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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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PASSED ORDINANCES.

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

No. 1 of 1946.

L. D.—O. 45/34.

An Ordinance to amend the Evidence Ordinance.

Chapter II.
(Vol. I., p. 115)

[Assented to by His Majesty the King : See Proclamation dated February 18, 1946, published in Government Gazette, No. 9,523 of February 22, 1946.]

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 Evidence Amendment Ordinance, No. 1 of 1946.

Short title.

2. Section 45 of the Evidence Ordinance is hereby amended, by the substitution, for the words "finger impressions", wherever they occur in that section, of the words "finger impressions, palm impressions or foot impressions".

Amendment of section 45 of Chapter II.

3. Section 73 of the Evidence Ordinance is hereby amended in sub-section (3) thereof, by the substitution, for the words "finger impressions", of the words "finger impressions, palm impressions and foot impressions".

Amendment of section 73 of Chapter II.

Passed in Council the Twenty-second day of November, One thousand Nine hundred and Forty-five.

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

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

No. 2 of 1946.

L. D.—O 39/42 M.L.A.—BA 463.

An Ordinance to amend the Rent Restriction Ordinance, No. 60 of 1942.

HENRY MOORE.

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 Rent Restriction Amendment Ordinance, No. 2 of 1946.

Short title.

2. Section 18 of the Rent Restriction Ordinance, No. 60 of 1942, is hereby repealed and the following section shall be substituted therefor :—

Replacement of section 18 of Ordinance No. 60 of 1942.

18. This Ordinance shall cease to be in operation on the thirty-first day of December, 1946, or on such earlier

Duration of Ordinance.

date as may be appointed in that behalf by the Governor by Proclamation published in the *Gazette*.

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

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

Assented to by His Excellency the Governor the Nineteenth day of February, One thousand Nine hundred and Forty-six.

J. A. MULHALL,
Acting Secretary to the Governor.

DRAFT ORDINANCES.

MINUTE.

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

L. D.—O. 8/45.

687/1/2 (SB/RA)

An Ordinance to amend the Financial Reserves Ordinance, No. 16 of 1944.

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 Financial Reserves (Amendment) Ordinance, No. of 1946.

Insertion of new section 3A in Ordinance No. 16 of 1944.

2. The following new section is hereby inserted immediately after section 3 of the Financial Reserves Ordinance, No. 16 of 1944, and shall have effect as section 3A of that Ordinance:—

“ Additional provisions as to utilisation of special reserves.

3A. Where the expenditure of any sum forming the whole or any part of a special reserve has been authorised by resolution of the State Council under section 3—

- (a) all payments necessary for such expenditure shall, as far as possible, be made by the Deputy Financial Secretary directly out of the moneys forming that special reserve, and the accounts opened in respect of that reserve shall, irrespective of the financial year in which such payments are made, be kept in such manner as to show the amount which has been expended under the authority of that resolution, and the amount which remains of that reserve, at any given time;
- (b) if any moneys forming part of that reserve are not immediately available for such expenditure at any time, the Deputy Financial Secretary may make the necessary payment by way of advance out of the general revenue or other funds of the Island and may make good to the general revenue or other funds the amount of any payment so made by recovering it from the moneys forming part of that reserve when such moneys are available; and
- (c) any balance which may remain unexpended out of such sum shall not be deemed to lapse into the surplus balances of the general revenue or to be available for appropriation for the ordinary expenditure of the Island for any year, but shall continue to form part of that reserve, until it is transferred to any other special reserve or to the general revenue of the Island by resolution of the State Council under section 3.”

Objects and Reasons.

Where the whole or any part of a special financial reserve set apart under the Financial Reserves Ordinance, No. 16 of 1944, is locked up in investments, it may not be possible to meet the expenditure authorised by a resolution of the State Council directly out of that reserve. It is therefore necessary that there should be power to obtain the required money by way of advance from the general revenue and to return it to the general revenue when there are sufficient funds in the reserve. The Ordinance, however, does not provide such power. There is also a further difficulty. When any sum is authorised to be spent out of a special financial reserve by a resolution of the State Council under section 3 of the Ordinance and the whole or any part of that sum remains unspent, whether at the end of a financial year or after all necessary expenditure has been met, it is open to doubt whether the unspent amount forms part of such reserve or lapses into the general revenue. The object of this Bill is to amend the Ordinance so as to include in it provisions which will create the power, and eliminate the doubt, referred to above.

Financial Secretary's Office,
February 14, 1946.

C. E. JONES,
Acting Financial Secretary.

MINUTE.

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

L. D.—O 16/39—M. L. A.—BA. 537.

An Ordinance to amend and consolidate the law relating to the making and collection of rates by local authorities and to the valuation of property for the purpose of such rates, and to provide for matters connected with or incidental to the matters aforesaid.

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SCHEDULE.

An Ordinance to amend and consolidate the law relating to the making and collection of rates by local authorities and to the valuation of property for the purpose of such rates, and to provide for matters connected with or incidental to the matters aforesaid.

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 Rating and Valuation Ordinance, No. of 194 .

PART I.

APPLICATION OF ORDINANCE AND CONNECTED PROVISIONS.

Application of Ordinance.

2. Where any local authority is empowered, authorised or required by or under the provisions of any other written law to make, impose or levy a rate or rates on the annual value of any property in any area, the Governor may, by Proclamation published in the *Gazette*, declare that the provisions of this Ordinance shall apply for the purpose of the making, imposition, levy, payment, collection and recovery of the rate or rates which may be made or levied by that authority for that area in respect of such year as shall be specified in the Proclamation and of every subsequent year.

Rating authorities and areas.

3. Where the provisions of this Ordinance have by Proclamation under section 2 been made applicable in the case of the rate or rates which may be made or levied by any local authority for any area, that local authority and that area shall be a rating authority and a rating area, respectively, for the purposes of this Ordinance:

Cap. 198.

Provided, however, that where such local authority is a Village Committee, no part of the village area, other than a locality declared under the provisions of the Village Communities Ordinance to be a built-up locality, shall be deemed to be or to form part of a rating area for the purposes of this Ordinance.

Meaning of "appointed year".

4. In this Ordinance, the expression "the appointed year", when used with reference to any rating area, means the year specified in the Proclamation by which the provisions of this Ordinance are made applicable in the case of the rate or rates which may be made or levied by the rating authority for that area.

Rates to be made and levied by rating authorities in accordance with Ordinance.

5. Every rate made or levied by the rating authority for any rating area in respect of the appointed year and of every subsequent year shall be made, levied, paid and recovered in accordance with the provisions of this Ordinance:

Provided, however, that where any limitation or condition is imposed by any other written law in relation to the power of

a rating authority to make and levy a rate, nothing in this Ordinance shall be deemed to modify or affect the limitation or condition so imposed.

PART II.

RATING.

6. (1) Subject as hereinafter provided, every rate made by the rating authority for any rating area shall be a general rate on the annual value of all rateable property situated in the area :

General rate and special rate.

Provided that nothing in the preceding provisions of this sub-section shall affect or prejudice the power of any rating authority to make or levy any special rate referred to in sub-section (2).

(2) Where any rating authority is duly empowered in that behalf by or under any other written law to make and levy a special rate on the annual value of any property situated in any rating area or in any part of such area, all the provisions of this Ordinance shall, unless otherwise expressly provided, apply to such special rate, and for the purposes of such application, any reference in any such provision to a rating area shall, where necessary, be deemed to be a reference to the part of the rating area in respect of which the special rate is made.

(3) Where any rateable property, or any part of any rating area, is not benefited by any service or services in respect of which the general rate or any special rate is made, the rating authority may by resolution exempt that rateable property or all rateable property in that part of the rating area as the case may be, from the payment of such portion or portions of such rate as may be declared in such resolution to be or to have been made in respect of such service or services.

7. Where any rating authority resolves to make or levy in respect of any year a general rate or a special rate which is higher or lower than the general rate or the corresponding special rate, as the case may be, which was made or levied by that authority in respect of the preceding year under this Ordinance or any other written law, the rate shall not be valid unless it is sanctioned by the Executive Committee.

Sanction of Executive Committee in certain cases.

8. Subject to the provisions of this Ordinance, every rate made by the rating authority for any rating area shall be a rate at a uniform amount per centum on the annual value of each rateable property in the area.

Uniformity of rate.

9. Where the amount payable in respect of the general rate, or the aggregate of the amounts payable in respect of the general rate and of any special rate or rates, on any rateable property for any year, is less than fifty cents, a sum of 48 cents shall, in lieu of the amount so payable, be deemed to be payable in respect of such rate or rates, as the case may be.

Minimum amount to be recovered as rate.

10. Every rate made by a rating authority shall be made in respect of the period of one year commencing on the first day of January next succeeding the date on which the rate is approved by resolution of the rating authority, or where the rate requires the sanction of the Executive Committee, the date on which it is so sanctioned.

Making and operation of rate.

11. Every rating authority shall, before the expiry of a period of ten days from the date on which any rate is made, or, where the rate requires the sanction of the Executive Committee, from the date on which it is so sanctioned—

Publication of rate.

- (a) exhibit on the notice board at the office of the authority, a written notice that such rate has been made; and
- (b) publish the notice in a newspaper circulating in the rating area, or, in the case of a rate made by a Village Committee, by beat of tom-tom in the area or in such other manner as may be prescribed.

12. It shall be the duty of every rating authority (other than a Municipal Council) to comply with all such directions as may be issued by the Executive Committee from time to time in relation to the dates before which resolutions for the imposition of rates shall be considered by the authority.

Directions of Executive Committee as to making of rates.

13. (1) It shall be the duty of every rating authority to keep and maintain a Rate Book in the prescribed form, and to enter or cause to be entered annually therein the prescribed particulars relating to each rateable property in the rating area.

Rate Book.

(2) The owner or occupier of any rateable property, or any person authorised in that behalf by such owner or occupier, shall be entitled to inspect free of charge any portion of the Rate Book which contains particulars relating to that property.

Amendment of
Rate Book.

14. The rating authority may at any time make such amendments in the Rate Book as may, in the opinion of the authority, be necessary in order—

- (a) to correct any clerical or arithmetical error in the Rate Book;
- (b) to correct any erroneous insertion or omissions or any misdescriptions:

Provided, however, that no amendment the effect of which is to alter the amount entered in the Rate Book as payable on any property in respect of any rate, shall, unless it is necessitated by the alteration of a quinquennial list or supplemental list, be made by the rating authority except after service in the prescribed manner on the occupier of that property of a notice in the prescribed form, and after consideration of any objection which may, in accordance with the notice, be made by the owner or occupier of the property.

Meaning of
"rateable
property".

15. (1) In this Ordinance, "rateable property" means any land or any portion of any land which is separately owned, let or occupied, together with any house, building, tenement, hut or other roofed enclosure, or wall, hoarding or other structure thereon and includes—

- (a) any right of way, way-leave or other servitude appertaining to such property or enjoyed in connection with such property; and
- (b) any property which is deemed, by virtue of the provisions of sub-section (2), to be rateable property for the purposes of this Ordinance.

(2) All tramway lines, electric mains, cables or transformer stations, all gas, water, petrol, fuel or oil mains or lines, all telegraph or telephone poles, lines or cables, and all wireless transmission masts, and all pillar boxes which are installed and maintained in, upon or over any land, shall be deemed to be rateable property for the purposes of this Ordinance, and the authority, body, company, firm or individual by which or by whom such lines, mains, cables, stations, poles or masts are maintained for the time being shall be deemed to be the owner of such rateable property and shall be liable to pay the amounts due from time to time on such property in respect of any rate.

Liability of
lessee or tenant
of Crown
property to
pay rates.

16. Where any rateable property belonging to the Crown is leased or let to any person, the lessee or tenant, as the case may be, shall be liable to pay and shall pay to the rating authority, the amount due on that property in respect of any rate:

Provided that nothing hereinbefore contained shall apply in the case of any property belonging to the Crown which is let to any person who is in the employment of the Crown and who resides on that property.

Exemption for
places of
worship,
charitable
institutions,
schools, &c.

17. (1) Subject as hereinafter provided, no person shall be liable to be assessed or rated to or for any general rate in respect of—

- (a) any land or buildings used exclusively or mainly for public religious worship or for any public charitable purpose;
- (b) any land or buildings used exclusively or mainly for the purposes of any school;
- (c) any land or buildings for the time being in charge of military sentries:

Provided, however, that the preceding provisions of this sub-section shall not apply in any case where the owner of any land or building mentioned in those provisions receives any rent in respect of such land or building.

(2) For the purposes of sub-section (1)—

- (a) any building or part thereof which is exclusively or mainly used or is set apart for the provision of living or sleeping accommodation for persons resident within the premises of any school, or for the preparation of food for, or the taking of meals by such persons, shall not be deemed to be used for the purposes of the school;
- (b) any playing-field maintained in connection with any school shall, notwithstanding that it may be situated outside the premises of the school, be deemed to be used for the purposes of the school.

Exemption for
burial and
cremation
grounds.

18. No person shall be liable to be assessed or rated to or for any general rate in respect of any burial or cremation ground, or of any building which is maintained upon any such ground or is used for the purposes of cremation:

Provided, however, that the preceding provisions of this section shall not apply in the case of any crematorium maintained for profit otherwise than by the Government of Ceylon or a local authority.

19. In the case of a special rate—

- (a) the provisions of sections 17 and 18 shall not apply ;
 (b) nothing in this Ordinance shall affect or prejudice the grant or the effect of any exemption provided for by the written law under which the special rate is made.

Exemption
in the case of
special rates.

PART III.

VALUATION OF RATEABLE PROPERTY.

Quinquennial lists and supplemental lists.

20. Subject to the provisions of section 21, a new list containing the prescribed particulars relating to each rateable property in each rating area (hereinafter referred to as an "original quinquennial list") shall be made in accordance with this Part so as to come into force on the first day of January in the appointed year and, thereafter, quinquennial lists shall be made from time to time for that area, so that a new quinquennial list shall come into force upon the expiration of a period of five years from the date on which the preceding quinquennial list came into force.

Quinquennial
lists.

21. (1) In any case where the Commissioner is satisfied that the preparation of an original quinquennial list to come into force in the appointed year for the whole of any rating area would be impracticable, having regard to all the circumstances of the case, the Commissioner may by notification published in the *Gazette*—

Rating
divisions and
quinquennial
lists for such
divisions.

- (a) divide the rating area into such number of rating divisions, not exceeding five in number, as he may consider expedient, and define the limits of each such division ; and
 (b) direct, in respect of each such division, that an original quinquennial list shall be made under this part so as to come into force in such year as may be specified by him in such notification.

(2) Where any rating area is divided by notification under sub-section (1) into rating divisions, an original quinquennial list shall be made in accordance with this Part for each such division so as to come into force on the first day of January in the year specified in the notification in respect of that division ; and thereafter new quinquennial lists shall be made from time to time for that division so that a new quinquennial list shall come into force upon the expiration of a period of five years from the date on which the preceding quinquennial list came into force.

(3) In any case where, in consequence of the division of any rating area into two or more rating divisions, an original quinquennial list is not made so as to come into force in the appointed year for the whole of the rating area, then until the date on which an original quinquennial list comes into force for any such rating division in accordance with sub-section (2)—

- (a) such part of the assessment book in force for that area in the year preceding the appointed year as contains the annual value or the assessment of the annual value of the rateable properties in that rating division shall be deemed to be a quinquennial list duly made and approved for that division in accordance with this Part ; and shall have effect accordingly subject to the modification that no objection, action or appeal shall be lodged, instituted or preferred under this Part in respect of any matter therein contained ;
 (b) supplemental lists and provisional lists shall, where necessary, be made for that rating division in accordance with the requirements of this Part ;
 (c) the part of the assessment book which is deemed by paragraph (a) to be a quinquennial list for that rating division, together with and as altered by any such supplemental list or provisional list for the time being in force, shall be deemed for the purposes of any rate made by the rating authority to be the valuation list for that division.

(4) In sub-section (3), "assessment book" means the assessment book or the Assessment Register which is maintained by the local authority for any area, and in which the annual value or the assessment of the annual value of the rateable properties in the area are entered in the year preceding the appointed year under the provisions of any other written law for the purposes of any rate imposed by that authority for that area, as amended or altered in consequence of the determination of any objection, action or appeal under any such provisions.

Form, &c., of
draft lists.

22. (1) Every draft quinquennial list prepared for the purposes of this Part shall—

- (a) be in the prescribed form and shall contain in respect of every rateable property within the rating area or division for which the list is prepared the particulars for the inclusion of which provision is made in that form ;
- (b) be prepared in accordance with such general or special directions as may from time to time be issued by the Commissioner for the purpose of carrying into effect the provisions of this Part relating to the procedure for the preparation of such lists ;

(2) The particulars relating to the rateable properties situated in each town or ward comprised within any rating area or division or situated in each ward of any such town shall, as far as practicable, be separately set out in the draft quinquennial list prepared for that area.

Preparation
of draft
quinquennial
lists.

23. (1) Where a quinquennial list is, under the provisions of section 20 or section 21, required to be made so as to come into force on the first day of January in any year for any rating area or division, other than a Municipality or a rating division of a Municipality, it shall be the duty of the rating authority, on or before such date in the preceding year as may be fixed by the Commissioner—

- (a) to cause a draft quinquennial list to be prepared for that area or division, and to be signed by the Chairman of the authority ; and
- (b) to transmit the draft list to the Local Government Valuer for revision.

