



# 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.)

	PAGE		PAGE
Governor's Ordinances .. .. .	—	Notices in Insolvency Cases .. .. .	291
List of Notaries .. .. .	—	Notices of Fiscals' Sales .. .. .	291
Supreme Court Notices .. .. .	—	Notices in Testamentary Actions .. .. .	291
Notifications of Criminal Sessions of the Supreme Court .. .. .	291	Draft Ordinances .. .. .	294
District and Minor Courts Notices .. .. .	—	Passed Ordinances .. .. .	—
Council of Legal Education Notices .. .. .	—	Miscellaneous .. .. .	—

### NOTIFICATIONS OF CRIMINAL SESSIONS.

BY virtue of a mandate to me directed by the Hon. the Supreme Court of the Island of Ceylon, I do hereby proclaim that a Criminal Session of the said court for the District of Galle, will be holden at the court-house at Galle, on Thursday, April 25, 1946, 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,  
Galle, April 2, 1946.

W. O. STEVENS,  
Fiscal.

### NOTICES OF INSOLVENCY.

In the District Court of Colombo.

No. 5,689. In the matter of the insolvency of Alfred Frank Koch Insolvency. of 38, 78th lane, Kirillapone road, Havelock Town, Colombo, Insolvant.

NOTICE is hereby given that the 2nd sittings and examination of the above-named insolvent will take place at the sitting of this court on May 17, 1946.

March 14, 1946

By order of court, M. N. PIERIS,  
Secretary

In the District Court of Kandy.

No. 1,124. In the matter of the insolvency of Gabada Mudalge Don Aron Perera of 160, Trincomalee street, Kandy.

WHEREAS G. M. Don Aron Perera has filed a declaration of insolvency, and a petition for the sequestration of his estate has also been filed by Wilson Perera, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said G. M. Don Aron Perera insolvent accordingly; and that two public sittings of the court, to wit, on May 14, 1946, and on June 18, 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.

March 29, 1946.

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

In the District Court of Nuwara Elyha holden at Hatton.

No. 47. In the matter of the insolvency of Sandanam Muthu, K. P. of Rockwood estate, Norwood.

WHEREAS the above-named Sandanam Muthu, K.P. of Rockwood estate, Norwood, has filed a declaration of insolvency, and a petition for the sequestration of his estate has been filed by Thelge Hendy Perera of Maskeliya, under the Ordinance No. 7 of 1853. Notice is hereby given that the said court has adjudged the said Sandanam Muthu, K.P. of Rockwood estate, Norwood, insolvent accordingly; and that two public sittings of the court, to wit, on April 10, 1946, and on May 18, 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.

March 28, 1946.

By order of court, N. SOMASUNDARAM,  
Secretary.

291—J. N. A 60532-956 (3/46)

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### NOTICES OF FISCALS' SALES.

Western Province.

In the District Court of Colombo.

Eugene Reginald de Fonseka of 81, Greenland's road, Havelock Town, Colombo ..... Plaintiff.  
No. S/6,503. Vs.

Victor Nathaniel Dias Gunawardene care of Albert Victor & Company, Naga Buildings, Prince street, Pettah, Colombo ..... Defendant.

NOTICE is hereby given that on Saturday, April 27, 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. 1,125, together with legal interest thereon from July 17, 1945, till payment in full together with costs up to date of issue of summons i.e., Rs. 51.07 and further costs, viz:—

Half share in the partnership firm of Albert Victor & Company carrying on business as Timber and General Merchants, Furnishers, Forwarding Agents, Importers and Exporters at 75-1/4, Naga Buildings, Prince street, Pettah, Colombo.

Fiscal's Office,  
Colombo, April 2, 1946.

G. M. CHINNAMBY,  
Deputy Fiscal.

### NOTICES IN TESTAMENTARY ACTIONS.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of the late Jurisdiction. Mohamed Ummul Hafeela of 90, Prakrama road No. 11,810. in Colombo, deceased.

