and of the Executive Committee shall be entered in Minute Books by the respective Secretaries thereof in whose custody they shall remain in the premises of the Thakiya but shall not be removed therefrom.

11. At the annual General Meeting of the Association the following business shall be transacted.

- (a) the presentation of the Annual Report of the General Committee, the audited accounts of the income and expenditure and a balance sheet
- (b) the election of the members of the General Committee and an auditor
- (c) any other business of which 14 days notice had been given

12. A Special General Meeting shall be convened by the General Committee or at the request of 10 members thereof. Notice of such meeting specifying the nature of the business to be brought forward shall be given to the members.

13. A meeting of the Executive Committee shall be held as often as business requires.

14. The quorum and the notice of necessary for the several meetings shall be as follows :—

	Notice.	Quorum.
Annual General Meeting	.. 15 days ..	40 Members
Special General Meeting	.. 7 days ..	15 Members
Executive Committee Meeting	.. 3 days ..	5 Members

15. The President of the Executive Committee shall preside at all meetings and have a casting vote in addition to his original vote.

16. The members of the General Committee may from time to time make rules defining the duties of the several officers, the procedure of such meetings and of any inquiry into complaints.

17. It shall be lawful for the General Committee in all cases not provided for by this Ordinance to use in such manner as shall appear to it best calculated to promote the welfare of the Association.

18. A Register shall be kept in which every person who at the date of this Ordinance is a member of the said Association and every person thereafter duly admitted a member should have his name inscribed. The Register shall contain the names and addresses of the members and the dates of admission and any other information the General Committee may deem necessary.

(2) The Register shall be renewed and corrections made every year.

19. Proper account books of all income and expenditure shall be kept by the Treasurer and a monthly balance shall be struck.

20. There shall be kept a full and true list of all property movable and immovable belonging to the Thakiya signed and authenticated by the Managing Trustee and verified every year.

21. A meeting of the General Committee shall be held once at least every year. The President of the Recent Committee shall preside at such meeting and the Secretary thereof shall officiate as Secretary of the General Committee and shall notify such meeting to the members thereof 20 days at least before the date of such meeting.

#### *Objects and Reasons.*

The object of this Bill is—

- (a) to promote the study of Islam and impart instructions thereon and in particular in the teaching as propounded and preached by the said Mowlana and the faithful observance of the forms of worship and exercises as preached by him ;
- (b) to preserve, maintain and develop the Thakiya and all movable and immovable property belonging to the said Thakiya ;
- (c) to conduct regularly (the Mowlood, Rathib, Manaqib, Nazarkanthoory, Hizbu, and Fithara,) in the manner and form as instructed by the said Mowlana as heretofore carried on and as may be prescribed and ordered from time to time by the Executive Committee ; and
- (d) to generally undertake and carry on such work as may appear necessary to attain the objects of the Corporation.

Colombo, January 23, 1946.

A. R. A. RAZIK,  
Mover of the Bill.

## MINUTE.

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

L.D.—O. 25/45.

M.L.A.—BA. 633

**An Ordinance to enable local authorities to impose and levy a tax on payments for admission to public entertainments held within their administrative areas.**

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

1. This Ordinance may be cited as the Entertainment Tax Ordinance, No. of 194 , and shall come into operation on such date as the Governor may appoint by Proclamation published in the *Gazette*.

Short title and date of operation.

2. (1) Every local authority shall have power, by resolution, to impose and levy a tax (hereinafter referred to as the "entertainment tax") on payments for admission to entertainments held in the area within the administrative limits of such authority at such rate or rates as may be specified in such resolution.

Imposition of entertainment tax.

The entertainment tax may be imposed at different rates for different amounts of payments for admission, but so however that the rate applicable in the case of any such amount shall not be less than five per centum or more than twenty-five per centum of the amount.

(2) Every resolution under sub-section (1) shall be submitted to the Executive Committee for approval and, if so approved, shall be published in the *Gazette* and shall come into operation on the date of such publication or on such later date as may be specified in such resolution.

3. Where a resolution imposing an entertainment tax is in operation in any area, every payment for admission to any entertainment to which this Ordinance applies and which is held in that area shall, save as otherwise provided in section 8, be subject to the entertainment tax so imposed.

Payments subject to the tax.

4. (1) For the purposes of the charging and payment of entertainment tax, labels to be called tax labels shall be issued by the proper officer of every local authority by whom the tax is imposed. Each tax label shall be of such value as may be specified thereon and shall bear the name of such authority and a facsimile of the signature of such proper officer.

Tax labels to be issued for the purposes of the tax.

(2) No tax label shall be issued by the proper officer of any local authority under sub-section (1)—

(a) to any person other than the proprietor of an entertainment; or

(b) to any proprietor of an entertainment except upon the payment by such proprietor of the value of the label.

5. (1) No person shall be admitted for payment to any entertainment, the payment for admission to which is subject to entertainment tax, except on a ticket to which is affixed an unused tax label or unused tax labels, issued under section 4 by the proper officer of the local authority by whom the tax is imposed, and equivalent in value to the amount of tax chargeable in respect of that payment.

Admission to entertainment to be by ticket with a tax label attached.

(2) The provisions of sub-section (1) shall apply notwithstanding that any person is admitted at a reduced charge or free of charge to any entertainment the payment for admission to which is subject to the entertainment tax, if he is so admitted by reason of his being a member of any club, association or society; and for the purposes of the application of those provisions in any such case, such person shall be deemed to be admitted for a payment of the like amount as would be payable for such admission by a person who is not a member of such club, association or society.

6. The entertainment tax chargeable in respect of any payment for admission which is subject to the tax shall be paid by means of an unused tax label or labels affixed to a ticket as provided in section 5; and if the tax is not so charged and paid, the tax may, without prejudice to any proceedings in respect of any offence under this Ordinance that may be taken against the proprietor of the entertainment, be recovered from such proprietor by the local authority by whom the tax is imposed by means of a civil action.

Tax how charged and paid.

In any case where a statement has been furnished to the proper officer under paragraph (b) of section 8 (1) in relation to any entertainment, no such action for the recovery of any tax alleged to be due in respect of that entertainment shall be instituted before the expiry of a period of thirty days from the date on which the entertainment is held.

Method of charging tax in certain cases.

7. Where the payment for admission to any entertainment is made by means of a lump sum paid for a season ticket or for the right of admission to a series of entertainments or to any entertainment during a certain period of time, entertainment tax shall be paid on the amount of the lump sum, but where the local authority by whom the tax is imposed is satisfied that the payment of a lump sum covers admission to an entertainment the payment for admission to which is not subject to the tax or during any period for which the tax has not been in operation, the tax shall be charged on such an amount as appears to such local authority to represent the right of admission to entertainments in respect of which the tax is payable.

Exemption from tax.

8. (1) All payments for admission to an entertainment shall be exempt from and shall not be subject to the entertainment tax if—

- (a) the whole of the gross proceeds of such entertainment, or the whole of the net proceeds thereof, are devoted to any such public, religious, educational, philanthropic or charitable purpose or purposes as may be prescribed by regulation; and
- (b) the proprietor of such entertainment has, not less than three days before the date on which the entertainment is held, furnished to the proper officer of the local authority by whom the tax is imposed a statement in the prescribed form to the effect that the gross or net proceeds of the entertainment are to be devoted to any such purpose or purposes.