(2) Where a quinquennial list is, under the provisions of section 20 or section 21, required to be made so as to come into force on the first day of January in any year for any rating area or division, being a Municipality or a rating division of a Municipality it shall be the duty of the rating authority—

- (a) to cause a draft quinquennial list for that area or division to be prepared before such date as may be fixed by the authority ; and
- (b) before the thirtieth day of April in the year preceding that year, to revise and alter the draft list in such manner as may be necessary in the opinion of the authority, and to cause it to be signed by the Municipal Commissioner.

Preparation
of draft
supplemental

24. (1) Save as otherwise provided in section 25, a supplemental list shall be made every year for every rating area, or, where any such area has been divided into rating divisions, for every such division, and shall set out all such alterations as may, during the period of twelve months immediately preceding the fifteenth day of February in that year, have taken place in respect of any of the matters stated in the valuation list in force during that year for that area or division.

(2) Where a supplemental list is required to be made in any year for any rating area or division, other than a Municipality or a rating division of a Municipality, it shall be the duty of the rating authority, on or before the fifteenth day of February in that year—

- (a) to cause a draft supplemental list to be prepared for that area or division and to be signed by the Chairman of the authority ; and
- (b) to transmit the list to the Local Government Valuer for revision.

(3) Where a supplemental list is required to be made in any year for any rating area or division, being a Municipality, or a rating division of a Municipality it shall be the duty of the rating authority—

- (a) to cause a draft supplemental list to be prepared for that area or division on or before such date in that year as may be fixed by the authority ; and
- (b) before the fifteenth day of June in that year, to alter or revise the list in such manner as may be necessary in the opinion of the rating authority and to cause it to be signed by the Municipal Commissioner.

(4) The provisions of section 22 shall apply *mutatis mutandis* in relation to every supplemental list, subject however to the modification that nothing therein contained shall be deemed to require any supplemental list to contain any particulars relating to any rateable property which has not been affected by any such alterations as are referred to in this section.

Cases where
supplemental
list is not to
be made.

25. (1) No supplemental list shall be made for any rating area or division in the year preceding the year in which a new quinquennial list is, under the provisions of section 20 or section 21, required to come into force for that area or division.

(2) Where no such alterations as are referred to in section 24 (1) have taken place during the period of twelve months preceding the date on which a draft supplemental list would under that section be required to be prepared for any rating area or division in any year, no supplemental list shall be made for that area or division in that year; and in any such case the rating authority shall, on or before that date, transmit to the Commissioner a certificate in the prescribed form to the effect that no such alterations have taken place in respect of that area or division, as the case may be.

26. (1) Where any draft quinquennial list or draft supplemental list is transmitted to the Local Government Valuer under this Part, it shall be the duty of the Local Government Valuer to revise the draft list in such manner as may, in his opinion, be necessary and the Valuer shall have power, for the purposes of such revision—

Revision of draft lists by Local Government Valuer.

(a) to include in any such draft list any rateable property the particulars relating to which have not been inserted therein; and

(b) to correct or alter any of the particulars set out in such draft list.

(2) It shall be the duty of the Local Government Valuer, after any draft quinquennial list or draft supplemental list is revised or altered in accordance with the provisions of sub-section (1), to sign the draft list and to return it to the rating authority—

(a) if it is a draft quinquennial list, before the thirtieth day of April next succeeding the date on which it is transmitted to him; or

(b) if it is a draft supplemental list, before the fifteenth day of June next succeeding that date.

27. (1) Where a draft quinquennial list or draft supplemental list has been prepared for any rating area or division in any year and has been revised by the rating authority or the Local Government Valuer, as the case may be, it shall be the duty of the Chairman of the rating authority, or in the case of a Municipal Council of the Municipal Commissioner, on or before the fifteenth day of July in that year to cause the draft list to be deposited at the office of the authority and to give public notice in the prescribed manner—

Deposit and inspection of draft lists.

(a) that the draft list has been deposited and will be open to public inspection at the office of the authority at any time before the fifth day of August next succeeding the date of such deposit; and

(b) that written objection may, at any time before the fifth day of August next succeeding the date of such deposit, be lodged in respect of any valuation or matter contained in the draft list.

(2) The owner or occupier, or the authorised agent of the owner or occupier, of any rateable property shall, at any time within the period during which a draft quinquennial list or draft supplemental list is open to inspection, be entitled, free of charge, to inspect the draft list.

28. (1) On or before the fifteenth day of July in the year in which any draft quinquennial list or draft supplemental list is prepared for any rating area or division, the Chairman of the rating authority, or in the case of a Municipal Council, the Municipal Commissioner, shall cause a notice of valuation relating to every rateable property included in the draft list to be served in the prescribed manner on the occupier of the property.

Notice of valuation.

(2) Where notice of the deposit of any draft quinquennial list or supplemental list has been published in accordance with section 27, no valuation of any rateable property inserted therein shall be deemed to be invalid by reason only of the fact that notice of such valuation has not been served in accordance with the provisions of sub-section (1).

29. (1) Any person who is aggrieved by the incorrectness or unfairness of any matter in a draft quinquennial list or draft supplemental list, or by the inclusion therein or omission therefrom of any matter, or by the valuation as a single property of a building or portion of a building occupied in parts, or by any other matter done in or connected with or arising out of such draft list, lodge an objection with the rating authority at any time before the fifth day of August next succeeding the date on which the draft is deposited under section 27.

Objections to draft list.

(2) Every such objection shall be in the form of a written statement which—

(a) must set out the grounds of the objection and specify the address to which notices may be sent to the objector in connection with any inquiry into or determination of the objection;

(b) must, except in the case of an objection lodged with a Municipal Council, be in duplicate.

Procedure upon receipt of objections.

30. (1) Every rating authority shall cause particulars relating to all objections duly lodged with the authority in any year under section 29 to be entered in a register kept for the purpose, and shall, except where it is a Municipal Council, transmit to the Local Government Valuer, before the twentieth day of August in that year, copies of all statements of objection received by the authority.

(2) Every rating authority shall send a written notice to every objector, at the address specified by him, of the date on which, and the time and place at which, an inquiry will be held for the consideration of his objection:

Provided, however, that—

(a) nothing hereinbefore contained shall be deemed to prevent any rating authority from determining any objection without holding an inquiry, if the determination is that the objection shall be allowed; and

(b) no date for any such inquiry shall be fixed by any rating authority, other than a Municipal Council, except after consultation with the Local Government Valuer.

Hearing and determination of objections.

31. (1) Every inquiry for the determination of any objection duly lodged under section 29 shall be held by the Chairman of the local authority, or in the case of a Municipal Council by the Municipal Commissioner, or by an officer authorised for the purpose by the Chairman or the Municipal Commissioner, at the time and place specified in the notice under section 30 or at such other time to which the inquiry may be adjourned

(2) Any objector who has duly lodged an objection under section 29 shall be entitled, either in person or by a representative authorised in writing in that behalf, to be heard and to call witnesses at the inquiry held for the determination of such objection.

Where the objector is not present at such inquiry either in person or by representative the objection may be heard and determined in his absence.

(3) The Local Government Valuer shall be entitled, either in person or by a representative authorised in writing in that behalf, to be heard and to call witnesses at any inquiry held for the determination of any objection lodged with any rating authority other than a Municipal Council:

Provided, however, that where the Local Government Valuer is not present or represented at any such inquiry, any matters stated in a written report sent by the Local Government Valuer shall be taken into consideration for the purpose of the determination of the objection.

Notice of decisions, and alterations of lists.

32. Where any objection has been determined by a rating authority, the rating authority shall—

(a) cause a notice of the decision to be sent to the objector at the address specified by him in his statement of objections, and to the Local Government Valuer; and

(b) cause such alterations, insertions or corrections, as may be necessary in consequence of the decision, to be made in the draft list to which the objection relates.

Provision as to time for determination of objections.

33. It shall be the duty of a rating authority to take all such steps as may be necessary to secure that all objections duly lodged with that authority in any year under section 29 are as far as may be, heard and determined before the twenty-third day of December in that year:

Provided, however, that any such objection may be determined at any time after that day upon application made by the objector in that behalf, or in any case where sufficient time is not available for the determination before that day of all objections lodged with the authority.

Final approval of lists by rating authorities.

34. (1) The Chairman of the rating authority or, where the authority is a Municipal Council, the Municipal Commissioner shall, as soon as may be after all objections, relating to any draft quinquennial list or supplemental list, which is required under this Part to be made in any year, have been determined as hereinbefore provided, and in any case not later than the thirty-first day of December in that year, finally approve and sign the draft list in token of such approval.

(2) Every quinquennial list or supplemental list for any rating area or division which is approved by the rating authority under sub-section (1) shall—

(a) be deemed, unless the contrary is proved, to have been made in accordance with the provisions of this Part;

(b) come into force on the first day of January next succeeding the date of such approval; and

(c) continue in force until the date on which the succeeding quinquennial list for that area or division is required by section 20 or section 21 to come into force for that area or division.

Appeals from decisions of rating authorities.

35. (1) Save as otherwise provided in section 38, the Local Government Valuer, or any person who has duly lodged an objection with the rating authority in respect of any matter contained in a quinquennial list or supplemental list may, before the expiry of a period of one month after the date of the receipt by him of the notice of the decision upon the objection, institute an action in accordance with the provisions of sub-section (2) for the revision of such decision.

(2) Every action for the revision of any decision relating to any rateable property included in any quinquennial list or supplemental list, shall be instituted in the District Court or the Court of Requests having jurisdiction over the place in which the property is situated, according as the total amount, which would be payable in accordance with the decision as rates on that property for the year in which the list is to come into force, exceeds or does not exceed three hundred rupees.

36. (1) The court in which any action is duly instituted under section 35 shall hear and determine the action according to the procedure prescribed by any written law for the time being in force regulating the hearing and determination of civil actions brought in such court :

Provided, however, that where the plaintiff in such action is a person other than the Local Government Valuer, he shall not be permitted to adduce evidence on any ground of objection which was not set out in the statement of objection lodged by him with the rating authority under section 29.

(2) The decision of any District Court or Court of Requests in any action instituted under section 35 shall be subject to an appeal to the Supreme Court, and the provisions of Chapter LVIII of the Civil Procedure Code, and of any other written law relating to appeals to the Supreme Court from judgments, decrees or orders of a District Court or Court of Requests, as the case may be, shall apply to such appeal.

37. (1) Where no appeal is preferred from the decision of the District Court or of the Court of Requests in an action instituted under section 35, it shall be the duty of the District Judge or Commissioner, as the case may be, to send to the rating authority a statement under his hand setting out the decision or award or judgment and specifying the alteration, if any, to be made in the quinquennial list or supplemental list to which the action relates.

(2) It shall be the duty of the Registrar of the Supreme Court, upon the final determination of an appeal preferred to that Court under section 36 (2), to send to the rating authority a statement under his hand setting out the decision of the Supreme Court, and specifying the alteration, if any, to be made in the quinquennial list or supplemental list to which the appeal relates.

(3) The rating authority shall upon the receipt of any statement referred to in sub-section (1) or sub-section (2), cause such alterations as may be specified in the statement to be made in the quinquennial list or supplemental list to which the statement relates.

38. (1) Nothing in sections 35 to 37 shall apply in the case of any decision of a rating authority which is a Village Committee.

(2) The Local Government Valuer, or any person who has duly lodged an objection with any rating authority, being a Village Committee in respect of any matter contained in a quinquennial list or supplemental list, may, before the expiry of a period of one month after the date of the receipt by him of the notice of the decision upon that objection, appeal against the decision to the Government Agent of the province in which the village area is situated.

(3) Every such appeal shall be preferred by written statement setting out the grounds of appeal.

(4) The decision of the Government Agent on any such appeal shall be final.

(5) It shall be the duty of the Government Agent upon the determination of any appeal under this section to send to the rating authority a statement under his hand setting out his decision, and specifying the alteration, if any, to be made in the quinquennial list or supplemental list to which the appeal relates.

(6) The rating authority shall upon the receipt of any statement referred to in sub-section (5), cause such alterations as may be specified in the statement to be made in the quinquennial list or supplemental list to which the statement relates.

Effect of lists.

39. (1) The quinquennial list in force for any rating area or division during any year, together with, and as altered by, the supplemental list or lists, if any, which may be in force for that area or division during that year, shall be for the

Action in District Court or Court of Requests for revision of decisions upon objection.

Hearing and determination of actions and appeals in actions.

Cap. 86.

Amendments of lists in consequence of actions.

Appeals to Government Agents from decisions of Village Committees.

Quinquennial list and supplemental lists to be valuation list.

purposes of this Ordinance the valuation list for that area or division for that year; and, where any alterations are made in any such quinquennial list or supplemental list on any date in that year in accordance with the provisions of section 32 or section 37 or section 38, the valuation list shall on and after that date be deemed to be altered accordingly.

(2) The list or lists, as the case may be, declared by sub-section (1) to be the valuation list for any rating area or division for any year, shall, for the purposes of any rate made for that area or division in respect of that year, be conclusive evidence of the annual value of the several rateable properties included therein and of the fact that all rateable properties required to be inserted therein have been so inserted.

Rate to be levied notwithstanding pending objections or actions.

40. Any rate for the purposes of which any valuation list is declared by section 39 to be conclusive shall be made and levied, and shall be collected and recoverable, in accordance with that list, notwithstanding that any objection, action or appeal duly lodged, instituted or preferred under this Part in respect of any matter stated in the list may not have been finally determined:

Provided, however, that in any case where the amount payable on any rateable property in respect of any rate is altered in consequence of the determination of such objection or of the decision in such action or appeal, the difference, if too much has been paid, shall be repaid or allowed, and if too little, shall be deemed to be arrears of the rate (except so far as any penalty is incurred on account of arrears) and shall be paid and recovered accordingly.

Provisional lists.

Making of provisional lists.

41. (1) Where in the course of any year the value of any rateable property is increased by the addition thereto or erection thereon of any building or structure, or is, from any other cause or by reason of any other circumstances, increased or reduced, the provisions of this section shall have effect.

(2) The rating authority of the area in which such property is situated shall cause a provisional list to be prepared setting out the annual value of the property as so increased or reduced and such other particulars relating thereto as may be prescribed.

(3) Every such provisional list shall be revised in like manner as if such list were a draft quinquennial list prepared under this Part, and the rating authority shall, as soon as may be after the date of such revision, cause a notice of the new valuation, which shall be substantially in the prescribed form, to be served on the occupier of the property to which the notice relates.

(4) (a) The owner or occupier, or the authorized agent of the owner or occupier, of the rateable property in respect of which a notice of new valuation has been served under sub-section (3) may, before the expiry of a period of 21 days from the date of the service of the notice, lodge an objection with the rating authority against the new valuation.

(b) Every such objection shall be made in the manner provided in section 29, and the provisions of sections 30 to 32 shall apply in the case of such objections in like manner as they apply in the case of objections in relation to draft quinquennial lists and supplemental lists.

(5) The Local Government Valuer, or any person who has duly lodged an objection with a rating authority under sub-section (4), may, before the expiry of a period of ten days after the receipt by him of the notice of such decision under section 32, appeal to the Commissioner against such decision, and the order of the Commissioner upon such appeal shall be final:

Provided, however, that in any case where the rating authority is a Village Committee, such appeal shall be preferred to the Government Agent of the province in which the village area is situated, and the decision of the Government Agent upon the appeal shall be final.

(6) Nothing in sections 35 to 37 shall apply in the case of any provisional list.

(7) It shall be the duty of the rating authority to make all such corrections or alterations in any provisional list as the Commissioner or any Government Agent may, by order under sub-section (5), direct, to be made therein.

Effect of provisional list.

42. (1) Every provisional list made in any year in respect of any rateable property in any rating area or division shall come into force on the first day of the month next succeeding the date on which the notice of the new valuation of that property is served on the occupier and shall, subject to such alterations, insertions or corrections as may be made therein in consequence of the decision of any objection or of any order made by the Commissioner or Government Agent

under section 41 (5), continue in force until the date on which the first subsequent list for that area or division, as the case may be, comes into force.

(2) Every provisional list shall, in the period during which it is in force, be deemed to form part of the valuation list for the time being in force for the rating area or division for which it is made and shall, so far as may be necessary, be substituted for so much of the valuation list as relates to the property in respect of which the provisional list is made; and the amount levied in respect of such property during such period shall be determined by reference to the annual value of the property as contained in the provisional list:

Provided, however, that in any case where the amount of the annual value of the property as set out in the first subsequent list for that rating area or division, is less than the amount of the annual value thereof as set out in the provisional list, any sum overpaid in consequence of the difference between such amounts shall be repaid or allowed.

(3) In this section, "first subsequent list", when used with reference to any provisional list for any rating area or division, means the supplemental list or quinquennial list for that area or division, the draft of which is the first draft list to be deposited under section 27 after the date on which the provisional list comes into force.

Valuation in special cases.

43. (1) For the purpose of the valuation of any rateable property, the annual value of which is ascertained otherwise than by reference to the accounts, receipts or profits of the undertaking carried on in such property, all such plant or machinery in or upon the property as is, or is capable of being as is intended to be, used for the purposes of any trade or business shall be deemed to form part of the property; and no account shall be taken of the value of any other plant or machinery.

