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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. 27 of 1946.

L.D.—O. 27/46.—M.L.A.—BA 657

An Ordinance to make special provision for the conduct of polls at the general elections of members of Municipal Councils due to be held in the year 1946, and at by-elections of such members held thereafter.

J. C. HOWARD.

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 Municipal Councils (Conduct of Polls) Ordinance, No. 27 of 1946.

Short title.

2. This Ordinance shall apply to every general election of members of any Municipal Council due to be held in the year 1946 and to every by-election of a member of any such Council held thereafter.

Application of Ordinance.

3. In the case of every election to which this Ordinance applies, the Colombo Municipal Council (Constitution) Ordinance (hereinafter referred to as the "principal Ordinance") shall have effect as if there had been omitted from that Ordinance the provisions, and all references to the provisions, whereby—

Special provisions as to ballot boxes, form of ballot paper and manner of voting.

Cap. 194.

- (a) colours are required to be allotted to the several candidates at a contested election ;
- (b) the colours so allotted are required to be specified in any notice to be published or exhibited under that law ;
- (c) one ballot box for each candidate, being a box of the colour allotted to him, is required to be provided in each compartment of a polling station ;
- (d) the form of the ballot paper to be used is prescribed or required to be prescribed ;
- (e) each voter is required to place his ballot paper in the ballot box of the colour allotted to the candidate whom he prefers ; and
- (f) a presiding officer or a person acting under the authority of such officer is required or authorised to give assistance to a voter to enable him to vote or to explain to a voter the method of voting ;

and as if the following provisions had been inserted in the appropriate contexts in the principal Ordinance, namely :—

(1) (a) At the time of the adjournment of an election under section 37 (1) of the principal Ordinance to enable a poll to be taken, the returning officer shall allot to each candidate a distinctive symbol which will be set out against his name in the ballot papers to be used at the poll. The

Allotting of symbols.

distinctive symbol of each candidate shall in the absence of agreement among the candidates at the time of nomination be determined by lot, cast or drawn in such manner as the returning officer may in his discretion decide. No symbol whether allotted by agreement or by lot shall be a symbol other than one appearing in the list of symbols approved by the Minister for Local Administration and published in the *Gazette*.

(b) In reporting to the Commissioner under section 37 (2) of the principal Ordinance the fact that an election is contested, the returning officer shall send to the Commissioner a statement of the distinctive symbols allotted to the several candidates at that election.

(c) In the notice under section 37 (3) of the principal Ordinance specifying the date on which the poll will be taken, the Commissioner shall set out the distinctive symbol allotted to each of the candidates.

(d) In the notice to be affixed outside each polling station under section 41 (3) of the principal Ordinance, there shall be set out against the name of each candidate the distinctive symbol allotted to him.

Ballot boxes.

(2) Immediately before the commencement of the poll, the presiding officer shall show the ballot box unlocked and empty to such persons as may be present at the polling station so that they may see that it is empty, and shall then lock it up and place his seal upon it in such manner as to prevent its being opened except by breaking the seal, shall place it in his view for the receipt of ballot papers, and shall keep it so locked and sealed.

Form of ballot paper.

(3) Every ballot paper shall be substantially in the form set out in the First Schedule, and—

(a) shall set out the full names of the several candidates in the alphabetical order of their surnames, or, in the case of candidates having no surnames, in the alphabetical order of the names by which they are ordinarily known, the order in which the names of any two or more candidates having the same surname or ordinarily known by the same name are to be arranged in relation to each other being determined by the alphabetical order of their first names, and the alphabetical order for any of the purposes of this sub-paragraph being the alphabetical order of names as written in English ;

(aa) shall set out in addition, against the name of each candidate, the distinctive symbol allotted to him ;

(b) shall be capable of being folded up ;

(c) shall have a number printed on the back ; and

(d) shall have attached a counterfoil with the same number printed on the face.

Manner of voting.

(4) Every voter, on receiving the ballot paper, shall forthwith proceed into the compartment to which he is directed by the presiding officer or any person acting under that officer's authority and there secretly mark the ballot paper as near as may be in accordance with the directions given for the guidance of voters under this Ordinance and fold up the ballot paper so as to conceal his vote, and shall then show to the presiding officer the back of the paper, so as to disclose the official mark, and put the ballot paper, so folded up, into the ballot box in the presence of the presiding officer.

Directions for the guidance of voters in voting.

(5) During the taking of the poll, the presiding officer shall cause to be exhibited outside his polling station and in every compartment thereof, a notice, in English and Sinhalese and Tamil, substantially in the form set out in the Second Schedule, giving directions for the guidance of voters in voting.

Assistance to voters to enable them to vote.

(6) (a) The presiding officer, or any person authorised by the presiding officer, may, if he thinks fit on the application of any voter, explain to the voter, within sight and hearing of the candidates or the polling agents of the candidates, if present, the method of voting specified in the directions under paragraph (5), but in so doing he shall carefully abstain from any action which might be construed by the voter as advice or a direction to vote for any particular candidate.

(b) The presiding officer, on the application of any voter who is incapacitated by blindness or other physical cause from voting in accordance with the directions under paragraph (5) shall mark the ballot paper of such voter in the manner directed by the voter and shall cause such ballot paper to be placed in the ballot box.

4. At the counting of the votes at any election to which this Ordinance applies—

Special provisions as to rejection of ballot papers.

(1) the following shall, in addition to the grounds specified in the principal Ordinance, be grounds on which a ballot paper shall be rejected by the returning officer, namely :—

- (a) that votes for more than one candidate have been given on that ballot paper,
- (b) that the ballot paper is void for uncertainty, and
- (c) that the ballot paper is unmarked ;

(2) where the returning officer is satisfied that any mark made on a ballot paper clearly indicates the intention of the voter to give his vote and the candidate for whom he gives his vote, the returning officer shall not reject the ballot paper on the ground solely that it has not been marked in all respects in accordance with the directions given for the guidance of voters under the provisions of this Ordinance.

5. In the case of every election to which this Ordinance applies, every person who is convicted by a competent court of the offence of personation within the meaning of Chapter IXA of the Penal Code shall, notwithstanding anything in that Chapter, be liable to rigorous imprisonment for a term not exceeding one year or to a fine of not less than two hundred and fifty rupees and not more than one thousand rupees or to both such imprisonment and such fine.

Special provisions as to personation. Cap. 15.

6. In this Ordinance, the expressions "Commissioner", "returning officer", "presiding officer" and "voter" shall have the same meaning as in the principal Ordinance.

Interpretation.

FIRST SCHEDULE.

Form of ballot paper.

Front of ballot paper.

Counterfoil No.	Name of candidate (also in Sinhalese and Tamil).	Distinctive symbol (also in Sinhalese and Tamil).	Mark of voter (also in Sinhalese and Tamil).
Note : The counterfoil is to have a number to correspond with that on the back of the ballot paper.	1. Cassie Lebbe ABDUL RAHIMAN (also in Sinhalese and Tamil)		
	2. Mohamed ABDUL RAHIMAN (also in Sinhalese and Tamil)		
	3. Mudiyansele DON ELARIS (also in Sinhalese and Tamil)		
	4. Edwin FOENANDER (also in Sinhalese and Tamil)		
	5. Canagasabai PONNIAH (also in Sinhalese and Tamil)		

Back of ballot paper.

No. :

Election for the _____ ward of the town of _____.

Directions as to printing ballot paper.

(Not to be reproduced in the ballot paper).

Nothing is to be printed on the ballot paper except in accordance with this Schedule.

The full name of each candidate shall be printed in English and Sinhalese and Tamil.

The distinctive symbol allotted to each candidate shall be printed against his name in the column provided for that purpose.

The number on the back of the ballot paper shall be printed in small characters, and shall be the same as the number on the face of the counterfoil.

SECOND SCHEDULE.

Form of directions for the guidance of a voter in voting, which shall be exhibited outside every polling station and in every compartment of every polling station.

A voter may vote for only one candidate.

A voter will go into one of the compartments, and mark a cross in the space provided for the purpose on the right-hand side of the ballot paper, opposite the name of the candidate for whom he votes, thus X.

The voter will then fold up the ballot paper so as to show the official mark on the back, and leaving the compartment will, without showing the front of the paper to any person, show the official mark on the back to the presiding officer, put the paper into the ballot box, and forthwith quit the polling station.

If the voter inadvertently spoils a ballot paper, he can return it to the presiding officer, who will, if satisfied of such inadvertence, give him another paper.

If the voter votes for more than one candidate, or places any mark on the paper by which he may be afterwards identified, his ballot paper will be rejected, and will not be counted.

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

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

Assented to by His Excellency the Officer Administering the Government the Thirty-first day of July, One thousand Nine hundred and Forty-six.

C. H. HARTWELL,
Secretary to the Governor.

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

No. 28 of 1946.

An Ordinance to incorporate the Board of Directors of the Manipay Hindu College.

J. C. HOWARD.

Preamble.

WHEREAS Welauthar Sangarapulle, Esquire, founded at Manipay a College called The Manipay Hindu College for the education of Hindu students with the support of several inhabitants of the Western and Northern Provinces :

And whereas after his death the management of the said College was carried on by a Board of Directors :

And whereas the said Board has applied to be incorporated and it will be for the public advantage to grant the application:

Be it therefore 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 Manipay Hindu College Board of Directors (Incorporation) Ordinance, No. 28 of 1946.

Incorporation.