Every such statement shall be verified by a declaration to the effect that the particulars contained in the statement are true and accurate.

In this sub-section, "net proceeds" means the sum remaining after deducting, from the whole of the gross proceeds, the amount of the actual expenses of the entertainment or an amount equal to forty per centum of the gross proceeds, whichever such amount is the less.

(2) In the case of any entertainment which is exempted by sub-section (1) from the entertainment tax, it shall be the duty of the proprietor of the entertainment, within thirty days from the date on which the entertainment is held, to transmit to the proper officer a declaration specifying the persons to whom the proceeds of the entertainment have been paid together with all receipts taken in respect of such payments.

(3) Where, in any prosecution for any offence under this Ordinance or in any action for the recovery of any tax due under this Ordinance, it is alleged that any payment for admission is exempted from the tax by sub-section (1), the burden of proving that the payment is so exempt shall be on the person making such allegation.

Entertainment tax and fines payable into fund of local authority.

9. There shall be payable into the funds of a local authority—

- (a) the entertainment tax levied by such authority under this Ordinance;
- (b) the entertainment tax recovered by a court under this Ordinance in respect of any entertainment held within the administrative limits of such authority; and
- (c) all fines recovered by a court in respect of offences under this Ordinance committed within such limits.

Regulations.

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

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

- (a) all matters stated or required by this Ordinance to be prescribed;
- (b) the issue of tickets and the particulars to be entered therein;
- (c) the issue of tickets covering the admission of more than one person and the calculation of the tax thereon;
- (d) the determination of the tax to be charged in cases referred to in section 7;
- (e) the payment of the tax on the transfer from one part of a place of entertainment to another;
- (g) the compulsory affixing of tax labels on tickets, and the defacement and marking of tax labels;
- (h) the compulsory retention of used tickets or portions thereof by proprietors for the purpose of examination or inspection by or on behalf of the proper officer;

- (i) the return of unused tax labels or labels that have been accidentally damaged or defaced and the refund of the purchase price thereof;
- (j) the registers and books which shall be kept for the purposes of this Ordinance, the form of such registers and books and the particulars to be entered therein, and the forms of all returns and declarations required for the purposes of this Ordinance;
- (k) all matters incidental to or connected with the matters or subjects specifically referred to in this sub-section.

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

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

11. The proper officer of every local authority by whom entertainment tax is imposed or any other officer of such authority empowered in that behalf by the authority may enter any place situated within the administrative limits of such authority while any entertainment is proceeding thereat, or may at any reasonable time enter any place so situated which is ordinarily used as a place of entertainment, with a view to ascertaining whether the provisions of this Ordinance or any regulation made thereunder are being complied with.

Power to enter a place of entertainment.

12. (1) Where any person is admitted to any entertainment in contravention of any of the provisions of section 5, the proprietor of the entertainment and the person so admitted shall each be guilty of an offence.

Offences and penalties.

In any case where a statement has been furnished to the proper officer under paragraph (b) of section 8 (1) in relation to any entertainment, no prosecution for any offence under this sub-section alleged to have been committed in relation to that entertainment shall be instituted before the expiry of a period of thirty days from the date on which the entertainment is held.

(2) Any person who—

- (a) contravenes any of the provisions of this Ordinance or of any regulation made thereunder; or
- (b) obstructs any officer of a local authority in the exercise of the powers conferred upon him by section 11,

shall be guilty of an offence.

(3) Any person who commits an offence under this Ordinance (other than an offence under section 13) shall, on conviction after summary trial before a Magistrate, be liable to a fine not exceeding five hundred rupees.

13. Any person who forges, or uses, sells, offers for sale disposes of, or has in his possession, knowing or having reason to believe it to be forged, any tax label purporting to be issued by the proper officer of any local authority by whom the entertainment tax is imposed, shall be guilty of an offence and shall be liable to imprisonment of either description for a term which may extend to two years or to a fine not exceeding one thousand rupees or to both such fine and imprisonment.

Forgeries, &c., of tax labels.

14. Where the proprietor of an entertainment is convicted by any court of an offence under this Ordinance by reason of the admission of any person to such entertainment in contravention of any of the provisions of section 5, any entertainment tax that should have been paid on admissions to such entertainment shall, if such tax has not already been recovered in the manner provided by section 6, be certified to that court by the proper officer of the local authority by whom the tax is imposed and shall be recovered by that court in like manner as a fine imposed by that court.

Recovery of entertainment tax from proprietor of entertainment.

15. In this Ordinance, unless the context otherwise requires—

Interpretation.

“admission”, in relation to an entertainment, means admission as a spectator or one of an audience and includes admission to any place in which the entertainment is held, and its grammatical variations and cognate expressions shall be construed accordingly;

- “cinematograph entertainment” means the exhibition of pictures or other optical effects by means of a cinematograph or other similar apparatus with or without the mechanical reproduction of sound ;
- “entertainment to which this Ordinance applies” means any cinematograph entertainment, stage play, concert, recital, circus or variety show to which persons are admitted for payment ;
- “Executive Committee” means the Executive Committee of Local Administration ;
- “local authority” means any Municipal Council, Urban Council, Town Council, Local Board of Health and Improvement, Sanitary Board or Village Committee ;
- “payment for admission” includes any payment made by a person who, having been admitted to one part of a place of entertainment, is subsequently admitted to another part thereof to which a payment involving entertainment tax or more tax is required, and its grammatical variations and cognate expressions shall be construed accordingly ;
- “proper officer” —
- (a) in relation to any local authority which is a Municipal Council, means the Municipal Commissioner of that Council ;
- (b) in relation to any other local authority, means the Chairman of the authority ;
- “proprietor”, in relation to any entertainment, includes the person responsible for the management thereof ;
- “tax label” means any tax label issued, for the purposes of entertainment tax, by the proper officer of a local authority by whom the tax is imposed ;
- “stage play” includes any tragedy, comedy, farce, opera, burletta, interlude, melodrama, pantomime or other entertainment of the stage or any part thereof.

*Objects and Reasons.*

Local authorities derive their revenue mainly from rates and taxes imposed and levied under statutory powers. Representations have, from time to time, been made by local authorities to the effect that the revenue derived from such rates and taxes is inadequate and that, as a result, they are being seriously hampered in their efforts to improve and develop the areas in their charge. It is now proposed to make statutory provision to enable local authorities to obtain additional revenue by imposing and levying an entertainment tax on payments for admission to entertainments.

2. The tax is to be imposed at a rate of not less than five per cent. or more than twenty-five per cent. on payments for admission to entertainments. The rate may, within these limits, vary according to the amounts charged for admission. (Clause 2). The tax will be charged on payments for admission to the following entertainments, only, namely, cinematograph entertainments, stage plays, concerts, recitals, circuses and variety shows.

3. For the purposes of the tax, tax labels of various values will be issued by the local authority to proprietors of entertainments who will make payment therefor on issue. (Clause 4). Labels of appropriate value representing the amount of tax due in each case will be affixed on tickets of admission. The intention is that the liability to the tax should be borne by persons admitted to entertainments, and accordingly the value of the tax label will be added to the ordinary cost of the ticket (Clause 6).

4. Where the tax chargeable on any payment for admission which is subject to tax is not charged by means of a tax label, the local authority will be able to recover the amount due from the proprietor of the entertainment by civil action ; this will be in addition to any penalty to which the proprietor may become liable in the event of a prosecution for the offence of failing to comply with the requirements as to the issue of tickets of admission and tax labels. (Clause 6).