(2) Where the annual value of any rateable property is to be ascertained by reference to the accounts, receipts and profits of any undertaking carried on therein, any question which may, in connection with the determination of the annual value of the rateable property, arise as to the plant and machinery of which account shall be taken, or as to the value of such plant and machinery, shall be determined in the same manner as the question would be determined in England in the case of a like undertaking, under the provisions of any written or other law for the time being in force in England in that behalf.

44. The Governor may, from time to time, by Order published in the *Gazette*, declare that the annual value of land in any rating area or division or in any specified part thereof may be ascertained by reference to the capital site value of the land; and where such Order is made, the following provisions shall be applicable in the case of any land in such rating area or division or part thereof, as the case may be:—

(1) Where any such land is suitable for building purposes, or is capable of being developed for such purposes at a cost which would, in the opinion of the rating authority, be reasonable, and where—

- (a) No building has been erected on the land; or
- (b) the extent of the land which is actually covered by buildings bears to the total extent of the land a proportion less than the prescribed proportion; or
- (c) the buildings on the land are of such a character or description that the annual value of the land and the buildings thereon is unduly small, having regard to the situation of the land,

the rating authority may, if it thinks fit, determine that the annual value of the land shall be ascertained by reference to the capital site value thereof.

(2) Notice of any determination under sub-section (1) shall be served on the occupier of the land to which the determination relates, and any person aggrieved by any such determination may before the expiry of twenty-one days from the date of the service of such notice, appeal to the Commissioner against the determination. The decision of the Commissioner on any such appeal shall be final.

(3) Where no appeal is preferred under sub-section (2) against a determination of the rating authority under sub-section (1), or where such determination has been confirmed by the Commissioner upon appeal, the annual value of the land to which the determination relates may, in any draft quinquennial list or supplemental list which is subsequently deposited under section 27, be ascertained by reference to the capital site value thereof.

(4) Where the annual value of any rateable property is determined under this section, an entry to that effect

Valuation of hereditaments containing machinery and plant.

Valuation by reference to capital site value of land.

shall be made in any quinquennial list or supplemental list or provisional list in which the property is included, and in the notice of valuation relating to that property.

(5) Where under the provisions of this section, the annual value of any land is to be determined by reference to the capital site value thereof, the annual value shall be deemed to be a sum equivalent to two and one half per centum per annum of the capital site value of the land, and no account shall be taken of the value of any building on the land.

(6) Nothing in section 29 or section 35 or section 38 shall be deemed to enable any person to lodge any objection or to institute any action or to prefer any appeal in respect of the adoption by a rating authority of the method of determining the annual value of any land by reference to the capital site value thereof :

Provided, however, that nothing hereinbefore contained shall be deemed to prevent any such objection, action or appeal being instituted in any such case, with respect to any matter other than the adoption of the method hereinbefore mentioned.

(7) The rating authority may of its own motion, or upon application made in that behalf by the owner, cancel, with effect from such date as may be specified by the authority, any determination made under sub-section (1) if he is satisfied that there has been any alteration of the conditions affecting the land which obtained at the time of the making of the determination. Where application for such cancellation is made to the rating authority, an appeal shall lie to the Commissioner against the refusal of the application, and the decision of the Commissioner on such appeal shall be final.

Subdivision or consolidation of property for purposes of valuation lists.

45. (1) At any time in the period during which a valuation list is in force, the rating authority may in its discretion amend the list—

- (a) by the division of any rateable property included therein into two or more separate parts and by the valuation of each such part as a separate rateable property ; or
- (b) by the consolidation of two or more rateable properties included therein into one property and by the valuation of the property so consolidated as one rateable property :

Provided, however, that nothing hereinbefore contained shall be deemed to empower the rating authority, in amending any list under this section, to increase or reduce the annual value, or the aggregate of the annual values, as stated in the list, of the property or properties, as the case may be, to which the amendment relates.

(2) Where any rateable property is divided, or any rateable properties are consolidated, under the provisions of sub-section (1), a notice, which shall be substantially in the prescribed form, shall be served in the prescribed manner on the occupier of each of the properties affected by such division or consolidation.

Returns, inquiries, powers of entry, &c.

Power to call for returns, documents and evidence.

46. (1) For the purpose of the preparation or revision of any quinquennial list, supplemental list, or provisional list for any rating area or division, the rating authority or the Local Government Valuer may, by notice, require any person who is the owner, occupier or lessee of any rateable property, or who, in the opinion of the rating authority or the Local Government Valuer, as the case may be, is liable to pay the amount due as rates on any rateable property or able to give any information with respect to such liability—

- (a) to furnish a return containing such particulars as may be reasonably required for the purpose of the preparation or revision of such list ; or
- (b) to produce for inspection, before a date specified in the notice, any such books of account or other documents relating to any rateable property or to any business carried on therein as may be in the possession or under the control of such person ; or
- (c) to be present at a time and place specified in the notice for the purpose of an inquiry to be held with respect to any matter so specified.

(2) Every notice under sub-section (1) shall be substantially in such one of the prescribed forms as may be appropriate to the case.

(3) Every return furnished under sub-section (1) shall be substantially in the prescribed form and shall be accompanied by a declaration that the particulars contained therein are true and accurate. Every such declaration shall be free of stamp duty.

(4) Where any person is present at any inquiry in pursuance of any notice referred to in sub-section (1) (c), the rating

authority or the Local Government Valuer or any officer duly authorised in that behalf by the authority or the Valuer, may examine such person on oath with respect to any matter specified in the notice.

47. Any statement or declaration made by any person under section 46, with reference to the value of any rateable property in which such person is interested, or as to the value of his interest therein, shall be conclusive evidence in any proceeding or matter in which the value of such property or of such interest is in question, as against the person making the statement or declaration, that at the date at which, or with reference to which, the statement or declaration was made, such property or such interest was of the value attributed thereto in such statement or declaration.

48. For the purpose of ascertaining or verifying any information as to the liability of any person to pay any rate or as to the annual value of any rateable property, it shall be lawful for the Local Government Valuer or any person authorised in that behalf by a rating authority or the Local Government Valuer to enter and inspect, at any reasonable time during the day, any premises liable or believed to be liable to any rate, and to do or to cause to be done therein all such acts as may be necessary for the purposes aforesaid.

49. (1) Any person who—

- (a) refuses to accept service of any notice addressed to him under section 46 ; or
- (b) refuses, neglects or omits to furnish any return within one month of being required so to do by notice under that section, or makes in any such return any statement which he knows or has reason to believe is false in any material particular ; or
- (c) otherwise refuses, neglects or omits, without lawful excuse to comply with any notice served on him under that section ; or
- (d) resists or obstructs the rating authority or the Local Government Valuer or any other person in the exercise of the powers conferred by section 48,

shall be guilty of an offence and shall, on conviction after summary trial before a Magistrate, be liable to a fine not exceeding one thousand rupees.

(2) No prosecution for any offence under sub-section (1) shall be instituted at any time after the expiry of a period of twelve months from the date on which the offence is alleged to have been committed.

Supplementary.

50. In any case where the Executive Committee is satisfied that there is reason to apprehend that, by reason of default made by any rating authority in complying with any of the provisions of this part, a valuation list or supplemental list for any rating area or division will not be duly prepared in accordance with those provisions so as to come into force on the proper date, the Executive Committee may direct the Local Government Valuer to prepare and approve the list for that area or division or to do any such things as ought to have been done by the authority under this Part.

51. Any failure on the part of a rating authority or of the Local Government Valuer to complete any proceedings with respect to the preparation of a quinquennial list or supplemental list within the time required by this Part or any omission from any such list of any matter required to be included therein, shall not of itself render the list invalid.

PART IV.

PAYMENT AND RECOVERY OF RATES.

52. The amount due for any year in respect of any rate made by any rating authority shall be payable to the authority in four equal quarterly instalments.

53. (1) Every rating authority shall, before the end of the first quarter of each year, cause a demand note containing a demand of payment to be served in the prescribed manner on the occupier of every rateable property or to be left at the premises of such occupier.

(2) Every demand note shall be substantially in the prescribed form and shall contain the following particulars in addition to such other particulars as may be required to be set out in that form :—

- (a) the situation of the property to which the note relates, together with such description thereof reasonably necessary for purposes of identification, as may be prescribed ;
- (b) the annual value of the property ;
- (c) the year in respect of which the rate is made ;

Effect of statement or declarations as to value of property.

Power to enter premises, &c.

Offences.

Preparation of lists in case of default by rating authority.

Lists not to be rendered invalid by certain failures or omissions.

Rates to be payable quarterly.

Demand notes.

(d) the amount of the instalments payable, and the date on or before which payment of each instalment must be made.

(3) Where a special rate is made in respect of any year for any rating area or any part thereof, the demand of payment of the special rate on any rateable property shall be included in the demand note served under this section on the occupier of that property.

(4) Where in consequence of the determination of any objection, or of the decision in any action or appeal, any amount is deemed under section 40 to be arrears of any rate due in respect of any property, demand of payment of that amount shall be included in the demand note which is next served under this section on the occupier of that property.

Remission for unoccupied buildings.

54. (1) Where any building, other than a building containing furniture, is or remains unoccupied for any period, the rating authority may allow for that period a proportionate remission of the amount due on that building in respect of any rate or rates.

(2) Where any building containing furniture is registered with the rating authority as a building intended to be let furnished, or as a building not intended to be permanently occupied, and the building remains unoccupied for any period, the rating authority may allow for that period a proportionate remission of one half of the amount due on that building in respect of any rate or rates.

(3) The period for which a remission may be allowed under sub-section (1) or sub-section (2) in respect of any building shall—

(a) commence on the date on which written notice is received by the rating authority to the effect that the building is unoccupied; and

(b) end on the date on which the building is re-occupied:

Provided, however, that unless written notice of the date of the re-occupation of any building is given to the rating authority before the expiry of a period of three days from such date, the period for which such remission may be allowed in respect of that building shall be deemed to have terminated one month prior to the date of the re-occupation.

(4) Every person who gives notice under sub-section (3) that any building is unoccupied, shall specify in the notice the address to which any communication may be sent to him by the rating authority for the purposes of this section.

(5) Where any question arises as to the period during which any building is or remains unoccupied, the decision of the rating authority thereon shall be final; notice of such decision shall be sent by post to the address specified in the notice relating to that building.

Warrant for recovery of rate.

55. (1) If any amount due in respect of any rate on any rateable property or due as arrears of any rate is not paid into the office of the rating authority within the time fixed in the demand note issued in respect of that amount under section 53, a warrant which shall be substantially in the prescribed form and signed by the Chairman of the authority, or by some other person duly authorised by the authority in that behalf, shall be issued to a collector or other officer of the authority directing him to levy such amount and the costs of recovery by seizure and sale of all and singular the movable or immovable property, wherever situate, of the owner of the rateable property, and of all movable property, to whomsoever belonging, which may be found in or upon the rateable property in respect of which such amount is due:

Provided, however, that in any case where a warrant is issued for the levy of any amount due on any property belonging to the Crown and leased or let to any person, the warrant shall not direct the seizure and sale of the property or of the leasehold or other interest of any lessee or tenant of the property, but shall be limited to directing the seizure and sale of the movable or immovable property of the lessee or tenant.

(2) Where a warrant is issued by any rating authority under sub-section (1) for the seizure and sale of any property, wherever situate, of any person, the officer or other person to whom the warrant is issued may, notwithstanding anything in any other law to the contrary, execute the warrant in any place in which any such property is situate, whether or not such place is within or outside the administrative area of the authority.

Power of local authority to waive amount due in respect of rates.

56. Notwithstanding anything to the contrary in this Ordinance, the rating authority may by resolution waive the whole or any part of any amount due on any property in respect of any rate, and any costs incurred for the purpose of recovering that amount, if it appears to the authority that the amount to be waived is inconsiderable or irrecoverable, or that it should be written off on the ground of the poverty of the person liable therefor; and, in any case where any such

resolution is passed, no warrant shall be issued under this Part in respect of that amount, and any warrant that may have been issued in respect thereof shall be recalled.

57. The amount of the costs of recovery authorised to be levied under any warrant issued under this Part shall be determined in accordance with the following provisions:—

Amount of costs leviable under warrant.

- (a) a charge of ten per centum of the amount of the rate to be levied under the warrant, shall be made in respect of the cost of issue of the warrant;
- (b) a charge of ten per centum of the amount of the rate to be levied under the warrant may be made in any case where goods are removed after seizure under the warrant; and a further charge not exceeding five cents per day shall be made for keeping such goods in safe custody during detention, but so, however that no such charge shall be made in respect of detention for more than one month;
- (c) in the case of the seizure of immovable property, or where goods seized are not removed after seizure, a charge not exceeding seventy-five cents per day shall be made for keeping a person in possession of the property or goods;
- (d) where a sale takes place, a charge not exceeding two and one half per centum of the proceeds of sale shall be made in respect of the costs of sale.

58. (1) No property whatsoever of the Crown, whether movable or immovable shall be liable to be seized or sold in execution of any warrant issued under this Part.

Restrictions as to seizure of property.

(2) No property of any class or description set out hereunder shall be seized or sold in execution of any warrant issued under this Part:—

- (a) the necessary wearing apparel, beds and bedding, and cooking utensils and implements of the person whose property is to be seized, and of his wife and children;
- (b) the tools, utensils and implements of trade or business of such person and, where such person is an agriculturist, the implements of husbandry and such cattle and seed grain as may be reasonably necessary to enable him to earn his livelihood as such;
- (c) professional instruments and library, necessary for the carrying on of the profession or business of such person, to the value of five hundred rupees.

(3) Where a warrant is issued under this Part for the levy of any amount due on any rateable property in respect of any rate, no movable property which may be found in or upon such rateable property shall be seized or sold for the recovery of any arrears of such rate which became due in respect of any period prior to the two quarters next preceding the date of such seizure unless such movable property belongs to a person who was the owner or occupier of the property during the period in respect of which such arrears became due and payable.

59. (1) Subject to the provisions of section 58, it shall be the duty of the collector or other officer, to whom a warrant is issued under this Part for the seizure and sale of any property, to effect any such seizure as far as possible in accordance with the provisions of this section.

Order in which property must be seized.

(2) Such movable property, wherever situate, of the owner as can be found, and as may, in the opinion of the collector or other officer, be sufficient to defray the amount leviable, shall be seized and sold before any other property is seized in execution of the warrant.

(3) Where no movable property of the owner is found, or where the amount realized by the sale of movable property seized under sub-section (2) is insufficient to defray the amount leviable, such movable property as can be found in or upon the rateable property to which the warrant relates shall be seized and sold.

(4) Where no movable property has been seized and sold under the preceding provisions of this section; or where the proceeds of sale of any movable property so seized is insufficient to defray the amount leviable, the collector or other officer, in accordance with such directions as the rating authority shall issue in that behalf, shall seize and sell either—

- (a) the rents and profits of the rateable property to which the warrant relates, for a period sufficient in the opinion of such collector or officer to defray the amount recoverable; or
- (b) the rateable property to which the warrant relates.

(5) No collector or other officer shall be liable in damages by reason of his failure to carry out any seizure and sale in accordance with the provisions of this section, unless the person who claims such damages proves to the satisfaction of the court that at the time when that person's property

was being seized, he or some other person on his behalf pointed out to the collector or officer free and unclaimed property, which would have been sufficient to defray the amount leviable, and which should lawfully have been seized in the first instance as hereinbefore provided, and that the collector or officer failed to seize the property so pointed out.

(6) In this section—

“owner” means the owner of the rateable property to which the warrant relates; and

“amount leviable” means the amount of the rates and costs for the recovery of which a warrant has been issued.

Power to
break open
buildings.

60. It shall be lawful for the collector or other officer, to whom a warrant is issued under this Part, at any time between sunrise and sunset to enter upon and break open any building for the purpose of seizing any property which he is directed by such warrant to seize.

Sale of
property
seized.

61. (1) The property seized in execution of any warrant issued under this Part shall be sold by public auction in accordance with the provisions of this section by the collector or officer to whom the warrant was issued or by some other person authorised in that behalf by the rating authority.

(2) No property which, in the opinion of the collector or officer seizing such property, exceeds one thousand rupees in value shall be sold under this section—

(a) except after the expiry of a period of twenty-four days from the date of such seizure; and

(b) unless notice of the date, time and place fixed for the sale has, not less than twenty-one days before the date so fixed, been published in the *Gazette* and in a daily newspaper circulating in Ceylon.

(3) No property which, in the opinion of the collector or officer seizing such property, exceeds twenty-five rupees, but does not exceed one thousand rupees, in value, shall be sold under this section—

(a) except after the expiry of a period of eight days from the date of such seizure; and

(b) unless notice of the date, time and place fixed for the sale has, not less than six days before the date so fixed, been published in the *Gazette* and in a daily newspaper circulating in Ceylon.

(4) No property which, in the opinion of the collector or other officer seizing such property, does not exceed twenty-five rupees in value shall be sold under this section—

(a) except after the expiry of a period of eight days from the date of such seizure; and

(b) unless notice of the date, time and place fixed for the sale has, not less than six days before the date so fixed, been given by beat of tom-tom in the place at which the property was seized.

(5) No property seized in execution of any warrant shall be sold under this section if, at or before the time fixed for the sale of such property, payment of the amount and of the costs recoverable under the warrant, is duly made to the rating authority by which the warrant was issued.