Colenda Marikat Abdul Jabbar of 90, Prakrama road, in Colombo ..... Petitioner.

And

(1) Abdul Jabbar Mohamed Saheed, minor, by his guardian *ad litem*, (2) Mohideen Abdul Cader Mohamed Sulaiman, both of 90, Prakrama road in Colombo ..... Respondents.

THIS matter coming on for disposal before V. E. Rajakarier, Esq., Additional District Judge of Colombo, on March 6, 1946, in the presence of Mr. N. M. Zaheed, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated January 15, 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 minor, the 1st respondent above named and the petitioner above named, and he is hereby declared entitled, as the widower of the deceased, to have letters of administration to the estate of the said deceased issued to him accordingly, unless the respondents above named or any person or persons interested shall, on or before April 11, 1946, show sufficient cause to the satisfaction of this court to the contrary.

March 28, 1946.

V. E. RAJAKARIER,  
Additional District Judge.

In the District Court of Colombo.

*Order Absoluta.*

Testamentary In the Matter of the Last Will and Testament of  
Jurisdiction. Robert Ford of Colombo in the Island of Ceylon,  
No. 11,820. late of 87, Dorian Drive, Clarkston, Scotland,  
deceased.

THIS matter coming on for final determination before V. E. Rajakarier, Esq., Additional District Judge of Colombo, on March 9, 1946, in the presence of Beram Kaikushiroo Billmorria of Colombo, Proctor, on the part of the petitioner, Joseph Francis Martyn of Colombo, and the affidavit of the said petitioner dated March 8, 1946 an affidavit as to the due execution of the will, original will, certificate of death of the above-named deceased, and Supreme Court's order dated March 4, 1946, having been read: It is ordered that the will of the said deceased dated September 4, 1940, of which the original has been produced and is now deposited in this court be and the same is hereby declared proved; and it is further declared that the said petitioner is one of the two senior partners of the firm of Julius & Creasy and as such one of the executors named in the said will and that he is entitled to have probate of the said will issued to him on his paying estate duty and taking oath of office.

March 26, 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. James Peiris Ranasingha of Hakurukumbura  
No. 11,821. in the Udugaha pattu of Hapitigam korale,  
deceased.

Charles William Ranasingha of Hakurukumbura afore-  
said ..... Petitioner.

Vs.

Adkari Atukorallage Seda-Nona Hamme of Hakurukumbura  
aforesaid ..... Respondent.

THIS matter coming on for disposal before V. E. Rajakarier, Esq., Additional District Judge of Colombo, on March 9, 1946, in the presence of Mr. N. J. S. Cooray, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated January 29, 1946, having been read:

It is ordered that the petitioner above named be and he is hereby declared entitled, as the brother of the deceased, to have letters of administration to the estate of the said deceased issued to him accordingly, unless the respondent above named or any person or persons interested shall, on or before June 6, 1946, show sufficient cause to the satisfaction of this court to the contrary.

March 27, 1946.

V. E. RAJAKARIER,  
Additional District Judge.

In the District Court of Panadura.

*Order Nisi.*

Testamentary In the Matter of the Last Will and Testament  
Jurisdiction. of Honnantara Acharige Don Lewis Wijemantri  
No. 9. Goonetilleke of Rawatawatta in Moratuwa,  
deceased.

Kalutara Badalge Dona Emilynona of Rawatawatta in  
Moratuwa ..... Petitioner.

And

(1) Honnantara Acharige Don Abraham, (2) Honnantara  
Acharige Don Charles, (3) Honnantara Acharige Don  
Solomon, (4) Honnantara Acharige Don Goonetilleke, all  
of Rawatawatta in Moratuwa ..... Respondents.