2. (1) On and after the date of the commencement of this Ordinance, the persons named in Schedule " A " to this Ordinance and such persons as may hereafter constitute the Board of Directors elected in accordance with the provisions of the rules in Schedule " B " to this Ordinance shall be and are hereby constituted a body politic and corporate (hereinafter referred to as " the Board ") with the name of " the Board of Directors of the Manipay Hindu College."

(2) The Board shall in the said name have perpetual succession, and shall and may by the said name sue and be sued, plead and be impleaded in all courts and shall and may have and use a common seal with power to alter the same at its discretion.

Rules.

3. (1) The rules set out in Schedule " B " to this Ordinance shall be deemed to be the rules of the Board and to have been made by the Board under this Ordinance, and may be amended, added to or rescinded by rules made by the Board under this section at a meeting called for the purpose.

(2) No new rule shall be made by the Board, nor shall any rule in Schedule " B " or any new rule made by the Board be amended or rescinded, except at a meeting of the Board and except by the votes of not less than three-fourths of the members present at the meeting, the number of such votes being also more than one-half of the total number of the members of the Board.

The Board may hold movable and immovable property.

4. The Board shall be capable of holding all movable and immovable properties as have been already acquired by it and of having and holding ever hereafter other estates, movable and immovable, either by purchase, gift, devise or legacy to and for the use and benefit of the said College, and of selling, disposing of, or exchanging same for the benefit of the said College and shall have full power to assign, transfer and dispose of for the benefit of the said College all mortgages and other securities which they may hold or shall be entitled to.

5. Nothing in this Ordinance contained shall prejudice or affect the rights of His Majesty the King, His Heirs, and Successors, or of any body politic or corporate or of any other persons except such as are mentioned in this Ordinance and those claiming by, from, or under them.

Savings of the rights of the Crown.

Schedule "A".

The Board of Directors of The Manipay Hindu College :

1. Sangarapulle Pararajasingam, J.P.
2. Sangarapulle Doresamy.
3. Sangarapulle Pathamanathan.
4. Mootatamby Swaminathan, Advocate.
5. Arumugam Sellamuttu, M.B.E.
6. Eliyathamby Murugesampillai, J.P.
7. Thiruvilangam Sathasivam, J.P., M.B.E.
8. Karalapillai Sunderampillai, B.Sc. (Lond.).
9. Kanagasaby Swaminathan.
10. Sivagurunathan Theagarajah.
11. Muhandiram Swaminathapillai Kanagaratnam Swaminathan.
12. Rasanayagam Sinniah.
13. R. Dharmalingam, Proctor.
14. Sellamuttu Sivanathan.
15. Joganathan Tyagaraja, M.S.C.
16. Hon. Sir Waitilingam Duraiswamy.
17. Chithamparapillai Thiagarajah.
18. Karalapillai Shanmukhan, Bar-at-Law.
19. Sellamuttu Somasunderam.
20. Rasaratnam Jeganathan.
21. The Principal ex officio.

Schedule "B".

Constitution agreed to by the Board of Directors of The Manipay Hindu College.

1. The Institution shall be called The Manipay Hindu College.
2. (1) The Institution shall be conducted and managed in accordance with the tenets of the Hindu Religion and at no time shall the number of non-Hindus on the Board of Directors exceed two.
(2) The object of the Institution shall be to give all pupils admitted into the College a thorough general education and religious instruction.
3. The general government and direction of the College shall be vested in a Board of Directors which shall consist of not more than twenty-four or less than twenty-one members.
4. The Board of Directors shall be constituted and elected as follows :
 - (a) Sangarapulle Pararajasingam, Sangarapulle Doresamy and Sangarapulle Pathmanathan who are the sons of the Founder of the said College, Welauthar Sangarapulle, shall be life members of the Board of Directors. It shall be competent for Sangarapulle Pararajasingam and Sangarapulle Pathmanathan to nominate in writing their respective successors to the Board of Directors in the event of their retirement from the Board or death, and the persons so nominated shall be Life Members of the Board of Directors with like power to nominate their successors on the Board in the event of their death or retirement. In the event of the said Sangarapulle Pararajasingam or Sangarapulle Pathmanathan or their respective successors retiring or dying without nominating his successor on the Board the Directors shall elect the eldest available male member of the family of Welauthar Sangarapulle in the direct or collateral line to fill the vacancy provided he professes the Hindu Religion.
 - (b) Two Old Boys of the College to represent the Old Boys on the Board of Directors shall be elected by the Board of Directors itself or by any organization of Old Boys to which the Board of Directors may by resolution delegate this power. The Old Boys so elected shall be members of the Board for a period of two years from the date of election after which fresh elections shall take place.
 - (c) The Principal of the College shall be a member of the Board of Directors ex officio.
 - (d) The representative in the Ceylon State Council for the electoral division in which the College is situated shall, subject to his approval, be a member of the Board of Directors.
 - (e) The remaining members of the Board of Directors shall be elected as hereinafter provided.
5. (1) The Board of Directors shall until the election of two additional members under paragraph (b) of rule 4 consist of the twenty-one persons specified in Schedule "A" to the Ordinance.
(2) As soon as may be after the commencement of this Ordinance the election of two members under paragraph (b) of rule 4 shall take place, and the two persons so elected together with the person specified in Schedule "A" to the Ordinance shall constitute the Board of Directors until further elections are held as hereinafter provided.

6. For the purposes of the succeeding provisions in these rules, the Board of Directors shall be divided into three sections as follows :—

Section "A"

1. Jaganathan Tyagaraja, M.S.C.
2. Arumugam Sellaamuttu, M.B.E.
3. Karalapillai Shanmukham, Bar-at-law.
4. Karalapillai Sunderampillai, B.Sc. (Lond.).
5. R. Dharmalingam, Proctor.
6. Thiruvilangam Sathasivam, J.P., M.B.E.
7. Sellamuttu Somasundaram.
8. Chithamparapillai Thiagarajah.

Section "B"

1. Mootatamby Swaminathan, Advocate.
2. Eliathamby Murugesampillai, J.P.
3. Kanagasabay Swaminathan.
4. Sivagurunathan Theagarajah.
5. Muhandiram Swaminathanpillai Kanagaratnam Swaminathan.
6. Rasanayagam Sinniah.
7. Sellamuttu Sivanathan.
8. Rasaratnam Jaganathan.

Section "C"

1. Sangarapulle Pararajasingam, J.P.
2. Sangarapulle Doressamy.
3. Sangarapulle Pathmanathan.
4. The Principal ex officio.
5. Representative of Old Boys.
6. Representative of Old Boys.
7. Representative in the State Council of the electoral division in which the College is situated.

The Directors named in Section "A" and their substitutes elected as in rule 10 hereof provided may hold office until the first election of Directors as in rule 7 provided and those named in Section "B" and their substitutes until the second election and those named in Section "C" shall vacate office as provided in rule 5.

7. The first election of Directors shall be held at the First Annual General Meeting to be held under this Constitution and at the said election the Directors then forming Section "A" shall retire from office but shall be eligible for re-election. The Directors then forming Sections "B" and "C" shall elect Directors not exceeding eight in number to form Section "A" of the Directorate Body for the two years next ensuing.

The second election of the Directors shall in like manner be held at the Second Annual General Meeting which shall be held under this Constitution, the Directors then forming Section "B" retiring but being eligible for re-election. The Directors then forming Sections "A" and "C" shall elect Directors not exceeding eight in number to form Section "B" and this rotation of retirement of Sections "A" and "B" with like eligibility for re-election shall be observed in the elections held each year.

The two representatives of the Old Boys on the Board of Directors shall retire from the Board immediately after the election at the second Annual General Meeting of the Directors forming Section "B" of the directorate body. Thereupon the Directors forming Sections "A" and "B" shall at the said meeting elect two representatives to represent the Old Boys unless they shall have earlier delegated the power to elect two Old Boys to any organization of Old Boys. Thereafter the said two representatives shall retire and fresh elections shall take place every two years and the same procedure shall be followed. The representatives of Old Boys who retire shall be eligible for re-election.

8. No person who is a member of the Staff of the Manipay Hindu College except the Principal or who is a member of the Staff of any other School or College shall be eligible to be a Director.

9. No person who has been convicted of any infamous crime shall be a member of the Board of Directors.

10. Whenever a Director dies or resigns his office the other Directors may elect as substitute for such Director any suitable person to fill the vacancy and such substitute Director shall hold office until he himself shall vacate his office in any manner before mentioned.

11. The Annual General Meeting of the Board of Directors shall be held at such time and at such place as the Directors for the time being shall determine not later than the 30th day of April of every year, notice whereof shall be given by the Secretary to each Director seven days previous thereto. At such Annual General Meeting the Principal shall present a Report on the state of the College and on the work done during the previous Collegiate year. The Treasurer shall present a statement of receipts and expenditure during the year properly audited by Auditors appointed by the Board. The Managing Committee shall present a full report of its work during the year together with Minutes of its Meetings.

12. A Meeting of the Board of Directors shall be held at least once in every year. The Secretary shall summon a meeting of the Board of Directors to be held on such date or dates and at such place as may be decided upon by the Board, and at such other times on a requisition in writing by at least seven members of the Board of Directors or by the President of the Board of Directors.