(6) The preceding provisions of this section shall be in addition to and not in substitution or derogation of the provisions of section 68 (2).

Surplus of
proceeds of
sale to be
paid to owner
on demand.

62. Where any property seized in execution of a warrant is sold under this Part, the rating authority shall, after deducting from the proceeds of sale the amount and costs leviable under the warrant, on demand made by the owner of the property so seized, pay the surplus if any to the owner:

Provided, however, that where no such demand is made before the expiry of one year from the date of the sale of any movable property or of ten years from the date of the sale of any immovable property the amount of such surplus shall be credited to the Fund of the rating authority, and no person shall thereafter be entitled to demand or receive such amount.

Power of rating
authority to
purchase
immovable
property sold
under warrant.

63. (1) Whenever any immovable property is sold in execution of a warrant issued under this Part by a rating authority, it shall be lawful for the rating authority or any person authorized in that behalf by the authority to bid at the sale of the property and to purchase the property for and on behalf of the rating authority.

(2) Where any such immovable property is purchased for and on behalf of the rating authority, the authority shall be entitled to take credit for the amount and costs leviable under the warrant for the sale of that property, and shall be liable only to pay over to the owner or other person entitled to the property sold the balance of the purchase price after deduction of the amount and costs so leviable:

Provided, however, that in any case where the amount realized at the sale of any immovable property is less than the amount and costs leviable under the warrant, nothing herein contained shall be deemed to preclude the rating authority from recovering the balance due to the authority after deduction of the amount realized at the sale.

64. (1) Where any immovable property which is sold in execution of a warrant issued by a rating authority under this Part is purchased by any person other than the rating authority, a certificate which shall be substantially in the prescribed form and signed by the Chairman of the authority shall be issued to the purchaser; and such certificate shall be sufficient to vest the property in the purchaser free of all encumbrances.

Certificate of sale to purchaser other than rating authority.

(2) Every certificate issued under sub-section (1) shall be liable to the stamp duty and to any registration or other charges payable on conveyances of immovable property under the provisions of any written law for the time being in force, and such duty and charges shall be payable by the person to whom the certificate is issued.

65. (1) Where any immovable property which is sold in execution of a warrant issued by a rating authority is purchased by the rating authority, a certificate, which shall be substantially in the prescribed form and signed by the Chairman of the authority, shall vest the property absolutely in the authority, free from all encumbrances; and such certificate shall be received in all courts as conclusive evidence of the title of the authority to such property.

Certificate of sale where purchaser is rating authority.

(2) Every such certificate shall be liable to the stamp duty and to any registration or other charges payable on conveyances of immovable property under the provisions of any written law for the time being in force.

66. (1) It shall be lawful for any rating authority to sell and convey to any person, for valuable consideration, any immovable property vested in the authority under section 65.

Power of authority to sell immovable property vested in the authority.

(2) Where any immovable property is sold under sub-section (1), the rating authority shall, after deducting from the proceeds of such sale the aggregate of the amounts specified in sub-section (6) pay the surplus, if any, on demand—

- (a) where the immovable property is subject to a *fidei commissum* to the *fidei commissary*; or
- (b) in any other case to the person entitled to the property.

(3) No surplus remaining from the proceeds of sale of any property shall be paid to any person under sub-section (2) unless demand of payment thereof is made to the rating authority before the expiry of a period of ten years from the date of the sale and conveyance of that property under sub-section (1):

Provided, however, that where such surplus is payable to a *fidei commissary* who is not entitled to possession at that date, or to a person who is then a minor, the said period of ten years shall not commence to run until the right to possession accrues, or until majority is attained, as the case may be.

(4) If no demand is made to the rating authority for the payment of any surplus in accordance with the provisions of sub-section (3), the amount of such surplus shall be credited to the Fund of the rating authority, and no person shall thereafter be entitled to demand or receive such amount.

(5) The amounts which may be deducted under sub-section (2) from the proceeds of a sale under this section of any immovable property shall be—

- (a) the amount of the rates, due on the property in respect of the period prior to the seizure and sale thereof in execution of the warrant under this part and remaining unpaid or unrecovered at the time of the sale of the property under this section;
- (b) the amount of the rates which would have been due and payable at the date of the sale and conveyance of the immovable property under this section, if the property had not been seized and sold, together with an additional ten per centum of such amount;
- (c) the costs incurred by the rating authority in connection with the seizure, purchase, surveying, vesting, maintenance, improvement, and the sale and conveyance of the property; and
- (d) the amount of any balance which may have been paid over to the owner or other person entitled under sub-section (2) of section 63.

(6) After any payment of any surplus is made in accordance with the provisions of this section, no further claim in respect of such surplus shall be allowed against the rating authority at the instance of any person whatsoever:

Provided, however, that nothing herein contained shall affect the liability of any person who may receive the whole or any part of any such surplus to pay the same to the person lawfully entitled thereto.

(7) In this section, the expressions "*fidei commissary*" and "person entitled" means, respectively, the persons who would have occupied such position in respect of the immovable property sold and conveyed under this section, if title thereto had not vested in the rating authority under section 65.

Deduction of rates paid by tenant.

67. Where the occupier of any rateable property not being the owner or joint owner thereof, whose property is seized in execution of a warrant under this Part, or who, to avoid such seizure or the sale of any property so seized, pays the amount and costs leviable under the warrant, the occupier shall be entitled to deduct the sum so paid by him from the rent which may be or become due from him to the owner or joint owner of the rateable property; and the receipt given by the rating authority for the sum so paid shall be deemed to be an acquittance in full for the like amount of rent:

Provided, however, that nothing herein contained shall authorise any occupier to make any such deduction from the rent due from him, in any case where the occupier is, under the lease or other agreement with the owner or joint owner of the rateable property, liable to pay the amount due in respect of rates on that property.

Provision for cases where mortgaged property is seized.

68. (1) Regulations may be made providing for the registration of mortgages of immovable property situated within the rating areas of rating authorities and of the addresses of the mortgagees of such property.

(2) Where any mortgage of any immovable property has been registered under any regulations made in that behalf, it shall be the duty of the rating authority, if that property is seized in execution of a warrant issued under this Part, to cause a notice specifying the date fixed for the sale of that property to be sent by post to the mortgagee at his registered address not less than twenty-one days before the date so fixed.

(3) It shall be lawful for the mortgagee of any immovable property which is seized in execution of a warrant issued under this Part, to pay and discharge the amount and costs leviable under the warrant; and in any such case the mortgagee shall be entitled to add the sum so paid to the amount due on the mortgage, and the sum so added shall, notwithstanding anything to the contrary in any written or other law, be secured by that mortgage.

PART V.

EXPENSES, REGULATIONS, INTERPRETATION, REPEALS, &C.

Payment by rating authorities of expenses of Local Government Valuer.

69. (1) It shall be the duty of every rating authority, other than a Municipal Council, on or before the prescribed date in each year, to pay to the Deputy Financial Secretary a proportion of the expenses incurred in the preceding year in and for the purposes of the exercise, discharge and performance of the powers, functions and duties conferred or imposed on the Local Government Valuer by or under the provisions of this Ordinance.

(2) The amount which shall be payable in any year by any rating authority under sub-section (1) in respect of the expenses referred to in that sub-section shall be determined in accordance with regulations.

(3) For the purposes of sub-section (2), a statement under the hand of the Deputy Financial Secretary of the amount of the expenses referred to in sub-section (1), which have been incurred in any year, shall be conclusive proof of the amount of the expenses so incurred.

(4) All sums paid to the Deputy Financial Secretary under this section shall be credited to general revenue.

Expenses of Ordinance to be met out of funds of authorities.

70. (1) All such sums as may be payable in any year by any rating authority under section 69 and all such other expenses as may be incurred by any rating authority in and for the purposes of the administration of this Ordinance shall be paid out of the funds of that authority.

(2) All such sums and expenses as are required under sub-section (1) to be paid out of the funds of any authority shall be deemed, for the purposes of the Ordinance by or under which the authority is constituted or established, to be expenses incurred in carrying out the provisions of that Ordinance.

Service of notices, &c.

71. (1) Any notice, demand note or other document required or authorised for the purposes of this Ordinance to be served on any person may be served—

(a) by delivering it to that person; or

(b) by leaving it at the usual or last known place of abode of that person or, in the case of a company, at its registered office; or

- (c) by sending it by post addressed to that person at his usual or last known place of abode, or in the case of a company, at its registered office; or
- (d) by delivering it to some adult person on the premises to which it relates, or where there is no adult person on those premises to whom it can be so delivered, by fixing it on some conspicuous part of those premises; or
- (e) without prejudice to the foregoing provisions of this sub-section, where the property to which the document relates is the place of business of that person, by leaving it at, or by sending it by post addressed to that person at, the said place of business.

(2) Any notice, demand note or other document required or authorised for the purposes of this Ordinance to be served on or sent or transmitted to any public or rating authority shall be deemed to be duly served, sent or transmitted if in writing and delivered at or sent by registered post to the office of the authority.

(3) Any notice, demand note or other document required or authorised for the purposes of this Ordinance to be sent, transmitted or served by any rating authority shall be sufficiently authenticated if signed by any officer authorised in that behalf by the rating authority.

(4) Any notice, demand note or other document required or authorised for the purposes of this Ordinance to be sent, transmitted or served by any rating authority shall be in English and in Sinhalese or Tamil.

72. No valuation, notice of valuation, demand note or other document made for the purposes of this Ordinance, and no seizure or sale of any property under this Ordinance, shall be deemed to be invalid or be impeached or otherwise affected by reason only of any mistake in the name of any person liable to be rated, or in the description of the property in respect of which the rate is made or levied, or in the amount of any valuation, or in the mode of seizure and sale, or by reason only of any other formal defect.

Valuation, &c.
not to be
impeached for
mistake or
want of form.

73. (1) The Governor may appoint—

- (a) any person by name or by office to be or to act as Local Government Valuer for the purposes of this Ordinance;
- (b) such Assistants to the Local Government Valuer and such other officers and servants as may be necessary for the purpose of assisting the Local Government Valuer in the exercise, discharge and performance of the powers, functions and duties conferred or imposed on him by or under this Ordinance.

Appointment
of Local
Government
Valuer and
other officers.

(2) Any Assistant to the Local Government Valuer may, subject to the general direction and control of the Local Government Valuer, exercise, perform and discharge any power, function or duty conferred or imposed on the Local Government Valuer by or under this Ordinance.

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

Regulations.

(2) Without prejudice to the generality of the powers hereinbefore conferred, the Executive Committee may make regulations for or in respect of—

- (a) all matters stated or required in this Ordinance to be prescribed or in respect of which regulations are authorised or required to be made under this Ordinance;
- (b) the classes of plant and machinery which shall for the purposes of section 43 (1) be deemed to be part of a rateable property;
- (c) the form of any book, register, demand note, valuation list, notice, return, statement, warrant or other document required or authorised to be used for the purposes of this Ordinance, and the particulars to be set out in any such document;
- (d) all matters connected with or incidental to the matters specifically referred to in this sub-section.

(3) No regulation shall have effect until it has been approved by the State Council and ratified by the Governor, and until notification of such approval and ratification has been published in the *Gazette*.

(4) Every regulation shall, upon the publication of a notification of the approval and ratification of that regulation under sub-section (3), be as valid and effectual as if it were herein enacted.

75. (1) In this Ordinance, unless the context otherwise requires—

Interpretation.

“annual value”, except when determined under section 44, means the annual rent which a tenant might reasonably be expected, taking one year with

another, to pay for any rateable property, if the tenant undertook to pay all public rates and taxes due thereon, and if the landlord undertook to bear the cost of repairs, maintenance and upkeep, if any, necessary to maintain the property in a state to command that rent ;

“ capital site value ”, when used with reference to any land, means the probable price which would be paid for the land, exclusive of all buildings thereon, if the land were sold in the open market free of all mortgages, leases, encumbrances or other charges ;

“ Commissioner ” means the Commissioner of Local Government ;

“ Executive Committee ” means the Executive Committee of Local Administration ;

“ Local authority ” means any Municipal Council, Urban Council, Local Board, Sanitary Board or Village Committee ;

“ owner ”, when used with reference to any rateable property, means the person for the time being receiving the rent of that property, whether on his own account or as agent or trustee for any other person, or who would so receive that rent if the property was let at a rent ;

“ prescribed ” means prescribed by this Ordinance or any regulation ;

“ rate ” means any rate which a rating authority is empowered or required to make and levy by virtue of the provisions of any written law, and includes the assessment tax which may be imposed by a Village Committee under section 45 of the Village Communities Ordinance ;

“ rating area ” means any area declared by section 3 to be a rating area for the purposes of this Ordinance ;

“ rating authority ” means any local authority which is declared by section 3 to be a rating authority for the purposes of this Ordinance ;

“ rating division ” means any part of a rating area which is constituted a rating division under section 21 ;

“ regulation ” means a regulation made by the Executive Committee under this Ordinance ;

“ Urban Council ” means an Urban Council constituted under the Urban Councils Ordinance, No. 61 of 1939, and includes any Council which is deemed by that Ordinance to be an Urban Council.

(2) In the computation and assessment of the annual value of any rateable property, no allowance or reduction shall be made for any period of non-tenancy whatsoever.

76. On and after the first day of January in the year specified in any Proclamation under section 2 whereby the provisions of this Ordinance are applied in the case of the rate or rates which may be made or levied by the local authority for any area, being an area to which any Ordinance mentioned in the first column of the Schedule is applicable, the provisions of that Ordinance shall, in their application to that area, have effect subject to the amendments* and modifications set out respectively in the corresponding entries in the second column of that Schedule :

Provided, however, that, notwithstanding the preceding provisions of this section, any rate made or imposed for that area under any Ordinance mentioned in the Schedule in respect of any period prior to the appointed year, shall be levied and recovered under and in accordance with the provisions of that Ordinance in like manner as though that Ordinance had not been so amended or modified.

77. Notwithstanding the provisions of any other written law for the time being in force, the provisions of this Ordinance shall apply in the case of—

(a) any rate made for any rating area, in respect of the period commencing on the first day of January in the appointed year, and the levy, payment and recovery of any such rate ; and

(b) the preparation, revision, deposit and approval of every quinquennial list required by section 20 or section 21 to come into force for any such rating area or any division thereof, on the first day of January in the appointed year, the service of notices of valuation of properties included in any such list, the making and determination of objections in respect of matters included in any such list, and the institution and determination of actions for the revision of the decisions of the rating authority upon such objections.

78. Nothing in this Ordinance shall apply in the case of the levy, payment, collection or recovery of any tax imposed by or under the Police Ordinance.

Cap. 198.

Modification of Ordinances mentioned in the Schedule.

Application of Ordinance to rates, valuation lists, &c., made in respect of the appointed year.

Ordinance not to apply to taxes under Police Ordinance. Cap. 43.

SCHEDULE.

(Section 70)

Column 1.	Column 2.
Ordinance.	Amendment or modification.
The Municipal Councils Ordinance (Chapter 193).	<p>1. In section 4, the definition of "annual value" shall be omitted.</p> <p>2. In section 110—</p> <p>(a) the words "and assessment" in paragraph (a) of sub-section (7) shall be omitted;</p> <p>(b) the words "rates or", in paragraph (c) of sub-section (7), shall be omitted;</p> <p>(c) sub-section (12) shall be repealed and the following shall be substituted therefor:—</p> <p style="padding-left: 2em;">“(12) Revenue, including the collection of taxes.”.</p> <p>3. The following section shall have effect in lieu of section 115:—</p> <p style="padding-left: 2em;">“115. (1) The Council shall, from time to time, make and levy a rate or rates on the annual value of rateable property situated within the town.</p> <p style="padding-left: 2em;">(2) In this section, "annual value" and "rateable property" have respectively the same meanings as in any Ordinance for the time being in force relating to the making and collection of rates by local authorities and to the valuation of property for the purposes of such rates.”.</p> <p>4. Sections 116 to 126 shall not have effect.</p> <p>5. In section 127, the words "rate or", wherever they occur collectively in that section, shall be omitted.</p> <p>6. The following section shall have effect in lieu of section 135:—</p> <p style="padding-left: 2em;">“135. If the amount of any tax or taxes imposed under this Ordinance is not paid into the Municipal Office within such time as the Chairman shall direct, a warrant signed by the Chairman shall be issued to some collector or other officer of the Council named therein directing him to levy such tax or taxes and the costs of recovery by seizure and sale of the property on account of which such tax or taxes may be due, and of all and singular the movable and immovable property of the defaulter; and the said warrant shall be substantially in the Form E contained in the Schedule E, with such variations as the circumstances require:</p> <p style="padding-left: 2em;">Provided that the Council may by resolution waive the whole or any part of any tax and any costs incurred for the purpose of recovering that tax if it appears to the Council that the amount to be waived is inconsiderable or irrecoverable or that it should be written off on the ground of the poverty of the person liable therefor; and, in any case where any such resolution is passed, no warrant shall be issued and any warrant that may have been issued shall be recalled.”.</p> <p>7. Section 137 shall not have effect.</p> <p>8. In section 138, the words "rate or", wherever they occur collectively in that section, shall be omitted.</p> <p>9. In section 139—</p> <p>(a) the words "rate or rates or", wherever they occur collectively in that section, shall be omitted;</p> <p>(b) the words "rate or", in the Proviso to that section, shall be omitted.</p> <p>10. In section 142, the words "rate or", in the Proviso to that section, shall be omitted.</p> <p>11. In sections 143, 144 and 146, the words "rates or", wherever they occur collectively in any of those sections, shall be omitted.</p> <p>12. In section 147, the words "rates and" in sub-section (2), shall be omitted.</p>
Making and levy of rates.	
Warrant for recovery of taxes.	