THIS matter coming on for disposal before N. Sinnatamby, Esq., District Judge of Panadura, on March 8, 1946, in the presence of Messrs. Perera & Fernando, Proctors, on the part of the petitioner above named; and the affidavit of the petitioner dated February 17, 1943, and the affidavits of the attesting witnesses dated December 30, 1943, and December 4, 1945, respectively, having been read:

It is ordered that the last will and testament of Honnantara Acharige Don Lewis Wijemantri Goonetilleke of Rawatawatta in Moratuwa the original of which has been produced and is now deposited in this court be and the same is hereby declared proved, unless the respondents above named or any person or persons interested shall, on or before April 15, 1946, show sufficient cause to the satisfaction of this court to the contrary.

It is further declared that the above-named petitioner is the executrix mentioned in the said will and that she be entitled to have probate of the same issued to her accordingly, unless the respondents above named or any person or persons interested shall, on or before April 15, 1946, show sufficient cause to the satisfaction of this court to the contrary.

March 8, 1946.

N. SINNATAMBY,  
District Judge.

In the District Court of Panadura.

*Order Nisi.*

Testamentary In the Matter of the Last Will and Testament of  
Jurisdiction. Weerahennedige Joseph Fernando of Moratu-  
T.C. 53/11,563. wella in Moratuwa, deceased.

Weerahennedige Mary Annie Stas Fernando of Moratuwella  
in Moratuwa ..... Petitioner.

THIS matter coming on for disposal before N. Sinnatamby, Esq., District Judge of Panadura, on December 1, 1945, in the presence of Mr. G. C. E. Peiris, Proctor, on the part of the petitioner; and the affidavit of the petitioner dated August 13, 1945, and that of the notary and attesting witnesses dated September 5, 1945, having been read:

It is hereby ordered that the last will and testament of Weera hennedige Joseph Fernando of Moratuwella aforesaid, the deceased above named, the original of which has been produced and is now deposited in this court be and the same is hereby declared proved, and that the petitioner is the executrix named in the said will and that the said petitioner be and she is hereby declared entitled to have probate of the said will issued to her accordingly, unless any person or persons interested shall, on or before January 21, 1946, show sufficient cause to the satisfaction of this court to the contrary.

December 1, 1945.

N. SINNATAMBY,  
District Judge

The date for showing cause against the foregoing *Order Nisi* is extended to March 1, 1946

January 21, 1946.

N. SINNATAMBY,  
District Judge

The date for showing cause against the foregoing *Order Nisi* is extended to April 12, 1946.

March 1, 1946.

N. SINNATAMBY,  
District Judge.

In the District Court of Negombo.

*Order Nisi.*

Testamentary In the Matter of the Intestate Estate of Herath  
Jurisdiction. Balasuriya Mudiyansele Seneviratne of Lunu-  
No. 3,361. wila, deceased.

Herath Balasuriya Mudiyansele Menike of Kehelella Petitioner.

Vs.

Somawathie Subasinghe Menike of Makandura ..... Respondent.

THIS matter coming on for disposal before H. S. Roberts, Esq., District Judge of Negombo, on March 14, 1946, in the presence of Mr. S. D. C. W. Senaratne, Proctor, on the part of the petitioner above named; and the affidavit of the petitioner dated March 11, 1946, having been read:

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

March 14, 1946.

HERBERT S. ROBERTS,  
District Judge.

In the District Court of Negombo.

*Order Nisi.*

Testamentary In the Matter of the Intestate Estate of Hetti  
Jurisdiction. Aratchige Wimalasena of Madabawita, deceased.  
No. 3,362.

Hetti Aratchige Neris Singho, Veda Mahatmaya of Madaba-  
wita ..... Petitioner.

Vs.

(1) Rajapaksa Pathirannehelage Leelawathie of Kumbal-  
oluwa, (2) Hetti Aratchige Sediris Singho, Village Headman  
of Madabawita, (3) Rajapaksa Appunamillage Dona Jane  
Nona Hamme of ditto ..... Respondents.