13. At any Meeting of the Board of Directors duly convened five shall form a quorum.

14. The Office-bearers of the Board of Directors shall be a President who shall also be the Manager of the College, a Vice-President, a Secretary, Treasurer, each of whom shall be elected out of the body of Directors by the members of the Board of Directors present at the Meeting of Directors held immediately after the election of a new section of the Board and shall continue to hold office until the close of the Annual General Meeting which shall be held next thereafter provided, however, that Sangarapulle Pararajasingham shall hold the office of President of the Board and Manager of the College for the period of three years from the date of incorporation of the Board of Directors, anything to the contrary herein contained notwithstanding and shall be entitled to stand for re-election. Should any office be vacated at any time other than at the Annual General Meeting the Board of Directors may appoint another Director thereto.

15. The Board of Directors may from time to time make by-laws to define the duties of its several officers and to regulate the manner in which its meetings shall be convened, held and adjourned and for the conduct of its proceedings. Such by-laws when made shall not be revoked or altered save at a meeting of the said Board duly convened for the purpose.

16. The Board of Directors shall have power to make and enforce such by-laws as may be necessary for the conduct and management of the Institution, to appoint the Principal and other members of the Staff of the College and at their discretion remove any of them and to decide upon all matters connected with the course of study in the College and the management of the College.

17. The Office-bearers of the Board of Directors and the Principal ex officio and one Director to be elected by the Board of Directors at the Annual General Meeting shall form the Managing Committee of the College. The Managing Committee shall have power to consider and decide all questions pertaining to the Management of the College which may arise in the interval between any meetings of the Board of Directors, including the appointment and removal of teachers or other employees. But it shall submit a report of all its activities to the Board of Directors at its next meeting thereafter to be by the Board confirmed or disallowed both in relation to the occasions in which such actions originated (so far as final action on any of them has been deferred or may thereafter yet be taken) and in relation to all like questions which may arise in future.

18. At all meetings of the Managing Committee three shall form a quorum provided, however, that decisions of the Managing Committee may be registered by circularizing papers among the members and obtaining their views in writing, if the President of the Board considers such a step necessary.

19. The Faculty of the College shall be constituted as follows:—

- (1) The Principal shall be Chairman of the Faculty ex officio.
- (2) All teachers of the College who are University graduates, or who have obtained First Class Trained Teachers' Certificates or an equivalent diploma in education and who have served the College for two years shall be members of the Faculty.

20. The Faculty shall be an advisory body and shall have power to advise the Principal on the general course of study and the conditions under which students shall be admitted, the general arrangement of the terms and the limits of the Collegiate year, all questions of promotions of students and all questions relating to the general discipline of the College. The Faculty shall submit the minutes of their Meetings to the Managing Committee.

21. The members of the Faculty shall frame rules for the election of all Office-bearers other than the Chairman and for the conduct of their meetings.

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

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

Assented to by His Excellency the Officer Administering the Government the Second day of August, One thousand Nine hundred and Forty-six.

C. H. HARTWELL,
Secretary to the Governor.

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

No. 29 of 1946.

**An Ordinance to make supplementary provision for the Public
Services, the Railway Services and the Electrical Under-
takings for the financial year 1943-44.**

J. C. HOWARD.

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 Supplementary Appropriation (1943-44) Ordinance, No. 29 of 1946.

Supplementary
Appropriation
for the
financial
year 1943-44.

2. In addition to the sums declared payable for the service of the financial year beginning on the first day of October, 1943, and ending on the thirtieth day of September, 1944, by or under the authority of the Appropriation Ordinance, No. 32 of 1943,—the sums severally mentioned in the third column of the First, Second and Third Schedules to this Ordinance and amounting to the sum of Twenty million fifty thousand seven hundred and fifty four rupees and cents seven in the First Schedule, Nine hundred and ninety two thousand seven hundred and fifty four rupees and seventy nine cents in the Second Schedule and One thousand six hundred and sixty five rupees and cents ninety in the Third Schedule, are hereby declared to be payable for the service of the aforesaid financial year out of the revenue and other funds of the Island, the Ceylon Government Railway and the Electrical Undertakings, respectively, in respect of the several services mentioned in the second column of each of those Schedules.

FIRST SCHEDULE.

Sums payable out of the Revenue of the Island.

I. Head of Estimates.	II. Service.	III. Sums declared payable. Rs. c.
1 ..	His Excellency the Governor	2,061 88
3 ..	State Council	5,333 65
4 ..	Audit Office	7,945 36
6 ..	Civil Service	44,963 63
8 ..	Defence Expenditure	1,490,023 10
17 ..	Legal Secretary	114,434 03
21 ..	District Courts	21,200 57
22 ..	Courts of Requests and Magistrates Courts	7,281 54
23 ..	Village Tribunals	3,352 28
24 ..	Fiscals	99,864 86
32 ..	Public Debt	483,414 67
38 ..	Government Stores	8,167 41
39 ..	Government Press	77,378 53
42 ..	Miscellaneous Services	6,277,011 50
49 ..	Provincial Administration	128,645 30
52 ..	Department of Prisons and Probation	25,720 21
54 ..	Zoological Gardens	4,703 50
60 ..	Minister of Agriculture and Lands	7,701 92
63 ..	Land Commissioner	4,605,175 02
65 ..	Survey Department	228,150 17
66 ..	Department of Agriculture	192,794 49
68 ..	Registrar of Co-operative Societies	294,238 80
69 ..	Irrigation Department	91,830 91
71 ..	Irrigation Extraordinary	270,995 39
73 ..	Civil Defence Commissioner (Food Supply and Control)	1,655,000 61
78 ..	Commissioner of Local Government	613,243 54
79 ..	Valuation Department	570 19
81 ..	Salt Department	606,347 82
90 ..	Minister of Health	1,834 93
91 ..	Quarantine	19,549 70
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100 ..	Minister of Labour, Industry and Commerce	11,204 59
104 ..	Controller of Labour	211,443 61
105 ..	Controller of Imports, Exports and Exchange	805 87
107 ..	Controller of Textiles	18,607 62
108 ..	Controller of Prices (Misc. Articles)	102,466 27
110 ..	Minister of Education	8,092 34
111 ..	Education	409,021 27
120 ..	Minister of Communications and Works	678 10
121 ..	Colombo Port Commission	1,038,363 11
124 ..	Public Works Department	41,060 87
125 ..	Public Works Annually Recurrent	805,397 46
		20,050,754 07

SECOND SCHEDULE.

Sums payable out of the Revenue of the Ceylon
Government Railway.

1 ..	Ordinary Working Expenditure of the Railway ..	992,754 79
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THIRD SCHEDULE.

Sums payable out of the Revenue of the Electrical
Undertakings.

3 ..	Annuities payable to the Revenue of the Island on Loans ..	1,665 90
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Passed in Council the Sixteenth day of July, One thousand
Nine hundred and Forty-six.

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

Assented to by His Excellency the Officer Administering
the Government the fifth day of August, One thousand Nine
hundred and Forty-six.

C. H. HARTWELL,
Secretary to the Governor.

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

No. 30 of 1946.

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.

J. C. HOWARD.

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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 :—

1. This Ordinance may be cited as the Rating and Valuation Ordinance, No. 30 of 1946. Short title.

PART I.

APPLICATION OF ORDINANCE AND CONNECTED PROVISIONS.

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. Application of Ordinance.

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 : Rating authorities and areas.

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. Cap. 198.

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. Meaning of "appointed year".

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

General rate
and special
rate.

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 :

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.

Sanction of
Executive
Committee in
certain cases.

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.

Uniformity of
rate.

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.

Minimum
amount to be
recovered as
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.

Making and
operation
of 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.

Publication 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—

- (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.

Directions of
Executive
Committee as to
making of rates.

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.

Rate Book.

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.

(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.

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—

Amendment of
Rate Book.

- (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.

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—

Meaning of
"rateable
property".

- (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.

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 :

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

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.

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—

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

- (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.

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 :

Exemption for
burial and
cremation
grounds.

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.

Exemption
in the case of
special rates.

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.

PART III.

VALUATION OF RATEABLE PROPERTY.

Quinquennial lists and supplemental lists.

Quinquennial
lists.

20. Subject to the provisions of section 21, a new list containing the proscribed 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.

Rating
divisions and
quinquennial
lists for such
divisions.

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*—

- (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.

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

Form, &c., of draft lists.

- (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.

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—

Preparation of draft quinquennial lists.

- (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.

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.

Preparation of draft supplemental lists.

(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.

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.

Cases where supplemental list is not to be made.

(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.

Revision of
draft lists
by Local
Government
Valuer.

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—

- (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.

Deposit and
inspection of
draft lists.

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—

- (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.

Notice of
valuation.

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.

(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).

Objections to
draft list.

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.

(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.

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.

Procedure upon receipt of objections.

(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.

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.

Hearing and determination of objections.

(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.

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

Notice of decisions, and alterations of lists.

- (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.

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:

Provision as to time for determination of objections.

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.

34. (1) The Chairman of the rating authority or, where the authority is a Municipal Council, the Municipals 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.

Final approval of lists by rating authorities.

(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.

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

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.

Hearing and determination of actions and appeals in actions.

36. (1) The court in which any action is duly instituted under section 35 shall hear and determine the action according to the procedure proscribed 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.

Cap. 86.

Amendments of lists in consequence of actions.

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.

Appeals to Government Agents from decisions of Village Committees.

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.

Quinquennial list and supplemental lists to be valuation list.

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

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.

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.

Rate to be levied notwithstanding pending objections or actions.

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.