5. Clause 8 contains special provision for the exemption from the tax of payments for admission to entertainments in aid of charitable, educational and other such purposes. The cases in which the exemptions will apply are to be defined by regulations made by the Executive Committee of Local Administration. One condition of the exemption will be that the promoters of the entertainment must inform the local authority beforehand of the purposes to which the proceeds are to be applied.

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

Colombo, February 6, 1946.



**NOTICES OF INSOLVENCY.**

In the District Court of Colombo.

No. 5,690. In the matter of the insolvency of William Gerald Gray of Karagampitiya, Dehiwala, insolvent.

WHEREAS the above-named William Gerald Gray has filed a declaration of insolvency, and a petition for the sequestration of his estate has also been filed by M. K. Medra Saibo of 68, Silversmith lane, Colombo, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said William Gerald Gray insolvent accordingly, and that two public sittings of the court, to wit, on March 8, 1946, and on March 22, 1946, will take place for the said insolvent to surrender and conform to, agreeably to the provisions of the said Ordinance, and for the taking of the other steps set forth in the said Ordinance, of which creditors are hereby required to take notice.

February 9, 1946. By order of court, M. N. PIERIS,  
Secretary.

In the District Court of Colombo.

No. 5,691. In the matter of the insolvency of T. V. Brohier of 331/7, Deal place, Colpetty, Colombo

WHEREAS the above-named T. V. Brohier has filed a declaration of insolvency, and a petition for the sequestration of his estate has also been filed by Krishna Kuttu Nair of Hyde Park Corner, Colombo, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said T. V. Brohier insolvent accordingly; and that two public sittings of the court, to wit, on March 15, 1946, and on March 29, 1946, will take place for the said insolvent to surrender and conform to, agreeably to the provisions of the said Ordinance, and for the taking of the other steps set forth in the said Ordinance, of which creditors are hereby required to take notice.

February 9, 1946. By order of court, M. N. PIERIS,  
Secretary.

In the District Court of Colombo.

No. 5,692. In the matter of the insolvency of Welatantrige Joseph Augustine Botejue of Station road, Kelaniya, insolvent.

WHEREAS the above-named Welatantrige Joseph Augustine Botejue of Station road Kelaniya, has filed a declaration of insolvency, and a petition for the sequestration of his estate has also been filed by John Winfred Perera Samarasekera of 18, Sri Wickrama road, Wellawatta, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said Welatantrige Joseph Augustine Botejue insolvent accordingly; and that two public sittings of the court, to wit, on March 22, 1946, and on April 5, 1946, will take place for the said insolvent to surrender and conform to, agreeably to the provisions of the said Ordinance, and for the taking of the other steps set forth in the said Ordinance, of which creditors are hereby required to take notice.

February 12, 1946. By order of court, M. N. PIERIS,  
Secretary.

In the District Court of Colombo.

No. 5,693. In the matter of the insolvency of Felix Martin Pinto of Kotte road, Nugegoda, insolvent.

WHEREAS the above-named Felix Martin Pinto has filed a declaration of insolvency, and a petition for the sequestration of his estate has also been filed by D. A. Solomon of Colombo Apothecaries Co., Ltd., Fort, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said Felix Martin Pinto insolvent accordingly; and that two public sittings of the court, to wit, on March 22, 1946, and on April 5, 1946, will take place for the said insolvent to surrender and conform to, agreeably to the provisions of the said Ordinance, and for the taking of the other steps set forth in the said Ordinance, of which creditors are hereby required to take notice.

February 12, 1946. By order of court, M. N. PIERIS,  
Secretary.

**NOTICES OF FISCALS' SALES.****Western Province.**

In the District Court of Colombo.

The Commissioner of Income Tax ..... Petitioner.  
No. 17/A6,604. Vs.

Mr. H. W. Bent of Rochampton estate, Haputale ..... Respondent.

NOTICE is hereby given that on Tuesday, March 12, 1946, at 11 A.M. will be sold by public auction at this office the following movable property for the recovery of the sum of Rs. 2,122-92, being Income Tax due, viz. :-

100 shares in the Usk Valley (Kalutara), Rubber Company Limited (market value Rs. 15 per share.)  
300 shares in the Selinsing Rubber Company Limited (market value Rs. 6 per share.)

Fiscal's Office, N. A. W. DE SILVA,  
Colombo, February 12, 1946. Deputy Fiscal.

B 2

In the District Court of Colombo.

N. D. H. Abdul Caffoor of Fort, Colombo ..... Plaintiff.  
No. 15,918/M. Vs.

W. A. Nanayakkara, Plumbago Merchant, Galawatta Stores, Welikada ..... Defendant.

NOTICE is hereby given that on Saturday, March 9, 1946, at 2 P.M., will be sold by public auction at Galawatta Stores, Welikada, Colombo, the following movable property, for the recovery of the sum of Rs. 1,600 and further damages at Rs. 200 per mensem from January 1, 1945, until the defendant is ejected; less a sum of Rs. 1,664, viz. :-

Seven stacks of plumbago dusts containing about 30 tons, 2 plumbago grinding machines, 1 machine stand, 27 plumbago sizing apparatus, 7 stands, 1 table, 1 glass almirah (small), 1 lounge, 1 table (small), 1 table.

Fiscal's Office, N. A. W. DE SILVA,  
Colombo, February 12, 1946. Deputy Fiscal.

In the District Court of Colombo.

Abeydeera Aratchige Sugathadasa of 250/11, Skinners Road North, Kotahena ..... Plaintiffs.  
No. 16,348/M. Vs.

Don Charles Munasinghe of Amiable Hotel, No. 25, Kotahena street, Colombo ..... Defendant.

NOTICE is hereby given that on Wednesday March 13, 1946, at 3 P.M. will be sold by public auction at 25, Kotahena street, Kotahena, Colombo, the following movable property for the recovery of the sum of Rs. 1,000 with legal interest thereon from July 29, 1945, till payment in full and costs of suit, viz. :-

One show case, 3 glass almirahs, 1 screen, 2 counters, 1 tea boiler, 1 enamel tea tray, 4 bottles with large mouths, 19 Aerated water bottles, 3 jak tables, 6 com. wood tables, 8 bentwood chairs, 9 teak wood chairs, 1 nadun low chair, 1 wallclock, 1 com. wood ice box, 2 enamel jugs, 1 enamel kettle, 12 plates, 7 half plates, 1 enamel basin, 2 brass jugs, 4 pairs cups and saucers, 4 tumblers, 1 bread knife, 2 com. wood racks, 24 flower pots with stands (tin).

Fiscal's Office, N. A. W. DE SILVA,  
Colombo, February 12, 1946. Deputy Fiscal.

**Central Province.**

In the District Court of Kandy.

Ratnayake Mudiyanseleage Mutu Banda of Mangoda in Udasiyapattu of Uda Dumbara ..... Plaintiff.  
No. M.R. 1,505. Vs.

Idamegedera Tikiri; Menika of Mangoda in Uda Dumbara ..... Defendant.