Column 1.	Column 2.
<p>Ordinance.</p> <p>Local Boards Ordinance (Chapter 196).</p> <p style="padding-left: 2em;">Power to make and levy rates.</p>	<p style="text-align: center;">Amendment or modification.</p> <p>1. The following section shall have effect in lieu of section 29 :—</p> <p style="padding-left: 2em;">“ 29. (1) Every Board may from time to time make and levy a rate or rates on the annual value of rateable property situated in the town for which the Board is constituted.</p> <p style="padding-left: 2em;">(2) In this section and in section 44, “ annual value ” and “ rateable property ” have the same meaning as in any Ordinance for the time being in force relating to the making and collection of rates by local authorities and to the valuation of property for the purposes of such rates.”.</p> <p>2. Section 30 and sections 33 to 35 shall not have effect.</p> <p>3. In section 44—</p> <p style="padding-left: 2em;">(a) for all the words from “ Board to levy ” to “ this Ordinance. ”, in sub-section (1), there shall be substituted the words “ Board, in addition to any rate made under section 29 to make and levy a special water-rate on the annual value of rateable property situated in the town for which the Board is constituted. ”;</p> <p style="padding-left: 2em;">(b) sub-section (2) shall not have effect.</p> <p>4. In section 46, the words “ rate or ”, wherever they occur collectively therein, shall be omitted.</p> <p>5. In section 112, the definition of “ annual value ” shall be omitted.</p>
<p>The Sanitary Boards Ordinance (Chapter 197).</p> <p style="padding-left: 2em;">Power to make and levy rates.</p>	<p>1. The following section shall have effect in lieu of section 8 :—</p> <p style="padding-left: 2em;">“ 8. (1) The Sanitary Board of any province or district may from time to time make and levy a rate or rates on the annual value of rateable property within any town or village brought under the operation of this Ordinance and situated within the province or district for which such Sanitary Board is constituted.</p> <p style="padding-left: 2em;">(2) In this section and in section 13, “ annual value ” and “ rateable property ” have the same meaning as in any Ordinance for the time being in force relating to the making and collection of rates by local authorities and to the valuation of property for the purposes of such rates.”.</p> <p>2. Sections 9, 10 and 11 shall not have effect.</p> <p>3. In section 13—</p> <p style="padding-left: 2em;">(a) for all the words from “ Board to levy ” to “ this Ordinance. ”, in sub-section (1), there shall be substituted the words “ Board, in addition to any rate made under section 8, to make and levy a special water rate on the annual value of rateable property within such town or village. ”;</p> <p style="padding-left: 2em;">(b) sub-section (2) shall not have effect.</p> <p>4. Section 15 shall not have effect.</p>
<p>The Village Communities Ordinance (Chapter 198).</p>	<p>1. In section 45—</p> <p style="padding-left: 2em;">(a) for the words “ may be imposed and levied under this section ”, occurring in sub-section (1), there shall be substituted the words “ may be made or imposed, and levied, ”;</p> <p style="padding-left: 2em;">(b) for the words “ an assessment tax not exceeding four per centum of the annual value of all buildings and all lands ”, occurring in paragraph (a) of sub-section (3), there shall be substituted the following :—</p> <p style="padding-left: 4em;">“ a rate not exceeding four per centum per annum on the annual value of rateable property ”;</p> <p style="padding-left: 2em;">(c) for the words “ no assessment tax shall be imposed or levied ”, occurring in the first Proviso to sub-section (3), there shall be substituted the words “ no rate shall be made or levied ”;</p> <p style="padding-left: 2em;">(d) the words “ assessment tax or ”, wherever they occur collectively in the second or the third Proviso to sub-section (3), shall be omitted.</p>

Column 1	Column 2.
Ordinance.	Amendment or modification.
The Village Communities Ordinance (Chapter 198)— <i>contd.</i>	<p>(e) for the words "land tax", in sub-section (4), there shall be substituted the words "acreage tax";</p> <p>(f) for the word "tax", in sub-section (5), there shall be substituted the words "acreage tax";</p> <p>(g) for the words "land tax", in sub-section (6), there shall be substituted the words "acreage tax".</p> <p>2. In section 49 (2) the following paragraph shall be substituted for paragraph (iv.) thereof :—</p> <p>"(iv.) Taxation of land including the form of the returns, statements or information that may be called for for the purposes of any acreage tax, and the manner in which they are to be called for by the Chairman and furnished by the inhabitants."</p> <p>3. In section 59 (1), for the words "land tax" occurring in paragraph (b) thereof, there shall be substituted the words "acreage tax".</p> <p>4. In section 129, the definition of "annual value" shall be omitted.</p>
The Urban Councils Ordinance, No. 61 of 1939.	<p>1. In sub-section (5) of section 170—</p> <p>(a) for the words "rates and charges," there shall be substituted the word "charges,";</p> <p>(b) for the words "rates, taxes and charges," there shall be substituted the words "taxes and charges."</p> <p>2. The following section shall have effect in lieu of section 173 :—</p> <p>173. (1) The Urban Council of a town may, subject to such limitations, qualifications, and conditions as may be prescribed by the Council, make and levy a rate on the annual value of rateable property situated within the town.</p> <p>(2) The Urban Council of a town may under sub-section (1) impose special rates for different areas or parts of the town in respect of any special public services provided for any such area or part.</p> <p>(3) In this section and in section 174, "annual value" and "rateable property" have the same meaning as in any Ordinance for the time being in force relating to the making and collection of rates by local authorities and to the valuation of property for the purposes of such rates.</p> <p>3. The following section shall have effect in lieu of section 174 :—</p> <p>174. Where any special rate is made by the Urban Council of any town, in respect of any special public service provided for any specified area or part of the town, any rateable property, situated in that area or part, which is not benefited by such service, or within which other provision is made for the said or a like service to the satisfaction of the Council, shall be exempt from the special rate.</p> <p>4. Section 179 shall not have effect.</p> <p>5. In sections 180, 181, 182 and 184, the words "rate or" wherever they occur collectively in any of those sections, shall be omitted.</p> <p>6. In section 183—</p> <p>(a) the words "rates and" where they occur collectively in sub-section (1), and the words "rates", wherever it occurs therein, shall be omitted;</p> <p>(b) sub-section (2) shall be omitted.</p>
Power to make and levy rates.	
Exemption from special rate.	

Objects and Reasons.

The object of this Bill is to enact a special Ordinance dealing with the making and collection of rates by local authorities and the valuation of property for the purpose of such rates.

The existing legal provisions relating to these matters are contained in the Ordinances under which the various local authorities are constituted, and there is no uniformity either in the law or in the practice applicable in the areas under the

control of local authorities. It is, therefore, considered expedient that there should be one separate Ordinance which will apply in the case of any rate made by any local authority.

2. For administrative reasons it will not be possible to apply the new Ordinance at the same time to the whole of Ceylon. Clause 2 therefore provides that the Governor may apply the provisions of the Ordinance by Proclamation to any particular area administered by a local authority; the rate or rates imposed for such an area in respect of the year specified in the Proclamation and of subsequent years will be made and recovered in accordance with the provisions of the new law.

3. Part II. of the Bill contains general provisions with regard to the making of rates by a rating authority. Unless special power is conferred by any other written law to levy special rates, the rating authority will only be entitled to make a general consolidated rate, and any rate so made must be at a uniform amount per centum on the annual value of the rateable properties in the rating area. Clause 10 requires that a rate imposed in respect of any year must be approved or sanctioned in the preceding year.

The new Ordinance will preserve the main principle of the existing provisions of the Municipal Councils Ordinance (Chapter 193) under which the liability for the payment of rates falls on the owner of property. One difficulty which has arisen in consequence of the adoption of this principle is that tramway lines, underground and overhead mains and cables, and other such equipment maintained by firms or bodies which provide public utility services have not been rateable, since these firms or bodies are not the owners of the land on or over which the equipment is maintained.

Clause 15 of the Bill therefore contains special provisions declaring that such equipment shall be deemed to be rateable property and that the persons or firms maintaining the equipment will be liable to pay the amounts due on such property in respect of any rates.

Clauses 17 and 18 provide *inter alia* for the exemption of land or buildings used for public worship or for the purposes of a school, as well as burial and cremation grounds, from the liability to rates.

4. Part III. of the Bill contains provisions dealing with the valuation of property for the purposes of rates and the preparation and effect of valuation lists.

When the provisions of the new Ordinance are applied by Proclamation to any area, the rating authority will be required to prepare a new quinquennial valuation list to come into force for that area on the first day of January in the year specified in the Proclamation (Clause 20). In order to provide for cases where the preparation of new lists once in five years for the whole of a rating area would be difficult or impracticable, the Commissioner of Local Government will be given by Clause 21 the power to divide a rating area into not more than five rating divisions. The rating authority will then be required to prepare a new quinquennial list each year only for one of such divisions; and until a new quinquennial list is made for any such division under the new Ordinance, the assessment book maintained by the authority under the existing law will, so far as it relates to properties in that division, be deemed to be a quinquennial list and have effect accordingly.

In each of the four years following the date on which a quinquennial list comes into force for any rating area or division, the rating authority will be required by Clause 24 to prepare a supplemental list setting out alterations which may have taken place in respect of any of the matters stated in the quinquennial list. The preparation of a supplemental list will enable the rating authority to keep the valuation of property as up-to-date as is practicable and a quinquennial list, together with any supplemental list which is made during the period for which the quinquennial list is in force, will form the valuation list for the purposes of any rates imposed in respect of that period.

The procedure for the revision and amendment of quinquennial lists and supplemental lists has been based largely on the provisions in the Municipal Councils Ordinance (Chapter 193) relating to assessment of property. One important difference however is that, in the case of all rating authorities other than Municipal Councils, the draft lists prepared by the rating authorities will be revised by the Local Government Valuer.

After a draft list has been prepared and revised whether by a Municipal Council or by the Local Government Valuer, the list will be deposited at the office of the rating authority and will be open to public inspection; notice of the valuation in the draft list will also be served on occupiers of property and objections may be made to the rating authority against

these valuations or in respect of any other matters contained in the draft list. Inquiries for the determination of objections will be held by the rating authority or by an authorised officer. After an objection has been determined, any aggrieved party will have the right to appeal either to a District Court or a Court of Requests against the decision of the rating authority upon the objection; in the case of areas which are not Municipalities the Local Government Valuer will also have the right to institute such an action. Where, however, objections are determined by a Village Committee, an appeal will not lie to a Court of Law, and Clause 38 reproduces the existing provisions applicable in such cases, namely, that the decision of the Village Committee will be subject to an appeal to the Government Agent whose decision will be final.

Clauses 41 and 42 contain provisions applicable in special cases where the value of any rateable property is increased or reduced during the course of any year. In such a case a provisional list will be prepared setting out the annual values so increased or reduced. The owner or occupier of the property will be entitled to object against the valuation made by the rating authority; but will have a right only to appeal to the Commissioner of Local Government and not to a civil court against the decision upon the objection. The valuation in a provisional list will only continue in force until such time as the property is included in a new quinquennial list or new supplemental list, whichever is prepared earlier.

Clause 43 (1) of the Bill contains provisions similar to those contained in section 24 (1) of the Rating and Valuation Act, 1925, of the Imperial Parliament, the effect of which will be in cases where the annual value of rateable property is ascertained otherwise than by reference to the accounts, receipts, or profits of the undertaking carried on in the property, account will be taken only of plant or machinery belonging to any prescribed class. In cases where the value of property is ascertained on the basis of the accounts and profits, any question which may arise in connexion with the determination of the annual value as to plant and machinery which must be valued or as to the value thereof will, under the provisions of Clause 43 (2), be determined in the said manner as it would be determined under the law for the time being in force in England; provision of this nature is considered desirable in view of the fact that it is proposed to apply in such cases the principles which have been given expression in several important decisions of the English Courts.

Clause 44 empowers the Governor to declare by Order that the annual value of land in any rating area or part thereof may be ascertained by reference to the capital site-value of the land. The effect of such an order will be that where any land has not been developed by the erection of buildings or has only been insufficiently developed, the rating authority will have the power to ascertain the annual value by reference to the probable price which would be paid for the land, exclusive of buildings, if it was sold in the open market; the annual value in such a case will be $2\frac{1}{2}$ per centum of the capital site-value. The decision of a rating authority to value any particular land on this basis will be subject to an appeal to the Commissioner whose decision will be final. It is proposed that the provisions of this Clause will only be made applicable in the case of land situated in an area which has been more or less fully developed by the erection of buildings.

Clauses 45 to 49 of the Bill will confer on rating authorities and on the Local Government Valuer the power to call for returns and information relating to properties and to the annual value thereof, as well as to inspect properties for the purpose of valuation.

5. Part IV. of the Bill which deals with payment and recovery of rates contains provisions which will make the law and practice presently in force under the Municipal Councils Ordinance (Chapter 193) applicable in the case of rates levied by all local authorities.

The amount due in respect of any rate for any year will be payable to the rating authority in four equal quarterly instalments, and a demand note will be served each year on the occupier of every rateable property.

The method of recovery which will be employed in the case of default of payment will be the issue of a warrant for the seizure and sale of the movable and immovable property of the owner who is in default, as well as the movable property found upon the premises in respect of which the default is made. The provisions dealing with the issue of warrants and of the sale of property seized under warrant are substantially the same as those contained in the Municipal Councils Ordinance.

6. In view of the requirement that the valuation lists prepared by rating authorities which are not Municipal Councils must be revised by the Local Government Valuer, Clause 69 provides that every such authority must pay to the Deputy Financial Secretary a proportion of the expenses incurred by the Local Government Valuer in the performance of his duties under the Ordinance. It is proposed that the manner in which the amount payable by any particular authority is to be determined will be prescribed by regulation.

Clause 74 of the Bill will confer on the Executive Committee of Local Administration the power to make regulations for the purpose of carrying out and giving effect to the principles and provisions of the new law.

Clause 76 contains provision to the effect that where the new Ordinance is made applicable to any area under the control of a local authority, the Ordinance under which that authority is constituted will have effect in that area subject to the modifications set out in the Schedule to the Bill. The existing law will, however, apply without modification in regard to the making, levy and recovery of any rate imposed in respect of any period prior to the year specified in the Proclamation by which provisions of the new law are applied to the area.

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

Colombo, February 13, 1946.

NOTIFICATIONS OF CRIMINAL SESSIONS.

BY virtue of a mandate to me directed by the Honourable the Supreme Court of the Island of Ceylon, I do hereby proclaim that a Criminal Session of the said court for the Central Province will be held at the court-house at the Audience Hall, Kandy, on Monday, March 11, 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,
Kandy, February 18, 1946.

H. F. RATWATTE,
for Fiscal.

BY virtue of a mandate to me directed by the Honourable the Supreme Court of the Island of Ceylon, I do hereby proclaim that a Criminal Session of the said court for the District of Kurunegala will be held at the Court-house at Kandy, on Monday, March 11, 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,
Kurunegala, February 18, 1946.

B. F. PERERA,
Fiscal.

BY virtue of a mandate to me directed by the Hon. the Supreme Court of the Island of Ceylon, I do hereby proclaim that a Criminal Session of the said court for the District of Kegalla, will be held at the Court-house at Kandy, on Monday, March 11, 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,
Ratnapura, February 12, 1946.

M. K. T. SANDYS,
Fiscal.

NOTICES OF INSOLVENCY.

In the District Court of Colombo.

No. 5,694. In the matter of the insolvency of N. Suppiah Asary Insolvency. No. 178, Sea street, Colombo insolvent.

WHEREAS the above-named N. Suppiah Asary has filed a declaration of insolvency, and a petition for the sequestration of his estate has also been filed by P. Mohamed Mohideen of 61, De Mel street, Slave Island, Colombo, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said N. Suppiah Asary 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 13, 1946.

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

In the District Court of Colombo.

No. 5,695. In the matter of the insolvency of Kirindage Edwin Insolvency. No. 75, St. Mary's Lane, Mattacooly in Colombo, insolvent.

WHEREAS the above-named Kirindage Edwin Dias has filed a declaration of insolvency, and a petition for the sequestration of his estate has also been filed by R. Premadasa de Silva of Dias place, Colombo, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said Kirindage Edwin

Dias 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.

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

February 13, 1946.

NOTICES OF FISCALS' SALES.

Western Province.

In the District Court of Colombo.

S. P. Stouter of 113, Welikanda road, Ratmalana, administrator of the intestate estate of Allan Joseph Leander Stouter, deceased Plaintiff.

No. 955/M. B.

Vs.

Kuruppu Achchige Don Frederick John Basnayake of the Audit Office, Colombo (dead) Defendant.

Meremage Victoria Basnayake nee Perera of Wicklynn, Hendala, Wattala substituted in place of the defendant (deceased) Substituted Defendant.