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

Making of provisional lists.

Effect of provisional list.

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.

Valuation of hereditaments containing machinery and plant.

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.

Valuation by reference to capital site value of land.

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

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.

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.

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

Subdivision or consolidation of property for purposes of valuation lists.

Power to call for returns, documents and evidence.

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.

Effect of statement or declarations as to value of property.

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.

Power to enter premises, &c.

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.

Offences.

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.

Preparation of lists in case of default by rating authority.

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.

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

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.

Rates to be payable quarterly.

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.

Demand notes.

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 ;

(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.

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.

Remission for unoccupied buildings.

(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.

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:

Warrant for recovery of rate.

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.

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

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

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.

Amount of costs leviable under warrant.

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:—

- (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 one rupee 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.

Restrictions as to seizure of property.

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.

(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.

Order in which property must be seized.

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.

(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.

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.

Power to break open buildings.

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.

Sale of property seized.

(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).

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:

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

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.

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.

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

(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.

Certificate of sale to purchaser other than rating authority.

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.

(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.

Certificate of sale where purchaser is rating authority.

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.

(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.

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

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.

(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.

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.

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.

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.

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.

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

Deduction of rates paid by tenant.

Provision for cases where mortgaged property is seized.

Payment by rating authorities of expenses of Local Government Valuer.

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

Service of notices, &c.

- (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.

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

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.

**Appointment
of Local
Government
Valuer and
other officers.**

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.

(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.

Regulations.

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.

(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.

Interpretation.

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

“ 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, Village Committee or Town Council ;
- “ 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.

Cap. 198.

(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 :

Modification of Ordinances mentioned in the 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—

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

- (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.

Ordinance not to apply to taxes under Police Ordinance. Cap. 48

SCHEDULE.

Section 70)

Column 1. Ordinance.	Column 2. 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>"(12) Revenue, including the collection of taxes."</p> <p>3. The following section shall have effect in lieu of section 115 :—</p>
Making and levy of rates.	<p>"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>(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>
Warrant for recovery of taxes.	<p>"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>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>

Column 1. Ordinance.	Column 2. Amendment or modification.
<p>Local Boards Ordinance (Chapter 196). Power to make and levy rates.</p>	<p>1. The following section shall have effect in lieu of section 29 :— “ 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. (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— (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. ” ; (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). Power to make and levy rates.</p>	<p>1. The following section shall have effect in lieu of section 8 :— “ 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. (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— (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. ” ; (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— (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, ” ; (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 :— “ a rate not exceeding four per centum per annum on the annual value of rateable property ” ; (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 ” ; 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.
<p>Ordinance.</p> <p>The Village Communities Ordinance (Chapter 198)—<i>contd.</i></p>	<p style="text-align: center;">Amendment or modification.</p> <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 style="padding-left: 2em;">“(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>
<p>The Urban Councils Ordinance, No. 61 of 1939.</p>	<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 style="padding-left: 2em;">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 style="padding-left: 2em;">(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 style="padding-left: 2em;">(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 style="padding-left: 2em;">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>
<p>Power to make and levy rates.</p>	
<p>Exemption from special rate.</p>	
<p>The Town Councils Ordinance, No. 3 of 1946.</p>	<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 or charges", there shall be substituted the words "taxes or charges".</p>

The Town
Councils
Ordinance,
No. 3 of 1946—
contd.

2. In sub-section (1) of section 173, there shall be substituted for all the words from "of the annual value" to "town", the words "on the annual value of rateable property situated within the town".
3. Sections 174 and 179 shall not have effect.
4. In sections 180, 181, 182, and 185, the words "rate or" wherever they occur collectively shall be omitted.
5. In section 183—
 - (a) the words "rates and" where they occur collectively in sub-section (1), and the word "rates" wherever it occurs therein, shall be omitted;
 - (b) sub-section (2) shall be omitted.
6. In section 259 the definition of "annual value" shall be omitted.

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

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

Assented to by His Excellency the Officer Administering the Government the Seventh day of August One thousand Nine hundred and Forty-six.

C. H. HARTWELL,
Secretary to the Governor.

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

No. 31 of 1946.

L.D.—O. 15/46/M.L.A.—BB. 883K.

**An Ordinance to amend the Urban Councils Ordinance,
No. 61 of 1939.**

J. C. HOWARD,

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 Urban Councils (Amendment) Ordinance, No. 31 of 1946. Short title.
2. Section 31 of the Urban Councils Ordinance, No. 61 of 1939, (hereinafter referred to as the "principal Ordinance") is hereby amended by the insertion, immediately after sub-section (2) thereof, of the following new sub-section :—

“(2A) If the effect of an Order under section 30 is to abolish any electoral division which was in existence before the date of the Order, the member elected for that division shall thereupon vacate his office, notwithstanding anything in section 16.”

Amendment of section 31 of Ordinance No. 61 of 1939.
3. Section 87 of the principal Ordinance is hereby amended as follows :—

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

“(4A) Every award or agreement made or entered into, as the case may be, under sub-section (3) in respect of the value of any building, boundary wall or gateway or part thereof, shall specify the particular paragraph or paragraphs of sub-section (4) in accordance with which the value aforesaid was fixed or determined.”; and

(2) in sub-section (5), by the substitution, for all the words from "may be verified;" to the end of that sub-section, of the words "may be verified.”

Amendment of section 87 of the principal Ordinance.
4. Section 89 of the principal Ordinance is hereby amended in sub-section (1), by the substitution, for all the words from "shall be the value thereof" to the end of that sub-section, of the words "shall be determined in accordance with the provisions of section 91.”. Amendment of section 89 of the principal Ordinance.
5. Section 91 of the principal Ordinance is hereby amended in sub-section (1) as follows :—

(1) by the substitution, for paragraph (a), of the following new paragraph :—

“(a) where the whole of the building or of any boundary wall or gateway is situated within the building limit, the value assigned to the building, boundary wall or gateway, as

Amendment of section 91 of the principal Ordinance.

distinct from the land acquired, shall be the value recorded under section 87 at the time of the demarcation of the building limit or the market value of the building, boundary wall or gateway at the time of the acquisition, whichever is the less, and for the purpose aforesaid, such market value shall be the difference between the market value of the building, boundary wall or gateway together with the land attached thereto, at the time of the acquisition, and the market value at that time of the land so attached as distinct from the building, boundary wall or gateway;” and

(2) by the insertion, immediately after paragraph (a), of the following new paragraphs:—

“(aa) where only a part of the building or of any boundary wall or gateway is situated within the building limit and the value recorded under section 87 is the value of the entire building, boundary wall or gateway in accordance with sub-section (4) (a) of that section, the value assigned to that part of the building, boundary wall or gateway, as distinct from the land acquired, shall be the value so recorded or the market value of the entire building, boundary wall or gateway at the time of the acquisition, whichever is the less, and for the purpose aforesaid, such market value shall be the difference between the market value of the entire building, boundary wall or gateway together with the land attached thereto, at the time of the acquisition, and the market value at that time of the land so attached as distinct from the entire building, boundary wall or gateway;

(ab) where only a part of the building or of any boundary wall or gateway is situated within the building limit and the value recorded under section 87 is the value of that part in accordance with sub-section (4) (b) of that section, the value assigned to that part of the building, boundary wall or gateway, as distinct from the land acquired, shall be the value so recorded or the value of the part of the building, boundary wall or gateway within the building limit at the time of the acquisition, whichever is the less, and for the purpose aforesaid, such value shall be the aggregate of—

(i) the estimated cost of the severance and removal of that part of the building, boundary wall or gateway at that time; and

(ii) the estimated cost, in the case of a building, of adapting at that time the part of the building which will then remain to the purpose for which the building is used at that time, and in the case of a boundary wall or gateway, of completing at that time such additions or repairs as may be necessary;”.

Amendment of section 166 of the principal Ordinance.

6. Section 166 of the principal Ordinance is hereby amended in sub-section (2), by the substitution, for the words “fifty rupees”, of the words “two hundred and fifty rupees”.

Amendment of section 172 of the principal Ordinance.

7. Section 172 of the principal Ordinance is hereby amended in sub-section (1) thereof by the insertion, immediately after paragraph (d), of the following new paragraph:—

“(dd) all sums which the Council may, with the approval of the Executive Committee, decide to award by way of *ex gratia* payments to any persons or the dependants of any persons (other than servants of the Council) who receive injuries or sustain any other damage or are killed in circumstances which, being due to an accident or to a defect in any machinery, plant or equipment used by the Council or to the unauthorised or unlawful interference of a third party, are only indirectly attributable to the exercise of any of the powers vested in the Council or its officers or servants by or under this Ordinance; and”.

8. Section 195 of the Principal Ordinance is hereby amended as follows :—

Amendment of section 195 of the principal Ordinance.

(1) in sub-section (3) thereof, by the substitution for the words " the Chairman " of the following :—

" the Commissioner or any person authorised in writing in that behalf by the Commissioner," ;

(2) in sub-section (5) thereof—

(a) by the substitution for the words " the Chairman of the Urban Council " of the words " the Commissioner ", and

(b) by the substitution for the words " the duty of the Chairman " of the words " the duty of the Commissioner or any person authorised in writing in that behalf by the Commissioner " ;

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

" (6) Every sum paid or recovered under this section, other than a sum paid or recovered as costs and expenses incurred in the enforcement of any disallowance or surcharge, shall be credited to the local fund of the Council. "

9. Section 246 of the principal Ordinance is hereby amended as follows :—

Amendment of section 246 of the principal Ordinance.