NOTICE is hereby given that on Thursday, March 21, 1946, commencing at 2 o'clock in the afternoon, will be sold by public auction at the respective premises the right, title, and interest of the said defendant in the following property, for the recovery of the sum of Rs. 2,300 together with legal interest thereon at the rate of five per cent. per annum, from February 15, 1945, till payment in full and a further sum of Rs. 112-77½ being the taxed costs of this action and poundage, viz. :-

1. Eastern one pela in paddy sowing extent and one seer in kurakkan sowing extent from and out of the high and low land, called Wagalekumbura, of five pelas in paddy sowing extent and its adjoining garden of two seers in kurakkan sowing extent, situate at Mangoda in Udasiyapattu korale of Uda Dumbara in the District of Kandy, Central Province, together with the eastern room of the house and with the other buildings, plantations and everything thereon; and which said one pela and one seer is bounded on the north by Ulpangekumbura and ela, east by ditch, south by stone fence and agala, and west by agala.

2. Undivided half share out of Gangodawagale of two pelas paddy sowing in extent, situate at Mangoda aforesaid; and bounded on the north by Imaniyara of Korale's kumbura, east by Pin-kumbura, south by ela, and west by Gangoda Aswedduma Galweta, with everything thereon.

Fiscal's Office, H. F. RATWATE,  
Kandy, February 11, 1946. Deputy Fiscal.

**NOTICES OF TESTAMENTARY ACTIONS.**

In the District Court of Colombo.

Ordre Nisi.

Testamentary In the Matter of the Intestate Estate of the late Jursdiction. Amaratunga Aratchige Carolis Perera of Udahamulla; deceased.  
No. 11,723.

Amaratunga Aratchige Nelson Perera of Udahamulla .. Petitioner.

And

(1) Narahenpitige Selestina de Costa, (2) Amaratunga Aratchige Wilson Perera, (3) ditto Lionel Perera, (4) ditto Nensina Perera, (5) ditto Albert Perera, (6) ditto Henry Perera, all of Udahamulla; the 5th and 6th respondents minors, by their guardian *ad litem* the 2nd respondent ..... Respondents.

THIS matter coming on for disposal before V. E. Rajakarier, Esq., Additional District Judge of Colombo, on January 16, 1946, in the presence of Mr. Ranjit Hewagama, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated January 16, 1946, having been read:

It is ordered that the 2nd respondent above named be and he is hereby declared appointed guardian *ad litem* over the minors, the 5th and 6th respondents above named, and the petitioner above named be and he is hereby declared entitled, as the son of the deceased, to have letters of administration to the estate of the deceased issued to him accordingly, unless the respondents above named or any person or persons interested shall, on or before March 7, 1946, show sufficient cause to the satisfaction of this court to the contrary.

February 5, 1946.

V. E. RAJAKARIER,  
Additional District Judge.

In the District Court of Colombo.

*Order Nisi.*

Testamentary In the Matter of the Joint Last Will and Testament  
Jurisdiction. of the late Manan Naidelage Anthony Fonseka  
No. 11,642. Dissanayake Gurunanse of Weligampitiya,  
deceased.

Manan Naidelage Girigoris Fonseka of 39, Taladuwa road,  
Negombo ..... Petitioner.

Vs.

Vidanelage Meraya Fernando of Weligampitiya ..... Respondent.

THIS matter coming on for disposal before V. E. Rajakarier, Esq., Additional District Judge of Colombo, on November 5, 1945, in the presence of Mr. W. M. J. Fernando, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated October 8, 1945, and the affidavit of the notary and attesting witnesses dated September 30, 1945, having been read over. It is ordered that the joint last will and testament of Manan Naidelage Anthony Fonseka Dissanayake Gurunanse, the deceased above named, and Vidanelage Meraya Fernando of Weligampitiya, the original of which has been produced and is now deposited in this court, be and the same is hereby declared proved; and the petitioner is the executor named in the said last-will and the said petitioner be and he is hereby declared entitled to have probate of the said will issued to her accordingly; unless, the respondent above named or any person or persons interested shall, on or before January 17, 1946, show sufficient cause to the satisfaction of this court to the contrary.

November 28, 1945.

V. E. RAJAKARIER,  
Additional District Judge.

The date for showing cause against the foregoing *Order Nisi* is extended to February 21, 1946.

January 17, 1946.

V. E. RAJAKARIER,  
Additional District Judge.

In the District Court of Colombo.

*Notice of Application.*

Testamentary In the Matter of the Last Will and Testament  
Jurisdiction. of Margaret Olivé Fuller of 6, Lauriston road,  
No. 11,731. Wimbledon, London, S. W., 19, England, widow,  
deceased.

And

In the Matter of the British Courts Probates  
(Re-sealing) Ordinance (Chapter 84).

NOTICE is hereby given that after the expiry of fourteen 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 probate of the will of Margaret Olive Fuller of 6 Lauriston road, Wimbledon, London, S. W., 19, England, widow, deceased, granted by the Principal probate Registry at Llandudno of His Majesty's High Court of Justice in England on the Nineteenth day of July, One thousand nine hundred and forty-five.

F. J. AND G. DE SARAM,

Proctors for Edward Hamilton Fleetwood  
Fuller the proving executor named in the  
will.

Colombo, February 15, 1946.

In the District Court of Colombo.

*Order Nisi.*

Testamentary In the Matter of the Intestate Estate of Henrietta  
Jurisdiction. de Saram of 47, Lauries road, Bambalapatiya,  
No. 11,732. deceased.

And

In the matter of the Civil Procedure Code (Cap. 86).

Cyril Morgan George de Saram of 47, Lauries road, Bambalapatiya ..... Petitioner.

Vs.

(1) Amelia Caroline Van Reyk *nee* de Saram of 22, Lauries place, Bambalapatiya, (2) Grace Mary Welsh *nee* de Saram of 7/1, Gower street, Colombo, (3) Annie Henrietta Patterson *nee* de Saram of 2160, de Soysa avenue, Mt. Lavinia, (4) Herbert Eric de Saram of 172, Trincomalee street, Kandy (a minor), (5) Carmen Esme de Saram of 47, Lauries road, Bambalapatiya (a minor), (6) Mona Rene de Saram *nee* Altendorff, presently of Vijitha, Nuwara Eliya, widow, appearing as guardian *ad litem* of the 4th and 5th respondents above named ..... Respondents.

THIS matter coming on for disposal before V. E. Rajakarier, Esq., Additional District Judge of Colombo, on January 25, 1946, in the presence of Francis Nicholas Dias-Abeyesinghe, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated January 22, 1946, having been read:

It is ordered that the above-named 6th respondent be and she is hereby appointed guardian *ad litem* over the 4th and 5th respondents above named, who are minors for the purpose of these proceedings

and that the said petitioner be and he is hereby declared entitled to have letters of administration in respect of the intestate estate of Mrs. Henrietta de Saram, deceased, issued to him accordingly, unless the above-named respondents or any other person or persons interested shall, on or before February 28, 1946, show sufficient cause to the satisfaction of this court to the contrary.

February 4, 1946.

V. E. RAJAKARIER,  
Additional District Judge.

In the District Court of Colombo.

*Order Nisi declaring Will proved.*

Testamentary In the Matter of the Last Will and Testament or  
Jurisdiction. trust, disposition and settlement of William  
No. 11,746. Murray of 24, Belgrave Terrace, Aberdeen,  
Scotland, retired planter, deceased.