NOTICE is hereby given that on Wednesday, March 20, 1946, at 4 p.m., will be sold by public auction at the premises the following property mortgaged with the plaintiff by bond No. 1264 dated September 20, 1940, attested by C. Vethecan, Notary Public, and declared specially bound and executable under the decree entered in the above action and ordered to be sold by the order of court dated January 10/11, 1946, for the recovery of the sum of Rs. 638.50 with further interest on Rs. 500 at 12 per cent. per annum from September 28, 1943, up to July 30, 1945, and thereafter on the aggregate amount of the decree at 5 per cent. per annum till payment in full add costs.

All that allotment of land marked letter E in plan No. 1295 dated June 20, 1936, drawn by Mr. P. F. Gunasekera, Licensed Surveyor, bearing assessment No. 157 situated at Mahawatta road, Grandpass, within the Municipality and District of Colombo, Western Province, bounded on the north by premises No. 161, on the east by lot D, on the south by a lane, and on the west by a lane; containing in extent according to the said plan 19.75 perches.

Fiscal's Office,
Colombo, February 19, 1946.

N. A. W. DE SILVA,
Deputy Fiscal.

In the District Court of Colombo.

(1) Ramanthan Chettiar and two others, all sons of Letchumanan Chettiar, carrying on business in partnership under the name, style and firm of Mutlu Kana Leyna also known as M. I. T. K. L. or M. T. T. K. L. at 90, Sea street, Colombo Plaintiffs.

No. 15,666-M.

Vs.

(1) Walliwela Gamage Sarlinahamy, widow of S. P. M. Silva of St. Theresa, Kalapaluwaya in Rajagiriya Defendant.

NOTICE is hereby given that on Monday, March 18, 1946, will be sold by public auction at the respective premises the right, title, and interest of the said 1st defendant as executrix *de son tort* of S. P. M. Silva (deceased) in the following properties for the recovery of the sum of Rs. 1,261.50 with interest on Rs. 734.50 at 18 per cent. per annum from August 2, 1944, till November 3, 1944, and thereafter on the aggregate amount at 5 per cent. per annum till payment in full, less a sum of Rs. 500, viz. :-

1. At 3 p.m.—All that divided eastern half part of all that allotment of land called Uplands (marked lot No. 8632) in title plan No. 184919 dated January 25, 1900, authenticated by the

Surveyor-General together with the buildings thereon bearing assessment No. 35 presently bearing assessment No. 9, situated at Lower St. Andrew's place in Kotahena Ward within the Municipality and District of Colombo, W. P.; and bounded on the north by road, east by the land appearing in title plan No. 184920, south by the land appearing in title plan No. 184917, and west by the western half part of the same land belonging to Mangodakanamamage Nattalina Fernando and Wijekulasooriyapatabendige Domingo Fernando; containing in extent 1 32/100 perches. Registered under A 277/154.

2. At 3.15 p.m.—All that allotment of land called Uplands with the buildings standing thereon formerly bearing assessment No. 3384A/17 and presently bearing assessment No. 26/46 (being lot No. 11179) situated at New Fisher's Quarters, now Lower St. Andrew's place in Kotahena Ward aforesaid; bounded on the north by reservation, east by land described in plan No. 197122, south by the road reservation leading to the New road, and west by land described in plan No. 197123; containing in extent 2 88/100 perches. Registered under A 277/155.

3. At 3.30 p.m.—All that defined half part of the western half part of the land called Uplands together with the house thereon bearing former assessment No. 4328, situated at New Fisher's Quarters Tangu Salgado in Mutwal within the Municipality and District of Colombo, W. P. and now bearing assessment No. 156, Upper St. Andrew's place aforesaid; and which said defined half part is bounded on the north-east by the property bearing assessment No. 4355/7 of Alensu Sois, south-east by the remaining half part of the western half part bearing assessment No. 4328/66 of Wannakuwattewaduge Angelina Fernando, south-west by the road, and on the north-west by a reservation for a road; containing in extent 1 55/100 perches according to plan thereof bearing No. 1758 dated July 6, 1920, made by Jno H. W. Smith, Surveyor. Registered under A 228/257.

4. At 3.45 p.m.—All that defined north-western half part or share marked A with the buildings standing thereon from and out of the Land marked A and B and formerly bearing assessment No. 3461/93 (2) New Fisher's Quarters in Alutmawatta Ward No. 5, now bearing assessment No. 81, Upper St. Andrew's place aforesaid, bounded on the north-east by New Fisher's Quarters road, now Upper St. Andrew's place, south-east by the other portion of this property marked B belonging to Tangu, presently bearing assessment No. 79, Upper St. Andrew's place aforesaid, south-west by Government reservation; and north-west by the property bearing assessment No. 3460/93 belonging to P. George Fernando and others; containing in extent 1 32/100 perches according to plan thereof bearing No. 1008 dated August 10, 1943, made by P. F. Gunasekera, Surveyor. Registered under A 277/212.

Fiscal's Office,
Colombo, February 19, 1946.

N. A. W. DE SILVA,
Deputy Fiscal.

Central Province.

In the Court of Requests of Kandy.

S. Naim Bai of Colombo street, Kandy Plaintiff.
No. 495. Vs.

(1) U. G. Suwaris and (2) M. A. Simon Singho, both of Lagamuwa, Kadugamawa Defendants.

NOTICE is hereby given that on Thursday, March 28, 1946, at 2 o'clock in the afternoon, will be sold by public auction at the premises the right, title, and interest of the 1st defendant in and to the following property, for the recovery of the sum of Rs. 70.62 with legal interest thereon from June 2, 1945, till payment in full and poundage, viz.:-

The land called Panwattadeniyekumbura of eighteen lahas paddy sowing in extent, situate at Lagamuwa in Kandupalata of Uduwera in the District of Kandy, Central Province; and bounded on the east by Udagederawatta Ella, south by Talagahawatte-gederakumbura, west by water-course, and on the north by the ella of the land called Panwattadeniya alias the ella of Udagederawatta.

Valuation: Rs. 1,500.

Fiscal's Office,
Kandy, February 18, 1946.

H. F. RATWATTE,
Deputy Fiscal.

Southern Province.

In the District Court of Tangalla.

(1) Mendis de Silva Wijetunge of Seenimodera, and others Plaintiffs.
No. 3,770. Vs.

(2) Arukattipatabendige Babahamy of Tawaluwila, and another Defendants.

NOTICE is hereby given that on Friday, March 15, 1946, commencing at 3.30 in the afternoon, will be sold by public auction at the premises the right, title, and interest of the said defendants in the following property for the recovery of Rs. 1,233.79, with further interest on Rs. 500 at 15 per cent. per annum from September 14, 1945, till payment in full, viz.:-

At Tawaluwila and Welipatanwila.

(1) The undivided 3/4 share of the land called Siyambalagahalanda bearing No. 466/119 F 2 mentioned in T. P. 282,598, situated at Tawaluwila in East Guruwa pattu of the Hambantota District; and bounded on the east by a road and on all other sides by the tract of land bearing No. 119 in P. P. 460; containing in extent 8 acres and 20 perches.

(2) The land called Medawewesuniyagahakumbura, situated at Tawaluwila aforesaid; and bounded on the north by Malpettawa, east by Arabadabaddiwela, south by Tennakoongamage Udatotawa, and west by Tennakoongagemunupehya; containing in extent 4 acres 2 roods and 16 perches.

(3) The undivided 13/180 shares of the land called Tangalle-vidanagama alias Belmedilla, situated at Welipatanwila in East Guruwa pattu aforesaid; and bounded on the north by Sudugalapala, east by Hitawage-ela, south by Wanuwalamulana-ela, and west by Amadorumadawinna, containing in extent about 12 amunams of paddy.

Deputy Fiscal's Office,
Tangalla, January 31, 1946.

A. WICKRAMASURYA,
Additional Deputy Fiscal.

North-Western Province.

In the District Court of Kurunegala.

The Secretary, Yapahuwa Co-operative Stores Plaintiff.
No. 189 Spl. Vs.

Imhamy Mudyanselage Dingiri Banda of Paligama Defendant.

NOTICE is hereby given that on Friday, March 22, 1946, at 2 o'clock in the afternoon, will be sold by public auction at the premises commencing from the 1st land the right, title, and interest of the said defendant in the following property, viz.:-

1. All that Siyambalagahalanda of about three acres in extent, situate at Kohombakadawala in Pahalavisideke korale of Wann hatpattu in the District of Kurunegala, North-Western Province; and bounded on the north by the high land of Punchi Banda and others, east by the fence of the garden of Ukku Menika, south by Kohombakadawala, west by Godakale with everything thereon. Valued at Rs. 100.

2. All that field called Mahawelmeegahakumbura of three pelus paddy sowing in extent, situate at Kohombakadawala aforesaid; and bounded on the north by Watuweta, east by the liminary ridge of the field of Ukku Menika and others, south by Mediya-ela, west by the field of Suddahamy, Vel Vidane and others. Valued at Rs. 300.

3. All that field called Asseddumayagemegahakumbura of three pelus paddy sowing in extent, situate at Kohombakadawala aforesaid; and bounded on the north by Mediya-ela, east by the liminary ridge of the field of Punchi Banda and others, south by Godakale, west by the field of Ranhamy and others. Valued at Rs. 300.

4. All that field called Pahaladiyagilme-asseddumekumbura of two amunams of paddy sowing in extent, situate at Kohombakadawala aforesaid; and bounded on the north and west by Mediya-ela, east by the field of Sathahamy, Vidane and others, south by the field of Kiriya. Valued at Rs. 400.

Total value: Rs. 1,100.

Amount to be recovered Rs. 1,434.20 together with interest on the principal sum awarded at the rate of 12 per cent. per annum until realization of the sum awarded.

Fiscal's Office,
Kurunegala, March 14, 1946.

W. D. M. PERERA,
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 Samaratinghe William Perera Senanayake alias No. 11,506. Wickremasinghe Senanayake William Perera Samaratinghe of Ganhinulla, deceased.

Wickremasinghe Senanayake Yasawathie nee Senanayake of Udugampola Petitioner

Vs.

(1) Wickremasinghe Senanayake Soma Egilisi Samaratinghe of Weweldeniya, a minor by her proposed guardian *ad litem*, (2) J. V. S. Veda Nilame, Vidane Arachchi of Weweldeniya Respondents.

THIS matter coming on for disposal before V. E. Rajakarier, Esq., Additional District Judge of Colombo, on February 5, 1946, in the presence of Mr. S. Gunasekera, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated August 3, 1945, having been read:

It is ordered that the 2nd respondent above named be appointed guardian *ad litem* over the minor, the 1st respondent above named, and the petitioner above named be and she is hereby declared entitled, as the eldest daughter 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 14, 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 Last Will and Testament of the late Cecily Elizabeth Dias of Grandpass, Colombo No. 11,538. widow of the late Sam Peter Dias, deceased.

Wanakuwattewaduge Daniel Francis Conrad Fernando of College street, Kotahena, Colombo Petitioner.

Vs.

(1) Victor Dias nee Perera and (2) Peter Pieries, both of Grandpass in Colombo Respondents.

THIS matter coming on for disposal before V. E. Rajakarier, Esq., Additional District Judge of Colombo, on January 26, 1946,

In the presence of Mr. C. D. Thillaiwasan, Proctor, on the part of the petitioner above named; and the amended affidavit of the said petitioner dated October 11, 1945, 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 last will of the late Cecily Elizabeth Dias, 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 the petitioner is the executor named in the said will and the said petitioner be and he is hereby declared entitled to have probate of the said will 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 11, 1946.

V. E. RAJAKARIER,
Additional District Judge.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of Mahamendige Samuel Mendis of Wellawatta in No. 11,615. Colombo, deceased.

Mahamendige Pedro Mendis Vickramasuriya of "Sri Viman", Lunawa in Moratuwa Petitioner.

And.

(1) Mahamendige David Mendis of "Mendis Lodge", Panadura, and (2) Mahamendige Edward Mendis of De Fonseka road, Panadura Respondents.

THIS matter coming on for disposal before V. E. Rajakarier, Esq., Additional District Judge of Colombo, on October 18, 1945, in the presence of Messrs. de Silva & Mendis, Proctors, on the part of the petitioner above named; and the affidavit of the said petitioner dated October 10, 1945, having been read:

It is ordered that the petitioner above named be and he is hereby declared entitled, as the eldest brother 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 December 13, 1945, show sufficient cause to the satisfaction of this court to the contrary.

November 27, 1945.

V. E. RAJAKARIER,
Additional District Judge.

The date of showing cause against the foregoing *Order Nisi* is extended to February 14, 1946.

December 14, 1945.

V. E. RAJAKARIER,
Additional District Judge.

The date of showing cause against the foregoing *Order Nisi* is extended to February 28, 1946.

February 19, 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. Shaik Abdul Cader Shaik Shaik Ismail of 87, No. 11,625. Old Moor street, Colombo, deceased.

Shaik Abdul Cader Shaik Ahamadu Lebbe Marikar of 5, Colpetty in Colombo Petitioner.

Vs.

(1) Shaik Abdul Cader Sahib Abdul Rahim Hadjar of Mattakuliyia, (2) Shaik Abdul Cader Sahib Amina Umma of Piachud's lane, Colombo Respondents.

THIS matter coming on for disposal before V. E. Rajakarier, Esq., Additional District Judge of Colombo, on October 27, 1945, in the presence of Mr. C. A. B. Wanigasooriya, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated October 24, 1945, 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 respondents above named or any person or persons interested shall, on or before December 13, 1945, show sufficient cause to the satisfaction of this court to the contrary.

November 7, 1945.

V. E. RAJAKARIER,
Additional District Judge.

The date of showing cause against the foregoing *Order Nisi* is extended to February 7, 1946.

December 14, 1945.

V. E. RAJAKARIER,
Additional District Judge.

This matter coming on for disposal before V. E. Rajakarier, Esq., Additional District Judge of Colombo, on February 2, 1946, with Mr. S. Ratnakaram, Proctor, on the part of the petitioner above named it is ordered that the date of showing cause against the foregoing *Order Nisi* be and the same is extended to February 28, 1946.

February 6, 1946.

V. E. RAJAKARIER,
Additional District Judge.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Estate of the late Jurisdiction. Justina Cooray nee Swaris (Mrs. J. F. Cooray) of No. 11,641. St. Bernard's Kalutara, deceased.

Mututantrige Joseph Austin Cooray of Kalutara Petitioner.

Vs.

(1) Mututantrige Ellen Charlotte Fonseka nee Cooray of St. Bernard's, Kalutara, (2) Mututantrige Elizabeth Plasey de Silva nee Coorey of Badulla, (3) Mututantrige Bernard Francis Coorey of Kalutara, (4) Mututantrige John Stanley Coorey of Kalutara, (5) Mututantrige Edward Francis Coorey of Kalutara, (6) Mututantrige Silverine Eva Justina Coorey of Kalutara Respondents.

THIS matter coming on for disposal before V. E. Rajakarier, Esq., Additional District Judge of Colombo, on November 2, 1945, in the presence of the petitioner above named; and the affidavit of the said petitioner dated November 1, 1945, having been read:

It is ordered that the last will and testament of Justina Coorey nee Swaris, 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 the petitioner is the executor named in the said will and the said petitioner be and he is hereby declared entitled, as the executor named to have probate of the said will issued to him accordingly, unless the respondents above named or 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.

Testamentary In the Matter of the Intestate Estate of the late Jurisdiction. Anthory Sakarias Louis Segamanasinghe of 110, No. 11,649. Erawatte road, Wattala, deceased.

Antony Donald Tisseverasinghe of Mabol, Wattala Petitioner.

Vs.

(1) Antony Joseph Segamanasinghe, (2) Aloysius Raphael Segamanasinghe, (3) Lionel Emmanuel Segamanasinghe, (4) Maria Antonita Segamanasinghe, (5) Winifred Selvanayaki Segamanasinghe; the 1st to 5th respondents, minors, appearing by their guardian *ad litem*, (6) Mary Matilda Soranam Segamanasinghe nee Tisseverasinghe, all of 110, Evariwatte road, Wattala Respondents.

THIS matter coming on for disposal before V. E. Rajakarier, Esq., Additional District Judge of Colombo, on November 8, 1945, in the presence of Mr. D. S. A. Jayalath, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated August 1, 1945, having been read:

It is ordered that the 6th respondent above named be and he is hereby declared appointed guardian *ad litem* over the minors, the 1st, 2nd, 3rd, 4th, and 5th respondents above named and the petitioner above named be and he is hereby declared entitled, as the brother-in-law 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 January 17, 1946, show sufficient cause to the satisfaction of this court to the contrary.

January 10, 1946.

S. C. SWAN,
Additional District Judge.

The date of showing cause against the foregoing *Order Nisi* is extended to February 28, 1946.

January 17, 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. Pothupitiyage Don Edmund Waidyasekera of Dodangoda East, Pasdun korale, Kalutara, deceased. No. 11,654.

R. obdige Corlin Lenora Waidyasekera of Dodangoda East, Pasdun korale, Kalutara Petitioner.

Vs.

(1) Pothupitiyage Uttara Shantilata of Dodangoda East, Pasdun korale, Kalutara, (2) P. Don Bartholomeusz Waidyasekera of 123, Main street, Negombo Respondents.

THIS matter coming on for disposal before V. E. Rajakarier, Esq., Additional District Judge of Colombo, on January 17, 1946, in the presence of Messrs. Araculeratne & Kadrigamar, Proctors, on the part of the petitioner above named; and the affidavit of the said petitioner dated November 8, 1945, 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 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 7, 1946, show sufficient cause to the satisfaction of this court to the contrary.