(1) by the substitution, for sub-section (2) thereof, of the following new sub-section :—

" (2) With effect from the date on which an Urban Council is constituted for any town referred to in sub-section (1), there shall be deemed to be transferred to that Council—

(a) all such property, other than the funds, of the local authority referred to in that sub-section, as may be situated within the town ;

(b) the whole of the funds of that local authority, or in any case where the town comprises a part only of the administrative area of that authority, such part of the funds aforesaid as the Minister may determine ; and

(c) all the rights, powers, duties, debts, liabilities and obligations of that authority, in so far as they relate to any area within the town." ; and

(2) in sub-section (4) thereof, by the substitution for the words " any Local Board ", of the following :—

" any Municipal Council, Town Council, Local Board, Village Committee, "

10. The Eighth Schedule to the principal Ordinance is hereby amended by the insertion, immediately after item 5 thereof, of the following new items :—

Amendment of the Eighth Schedule to the principal Ordinance.
Cap. 193.

" (6) The Municipal Councils Ordinance, and all Ordinances passed in amendment thereof.

(7) The Village Communities Ordinance, and all Ordinances passed in amendment thereof.

Cap. 198.

(8) The Town Councils Ordinance, No. 3 of 1946, and all Ordinances passed in amendment thereof. "

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

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

Assented to by His Excellency the Officer Administering the Government the Seventh day of August, One thousand Nine hundred and Forty-six,

C. H. HARTWELL,
Secretary to the Governor.

DRAFT ORDINANCES.

MINUTE.

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

L.D.—O. 5/46.

An Ordinance to amend the Probation of Offenders Ordinance, No. 42 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 Probation of Offenders (Amendment) Ordinance, No. of 1946.

Amendment of section 10 of Ordinance No. 42 of 1944. 2. Section 10 of the Probation of Offenders Ordinance, No. 42 of 1944 (hereinafter referred to as "the principal Ordinance"), is hereby amended, by the substitution, for sub-section (1), of the following new sub-section :—

"(1) Upon written application made for the purpose by the offender or by or on behalf of the Commissioner, and after consideration of such representations as may be made by the offender and by or on behalf of the Commissioner, the Court by which a probation order was made or the Magistrate's Court having jurisdiction in the place where the offender resides—

(a) may, at any time while such probation order is in force, make an order amending the probation order by the deletion or modification of any condition specified in that order or by the insertion of a new condition therein ; and

(b) may, after the expiry of a period which is not less than one half of the period for which the probation order is expressed to be in force, make an order cancelling such probation order or reducing the period of the duration of such order."

Insertion of new section 10A in the principal Ordinance.

3. The following new section is hereby inserted immediately after section 10, and shall have effect as section 10A, of the principal Ordinance :—

Sinhalese and Tamil translations of orders to be provided to offenders.

10A. The Court which makes a probation order or an order under section 10 (1), in respect of any offender, shall inquire from such offender whether he desires to have a translation of such order in the Sinhalese language or in the Tamil language ; and if on inquiry so made, the offender states that he desires to have such a translation, the Court shall cause such a translation prepared by a sworn translator or interpreter of the Court, to be delivered to such offender.

Objects and Reasons.

Under section 10 (1) of the Probation of Offenders Ordinance, No. 42 of 1944, a probation order cannot be varied by the deletion or modification of any of the conditions specified therein, until the expiry of at least one half of the period for which the order is expressed to be in force. Accordingly, it is not possible to vary any order for the purpose of rectifying any mistakes which are subsequently discovered or for the purpose of inserting therein any useful alterations necessitated by changed circumstances, until the expiry of one half of the aforesaid period. As variations for such purposes should be made as soon as they become necessary, clause 2 of the Bill enables the competent Court to make such variations at any time while the order is in force.

Copies of probation orders issued to offenders today under the Ordinance are prepared in English. As many of the offenders do not know English, clause 3 of the Bill provides for the issue of translations of such orders in Sinhalese or in Tamil to offenders who may desire to have such translations.

July 16, 1946,

A. MAHADEVA,
Minister for Home Affairs.

MINUTE.

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

L.D.—O. 49/36.

PN 1200 (W.O.P.)

An Ordinance to amend the Widows' and Orphans' Pension Fund Ordinance and to provide for matters consequential thereto.

Chapter 296
(Volume VI,
page 343).

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 Widows' and Orphans' Pension Fund (Amendment) Ordinance, No. of 1945.

Short title.

2. Section 2 of the Widows' and Orphans' Pension Fund Ordinance, (hereinafter referred to as "the principal Ordinance"), is hereby amended as follows :—

Amendment of
section 2 of
Chapter 296.

(1) by the the insertion, immediately before the definition of "Directors", of the following new definition :—

"appointed date" shall mean the date prescribed by the Governor to be the appointed date for the purposes of this Ordinance by Proclamation published in the *Gazette*, the power to prescribe such date being deemed to include the power to prescribe, if necessary, a date prior to the date of publication of the Proclamation ; ;

(2) by the insertion, immediately after the definition of "Directors", of the following new definition :—

"maximum period of contribution", with reference to any contributor, shall mean the period commencing on the date on which he becomes a contributor and ending either on the date on which he completes thirty-five continuous years as such contributor or on the date on which while still a contributor he completes sixty-five years of age, whichever is the earlier ; ;

(3) in the definition of "Public Officer", by the substitution, for all the words from "(b) any person who at the said time" to the end of that definition, of the following :—

"(b) any person who at the said time is holding, or who hereafter holds, or who on or after the appointed date holds on probation, any permanent office in the service of this Island which is separately provided for in the estimates and has been declared to be pensionable by notification published in the *Gazette*; and

(c) any person who, having been a public officer as aforesaid, is in receipt of a pension from the Government of this Island in respect of his services as such officer ;

but shall not include any female officer ; ; and

(4) by the insertion, immediately after the definition of "Public officer", of the following new definition :—

"repayable contributions", with reference to a widower without pensionable children, shall mean the contributions which he has made under this Ordinance since the date when his wife or the last of his wives died, or the date when his child or the youngest of his children ceased to be pensionable, whichever is the later date ; ;

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

Amendment of
section 4 of
the principal
Ordinance.

(1) by the substitution, for sub-section (2) of that section, of the following sub-section :—

"(2) Subject as hereinafter provided, such interest shall be at the rate of six per centum per annum, free from any deduction :

Provided that for the period commencing on the first day of January, nineteen hundred and twenty, and ending on the thirty-first day of December, nineteen hundred and forty-four, such interest shall be at the rate of eight per centum per annum, free from any deduction." ; and

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

“ (4) Where the Governor is at any time satisfied that the amount of interest payable annually to the Fund in accordance with the preceding provisions of this section is such that the Fund is likely to be insufficient to meet all payments required by this Ordinance to be made from the Fund, he may direct that for such number of years as he may specify in the direction such sum as he may so specify shall be paid to the Fund out of the general revenue of the Island.

(5) All moneys payable by way of interest, and all sums payable by direction of the Governor, under the preceding provisions of this section, shall be paid out of the general revenue of the Island; and the payment of all such moneys and sums is hereby charged upon such revenue.

(6) When all payments required by this Ordinance to be met from the Fund have been made, the balance of the Fund shall be paid to the general revenue of the Island ”.

Date of operation of section 3 of this Ordinance.
Amendment of section 5 of the principal Ordinance.

4. The provisions of section 3 of this Ordinance shall be deemed to have come into operation on the first day of January, nineteen hundred and forty-five.

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

(1) in sub-section (4) thereof, by the substitution, for the words “ The Directors shall ”, of the following :—

“ The Directors, or such officer appointed under sub-section (6) of this section as may be authorised in that behalf by the Directors, shall ” ;

(2) in sub-section (8) thereof, by the substitution, for all the words from “ The officers ” to “ entitled to pension ”, of the following :—

“ The officers entitled to pension ” ;
and

(3) in sub-section (9) thereof, by the substitution, for the words “ meeting, providing that ”, of the following :—

“ meeting : Provided that ”.

Amendment of section 8 of the principal Ordinance.

6. Section 8 of the principal Ordinance is hereby amended as follows :—

(1) in sub-section (1) thereof, by the substitution, for all the words from “ the salary ” to the end of that sub-section, of the following :—

“ the full salary or pension, as the case may be, of every public officer, notwithstanding that for any month he may receive as salary an amount less than the full salary or may not receive as salary any amount whatsoever. ” ;

(2) in sub-section (2) thereof, by the omission of all the words from “ And in the case of ” to the end of that sub-section ; and

(3) in sub-section (3) thereof, by the substitution, for the words “ together with interest thereon at six per centum per annum, ”, of the following :—

“ together with compound interest at six per centum, or, after the appointed date, at four per centum per annum. ”.

Amendment of section 13 of the principal Ordinance.