THIS matter coming on for disposal before V. E. Rajakarier, Esq., Additional District Judge of Colombo, on January 31, 1946, in the presence of Victor Gnaratnam Cooke, Proctor, on the part of the petitioner, James Aubrey Martensz of Messrs. F. J. and G. de Saram, Colombo; and (1) the affidavit of the said petitioner dated January 30, 1946, (2) the Power of Attorney, dated December 4, 1945, and (3) the order of the Supreme Court, dated January 17, 1946, having been read: It is ordered that the will of the said William Murray, deceased, dated June 23, 1942, a certified copy of which under the seal of the Commissary Court of the Commissariat of Aberdeen 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 James Aubrey Martensz is the attorney in Ceylon of the executor named in the said will and that he is entitled to have letters of administration (with will annexed) issued to him accordingly; unless any person or persons interested shall, on or before February 28, 1946, show sufficient cause to the satisfaction of this court to the contrary.

February 4, 1946.

V. E. RAJAKARIER,  
Additional District Judge.

In the District Court of Colombo.

*Order Nisi.*

Testamentary In the Matter of the Intestate Estate of the late  
Jurisdiction. Mudalyar Edward Frederick Edirisinghe of  
No. 11,750. St. Winifred's, Nuwara Eliya, deceased.

Ethel Winifred Edirisinghe of St. Winifred's, Nuwara  
Eliya ..... Petitioner.

Vs.

(1) Ethel Winifred Wickremanayake of 27/3, Melbourne avenue, Bambalapatiya, (2) Edith Eva de Lanerolle of Galle, (3) Honer Leslie Gunasekara of Cliveland Dairy, Kotte, (4) Doreen Marguerite Edirisinghe of St. Winifred's Nuwara Eliya, (5) Edward Festing Edirisinghe of St. Winifred's, Nuwara Eliya, (6) Dr. Frederick Vere Edirisinghe of Violet Cottage, Regent street, Colombo ..... Respondents.

THIS matter coming on for disposal before V. E. Rajakarier, Esq., Additional District Judge of Colombo, on February 1, 1946, in the presence of Messrs. Samarasinghe & de Silva, Proctors, on the part of the petitioner above named; and the affidavit of the said petitioner dated February 1, 1946, having been read.

It is ordered that the petitioner above named be and she is hereby declared entitled, as the widow of the deceased, to have letters of administration to the estate of the said deceased issued to her accordingly; unless the respondents above named or any person or persons interested shall, on or before March 21, 1946, show sufficient cause to the satisfaction of this court to the contrary.

February 6, 1946.

V. E. RAJAKARIER,  
Additional District Judge.

In the District Court of Kandy.

*Order Nisi.*

Testamentary In the Matter of the Estate and Effects of the late  
Jurisdiction. Rev. Father Alexander Siriwardena, deceased, of  
T. 452. St. Thomas' Church, Matala.

THIS matter coming on for disposal before H. A. de Silva, Esq., District Judge of Kandy, on January 24, 1946, in the presence of Messrs. Jonklaas & Wambeck, Proctors, on the part of the petitioner Alphonso Siriwardena of Oakwell estate, Haldumulla; and the affidavit of the said petitioner dated August 2, 1945, having been read: It is ordered that the petitioner be and he is hereby declared entitled, as the brother of the above-named deceased to have letters of administration of the estate of the said deceased issued to him (annexing copy of the writing of the deceased), unless the respondents—(1) Charlette Siriwardena, (2) Blanche Siriwardena, (3) Edward Siriwardena, (4) Peter Siriwardena, (5) Paul Siriwardena, (6) George Andrew Gunawardena—or any other person or persons interested shall, on or before March 21, 1946, show sufficient cause to the satisfaction of this court to the contrary.

It is further ordered that the 6th respondent be appointed guardian *ad litem* over the 1st to 5th respondents, unless the respondents or any other person or persons interested shall, on or before March 21, 1946, show sufficient cause to the satisfaction of this court to the contrary.

January 24, 1946.

H. A. DE SILVA,  
District Judge.

In the District Court of Kandy.

Order Nisi.

Testamentary In the Matter of the Estate of Kurugoda Vidanelegedera Uduma Lebbe's son Abdul Hamid of Kumbukkandura, deceased.  
No. T. 549.

Abdul Hamid's son Wahabdeen of Kumbukkandura in Lower Dumbara ..... Petitioner.

Vs.

(1) Uduman Lebbe's daughter Asma Umma, (2) Abdul Hamid's daughter Ummu Salma, (3) ditto Ummu Habeeba, (4) ditto Lateefa Umma, (5) ditto Sakina Beebee, (6) ditto son Jamaldeen, (7) ditto daughter Mariam Beebee, all of Kumbukkandura ..... Respondents.

THIS matter coming on for disposal before H. A. de Silva, Esq., District Judge, Kandy, on October 18, 1945, in the presence of Messrs. Marikar & Marikar, Proctors, on the part of the petitioner above named; and the affidavit of the said petitioner dated October 15, 1945, having been read:

It is ordered that the petitioner be and he is hereby declared entitled, as the son of the deceased above named, to have letters of administration of the estate of the said deceased issued to him, unless the respondents or any other person or persons interested shall, on or before December 10, 1945, show sufficient cause to the satisfaction of this court to the contrary.

It is further ordered that the 1st respondent be appointed guardian *ad litem* over the 6th and 7th minor respondents, unless the respondents or any person or persons interested shall, on or before December 10, 1945, show sufficient cause to the satisfaction of this court to the contrary.

October 18, 1945.

H. A. DE SILVA,  
District Judge.

Time for showing cause is extended to February 18, 1946.

December 10, 1945.

H. A. DE SILVA,  
District Judge.

In the District Court of Kandy.

Order Nisi declaring Will Proved, &amp;c.

Testamentary In the Matter of the Last Will and Testament of Jurisdiction. Owtigama Halawath Bandaranayaka Wasala Mudianselage Eregama Walauwe Tikiri Banda of Uduwawala in Kulgaramanasiyapattu of Harispattu, Kandy District, deceased.  
No. T. 569.

THIS matter coming on for disposal before H. A. de Silva, Esq., District Judge, Kandy, on December 18, 1945, in the presence of Mr. L. M. L. Pereira, Proctor, on the part of the petitioner, Owtigama Halawath Bandaranayaka Wasala Mudianselage Eregama Walauwe Seneviratne Bandara of Uduwawala; and the affidavits of the petitioner dated December 17, 1945, and of the attesting notary dated December 18, 1945, having been read:

It is ordered that the last will of the above-named deceased dated October 3, 1942, and now deposited in this court be and the same is hereby declared proved, unless the respondents—(1) Weliwita Walauwe Seelawathie Kumarihamy of Uduwawala, (2) Owtigama Halawath Bandaranayaka Wasala Mudianselage Eregama Walauwe Kuda Banda Eregama, (3) ditto Seelawathie Kumarihamy, (4) ditto Loku Kumarihamy, (5) ditto Medduma Kumarihamy, (6) ditto Punchi Kumarihamy, (7) ditto Suja Kumarihamy, and (8) ditto Loku Banda—or any other person or persons interested shall, on or before March 11, 1946, show sufficient cause to the satisfaction of this court to the contrary.

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

December 18, 1945.

H. A. DE SILVA,  
District Judge.

In the District Court of Nuwara Eliya.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of Kataluwe Jurisdiction. Kanattage Appuhamy of Padiyapellalla, deceased.  
No. 401.