February 12, 1946.

V. E. RAJAKARIER,
Additional District Judge.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Last Will and Testament of
Jurisdiction. the late Amarasinghe Vithanelage Henry Perera
No. 11,707. of Orient Studio, 35, Union place, Colombo,
deceased.

Annie Perera of Orient Studio, 35, Union place, Colombo. Petitioner.
Vs.

(1) Amarasinghe Vithanelage Martin Perera of 35, Union place,
Colombo, (2) Sirima Rita Hattotuwa, (3) Anula Juna
Hattotuwa, (4) Chitra Hattotuwa, all of Kalubowla, Wella-
watta, (5) Newton Wijeyesekera of Mabile, Wattala, (6) Aselin
Wijeyesekera of Moratuwa Respondents.

THIS matter coming on for disposal before V. E. Rajakarier, Esq.,
Additional District Judge of Colombo, on January 18, 1946, in the
presence of Mr. Advocate Tissaveerasinghe with Messrs. Weera-
ratne & Haseeb, Proctors, on the part of the petitioner above
named; and the affidavit of the petitioner dated December 18,
1945, and the affidavit of notary attesting the will dated December
17, 1945, having been read:

It is ordered that the last will and testament of Amarasinghe
Vithanelage Henry Perera the deceased above named, bearing
No. 354 and dated May 17, 1918, 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 executrix named
in the said will and the said petitioner be and she is hereby declared
entitled to have probate of the said will issued to her 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.

January 29, 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. Percival Arthur Kelaart of Alutmawatte road,
No. 11,711. Mutwal in Colombo, deceased.

Florence Costa Kelaart of Alutmawatte road, Mutwal,
Colombo Petitioner.

Vs.

(1) Iris Florence Kelaart, (2) Mervyn Percival Kelaart, and
(3) Princess Mary Marlene Kelaart, all of Alutmawatte road,
Mutwal in Colombo, (4) Augustine Bobby Amalida of
Pickering's road, Kotahena Respondents.

THIS matter coming on for disposal before V. E. Rajakarier, Esq.,
additional District Judge of Colombo, on February 5, 1946, in the
presence of Mr. S. H. E. Thiedeman, Proctor, on the part of the
petitioner above named; and the affidavit of the said petitioner
dated November 22, 1945, and the affidavit of the 4th respondent
dated January 22, 1946, having been read:

It is ordered that the 4th respondent above named be and he is
hereby declared appointed guardian *ad litem* the minors the 1st,
2nd and 3rd respondents above named and 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 14, 1946, show sufficient cause to the satisfaction of this court
to the contrary.

January 11, 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. David Gunaratnam Joseph of Chapel road,
No. 11,726. Nugegoda, Colombo, deceased.

Susan Kanagammah Joseph of 5/1, Chapel road, Nugegoda,
Colombo Petitioner.

Vs.

(1) Lily Gnanaratnam Joseph, (2) John Jeyaratnam Joseph,
(3) Margaret Thangaratnam Joseph, (4) Lydia Rose Ponn-
ratnam Joseph, (5) David Gunaratnam Joseph, all of 5/1,
Chapel road, Nugegoda, minors, appearing by their guardian
ad litem, (6) Sinnathamby Vytilingam Thambiah of Vathury,
Karaveddy, Jaffna, presently of 5/1, Chapel road, Nugegoda,
Colombo Respondents.

THIS matter coming on for disposal before V. E. Rajakarier, Esq.,
Additional District Judge of Colombo, on January 17, 1946, in the
presence of Mr. S. Coomaraswamy, 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 6th respondent above named be and he is
hereby declared appointed guardian *ad litem* over the minors, the
1st, 2nd, 3rd, 4th and 5th respondents above named, and 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 7, 1946, show sufficient cause to the satisfaction
of this court to the contrary.

February 11, 1946.

V. E. RAJAKARIER,
Additional District Judge.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Last Will and Testament of
Jurisdiction. the late George Henry Tillekeratne of Hector
No. 11,738. Villa, Chvedon Gardens, Frances road, Wellawatta
in Colombo, deceased.

Vincent Aboyasundara of Fred's Ruho, Baddegama Petitioner.

THIS matter coming on for disposal before V. E. Rajakarier, Esq.,
Additional District Judge of Colombo, on February 8, 1946, in the
presence of Mr. Arthur Fernando, Proctor, on the part of the
petitioner above named; and the affidavit of the said petitioner
dated January 22, 1946, the affidavit of the attesting notary dated
January 25, 1946, and minute of consent dated January 4, 1946,
having been read:

It is ordered that the last will and testament of George Henry
Tillekeratne, 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 the petitioner is one of the executors
named in the will, the other having renounced his claim to probate
and the said petitioner be and he is hereby declared entitled to have
probate of the said will issued to him accordingly, unless the respon-
dents above named or any person or persons interested shall, on or
before March 14, 1946, show sufficient cause to the satisfaction of
this court to the contrary.

February 12, 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. Talagalage Dona Podi Nona of Gangodawila
No. 11,739. in the Falle pattu of Salpiti korale, deceased.

Weweldeniage John Alfred Dissanayake of Gangodawila
aforesaid Petitioner.

Vs.

(1) Dona Missie Kekulawala, (2) Kekulawalage Dona
Hemawathie of Gangodawila aforesaid, guardian *ad litem*
over the 3rd, 4th, 5th and 6th respondents, (3) Kekula-
walage Don Ratnapala, (4) Kekulawalage Dona Somppala,
(5) Kekulawalage Dona Gnanawathie, (6) Kekulawalage Dona
Gunawathie; the 3rd to 6th respondents minors by their
guardian *ad litem*, the 2nd respondent, (7) Galpottage Don
Appu Singho guardian *ad litem* over the 8th respondent,
(8) Galpottage Don Henry Premaratne, minor by his guardian
ad litem, the 7th respondent Respondents.

THIS action coming on for disposal before V. E. Rajakarier, Esq.,
Additional District Judge of Colombo, on January 28, 1946, in
the presence of Mr. C. de Saram, Proctor, on the part of the petitioner
above named; and the affidavit of the said petitioner dated
January 28, 1946, having been read:

It is ordered that the 2nd respondent be and she is hereby
declared appointed guardian *ad litem* over the minors, the 3rd,
4th, 5th and 6th respondents above named and the 8th respondent
be and he is hereby declared appointed guardian *ad litem* over the
minor, the 7th respondent above named, and the petitioner be and
he is hereby declared entitled, as the son-in-law 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 March 14,
1946, show sufficient cause to the satisfaction of this court to the
contrary.

February 12, 1946.

V. E. RAJAKARIER,
Additional District Judge.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Last Will and Testament of
Jurisdiction. the late Abdul Rahaman Mohamed Ghouse of
No. 11,742. 17, Pendennis avenue, Kollupitiya, in Colombo,
deceased.

(1) Dr. A. R. M. Waffarn of 19, Collingwood place, Wellawatta,
in Colombo, (2) M. Fahl Abdul Caffoor of 36, Pendennis
avenue, Kollupitiya in Colombo Petitioners.

THIS matter coming on for disposal before V. E. Rajakarier,
Esq., Additional District Judge of Colombo, on January 28, 1946, in
the presence of Mr. D. F. de Silva, Proctor, on the part of the
petitioners above named; and the affidavit of the said petitioners
dated October 30, 1945, and the affidavit of the notary attesting
the will dated January 28, 1946, having been read:

It is ordered that the last will and testament of the late Abdul
Rahaman Mohamed Ghouse, 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 the petitioners are the
executors named in the said will and the said petitioners be and they
are hereby declared entitled to have probate of the said will
issued to them accordingly, unless 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 13, 1946.

V. E. RAJAKARIER,
Additional District Judge.

In the District Court of Colombo.

Order Nisi declaring Will proved.

Testamentary Jurisdiction. No. 11,753. In the Matter of the Last Will and Testament (with four codicils) of Eric Glen Wardrop, formerly of 58, Gunnersbury avenue, Ealing, in the County of Middlesex and Kent House, Telegraph street, in the City of London, but latterly of 68, Haven Green Court Haven Green Ealing, aforesaid member of the London Stock Exchange, deceased.

THIS matter coming on for disposal before V. E. Rajakarier, Esq., Additional District Judge of Colombo, on February 5, 1946, in the presence of Messrs. F. J. & G. de Saram, Proctors, on the part of the petitioner, James Robert Norman Shirreff of Colombo; and (1) the affidavit of the said petitioner dated January 26, 1946, (2) the power of attorney dated October 16 and 24, 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 Eric Glen Wardrop, deceased dated November 8, 1939 (and four codicils thereto dated July 28, 1941, May 21, 1942, December 10, 1943, and November 15, 1944) an exemplification of which under the seal of His Majesty's High Court of Justice in England has been produced and is now deposited in this court, be and the same is hereby declared proved; And it is further declared that the said James Robert Norman Shirreff is the attorney in Ceylon of the executors named in the said will and that he is entitled to have letters of administration (with will and codicils annexed) issued to him accordingly, unless any person or persons interested shall, on or before March 28, 1946, show sufficient cause to the satisfaction of this court to the contrary.

February 8, 1946.

V. E. RAJAKARIER,
Additional District Judge.

In the District Court of Colombo.

Order Absolute in the First Instance.

No. 11,777. In the Matter of the Last Will and Testament of George Charles Welsh of MacCarthy road, Colombo.

And

In the Matter of the Civil Procedure Code (Cap. 86), Chapter XXXVIII.

John Wilson of Ward place, Colombo Petitioner.

THIS matter coming on for final determination before V. E. Rajakarier, Esq., Additional District Judge of Colombo, on February 20, 1946, in the presence of Mr. H. W. de Saram, Proctor, on the part of the petitioner, John Wilson of Ward place, Colombo; and (1) the affidavit of the said petitioner dated February 15, 1946, and (2) the affidavit of Christopher Benjamin Rodrigo, one of the attesting witnesses of the will, and of Sangarapully Sellamuttu the attesting notary dated February 15, 1946, having been read: It is ordered that the will of the above named George Charles Welsh dated June 12, 1944 (the original of which will 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 John Wilson is the sole executor named in the said will and that he is entitled to have probate thereof issued to him accordingly subject to his tendering the usual oath.

February 20, 1946.

V. E. RAJAKARIER,
Additional District Judge.

In the District Court of Panadure.

Order Nisi.

Testamentary Jurisdiction. No. TK 1/3,245. Wadduwa. In the Matter of the Estate of the late Waranna-godage alias Koralage Alwis Abeypala, deceased.

Dehiwala Liyanage Jamis Appuhamy of Wadduwa Petitioner.

Vs.

(1) Warannagodage Carlina Hamy of Wadduwa, presently of Katugastota, (2) ditto Podi Nona of Ukwatta in Kalutara, (3) ditto Nannohamy of Wadduwa, (4) Angage Sirisena Perera of Wadduwa, presently of Katugastota, (5) ditto Menis Perera of Wadduwa, (6) ditto Aggie Perera of Wadduwa, (7) Dehiwala Liyanage Obias Hamy, (8) ditto Menis Appuhamy, (9) ditto Anoris Appuhamy, (10) ditto Manis, all of Wadduwa, (11) Kandanakankanange Lucyhamy alias Menso Nona of Wadduwa, (12) ditto Wilson of Teldeniya, (13) Mestiyage Viyonis Gunatilleka of Wadduwa, (14) ditto Jamis alias Michael Goonetilleka of Wadduwa, (15) ditto Nancy Goonetilleka of Wadduwa, (16) Kittanagodage Subasena Jayaratne of 3/7, Matala road, Katugastota, Kandy Respondents.

THIS matter coming on for disposal before N. Sinnatamby, Esq., District Judge of Panadure, on April 21, 1946, in the presence of Messrs. de Zoysa & Swaris, Proctors, on the part of the petitioner; and the affidavit of the petitioner dated September 24, 1945, having been read:

It is ordered that the petitioner be declared entitled, as nephew of the deceased, to claim the administration and that the same be issued to him, unless the respondents or any person or persons interested in the estate shall, on or before March 1, 1946, show sufficient cause to the satisfaction of this court to the contrary.

It is further ordered that the said petitioner be appointed administrator and that he is entitled to have letters of administration of the same issued to him accordingly, unless the respondents or others interested in the estate shall, on or before March 1, 1946, show sufficient cause to the satisfaction of this court to the contrary.

January 21, 1946.

N. SINNATAMBY,
District Judge.

In the District Court of Kalutara.

Order Nisi.

Testy. No. 3,258. In the Matter of the estate of the late Mahabaduge John Fernando, deceased, of Maggona. Sattambirallage Dona Mary Magdalene Fernando of Maggona Petitioner.

Vs.

(1) Mahabaduge Neville Luke Fernando (minor), (2) Sattambirallage Don Andrew, both of Maggona; the 1st respondent is a minor and 2nd guardian *ad litem* Respondents.

THIS matter coming on for disposal before J. H. V. S. Jayawickrama, Esq., District Judge of Kalutara, on January 18, 1946, in the presence of Mr. D. E. de Almeida, Proctor, on the part of the petitioner; and the affidavit of the above named petitioner dated January 16, 1946, having been read:

It is ordered that the petitioner be appointed as administratrix, as wife of the deceased, and that letters of administration be issued to her, unless the respondents or other person or persons interested in the estate shall, on or before March 8, 1946, show sufficient cause to the satisfaction of this court to the contrary.

It is further declared that the said 2nd respondent be appointed guardian *ad litem* over the 1st minor respondent and that the said petitioner, and that she is entitled to have letters of administration and the same issued to her accordingly, unless the respondents or others interested in the estate shall, on or before March 8, 1946, show sufficient cause to the contrary.

January 18, 1946.

J. H. V. S. JAYAWICKRAMA,
District Judge.

In the District Court of Avissawella.

Testamentary Case. No. 361. In the Matter of the Intestate Estate of Anhettigama Gamarallage Babaappu of Anhettigama (deceased.)

Between

Anhettigama Gamarallage Panchimanika of Anhettigama Petitioner.

And

(1) Wadiyarallage Dimgiramanika, (2) Anhettigama Gamarallage Panchappuhamy, both of Anhettigama Respondents.

THIS matter coming on for disposal before C. X. Martyn, Esq., District Judge of Avissawella, on January 26, 1946, in the presence of Mr. S. H. Sriwardena, Proctor, on the part of the petitioner; and the petition and affidavit of the petitioner dated January 25, 1946, having been read: it is ordered that the petitioner above named be and she is hereby declared to have letters of administration to the estate of the deceased issued to her accordingly, unless the respondents above named or any other person interested shall, on or before February 26, 1946, show sufficient cause to the satisfaction of this court to the contrary.

January 25, 1946.

C. X. MARTYN,
District Judge.

In the District Court of Negombo.

Order Nisi.

Testamentary Jurisdiction. No. 3,355. In the Matter of the Intestate Estate of the late Biyanwelage Carolis Dariju of Horagasmulla, deceased.

Beyanwelage Wilham Dariju of Horagasmulla Petitioner.

(1) Wanasinghege Nohahamy, (2) Biyanwelage Brampy Dariju, both of Horagasmulla, (3) Biyanwelage Leiso Dariju of Haleegama in Hapitigama krale, (4) Biyanwelage Rosaline Dariju of Kimbulapitiya, (5) Biyanwelage Eminona Dariju of Terapola and (6) Biyanwelage Mary Dariju, both of Horagasmulla Respondents.

THIS matter coming on for disposal before H. S. Roberts, Esq., District Judge of Negombo, on February 7, 1946, in the presence of Messrs. Sriwardena & Samaratunge, Proctors, on the part of the petitioner above named; and the affidavit of the petitioner dated December 3, 1945, having been read:

It is ordered that the petitioner above named, be and he is hereby declared entitled, as the son 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 March 5, 1946, show sufficient cause to the satisfaction of this court to the contrary.

February 7, 1946.

HERBERT S. ROBERTS,
District Judge.

In the District Court of Negombo.

Order Nisi.

Testamentary Jurisdiction. No. 3,357. In the Matter of the Intestate Estate of Jayakodi Arachchige Dona Ana Hamine of 2nd Division, Periyamulla, Negombo, deceased.

Gama Ethige Henry Peter de Zoysa of St. Sebastian's road, Negombo Petitioner.

Vs.

(1) Gama Ethige Anna Wilhelmina Paris nee de Zoysa of Dummaladeriya, (2) ditto Francis Charles de Zoysa of Chulaw road, Negombo, (3) Rev. Father John David de Zoysa of Tarala, Pugoda, (4) Gama Ethige Cecilia Lilian de Zoysa of St. Sebastian's road, Negombo Respondents.

THIS matter coming on for disposal before H. S. Roberts, Esq., District Judge of Negombo, on February 11, 1946, in the presence of

Mr. A. E. Ross, Proctor, on the part of the petitioner above named ; and the affidavit of the petitioner dated February 11, 1946, having been read :

It is ordered that the petitioner above named be and he is hereby declared entitled, as the son 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 March 7, 1946, show sufficient cause to the satisfaction of this court to the contrary.

February 11, 1946.

HERBERT S. ROBERTS,
District Judge.

In the District Court of Kandy.
Testamentary In the Matter of the Estate and Effects of the late Jurisdiction. Ikiriwatte Walawwe Medduma Banda Ikiriwatte, deceased, of Kobbekaduwa in Muruthalawa.
No. T-499.