7. Section 13 of the principal Ordinance is hereby amended as follows :—

(1) by the substitution, for all the words from “ A public officer ” to “ such retirement or deprivation. ”, of the following :—

“ Where, on any date, a public officer who is not a bachelor retires from or otherwise leaves the public service without a pension, or a public officer, whether he is or is not a bachelor, is removed from the office in respect of which he was contributing to the Fund and is appointed to a non-pensionable office on a monthly or yearly rate of salary, such public officer may, within six months after such date or within any further time which the Directors may in special circumstances grant, elect to contribute monthly the same amount as he last contributed before such date, and, if he so elects, he shall continue so to contribute subject to the same terms and conditions as applied to him at such date. ” ;
and

- (2) by the substitution, for all the words from " at the date of his so retiring " to " ceasing ", of the following :—
" at such date or at the date of his ceasing ".
8. Section 14 of the principal Ordinance is hereby amended by the addition, at the end of that section, of the following :—
" Provided, however, that where such officer is so transferred on or after the appointed date, he shall not be entitled to continue to contribute to the Fund in accordance with the preceding provisions of this section, unless, within six months after the date on which he is so transferred or within any further time which the Directors may in special circumstances grant, he elects so to continue to contribute. "
9. The following new section is hereby inserted immediately after section 14, and shall have effect as section 14A, of the principal Ordinance :—
14A. Every contribution under section 13 or section 14 shall be paid before the fifteenth day of the month next succeeding the month in respect of which such contribution is due. Where such contribution is not paid before that day, it shall be deemed to be in arrear. All arrears of such contributions shall be paid or recovered together with compound interest at six per centum, or, after the appointed date, at four per centum per annum. "
10. Section 15 of the principal Ordinance is hereby amended, in sub-section (1) thereof, by the substitution in paragraph (b), for the words " with six per centum compound interest ; ", of the following :—
" with compound interest at six per centum, or, after the appointed date, at four per centum per annum ; "
11. The following new sections are hereby inserted immediately after section 15, and shall have effect as sections 15A, 15B and 15c, of the principal Ordinance :—
15A. The application of this Ordinance to a public officer having two or more wives shall be subject to the following provisions :—
(1) Only the first in time of the existing marriages of such officer shall be deemed to be a valid marriage for the purposes of this Ordinance :
Provided, however, that a marriage, which has become the first in time of the existing marriages of such officer by reason only of the dissolution of an earlier marriage by a divorce, shall not be deemed to be so valid unless the divorce can itself be deemed to be valid under paragraph (2) of this section.
(2) A divorce dissolving any marriage of such officer shall be deemed to be a valid divorce for the purposes of this Ordinance if, but only if, that divorce has not at any time been preceded by a divorce dissolving any other marriage of such officer.
(3) Where any marriage of such officer becomes a valid marriage for the purposes of this Ordinance by reason of the dissolution of any other marriage of such officer, the date next following the date of such dissolution shall be deemed to be the date of the first mentioned marriage for the purposes of the computation of any pension payable under this Ordinance to the wife of that marriage when she becomes a widow, or to any child born of that marriage when that child becomes an orphan.
(4) No pension under this Ordinance shall be awarded—
(a) to any wife of such officer whose marriage to him could not at any time during his life-time have been deemed to be a valid marriage within the meaning of paragraph (1) of this section ; or
(b) to any child of such officer born of any marriage which could not at the time of the birth of the child have been deemed to be a valid marriage as aforesaid.
- 15B. The provisions of sections 16, 17, 18, and 19, relating to declarations and notifications to be transmitted to the Directors, shall, in the case of a public officer having two or more wives, apply in all respects to each marriage of that public officer and to the wife and to each child of that marriage, whether that marriage is or is not a valid marriage for the purposes of this Ordinance.

Amendment of section 14 of the principal Ordinance.

Insertion of new section 14A in the principal Ordinance.

" Payment of contributions under section 13 or section 14.

Amendment of section 15 of the principal Ordinance.

Insertion of new sections 15A, 15B, and 15c in the principal Ordinance.

" Application of this Ordinance to a public officer having more than one wife.

Application of sections 16 to 19 in the case of a public officer having more than one wife.

- Effect of a divorce. 15c. Where the marriage of a contributor, other than a contributor having two or more wives, is dissolved by a divorce, he shall, for the purposes of this Ordinance, be deemed to have become a widower."
- Amendment of section 16 of the principal Ordinance. 12. Section 16 of the principal Ordinance is hereby amended by the omission of all the words from "The public officer" to the end of that section.
- Insertion of new section 19A in the principal Ordinance. 13. The following new section is hereby inserted immediately after section 19, and shall have effect as section 19A, of the principal Ordinance :—
- "Proof of statements made in declaration or notification. 19A. Every public officer who transmits to the Directors a declaration under section 16 or section 17 or a notification under section 18 or section 19, and every guardian who transmits to the Directors a notification under section 19, shall furnish to the Directors such proof of the statements made in the declaration or notification as may be required by them."
- Amendment of section 22 of the principal Ordinance. 14. Section 22 of the principal Ordinance is hereby amended by the substitution, for the words "mother of such child," of the following :—
"mother of such child while such public officer is contributing to the Fund,"
- Amendment of section 23 of the principal Ordinance. 15. Section 23 of the principal Ordinance is hereby amended by the addition, at the end of that section, of the following :—
"Provided, however, that in the case of a male orphan whose father is a public officer appointed after the fourteenth day of March, nineteen hundred and six, and who attains the age of eighteen years on or after the appointed date, the allowance or pension shall cease at the age of twenty-one years."
- Amendment of section 25 of the principal Ordinance. 16. Section 25 of the principal Ordinance is hereby amended as follows :—
(1) by the substitution, for the word "triennially," of the following :—
"triennially up to and including the thirty-first day of December, nineteen hundred and thirty-three, and thereafter at such times as the Governor may determine." ;
and
(2) in the marginal note to that section, by the substitution, for the word "Triennial", of the word "Periodical".
- Date of operation of section 16 of this Ordinance. 17. The provisions of section 16 of this Ordinance shall be deemed to have come into operation on the first day of January, nineteen hundred and thirty-four.
- Amendment of section 26 of the principal Ordinance. 18. Section 26 of the principal Ordinance is hereby amended by the addition, at the end of that section, of the following :—
"The preceding provisions of this section shall have no application in respect of any surplus which may be disclosed by any such valuation of such assets and liabilities as on any day after the thirty-first day of December, nineteen hundred and thirty ; but every active or prospective pension which in accordance with those provisions has been increased in consequence of any surplus disclosed by any such valuation of such assets and liabilities as on any date prior to the first day of January, nineteen hundred and thirty-one, shall continue to be payable as so increased, notwithstanding any deficiency which may be disclosed at any such valuation subsequently made."
- Date of operation of section 18 of this Ordinance. 19. The provisions of section 18 of this Ordinance shall be deemed to have come into operation on the first day of January, nineteen hundred and thirty-one.
- Insertion of new sections 31A and 31B in the principal Ordinance. 20. The following new sections are hereby inserted immediately after section 31, and shall have effect as sections 31A and 31B, of the principal Ordinance :—
- "Payment of pension due to a widow. 31A. A pension payable under this Ordinance to a widow may be paid by the Directors to a fit and proper person on behalf of the widow. Where the pension is so paid, the person receiving the pension shall apply it, in accordance with such terms and conditions as may be determined by the Directors, for the maintenance, support, or benefit of the widow and her child or children, if any, who would be entitled on her death to receive a pension under this Ordinance.

31B. Where the Directors are satisfied that a widow who is in receipt of a pension under this Ordinance has deserted or abandoned, or is failing to maintain or assist, so far as her means allow, a child who would be entitled on her death to receive a pension under this Ordinance, the Directors may, in their absolute discretion, pay to such child, or to a fit and proper person on behalf of such child, such portion of the widow's pension as they may think fit, and the widow shall have no further claim in respect of any portion of her pension so paid. Any portion of a widow's pension paid under this section to any person on behalf of a child of the widow shall be applied by that person, in accordance with such terms and conditions as may be determined by the Directors, for the maintenance, support, or benefit of such child."

Failure to maintain child.

21. Section 32 of the principal Ordinance is hereby repealed and the following new section substituted therefor:—

Substitution of new section for section 32 of the principal Ordinance.

32. A pension payable under this Ordinance to a minor may be paid by the Directors either directly to the minor or to such holder of a designated office or such other person as may be appointed, in writing signed by not less than three of the Directors, to receive the pension on behalf of the minor. Where the pension is paid to any person so appointed, he shall apply the pension for the maintenance, support, or benefit of the minor in accordance with such terms and conditions as may be determined by the Directors."

" Payment of pension due to a minor.

22. Section 34 of the principal Ordinance is hereby amended by the substitution, for all the words from "it shall be lawful" to "submit", of the following:—

Amendment of section 34 of the principal Ordinance.

"the Directors may on their own initiative, and shall at the written request of such officer, widow, or child, submit"

23. The following new sections are hereby inserted immediately after section 38, and shall have effect as sections 38A and 38B, of the principal Ordinance:—

Insertion of new sections 38A and 38B in the principal Ordinance.

38A. The provisions of section 38 shall not apply in any case where, on or after the appointed date, a bachelor retires from or otherwise leaves the public service or dies while in such service.

" Application of section 38.

38B. (1) Where, on or after the appointed date, a bachelor retires from or otherwise leaves the public service while making contributions under this Ordinance, he shall cease to make such contributions and shall be granted a refund of the entirety of his contributions under this Ordinance with compound interest thereon at 2½ per centum per annum.

Special provisions relating to refunds in the case of bachelors.

(2) Where, before the appointed date, a bachelor ceases to make contributions under this Ordinance while in the public service owing to the expiry of his maximum period of contribution, he shall be granted a refund of one half of his contributions under this Ordinance without interest.