Kurukulasooriya Patabendige Cathirna Haminae of Padiyapellalla ..... Petitioner.

And

(1) Kurukulasooriya Patabendige Francis Haminae, (2) Kurukulasooriya Patabendige Isabella Hamine, both of Padiyapellalla, (3) Kurukulasooriya Patabendige Daniel Silva, (4) ditto Jusey Silva, (5) ditto Arthur Silva, all of Walapona Estate, Watunulla, (6) Jayasinghe Pattimge John Jayasinghe, (7) ditto Carols Jayasinghe, (8) ditto Ensohamnae Jayasinghe, (9) ditto Podhamnae Jayasinghe, (10) ditto Thomas Jayasinghe, (11) ditto Hemawathie Jayasinghe, (12) ditto Karunawathie Jayasinghe, all of Eragoda in Gampola ..... Respondents.

THIS matter coming on for determination before T. P. P. Goonetilleke, Esq., District Judge, Nuwara Eliya, on November 30, 1945, in the presence of Mr. Victor Tambinayagam, Proctor, on the part of the petitioner above named; and the affidavit and petition of the said petitioner dated November 23 and 30, 1945, respectively, having been read: It is ordered that the petitioner above named is hereby declared entitled to a grant of letters of administration in respect of the estate of the deceased above named, as a niece of the said deceased; and that letters of administration in respect thereof do issue to her accordingly, unless the respondents above named

or any other person or persons interested shall, on or before January 18, 1946, show sufficient cause to the contrary to the satisfaction of this court.

And it is further ordered that the 1st respondent above named be appointed the guardian *ad litem* over the persons of the minors, the 3rd to 5th respondents above named, for the purposes of these proceedings, unless the said respondents or any other person or persons interested shall, on or before January 18, 1946, show sufficient cause to the contrary to the satisfaction of this court.

November 30, 1945.

T. P. P. GOONETILLEKE,  
District Judge.

The date for showing cause against the above Order Nisi is extended for February 22, 1946.

January 18, 1946.

T. P. P. GOONETILLEKE,  
District Judge.

In the District Court of Galle.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of Gane, Jurisdiction. wattege Siyadoris de Silva Aratchi of Walpita-deceased.  
No. 8,163.

Ganewattege Deonis Sarnelis de Silva of Walpita ..... Petitioner.

And

(1) Dodampage Gamage Thothohammy, (2) Ganewattege Simon de Silva, both of Walpita, (3) Ganewattege Emmie Somawathie of Heenatigala, (4) Ganewattege Usanda Leelawathie of Pilana, (5) Ganewattege Udaris de Silva of Walpita ..... Respondents.

THIS matter coming on for disposal before T. F. C. Roberts, Esq., Acting District Judge of Galle, on January 25, 1946, in the presence of Messrs. C. L. & M. L. N. Wickremasinghe, Proctors, on the part of the petitioner; and after reading the affidavit of the petitioner and his petition dated January 23, 1946:

It is hereby ordered that the petitioner, as the eldest son of the deceased, be declared entitled to have letters of administration to the estate of the above named deceased and the same be issued to him accordingly, unless the respondents or any other person or persons interested shall, on or before March 8, 1946, show sufficient cause to the satisfaction of this court to the contrary.

And it is further ordered that the respondents do pay to the petitioner his costs of and occasioned by this application.

February 2, 1946.

T. F. C. ROBERTS,  
District Judge.

In the District Court of Jaffna.

Order Nisi.

Testamentary In the Matter of the Last Will and Testament of Jurisdiction. Sabapathy Vinayagamoorthy of Kondavil.  
No. 375.

Achchimuttu widow of Vinayagamoorthy of Kondavil ..... Petitioner.

Vs.

(1) Vinayagamoorthy Pararajasingham of Kondavil, (2) Nageswari daughter of Vinayagamoorthy of ditto, (3) Maheswari daughter of Vinayagamoorthy of ditto, (4) Vinayagamoorthy Karatnam of ditto, (5) Vinayagamoorthy Rajalakshmi of ditto, (6) Vinayagamoorthy Jeyalakshmi of ditto; the 3rd to 6th respondents are minors appearing by their guardian *ad litem*, the 1st respondent, (7) Chelliah Kanagaratnam of ditto ..... Respondents.

THIS matter of appointing the 1st respondent as guardian *ad litem* over the 3rd to 6th respondents for representing them in this case and to have the will filed hereto proved and the petitioner granted probate as executrix named therein coming on for disposal before S. J. C. Schokman, Esq., District Judge, Jaffna, on March 6, 1945, in the presence of Mr. V. Navaratna Rajah, Proctor, on the part of the petitioner; and the affidavit and petition of the petitioner having been read:

It is ordered that the 1st respondent be appointed guardian *ad litem* over the 3rd to 6th respondents for the said purpose and the last will left behind by the deceased and filed of record in this case be proved and that probate issued to the petitioner as executrix named therein, unless the respondents or any others shall show sufficient cause to the contrary on or before September 14, 1945, at 10 A.M.

July 24, 1945.

S. J. C. SCHOKMAN,  
District Judge.

Extended for February 21, 1946.

R. E. S.  
D. J.

In the District Court of Jaffna.

Order Nisi.

Testamentary In the Matter of the Last Will and Testament of Jurisdiction. of late Chellammah, wife of Manikkam of Urumpiray in Jaffna, deceased.  
No. 405.

Muttu Manikkam of Urumpiray in Jaffna ..... Petitioner.

Vs.

(1) Maheswary, daughter of Manikkam, (2) Parameswary, daughter of Manikkam, (3) Ratneswary, daughter of Manikkam, (4) Kaneswary, daughter of Manikkam, (5) Manikkam Sivagnanam, (6) Manikkam Makalngam, and (7) Seemar Kandiah, all of Urumpiray ..... Respondents.

THIS matter coming on for disposal before S. S. J. Goonesekera, Esq., District Judge, Jaffna, on September 14, 1945, in the presence

of Mr. A. Subramaniam, Proctor, S. C., on the part of the petitioner; and the petition and affidavit of the petitioner and the affidavit of the attesting notary and witnesses of the last will No. 1,202 dated August 25, 1944, and attested by A. Subramaniam having been read :

It is ordered that the petitioner is declared entitled to have probate of the last will and testament of the above-named deceased, as executor mentioned in the will, and the said will be declared proved and the 7th respondent be appointed guardian *ad litem* over the minors, 1st to 6th respondents, unless the respondents or any other persons shall appear before this court on October 26, 1945, and show sufficient cause to the satisfaction of this court to the contrary.

September 14, 1945.

S. S. J. GOONESEKERA,  
District Judge.

Time extended to February 21, 1946.

R. R. SELVADURAI,  
D. J.

In the District Court of Jaffna.

Order Nisi.

Testamentary In the Matter of the Last Will and Testament of the Jurisdiction. late Thamotherampillai Sinniah Kanagasabapathy of Vannarponnai East, deceased.

Thamotherampillai Sinniah Kumarasamy of Vannarponnai East . . . . . Petitioner

Vs.

- (1) Annappa, widow of Kanagasabapathy of Kandarnadam,  
(2) Meerjachy widow of Thamotherampillai Sinniah of ditto . . . . . Respondents.