THIS matter coming on for disposal before H. S. Roberts, Esq., District Judge of Negombo, on March 18, 1946, in the presence of Messrs. Ranasinghe & de Zoysa, Proctors, on the part of the petitioner above named; and the affidavit of the petitioner dated December 19, 1945, having been read:

It is ordered that the petitioner above named be and he is hereby declared entitled, as a paternal uncle of the deceased above named, to have letters of administration to the above estate issued to him accordingly, unless the respondents above named or any other person or persons interested shall, on or before April 10, 1946, show sufficient cause to the satisfaction of this court to the contrary.

March 18, 1946.

HERBERT S. ROBERTS,  
District Judge.

In the District Court of Kandy.

*Order Nisi.*

Testamentary In the Matter of the Estate and Effects of the late  
Jurisdiction. Moona Mana Moola Thamby of Kilakarai,  
No. T. 578. Ramnad District, South India, deceased.

THIS matter coming on for disposal before H. A. de Silva, Esq., District Judge of Kandy, on February 5, 1946, in the presence of Mr. A. R. M. Shariff, Proctor, on the part of petitioner, N. M. S. Mohideen Ibrahim Saib of 139, Bankshall street, Colombo; and the affidavit of the said petitioner dated December 16, 1945, having been read:

It is ordered that the petitioner be and he is hereby declared entitled, as the attorney of Kader Pathuma, daughter of the above-named deceased, to have letters of administration of the estate of the said deceased issued to him, unless any other person or persons interested shall, on or before April 11, 1946, show sufficient cause to the satisfaction of this court to the contrary.

February 5, 1946.

H. A. DE SILVA,  
District Judge.

In the District Court of Nuwara Eliya.

*Order Absolute.*

Testamentary In the Matter of the Last Will and Testament of Jurisdiction. Muna Kandasamy of Sheen estate, Pundalu- No. 406. oya.

Muna Kana Suppu alias Kana Suppiah of Sheen estate, Pundaluoya ..... Petitioner.

THIS matter coming on for disposal before T. P. P. Goonetilleke, Esq., District Judge, Nuwara Eliya, on February 27, 1946, 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 February 18 and 19, 1946, respectively, having been read: It is ordered that the will of Muna Kandasamy, the deceased above named bearing No. 869 dated November 11, 1941, and attested by Mr. Victor Tambinayagam, Notary Public (the original of which is now deposited in this court) be and the same is hereby declared proved and that the petitioner above named is the executor named in the said will and is entitled to have probate thereof issued to him accordingly.

February 27, 1946.

T. P. P. GOONETILLEKE,  
District Judge.

In the District Court of Galle.

*Order Nisi.*

Testy. In the Matter of the Intestate Estate of Florence Case No. Swmeetha Samaranyaka nee Gunabhalaka of Badde- 8,172. gama, deceased.

Sri Rama Adhikara Mudiyanse Ralahamilage Alfred Martin Ekanayaka Tennekoon Samaranyaka of Dehiwala, presently of Panadure ..... Petitioner.

And

(1) Nelhe Gunatilaka, (2) Lizzie Seelawathie Gunatilaka, (3) Lily Gunatilaka, all of Kondawatta, Baddegama. (4) Henry William Gunatilaka of Skinner's road south, Colombo ..... Respondents.

THIS matter coming on for disposal before S. J. C. Schokman, Esq., District Judge of Galle, on February 25, 1946, in the presence of Messrs. Weeraratne & Haseeb, Proctors, on the part of the petitioner; and after reading the petition and affidavit of the petitioner dated February 9, 1946

It is ordered that the petitioner be and he is hereby declared entitled to have letters of administration to the estate of the deceased above named issued to him accordingly, unless the respondents or other persons interested shall, on or before April 12, 1946, show sufficient cause to the satisfaction of this court to the contrary.

February 25, 1946.