(3) Where, on or after the appointed date, a bachelor ceases to make contributions under this Ordinance while in the public service owing to the expiry of his maximum period of contribution, he shall be granted a refund of the entirety of his contributions under this Ordinance with compound interest thereon at 2½ per centum per annum.

(4) Where a bachelor dies before receiving any refund to which he has become entitled under any of the preceding sub-sections of this section, the amount of that refund shall be paid to his legal representative, or heir, or heirs.

(5) Where, on or after the appointed date, a bachelor dies while in the public service and while making contributions under this Ordinance, the entirety of his contribution under this Ordinance shall be paid to his legal representative, or heir, or heirs, with compound interest thereon at 2½ per centum per annum."

24. Section 39 of the principal Ordinance is hereby amended in sub-section (1) thereof by the substitution, for all the words from "the contributions" to "happened:" of the following:—

Amendment of section 39 of the principal Ordinance.

"the repayable contributions of such contributor:—"

25. The following new sections are hereby inserted immediately after section 39, and shall have effect as sections 39A, 39B and 39C, of the principal Ordinance:—

Insertion of new sections 39A, 39B, and 39C in the principal Ordinance

39A. The provisions of section 39 shall not apply in any case where, on or after the appointed date, a contributor—

" Application of section 39.

(a) being a widower without pensionable children, retires from or otherwise leaves the public service or dies while in such service, or

Special provisions relating to refunds in the case of widowers without pensionable children.

(b) becomes such a widower after retiring from such service on pension.

39B. (1) Where a widower without pensionable children, by reason of his failure to exercise his right under section 39, does not cease to make contributions under this Ordinance, he may at any time after the appointed date elect to cease to make such contributions, and, if he so elects, he shall be granted a refund of the entirety of any contributions made by him under this Ordinance on or after such date with compound interest thereon at $2\frac{1}{2}$ per centum per annum.

(2) Where, on or after the appointed date, a person who is making contributions under this Ordinance—

- (a) retires from or otherwise leaves the public service while a widower without pensionable children, or
- (b) becomes such a widower after retiring from or otherwise leaving such service,

he may at any time thereafter elect to cease to make such contributions, and, if he so elects, he shall be granted a refund of the entirety of his repayable contributions with compound interest thereon at $2\frac{1}{2}$ per centum per annum.

(3) Where, before the appointed date, a widower without pensionable children ceases to make contributions under this Ordinance while in the public service owing to the expiry of his maximum period of contribution, he shall be granted a refund of one half of his repayable contributions without interest.

(4) Where, on or after the appointed date, a widower without pensionable children ceases to make contributions under this Ordinance while in the public service owing to the expiry of his maximum period of contribution, he shall be granted a refund of the entirety of his repayable contributions with compound interest thereon at $2\frac{1}{2}$ per centum per annum.

(5) Where a widower without pensionable children dies before receiving any refund to which he has become entitled under any of the preceding sub-sections of this section, the amount of that refund shall be paid to his legal representative, or heir, or heirs.

(6) Where, on or after the appointed date, a widower without pensionable children dies while in the public service and while making contributions under this Ordinance, the entirety of his repayable contributions shall be paid to his legal representative, or heir, or heirs with compound interest thereon at $2\frac{1}{2}$ per centum per annum.

(7) Where a widower without pensionable children elects under sub-section (1) or sub-section (2) of this section to cease to make contributions under this Ordinance, the election shall be final.

Calculation of compound interest for the purposes of sections 38B and 39B.

39C. Compound interest on such contributions under this Ordinance as are to be refunded under section 38B or section 39B shall be payable up to the date on which the refund becomes due and not up to the date on which the amount of the refund is paid, and shall be calculated in the same manner as compound interest on the contributions made under this Ordinance by a contributor during his bachelorhood is calculated for the purposes of the computation of the pension in consideration of the contributions so made."

Amendment of section 44 of the principal Ordinance.

26. Section 44 of the principal Ordinance is hereby amended as follows:—

(1) in sub-section (1) of that section—

(a) by the substitution, for the words "are entitled to, shall," of the following:—

"are entitled, shall";

and

(b) by the substitution, for all the words from "computable and payable" to the end of that sub-section, of the following:—

"computable and payable—

(a) for the period ending on the thirty-first day of December, nineteen hundred and nineteen, according to the tables in Schedule II;

(b) for the period commencing on the first day of January, nineteen hundred and twenty, and terminating on the day before the appointed date, according to the tables sanctioned by the Governor on the twenty-seventh day of February, nineteen hundred and twenty-two; and

(c) for the period commencing on the appointed date, according to the tables sanctioned by the Governor on the 3rd day of August, nineteen hundred and forty-five :

Provided, however, that the computation of the variation to be effected, as a result of any variation of the contribution on or after the appointed date, in the pension payable under this Ordinance in respect of any contributor appointed to be a public officer after the fourteenth day of March, nineteen hundred and six, but before the appointed date, and the computation of the pension payable under this Ordinance in respect of any such contributor who for the first time marries on or after the appointed date, shall be in accordance with the tables sanctioned by the Governor on the 3rd day of August, nineteen hundred and forty-five, or the tables so sanctioned on the twenty-seventh day of February, nineteen hundred and twenty-two, whichever may produce the larger ultimate pension :

Provided further that, notwithstanding the provisions of Rule 1 (a) set out in Schedule I, in the case of a public officer who has been appointed after the fourteenth day of March, nineteen hundred and six, and who has commenced to be a contributor while a bachelor, compound interest on the contributions made by him during his bachelorhood shall, for the purposes of the computation of the pension in consideration of those contributions, be calculated—

- (a) in respect of any period terminating on or before the thirty-first day of December, nineteen hundred and nineteen, at 6 per centum per annum ;
- (b) in respect of any period commencing on or after the first day of January, nineteen hundred and twenty, and terminating before the appointed date, at 8 per centum per annum ; and
- (c) in respect of any period commencing on or after the appointed date, at 6 per centum per annum.” ;

and

(2) in sub-section (3) of that section, by the substitution, for the words “ All such pensions as aforesaid ”, of the following :—

“ All pensions payable under the preceding provisions of this section in respect of public officers appointed after the fourteenth day of March, nineteen hundred and six, and all amounts to be refunded and all interest to be paid under this Ordinance to such officers or to their legal representatives or heirs, ”.

27. The following new section is hereby inserted immediately after section 44, and shall have effect as section 44A, of the principal Ordinance :—

44A. An investigation of the scheme of paying pensions under this Ordinance in respect of public officers referred to in section 40 shall be made, at such times as the Governor may determine, by an actuary approved by the Governor.”

28. The provisions of the principal Ordinance shall not be deemed to have applied or to apply to any retired Muslim public officer who was on the first day of September, nineteen hundred and twenty-eight, receiving a pension from the Government of the Island in respect of his services as such officer.

Insertion of new section 44A in the principal Ordinance.

“ Actuarial investigation of scheme of paying pensions in respect of public officers referred to in section 40.”

Non-application of the principal Ordinance in the case of certain retired Muslim public officers.

Contributions purporting to have been made under the principal Ordinance by a probationer.

29. All contributions purporting to have been made under the principal Ordinance prior to the date on which this Ordinance comes into operation by any person while holding on probation any permanent office referred to in paragraph (b) of the definition of "Public officer" contained in section 2 of the principal Ordinance shall, if those contributions have not been refunded to him, be deemed to have been duly made by him as though he had been at all material times a public officer to whom the principal Ordinance applied.

Contributions purporting to have been made under the principal Ordinance by non-Muslim public officer legally entitled to have more than one wife.

30. All contributions purporting to have been made under the principal Ordinance prior to the date on which this Ordinance comes into operation by any non-Muslim public officer legally entitled to have more than one wife shall, if those contributions have not been refunded to him, be deemed to have been duly made by him as though he had been at all material times a public officer to whom the principal Ordinance applied, and any pension purporting to have been granted under the principal Ordinance in respect of those contributions shall be deemed to have been validly granted.

Validity of a marriage which has been deemed to be valid under Chapter 297.

Cap. 297.

31. Where any of the existing marriages of a public officer having two or more wives has been deemed, under the Widows' and Orphans' Pension Fund (Muslim Public Officers) Ordinance, to be a valid marriage for the purposes of the principal Ordinance, that marriage shall, notwithstanding anything in the provisions of section 15A of the principal Ordinance, be deemed for those purposes to be a valid marriage and not any other of those existing marriages.

Contributions of a person who has become a contributor after September 1, 1928.

Cap. 294.

32. Where a person has become a contributor under the principal Ordinance after the first day of September, nineteen hundred and twenty-eight, his contributions under that Ordinance shall, notwithstanding that his appointment as a public officer within the meaning of that Ordinance may have been made on or before the fourteenth day of March, nineteen hundred and six, be credited to the general revenue of the Island and not to the Fund established under that Ordinance; and the amount of such contributions shall not be assessable for military contribution under the Defence Contribution Ordinance.

Repeal of Chapter 297.

33. The Widows' and Orphans' Pension Fund (Muslim Public Officers) Ordinance is hereby repealed.

Objects and Reasons.

The object of this Bill is to improve the Widows' and Orphans' Pension Fund Ordinance (Chapter 296) by effecting various amendments which many years' experience has shown to be necessary.

2. As the definition of "public officer" contained in section 2 of the Ordinance does not now permit a person holding a pensionable post on probation to become a contributor under the Ordinance, that definition is to be suitably amended by Clause 2 of the Bill. Clause 29 will, in addition, validate any contributions which may have already been made under a mistake of law by any such person.