THIS matter of the petition of the petitioner praying that the last will dated May 2, 1944, attested by V. Navaratnarajah, Notary Public, under No. 1,405 and filed of record in this case be declared proved and that the petitioner be, as executor named therein, declared entitled to probate, coming on for disposal before S. J. C. Schokman, Esq., District Judge, Jaffna, on June 19, 1945, in the presence of Mr. V. Navaratnarajah, Proctor, on the part of the petitioner; and on reading the affidavits and petition of the petitioner.

It is ordered that the last will filed of record be declared proved and that the petitioner be, as executor named therein, declared entitled to probate, unless the above-named respondents or any others shall show sufficient cause to the satisfaction of this court to the contrary on December 19, 1945, at 10 A.M.

June 19, 1945.

M. K. SANGARAPILLAI,  
Acting District Judge.

Extended to March 13, 1946.

R. R. S.  
District Judge.

In the District Court of Jaffna.

Order Nisi.

Testamentary In the Matter of the Last Will and Testament of the Jurisdiction. late Mohamed Nachchia, wife of Sahul Hameed Mohamed Abdulcader Lebbe of Vannarponnai West, deceased.

Mohamed Pathummah Nachchia, widow of Mohamed Sultan Abdulcader of Vannarponnai West, Jaffna . . . . . Petitioner.

Vs.

- (1) Neyna Mohamed Lebbe Mohideen Kandu, (2) Neyna Mohamed Lebbe Mohamed Abdulcader, (3) Neyna Mohamed Lebbe Mohamed Cassim, (4) Neyna Mohamed Lebbe Seyed Ahamed (5) Mohamed Sathakkathummah, widow of Mohamed Abdulcader Lebbe Alim, (6) Sahul Hameed Mohamed Abdulcader Lebbe, all of ditto . . . . . Respondents.

THIS matter coming on for disposal before S. S. J. Goonesekera, Esq., District Judge, Jaffna, on August 24, 1945, in the presence of Messrs. Aboobucker & Sultan, Proctors, on the part of the petitioner; and the affidavit of the petitioner dated June 4, 1945, having been read; and the affidavit of the Notary and witnesses having been read :

It is ordered that the will of the above-named deceased dated October 16, 1942, and attested by S. M. Aboobucker, Notary Public under No. 4,043 be and the same is hereby declared proved, unless the respondents or any other person or persons shall, on or before September 21, 1945, show sufficient cause to the satisfaction of this court to the contrary.

It is further declared that the above-named petitioner is the executrix named in the said will and that she is entitled to have probate of the same issued to her accordingly, unless the respondents or any other person or persons shall, on or before September 21, 1945, show sufficient cause to the satisfaction of this court to the contrary.

August 24, 1945.

S. S. J. GOONESEKERA,  
District Judge.

Time to show cause extended till October 26, 1945.

September 21, 1945.

S. S. J. GOONESEKERA,  
District Judge.

Time to show cause extended till December 21, 1945.

October 26, 1945.

S. S. J. GOONESEKERA,  
District Judge.

Time to show cause extended till February 19, 1946.

December 21, 1945.

R. R. S.  
District Judge.

In the District Court of Jaffna.

Order Nisi.

Testamentary In the Matter of an Intestate Estate and Effects Jurisdiction. of late Rohuny, wife of Ponnampalam Sellathurai of Urelu Jaffna, deceased.

No. 505.

Vs.

Ponnampalam Sellathurai of Urelu . . . . . Petitioner.

- (1) Sellathurai Yohendran, (2) Sellathurai Theivendran, (3) Intiravatham, daughter of Sellathurai, and (4) Pillai Amogh widow of Sabayatum, all of Urelu . . . . . Respondents.

THIS matter coming on for disposal before A. V. Kulasingam, Esq., Acting District Judge, Jaffna, on December 14, 1945, in the presence of Mr. A. Subramaniam, 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 the lawful husband of the deceased, be declared entitled to take out letters of administration to the estate of the deceased and that letters of administration be issued to him accordingly, and that the 4th respondent above named be appointed guardian *ad litem* over the minors, 1st to 3rd respondents above named, unless the respondents or any other person shall, on or before January 18, 1946, appear and show sufficient cause to the satisfaction of this court to the contrary.

December 14, 1945.

R. R. SELVADURAI,  
District Judge.

Time extended to February 22, 1946.

R. R. SELVADURAI,  
District Judge.

In the District Court of Jaffna.

Order Nisi.

Testamentary In the Matter of the Estate of the late Arumugam Jurisdiction. Vinasithamby of Karaitivu West, deceased.

No. 517.

Arumugam Naranapillai of Karaitivu West . . . . . Petitioner.

Vs.

- (1) Vinasithamby Ramanathan (minor), (2) Sivakamy, widow of Vinasithamby, both of Karaitivu West . . . . . Respondents.

THIS matter coming on for disposal before R. R. Selvadurai, Esq., District Judge of Jaffna, on January 16, 1946, in the presence of Mr. A. Kanagasabai, Proctor, on the part of the petitioner; and the affidavit of the above-named petitioner dated January 11, 1946, having been read :

It is ordered that the above-named 2nd respondent be appointed guardian *ad litem* over the minor, the 1st respondent, and that letters of administration to the estate of the above-named deceased be issued to the petitioner, unless the respondents or any other person interested shall appear before this court on February 20, 1946, and show cause to the contrary to the satisfaction of this court.

February 5, 1946.

R. R. SELVADURAI,  
District Judge.

In the District Court of Jaffna.

Order Nisi.

Testamentary In the Matter of the Estate and Effects of Kanthar Jurisdiction. Chelliah of Karainagar North, deceased.

No. 520.

Manickam widow of Kanther Chelliah of Karainagar, North . . . . . Petitioner.

Vs.

- (1) Chelliah Seyalarupavan of Karainagar North, (2) Chelva Iswaryammah, daughter of Chelliah of ditto, (3) Chellamuttu, daughter of Chelliah of ditto, (4) Jayamalar, daughter of Chelliah of ditto, (5) Chelliah Selvathamby of ditto, (6) Chelliah Selvasamy of ditto (minors), (7) Velan Kanagasabai of ditto . . . . . Respondents.

The 1st to 6th respondents are minors, appearing by their proposed guardian *ad litem*, the 7th respondent.

THIS matter coming on for disposal before R. R. Selvadurai, Esq., District Judge, Jaffna, on January 24, 1946, in the presence of Mr. P. Casppillai, Proctor, on the part of the petitioner; and the affidavit of the above-named petitioner dated January 12, 1946, having been read :

It is ordered that the above-named 7th respondent be appointed guardian *ad litem* over the minors, the above-named 1st to 6th respondents; and that letters of administration to the estate of the above-named deceased be issued to the petitioner; unless the respondents or others shall, on or before February 22, 1946, show sufficient cause to the satisfaction of this court to the contrary.

January 24, 1946.

R. R. SELVADURAI,  
District Judge.

In the District Court of Kurunegala.

*Order Nisi declaring Will proved.*

Testamentary Jurisdiction. In the Matter of the Estate of the late Ratnadiwakara Bandaranayake Wasala Mudiyanse Ralahamillage Punchi Banda Korala, deceased, of Reddagoda.  
No. 4,587.

C. B. Halangoda of Reddagoda in Madure korale . . . . . Petitioner.

Vs.