S. J. C. SCHOKMAN,  
District Judge.

In the District Court of Tangalla.

*Order Nisi.*

Testamentary In the Matter of the Intestate Estate of the late Jurisdiction. Nandiris de Silva Karunanayake, Chairman, No. T 1,400. Village Committee, Radamara.

(1) Tetwin de Silva Karunanayake, (2) Buddhadasa de Silva Karunanayake, both of Radamara in West Giruwa Pattu ..... Petitioners.

Vs.

Babynona Mutamerenna of Radamara in West Giruwa Patu ..... Respondent.

THIS matter coming on for disposal before G. C. T. A. de Silva, Esq., District Judge of Tangalla, on February 18, 1946, in the presence of Mr. D. P. Atapattu, Proctor, on the part of the petitioners; and the affidavit of the petitioners above named dated September 26, 1945; having been read

It is ordered that the petitioners above named be and they are hereby declared entitled, as children of the deceased above named, to have letters of administration to the estate of the said deceased issued to them, unless the respondents above named or any person or persons interested in the said estate shall, on or about March 20, 1946, show sufficient cause to the satisfaction of the court to the contrary.

February 18, 1946.

G. C. T. A. DE SILVA,  
District Judge.The foregoing *Order Nisi* is extended till April 24, 1946.

March 20, 1946.

G. C. T. A. DE SILVA,  
District Judge.

In the District Court of Jaffna.

*Order Nisi.*

Testamentary In the Matter of the Intestate Estate of the late Jurisdiction. Chellammah, wife of Veerasingham of Veemankam, No. 509. kamam, deceased

Subramaniam Veerasingham of Veemankam ..... Petitioner.

(1) Parameswary, daughter of Veerasingham, (2) Mangaleswary, daughter of Veerasingham, (3) Veerasingham Joganathan, (4) Veerasingham Atputhanathan, all of Veemankam, (5) Sannappu Ponnampalam of Manipay ..... Respondents.

THIS matter coming on for disposal before R. R. Selvadurai, Esq., District Judge, Jaffna, on January 8, 1946, in the presence of Mr. M. Sithambaranathan, Proctor, on the part of the petitioner, and on reading the affidavit and petition of the petitioner.

It is ordered that the above named 5th respondent be appointed guardian *ad litem* over the minors, the 1st, 2nd, 3rd, and 4th respondents, to represent them in this action 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 February 15, 1946, appear before this court and show sufficient cause to the satisfaction of this court to the contrary.

R. R. SELVADURAI,  
District Judge.

January 8, 1946.

Cause to show extended to April 9, 1946.

In the District Court of Jaffna.

*Order Nisi.*

Testamentary In the Matter of the Intestate Estate of the late Jurisdiction. Sahul Hameed Mohamed Ibrahim of Vannar- No. 511. ponnai West, Jaffna, deceased.

Mohamed Mohideen Mohamed Segu Fareeth Lebbe of Vannar- ponnai West, Jaffna ..... Petitioner.

Vs.

(1) Mohamed Sultan Beebi, widow of Mohamed Ibrahim; (2) Siththi Mamoon, wife of Mohamed Segu Fareeth Lebbe; (3) Siththi Mahbooba, daughter of Mohamed Ibrahim (minor); (4) Sahul Hameed Mohamed Howth, (5) Seynambu Nachchia, wife of Mohamed Abdulcader, all of Vannarponnai West, Jaffna ..... Respondents.

THIS matter of the petition of the above-named petitioner coming on for disposal before R. R. Selvadurai, Esq., District Judge, Jaffna, on January 8, 1946, in the presence of Messrs. Aboobucker & Sultan, Proctors, on the part of the petitioner; and the affidavit of the petitioner dated January 7, 1946, having been read:

It is ordered that the above-named 1st respondent be appointed guardian *ad litem* over the minor 3rd respondent for the purpose of watching and protecting the minor's interest in this action, and that letters of administration to the estate of the above-named deceased be issued to the petitioner, as the son-in-law of the said deceased, unless the respondents or any other person or persons interested shall appear before this court on February 15, 1946, and show sufficient cause to the satisfaction of this court to the contrary.