THIS matter coming on for disposal before H. A. de Silva, Esq., District Judge of Kandy, on January 11, 1946, in the presence of Mr. M. A. Vander Wall, Proctor, on the part of the petitioner, Ikiriwatte Wilamune Medduma Kumudhamy of Pahala Walawwa in Kobbekaduwa aforesaid ; and the affidavit of the said petitioner dated February 19, 1945, having been read :

It is ordered that the petitioner be and he is hereby declared entitled, as widow of the above named deceased, to have letters of administration of the estate of the said deceased issued to her, unless the respondents—(1) Eoku Banda Victor Ikiriwatte, (2) Hugh Ikiriwatto, (3) Alfred Ikiriwatto, all of Kobbekaduwa aforesaid—or any other person or persons entitled shall, on or before March 11, 1946, show sufficient cause to the satisfaction of this court to the contrary.

January 11, 1946.

H. A. DE SILVA,
District Judge.

In the District Court of Kandy.
Order Nisi.

Testamentary In the Matter of the Estate and Effects of the late Jurisdiction. Hennayake Weerasooriya Mudiyansele Appuhamy, deceased, of Morape.
No. T 505.

THIS action coming on for disposal before H. A. de Silva, Esq., District Judge, Kandy, on December 17, 1945, in the presence of Mr. V. R. Wickramatillake, Proctor, on the part of the petitioner, M. B. Heen Appuhamy of Morape, and the affidavit of the said petitioner dated February 6, 1945, having been read :

It is ordered that the petitioner be and he is hereby declared entitled, as the son in law of the above named deceased, to have letters of administration of the estate of the said deceased issued to him, unless the respondents, (1) Hennayake Weerasooriya Mudiyansele Dingiri Anma, (2) ditto Ram Menika, (3) ditto Mudiyanse, (4) ditto Kiri Banda, (5) ditto Dingiri Banda—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.

It is further ordered that the 1st respondent be appointed guardian *ad litem* over the 2nd to 5th minor respondents, unless the 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.

December 17, 1945.

H. A. DE SILVA,
District Judge.

In the District Court of Balapitiya.
Order Nisi.

No. 1 Testy. In the Matter of the Intestate Estate of late Malliyawadu Aron Gunasekera of Vilegoda in Ambalangoda, deceased.

Between
Gustinnawadu Wimalawathie of Vilegoda in Ambalangoda Petitioner.

And
(1) Malliyawadu Francis Gunasekera, (2) ditto Jayaweera Gunasekera, (3) ditto Kulasiri Gunasekera, (4) ditto Chitralatha Sepalika Gunasekera, (5) ditto Wansalatha Mallika Gunasekera, all of Vilegoda; the 3rd to 5th respondents minors by their guardian *ad litem*, the 1st respondent Respondents.

THIS action coming on for disposal before W. Thalagodapitiya, Esq., District Judge of Balapitiya, on January 22, 1946, in the presence of Mr. H. L. de Silva, Proctor, on the part of the petitioner above named ; and after reading the affidavit of the petitioner it is ordered that the above named first respondent be appointed guardian *ad litem* over 3rd to 5th respondents ; It is further ordered and declared that the said petitioner, as widow of the deceased above named, is entitled to have letters of administration issued to her accordingly, unless the above named respondents, shall, on or before February 27, show sufficient cause to the satisfaction of this court to the contrary.

January 22, 1946.

W. THALAGODAPITIYA,
District Judge.

In the District Court of Balapitiya.
Order Nisi.

Testamentary In the Matter of the Intestate Estate of Haburugala Vitanage Don Carols alias Johannis Abeywickrama late of Haburugala, deceased.
Jurisdiction. No. T 8.

Between
Dona Missinona Jayanetti of Haburugala Petitioner.

And
(1) Haburugala Vitanage Somawathie Abeywickrama, (2) ditto Samawathie Abeywickrama, (3) ditto Don Kularatna Abeywickrama, (4) ditto Dona Emaline Abeywickrama, (5) ditto Don Tilakarathie Abeywickrama, (6) Don Thelenis alias Don Juwan Abeywickrama, all of Haburugala Respondents.

THIS matter coming on for disposal before W. Thalagodapitiya, Esq., District Judge of Balapitiya, on December 17, 1945, in the

presence of Messrs. de Silva & Silva, Proctors, on the part of the petitioner ; and the affidavit of the above named petitioner dated December 10, 1945, having been read :

It is ordered that the above named 6th respondent be and he is hereby appointed guardian *ad litem* over the 1st to 5th respondents above named.

And it is further ordered that the petitioner, as widow of the said deceased, be declared entitled to have letters of administration issued to her accordingly, unless the above named respondents or any other person or persons shall, on or before February 27, 1946, show sufficient cause to the contrary.

December 17, 1945.

W. THALAGODAPITIYA,
District Judge.

In the District Court of Galle.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of Harry Jurisdiction. Edward Wickramaratne, deceased, of Galle.
No. 8,162.

Florence Adelaide Wickramaratne of China Garden, Galle Petitioner.

Vs.

(1) Jacinth Harebel Wickramaratne, (2) Harry Eno Wickramaratne, (3) Lucy Beatrice Wickramaratne, (4) Ethel Alexander Wickramaratne, all of China Garden, Galle Respondents.

THIS matter coming on for disposal before T. F. C. Roberts, Esq., District Judge of Galle, on January 22, 1946, in the presence of Mr. C. R. Wikramanayake, Proctor, on the part of the petitioner ; and the affidavit of the petitioner dated January 22, 1946, having been read :

It is ordered that the petitioner above named be and she is hereby declared entitled, as 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 8, 1946, show sufficient cause to the satisfaction of this court to the contrary.

It is further ordered that the above named 2nd respondent be appointed guardian *ad litem* over the above named 4th respondent above named, unless sufficient cause be shown to the contrary on the said March 8, 1946.

February 1, 1946.

T. F. C. ROBERTS,
District Judge.

In the District Court of Matara.
Order Nisi.

Testamentary In the Matter of the Intestate Estate of Don No. 4,199. Cornelius Mohotti late of Urugamuwa, deceased.

Between
Beminiyanwilagamage Dingihamy of Urugamuwa Petitioner.

And
Don Siyadoris Mohotti of Urugamuwa Respondents,

THIS matter coming on for disposal before S. S. J. Goonesekera, Esq., District Judge of Matara, on January 24, 1944, in the presence of Mr. J. P. Goonewardana, Proctor, on the part of the petitioner above named ; and the affidavit of the petitioner dated November 23, 1943, having been read ; It is ordered that the petitioner be and she is hereby declared entitled, as mother of the deceased above named, to have letters of administration to his estate issued to her, unless the respondent above named or any other person or persons interested shall, on or before February 28, 1944, show sufficient cause to the satisfaction of this court to the contrary.

January 24, 1944.

S. S. J. GOONESEKERA,
District Judge.

The foregoing Order Nisi is extended to September 3, 1945.

The foregoing Order Nisi is extended to February 25, 1946.

In the District Court of Matara.

Testamentary In the Matter of the Intestate Estate of the late Jurisdiction. Illuduwa Wannachchukankanange Babyhamy of Ranchagoda, deceased.
No. 4,201.

Don Luwis Hettiaratchi of Ranchagoda Petitioner.

Vs.

(1) Sammy Hettiaratchi of Ranchagoda, (2) Ellencina Hettiaratchi of ditto, (3) Priyadasa Hettiaratchi of ditto ; (4) Kumaradasa Hettiaratchi of ditto ; (5) Gunapala Hettiaratchi of ditto, (6) Nandavathie Hettiaratchi of ditto, (7) Dharmadasa Hettiaratchi of ditto, (8) Udananda Hettiaratchi of ditto, (9) Pemadasa Hettiaratchi of ditto (minors) Respondents.

THIS action coming on for disposal before K. D. de Silva, Esq., District Judge of Matara, on January 26, 1946, in the presence of Mr. A. E. Baultjens, Proctor, on the part of the petitioner ; and the affidavit of the petitioner dated September 26, 1945, having been read : It is ordered that the petitioner be and he is hereby entitled, as widower of the deceased, to have letters of administration to the estate of the deceased issued to him, unless the respondents or any other person interested in the estate shall, on or before March 11, 1946, show sufficient cause to the satisfaction of this court to the contrary : It is further ordered that the said 1st respondent be appointed guardian *ad litem*, over the 5th to 9th respondents, minors, unless the respondents or others interested in the estate shall, on or before March 11, 1946, show sufficient cause to the satisfaction of this court to the contrary.

January 26, 1946.

K. D. DE SILVA,
District Judge.

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

Order Nisi.

No. 290/PT. In the Matter of Intestate Estate of Velappar Thiagarajah of Puloly West, deceased.

M. Velappar Murugesu of Puloly West Petitioner.

Vs.

(1) M. Velappar Maniccam, (2) M. Velappar Arumugam of ditto Respondents

THIS matter coming on for disposal before E. Wijayawardene, Esq., Additional District Judge, on February 5, 1946, in the presence of Messrs. Rajaratnam and Nadarajasunderam, Proctors, on the part of the petitioner; and the affidavit of the petitioner dated February 5, 1946, having been read:

It is ordered that the petitioner is entitled to letters of administration, as the brother of the deceased, unless the respondent or any person shall, on or before March 8, 1946, show sufficient cause to the satisfaction of this court to the contrary.

M. K. SANGARAPILLAI,
Additional District Judge.

February 5, 1946.

In the District Court of Jaffna.

Order Nisi.

Testy. In the Matter of the Last Will and Testament of the late Sinnappu Sthampanadarasa of Kokuvil East, deceased.

Thillaiampalam Canagasabai of Vannarponnai East Petitioner.

Vs.

Thillaiampalam Thambirajah of Thirunelvely Respondent.

THIS matter of the petition of the petitioner praying that the last will dated February 2, 1945, and filed of record in this case be declared proved and that the petitioners be as executor named therein declared entitled to probate coming on for disposal before S. J. C. Schockman, Esq., District Judge, Jaffna, on July 26, 1945, in the presence of Mr. V. Navaratna Rajah, Proctor, on the part of the petitioner; and the affidavits and petition of the petitioner having been read:

It is ordered that the last will dated February 2, 1945, filed of record be declared proved and that the petitioner be as executor named therein declared entitled to probate unless the above-named respondent shall show sufficient cause to the contrary on September 24, 1945, at 10 A.M.

July 26, 1945.
Extended for March 1, 1946.

R. R. SELVADURAI,
District Judge.

R. R. SELVADURAI,
District Judge.

In the District Court of Jaffna.

Order Nisi.

Testamentary In the Matter of the Estate of the late S. Ponnambalam Sanmuganathan of Araly West, deceased.

Manonmany, widow of S. Ponnambalam Sanmuganathan of Araly West Petitioner.

Vs.

(1) Sanmuganathan Skandarajah, (2) Tharmarance, daughter of Sanmuganathan, (3) Ambalavanar Sinnathamby Somasundaram, all of ditto Respondents.

THIS matter coming on for disposal before R. R. Selvadurai, Esq., District Judge, Jaffna, on November 30, 1945, in the presence of Mr. C. C. Somasegaram, Proctor, on the part of the petitioner; and on reading the affidavit and petition of the petitioner:

It is ordered that the above named 3rd respondent be appointed guardian *ad litem* over the minors the above-named 1st and 2nd respondents, and that letters of administration to the estate of the above-named deceased, be issued to the petitioner as the lawful widow of the above-named deceased, unless the respondents above named or any other person appear before this court on January 18, 1946, and show sufficient cause to the satisfaction of this court to the contrary.

November 30, 1945.
Extended for March 1, 1946.

R. R. SELVADURAI,
District Judge.

January 18, 1946.

R. R. SELVADURAI,
District Judge.

In the District Court of Jaffna.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of the late Jurisdiction. Kanapathippillai Eliathamby of Kadduvan, deceased.

Parameswary, widow of Kanapathippillai Eliathamby of Kadduvan Petitioner.

Vs.

(1) Eliathamby Balasubramaniam of Kadduvan, (2) Eliathamby Balasanthiran of ditto, (3) Eliathamby Balasaraswathy of ditto, (4) Kanapathippillai Kuduthamby of ditto Respondents

THIS matter coming on for disposal before R. R. Selvadurai, Esq., District Judge, Jaffna, on January 10, 1946, in the presence of Mr. S. Mayatambi, Proctor, on the part of the petitioner; and the affidavit and petition of the petitioner dated December 3, 1945, and January 10, 1946, respectively, having been read:

It is ordered that the above-named 4th respondent be appointed guardian *ad litem* over the above-named 1st, 2nd and 3rd respondents (minors) for the purpose of representing them in this testamentary proceedings and of protecting their interests and that the petitioner be declared entitled to the grant of letters of

administration in respect of the estate of the above-named deceased, and that letters of administration be granted to her accordingly, unless the above-named respondents shall, on or before February 28, 1946, appear before this court and show sufficient cause to the satisfaction of this court to the contrary.

January 10, 1946.

R. R. SELVADURAI,
District Judge.

In the District Court of Jaffna.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of the late Jurisdiction. Veerasingam Thampapillai of Alaveddi, deceased.

Thampapillai Sundararajah of Alaveddi Petitioner.

Vs.

(1) Rajeswari, daughter of Veerasingam Thampapillai of Alaveddi, father by her guardian *ad litem*, (2) Rasamuttiah Thuraiappah of Alaveddi Respondents.

THIS matter coming on for disposal before R. R. Selvadurai, Esq., District Judge, Jaffna, on January 28, 1946, in the presence of Mr. S. Canagasabai, Proctor, on the part of the petitioner; and the petition and affidavit of the petitioner having been read: It is ordered that the second named respondent be appointed guardian *ad litem* over the first named respondent (minor) to watch her interests in the testamentary proceedings, and that the petitioner be appointed administrator over the estate of the said deceased and the letters of administration be issued to him, unless the respondents or any other persons interested in the said estate should, on or before March 12, 1946, appear before this court and show sufficient cause to the satisfaction of this court to the contrary.

January 28, 1946.

R. R. SELVADURAI,
District Judge.

In the District Court of Jaffna.

Order Nisi.

Testy. In the Matter of the Estate of the late Kanapathippillai Ramasamy of Pooneryn, deceased.

Vairamuttu Ramu of Pooneryn Petitioner.

Vs.

(1) Annammah, widow of Kanapathippillai Ramasamy of Kollakuruchy, (dead); (2) Vallipuram Sinnathamby of Pooneryn, (3) Sithamparam, daughter of Vallipuram of ditto (minors); (4) Theivanai, wife of Velupillai Vallipuram; (5) Velupillai Vallipuram, both of Meesalai, the 2nd and 3rd are minors by their guardian *ad litem* the 4th and 5th respondents; (6) Sinnapillai, wife of Sinnathamby Somu of Kachchai; (7) Sinnathamby Somu of ditto; (8) Velupillai Ponniah; (9) Velupillai Kandiah; (10) Velupillai Chelliah (minors), all of ditto; the 8th, 9th and 10th are minors by their guardian *ad litem* the 6th and 7th respondents Respondents.

THIS matter coming on for disposal before James Joseph, Esq., District Judge, Jaffna, on October 22, 1943, 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 4th and 5th respondents be appointed guardian *ad litem* over the 2nd and 3rd respondents, and 6th and 7th respondents over the 8th, 9th and 10th respondents for the purpose of representing their interests in this application, and that letters of administration to the estate of the deceased above named be issued to the petitioner, unless the respondents or any others shall appear before this court on October 22, 1945, at 10 A.M., and show cause to the satisfaction of this court to the contrary.

October 22, 1943.

JAMES JOSEPH,
District Judge.

Extended to March 13, 1946.

R. R. SELVADURAI,
District Judge.

In the District Court of Puttalam.

Order Nisi.

Testy. In the Matter of the Last Will and Testament of the late Imam Saibu Muhammad Thamby, late of Puttalam, deceased.

Muhammad Thamby Abdul Cassim of Puttalam Petitioner.

Vs.

(1) Muhammad Thamby Hajara Umma, wife of Hameed Hussain; (2) Muhammad Thamby Rabia Umma, wife of Wawa Maricar; (3) Muhammad Thamby Abdul Offar; (4) Muhammad Thamby Rahama Umma; (5) Muhammad Thamby Subaida Umma, the 4th and 5th respondents (minors) appearing by their guardian *ad litem*; (6) Imam Saibu Segu Muhammad, all of Puttalam Respondents.

THIS matter coming on for disposal before V. H. Wijeyaratne, Esq., District Judge of Puttalam on January 15, 1946, on the motion of Mr. H. S. Ismail, Proctor, on the part of the petitioner; and the petition of the petitioner dated January 15, 1946, and his affidavit dated July 30, 1945, and the affidavit of the witnesses to the last will dated July 30, 1945, having been read: It is ordered that the above named Imam Saibu Segu Muhammad, the 6th respondent, be and he is hereby appointed guardian *ad litem* over the 4th and 5th respondents above named and that the above named petitioner be and he is hereby declared the executor of the last will and testament of the above-named deceased, Imam Saibu Muhammad Thamby, and that probate thereof be accordingly issued to him, unless the respondents above named or any other person or persons interested in the matter of this application shall, on or before February 28, 1946, show sufficient cause to the contrary.

January 28, 1946.

V. H. WIJEYARATNE,
District Judge.