(1) Edmund Eramudugolle of Reddagoda in Madure korale, (2) Mrs. T. A. B. Halangoda of Halangoda, Matale, (3) Mrs. C. B. Halangoda of Reddagoda in Madure korale, (4) S. Eramudugolle of Udalagama Galagedera in Kandy District, (5) Panchi Kumarihamy of Halangoda Uduwawala Khatugas-tota in Kandy District, (6) P. B. Udalagama of Udalagama Walawwa Galagedera, 4th respondent above named being a minor by her guardian *ad litem* 6th respondent above named, (7) Loku Banda Seneviratne of Galhoda in Matale District . . . . . Respondents.

THIS matter coming on for disposal before M. C. Sansoni, Esq., District Judge of Kurunegala, on October 2, 1945, in the presence of Messrs. Perera & Perera, Proctors, on the part of the petitioner, C. B. Halangoda of Reddagoda in Madure korale, and the affidavits of the petitioner, notary and witnesses dated September 24, 1945, having been read :

It is ordered that the will of Ratnadiwakara Bandaranayake Wasala Mudiyanse Ralahamillage Panchi Banda Korala, deceased dated March 1, 1945, and now deposited in this court be and the same is declared proved, unless the respondents—(1) Edmund Eramudugolle, Mrs. T. A. B. Halangoda, (3) Mrs. C. B. Halangoda, (4) S. Eramudugolle Udalagama, (5) Panchi Kumarihamy, (6) P. B. Udalagama, (7) Loku Banda Seneviratne—shall, on or before December 7, 1945, show sufficient cause to the satisfaction of this court to the contrary.

It is further ordered that the said C. B. Halangoda 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 any other

person or persons interested shall, on or before December 7, 1945, show sufficient cause to the satisfaction of this court to the contrary.

ROLAND DE SOYSA,  
District Judge.

October 2, 1945.

The date for showing cause is extended for December 7, 1945.

S. S. J. GOONASEKERA,  
District Judge.

October 2, 1945.

The date for showing cause is extended for March 1, 1946.

S. S. J. GOONASEKERA,  
District Judge.

February 1, 1946.

In the District Court of Chilaw  
*Order Nisi.*

Testamentary Jurisdiction. In the Matter of the Intestate Estate of Mahipala Mudalige Robertu Paris of Ihala Kalugama, deceased  
No. 2,353.

Anjampolage Wunified Fernando of Katumeriya . . . . . Petitioner.

Vs.

(1) Mahipala Mudalige Lewis Paris of Manakkulama, (2) ditto Joseph Paris of Kalugama in Kurunegala District, (3) ditto Apragna Paris of Manakkulama, (4) ditto Eugena Paris of ditto, (5) ditto Charles Paris of ditto, (6) ditto Missie Nona Paris of Marawula, (7) ditto Pabilis Paris of ditto, (8) ditto Benjamin Paris of ditto, (9) ditto Aladin Paris of ditto, (10) ditto Theresa Paris of ditto, (11) ditto Austin Paris of ditto . . . . . Respondents.

THIS matter coming on for disposal before V. H. Wijeyratne, Esq., District Judge of Chilaw, on January 17, 1946, in the presence of Messrs. Corea & Silva, Proctors, on the part of the petitioner above named, and the affidavit of the said petitioner dated December 19, 1945, having been read. It is ordered that the petitioner, as the widow of the above-named deceased, be and she is hereby declared entitled to have letters of administration to the said estate issued to her, unless the respondents above named or any other person or persons interested shall, on or before February 22, 1946, show sufficient cause to the satisfaction of this court to the contrary.

V. H. WIJEYRATNE,  
District Judge.

January 27, 1946.

of Mr. A. Subramaniam, Proctor, S. C., on the part of the petitioner and the petition and affidavit of the petitioner and the affidavit of the attesting notary and witnesses of the last will No. 1,202 dated August 25, 1944, and attested by A. Subramaniam having been read:

It is ordered that the petitioner is declared entitled to have probate of the last will and testament of the above-named deceased, as executor mentioned in the will, and the said will be declared proved and the 7th respondent be appointed guardian *ad litem* over the minors, 1st to 6th respondents, unless the respondents or any other persons shall appear before this court on October 26, 1945, and show sufficient cause to the satisfaction of this court to the contrary.

September 14, 1945.

S. S. J. GOONESEKERA,  
District Judge.

Time extended to February 21, 1946.

R. R. SELVADURAI,  
D. J.

In the District Court of Jaffna.

Order Nisi.

Testamentary In the Matter of the Last Will and Testament of the Jurisdiction. late Thamotherampillai Sinniah Kanagasabapathy of Vannarponnai East, deceased.

Thamotherampillai Sinniah Kumarasamy of Vannarponnai East ..... Petitioner.  
Vs.

(1) Annappas widow of Kanagasabapathy of Kandarmadam,  
(2) Meenachy widow of Thamotherampillai Sinniah of ditto ..... Respondents.

THIS matter of the petition of the petitioner praying that the last will dated May 2, 1944, attested by V. Navaratnarajah, Notary Public, under No. 1,405 and filed of record in this case be declared proved and that the petitioner be, as executor named therein, declared entitled to probate, coming on for disposal before S. J. C. Schokman, Esq., District Judge, Jaffna, on June 19, 1945, in the presence of Mr. V. Navaratnarajah, Proctor, on the part of the petitioner; and on reading the affidavits and petition of the petitioner.

It is ordered that the last will filed of record be declared proved and that the petitioner be, as executor named therein, declared entitled to probate, unless the above-named respondents or any others shall show sufficient cause to the satisfaction of this court to the contrary on December 19, 1945, at 10 A.M.

June 19, 1945.

M. K. SANGARAPILLAI,  
Acting District Judge.

Extended to March 13, 1946.

In the District Court of Jaffna.

Order Nisi.

Testamentary In the Matter of an Intestate Estate and Effects Jurisdiction. of late Rohuny, wife of Ponnampalam Sellathurai of Urelu Jaffna, deceased.

No. 505.

Vs.

Ponnampalam Sellathurai of Urelu ..... Petitioner.

(1) Sellathurai Yohendran, (2) Sellathurai Theivendran,  
(3) Inthiravatham, daughter of Sellathurai, and (4) Pillai Annah widow of Sabaratnam, all of Urelu ..... Respondents.

THIS matter coming on for disposal before A. V. Kulasingam, Esq., Acting District Judge, Jaffna, on December 14, 1945, in the presence of Mr. A. Subramaniam, 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 the lawful husband of the deceased, be declared entitled to take out letters of administration to the estate of the deceased and that letters of administration be issued to him accordingly, and that the 4th respondent above named be appointed guardian *ad litem* over the minors, 1st to 3rd respondents above named, unless the respondents or any other person shall, on or before January 18, 1946, appear and show sufficient cause to the satisfaction of this court to the contrary.

December 14, 1945.

R. R. SELVADURAI,  
District Judge.

Time extended to February 22, 1946.

R. R. SELVADURAI,  
District Judge.

In the District Court of Jaffna.

Order Nisi.

Testamentary In the Matter of the Estate of the late Arumugam Jurisdiction. Vinasithamby of Karaitivu West, deceased.

No. 517.

Arumugam Naranapillai of Karaitivu West ..... Petitioner.

Vs.

(1) Vinasithamby Ramanathan (minor), (2) Sivakamy, widow of Vinasithamby, both of Karaitivu West ..... Respondents.