January 8, 1946.

R. R. SELVADURAI,  
District Judge.

Time to show cause extended till April 9, 1946.

February 15, 1946.

R. R. SELVADURAI,  
District Judge.

In the District Court of Jaffna.

*Order Nisi.*

Testamentary In the Matter of the Last Will and Testament of Jurisdiction. the late Kasippillai Chinnappah of Tellippallai, No. 519. deceased.

Ponnammah, widow of Kasippillai Chinnappah, of Tellip- pallai ..... Petitioner.

Vs.

(1) Chinnappah Thruvarudchelvan of Tellippallai, minor, by his guardian *ad litem*, (2) Taylor Thuraappahpillai Jayaratnam, Principal, Mahajana College, Tellippallai ..... Respondents.

THIS matter coming on for disposal before R. R. Selvadurai, Esq., District Judge, Jaffna, on March 13, 1946, in the presence of Mr. S. Canagasabai, Proctor, on the part of the petitioner; and the affidavit of the said petitioner dated December 22, 1945, and the amended affidavits of the attesting witnesses dated February 27, 1946, and March 2, 1946, having been read:

It is ordered that the second-named respondent above named be and he is hereby appointed guardian *ad litem* over the minor, the first respondent, and the last will of the late Kasippillai Chinnappah the above-named deceased the original of which has been produced and is now deposited in this court, and the same is hereby declared proved and the petitioner is the executrix named in the said will, and the said petitioner be and she is hereby entitled to have probate of the said will issued to her, unless the respondents or any person or persons interested shall, on or before April 12, 1946, show sufficient cause to the satisfaction of this court to the contrary.

March 13, 1946.

R. R. SELVADURAI,  
District Judge.

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 Muttachippillai, widow of No. 304/P. T. Singaravelu, of Valvetty, deceased.

Veluppillai Sivaprakasam of Karanavai North ..... Petitioner.

Vs.

(1) Singaravelu Kathravetpillai of Valvetty, presently of Kandy. (2) Sivakammiammah, wife of V. Sivapragasam of Karanavai North, (3) Rasanayagam Nadarajah, and (4) wife, Thangammah, both of Sarasalai (5) Sivakrolunthu, widow of Sabapathupillai Sinnathamby of Vannarponnai East ..... Respondents.

THIS matter coming on for disposal before E. Wijeyewardene, Esq., Additional District Judge, on March 18, 1946, in the presence of Mr. P. Kanapadupillai, 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 declared entitled to take out letters of administration, as the son-in-law of the deceased, and that letters of administration be issued to him accordingly, unless the respondents or any other person shall, on or before May 4, 1946, show sufficient cause to the satisfaction of this court to the contrary.

March 18, 1946.

E. WIJEYWARDENE,  
Additional District Judge.

In the District Court of Jaffna (held at Point Pedro).

*Order Nisi.*

Testamentary In the Matter of the Intestate Estate of the late  
Jurisdiction. Packiam, widow of V. Sivaprakasam of Thum-  
No. 291/P. T. palai, deceased.

Sivaprakasam Padmanathan of Thumpalai..... Petitioner.  
Vs.

(1) Sivaprakasam Vaikunthanathan of ditto, (2) Sivapra-  
kasam Surendranathan of ditto, (3) Sivaprakasam Suchi-  
thanathan of ditto, (4) Mankayatkarasy, wife of Ganesan  
of ditto, (5) Muttusamy Ganesan of ditto..... Respondents.

THIS matter coming on for disposal before Eardley Wijeyewardene, Esq., Additional District Judge, on November 9, 1945, in

the presence of Mr. V. Paramsothy, Proctor, on the part of the petitioner; and the petition and affidavit of the petitioner dated October 25, 1945, having been read:

It is ordered that the petitioner, as the son and heir of the deceased, be declared entitled to take out letters of administration and that letters of administration be issued to him accordingly, unless the respondents or any other person shall appear before this court on or before November 29, 1945, and show sufficient cause to the satisfaction of this court to the contrary

November 9, 1945.

Extended for April 12, 1946

March 15, 1946.

E. WIJEYWARDENE,  
Additional District Judge.

E. WIJEYWARDENE,  
Additional District Judge.

#### DRAFT ORDINANCES.

#### MINUTE.

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

L. D.—O. 31/44.

613/1/37 (SB/FSO)

Chapter 189.  
(Vol. IV.,  
p. 684.)

#### An Ordinance to amend the Stamp 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 Stamp (Amendment) Ordinance, No. of 1946.

Amendment of  
part I of  
Schedule A to  
Chapter 189.

2. Part I of Schedule A to the Stamp Ordinance (hereinafter referred to as "the principal Ordinance"), is hereby amended as follows:—

(1) in item 9—

- (a) by the omission of paragraph (1);
- (b) by the omission of the words "except that of a notary or pharmacist" occurring in paragraph (2) of that item; and
- (c) by the renumbering of paragraph (2), amended as aforesaid, as item 9;

(2) in item 10, by the substitution, for the words and figures "item 9 (1) or item 9 (2)" of the word and figure "item 9";

(3) in item 14, by the substitution, for paragraph (a) of the Exemptions set out under that item, of the following new paragraph:—

"(a) All cheques drawn, by any person in the service of the Imperial Government, in the execution of his duties;"

and

(4) in item 49—

- (a) in paragraph (b) of the Exemptions set out under that item, by the substitution, for the words "his office.", of the words "his office"; and
- (b) by the insertion, immediately after paragraph (b) of the Exemptions set out under that item, of the following new paragraph:—

"(i) receipts or discharges given in the execution of his duties by the Consul or the Vice-Consul or by any other person acting on behalf of the Consul or the Vice-Consul of the United States of America."

Retrospective  
effect.

3. (1) The amendment made in Part I of Schedule A to the principal Ordinance by paragraph (1) of section 2 of this Ordinance shall be deemed for all purposes to have had effect on the thirty-first day of March, 1939.

(2) The amendment made in Part I of Schedule A to the principal Ordinance by paragraph (4) (b) of section 2 of this Ordinance shall be deemed for all purposes to have had effect on the date on which the principal Ordinance came into operation.

#### Objects and Reasons.

The Stamp duty now chargeable on Articles of Apprenticeship of a person intending to qualify as a notary or pharmacist is Rs. 100, but the duty in the case of all other Articles of Apprenticeship is only Rs. 10. It is not considered necessary to retain this distinction and the object of paragraph (1) of Clause 2 of this Bill is to provide that the uniform rate of Rs. 10 shall be chargeable in all cases including the Articles of a person intending to qualify as a notary or pharmacist.

2. Under the provisions of the Stamp Ordinance (Chapter 189), cheques drawn by army accountants on Imperial services are exempted from the stamp duty payable under that Ordinance. By Clause 2 (3) of this Bill it is proposed to enlarge the scope of this exemption, by providing that stamp duty will not be charged on cheques drawn, by any person in the service of the Imperial Government, in the execution of his duties. Receipts or discharges given by the Consul or the Vice-Consul or by any other person acting on behalf of the Consul or the Vice-Consul of the United States of America in the execution of his duties will also be exempted from such stamp duty. (Clause 2 (4)).

3. In order to validate practices which have continued for some years, retrospective effect will be given, by Clause 3, to the amendments which will be effected by paragraphs (1) and (4) (b) of Clause 2.

Colombo, April 2, 1946. C. E. JONES,  
Acting Financial Secretary.

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