3. In order to give effect to the suggestion that the Ordinance should be made applicable to public officers having more than one wife, it is proposed that the proviso to the definition of "public officer" should be deleted (Clause 2), that additional provisions relating to the application of the Ordinance to such officers should be inserted (Clause 11), and that the Special Ordinance relating to Muslim public officers should be repealed (Clause 33). A number of amendments which are consequential on these are set out in Clauses 28; 30, 31 and 32.

4. Clauses 3 and 4 deal with the question of the reduction of the rate of interest on moneys belonging to the Fund from 8 per centum to 6 per centum per annum as from January 1, 1945. Under the amended law, the payment of the interest and of any deficit in the Fund caused by the reduction of the rate of interest will be a charge upon the general revenue and any balance ultimately left of the Fund will be credited to revenue.

5. Section 5 (4) of the Ordinance imposes on the Directors of the Fund the duty of administering the Fund. They have no power to delegate that duty to any officer appointed under the Ordinance. The amendment contained in Clause 5 of the Bill will create this power.

6. Section 8 of the Ordinance is to be amended so as to make it clear that the monthly contribution of a public officer is calculated on his full salary (Clause 6).

Amendments are also to be made which will make it obligatory to pay arrears of contributions with compound interest at 6 per centum, or, after the appointed date, at 4 per centum per annum and will provide for a time limit for the payment of contributions (Clauses 6, 9 and 10).

7. By the proposed amendment to section 13 of the Ordinance the right of continuing to make contributions will be extended to officers who, not being bachelors, leave the public service without a pension, and to officers who are transferred from a pensionable office to a non-pensionable office on a monthly or yearly rate of salary (Clause 7).

8. There is no time limit fixed for electing to exercise the right under section 14 of the Ordinance. That section will be amended so as to provide such a time limit (Clause 8).

9. The amendment to section 22 of the Ordinance will provide that an illegitimate child who is legitimized by the subsequent marriage of his parents shall be a beneficiary only if the marriage takes place while his father is making contributions (Clause 14).

10. The age at which a male orphan ceases to be entitled to a pension will be raised to 21 years in the case of every orphan whose father received his first appointment after March 14, 1906, and who attains the age of 18 years on or after the appointed date (Clause 15).

11. The triennial valuation of the Fund will be discontinued, and provision will be made that after December 31, 1933, the Fund shall be valued at such times as the Governor may determine (Clauses 16 and 17).

12. Effect is also to be given to the proposal that any surplus disclosed at a valuation of the Fund as on any day after December 31, 1930, should not be distributed in accordance with the provisions of section 26 of the Ordinance and that active or prospective pensions which have been increased under those provisions should continue to be payable as so increased (Clauses 18 and 19).

13. The Directors are to be given a discretion to pay the pension of a widow to a fit and proper person on her behalf. Where a widow who is receiving a pension does not maintain a child who would be entitled on her death to a pension, the Directors will be able to pay a portion of the widow's pension to the child or to a fit and proper person on behalf of the child (Clause 20).

14. The pension of a minor is to be payable either to him or to the holder of a designated office or to some other person appointed by the Directors to receive the pension on behalf of the minor (Clause 21).

15. Section 34 of the Ordinance will be amended so as to make it clear that a matter in dispute may be submitted to the Governor either on the initiative of the Directors or at the written request of any public officer, widow, or orphan (Clause 22).

16. Those of the existing provisions of the Ordinance which relate to the refund of contributions made by public officers who are bachelors or widowers without pensionable children are incomplete and unsatisfactory, and are to be replaced by new provisions. Under the new provisions it will be possible to refund in certain cases the entirety of such contributions with compound interest at 2½ per centum per annum (Clauses 23 and 25).

17. The objects of the amendments to section 44 of the Ordinance are—

- (a) to indicate the cases in which the new tables sanctioned by the Governor should be used for computing pensions under the Ordinance;
- (b) to prescribe new rates at which compound interest on contributions made by a public officer during his bachelorhood should be calculated when computing the pension in consideration of those contributions; and
- (c) to provide that all pensions in respect of public officers appointed after March 14, 1906, and all amounts to be refunded and all interest due to such officers or to their legal representatives or heirs, shall be paid out of the general revenue of the Island (Clause 26).

18. A new section is to be inserted in the Ordinance in order to provide that an actuarial investigation of the scheme of paying pensions in respect of public officers appointed after March 14, 1906, shall be made at such times as the Governor may determine (Clause 27).

NOTICES OF INSOLVENCY.

In the District Court of Colombo.

Special
No. 190.In the Matter of the Ceylon Motor Transit Company,
Limited.

And

In the Matter of the Companies Ordinance,
No. 51 of 1938.

NOTICE is hereby given that a petition presented to this court on July 26, 1946, for confirming the reduction of the capital of the above-named company from Rs. 1,500,000 divided into 30,000 shares of Rs. 50 each to Rs. 1,350,000 divided into 27,000 shares of Rs. 50 each, is directed to be heard before this court on September 19, 1946. Any creditor or shareholder of the company desiring to oppose the making of an order confirming the reduction of the capital of the said company under the Companies Ordinance, No. 51 of 1938, should appear at the time of hearing by himself or his counsel for that purpose.

M. N. PIERIS,
Secretary.

August 6, 1946.

In the District Court of Colombo.

No. 5,712. In the matter of the insolvency of Agreen Summoon
Dewangso of 126, Hunupitiya, insolvent.

WHEREAS the above-named Agreen Summoon Dewangso has filed a declaration of insolvency, and a petition for the sequestration of his estate has also been filed by James Reginald Rodrigo of 537/2, Havelock road, Wellawatta, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said Agreen Summoon Dewangso insolvent accordingly; and that two public sittings of the court, to wit, on September 13, 1946, and on September 27, 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.District Court,
Colombo, July 30, 1946.

In the District Court of Colombo.

No. 5,713. In the matter of the insolvency of Alex Francis
Arnolda of Nugegoda, insolvent.

WHEREAS the above-named Alex Francis Arnolda has filed a declaration of insolvency, and a petition for the sequestration of his estate has also been filed by Abdul Rahman Mohamed Saheh of 17, Arab Passage, Colombo, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said Alex Francis Arnolda, insolvent accordingly; and that two public sittings of the court, to wit, on September 13, 1946, and on September 27, 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.District Court,
Colombo, July 30, 1946.

In the District Court of Kandy.

No. 1, 120. In the matter of the insolvency of B. A. Abdeen of
3, Hill street, Kandy.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will take place at the sitting of this court on September 3, 1946, for the purpose of examining the above-named insolvent.

District Court, By order of court, T. J. M. FERNANDO,
Kandy, August 3, 1946. Secretary

In the District Court of Kandy.

No. I. 121. In the matter of the insolvency of Harold Peter
Gorden of Gampola and presently of Rattota in
Matale.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will take place at the sitting of this court on September 3, 1946, to consider the granting of a certificate of conformity to the above-named insolvent.

District Court, By order of court, T. J. M. FERNANDO,
Kandy, August 1, 1946. Secretary**NOTICES OF FISCALS' SALES.****Western Province.**

In the District Court of Kalutara.

(1) Binaragama, Vidanelage, Panayawardana of Uratudawa
minor by his next friend, (2) Withannage John Singho of
Yatiyana Plaintiff.

No. 21,829.

(1) G. W. Georgians Perera of Udugammana in Anguruwatota,
administratrix of the estate of the late Kalupahana Mes-
trige Don Maththeshamy, deceased Defendant.

NOTICE is hereby given that on Saturday, September 21, 1946, at 10 o'clock in the forenoon, will be sold by public auction at the respective premises commencing from the first land the following shares of properties mortgaged by the defendant with the plaintiffs

and declared bound and ordered to be sold by the decree entered in the said case for the recovery of Rs. 2,400, with legal interest thereon at the rate of 9 per cent. per annum from March 14, 1940, till payment in full and cost of suit Rs. 405.27. less the sum of Rs. 91.58 recovered, viz:—

(9) All that undivided $\frac{1}{4}$ + 1/120 shares of the land called Pelawatta, situated at Udugammana in Munwattabage pattu of Raigam korale, Kalutara District, Western Province; bounded on the north by Uawatta, east by Tawalangodawatta, south by Bentotage Pelawatta, and on the west by Henelanda; and containing in extent about half an acre (A. 0 R. 2 P. 0.)

(15) All that undivided $\frac{1}{4}$ + 1/120 shares of Tawalangodawatta with the house, 15 coconut trees, 150 tea bushes, 3 rubber trees, and 1 jak tree standing thereon, situated at Udugammana aforesaid; bounded on the north by Delkotiwa, east by Thalagahawatta; south by Udahawatta, and on the west by Bentotage Pelawatta and containing in extent about two and half acres (A. 2 R. 2 P. 0.)

(17) All that undivided $\frac{1}{4}$ + 1/120 shares of the land called Ambagahaowita, situated at Udugammana aforesaid; bounded on the north by Udugammana-ela, east by Bodiliyawatta, south also by Bodiliyawatta, and on the west by Ambagahaowita Kattiya; and containing in extent about 6 kurunies of paddy sowing.

(18) All that undivided 1/45 shares of the land called Waduge-walaowita, situated at Udugammana aforesaid; bounded on the north by Elamodarawatta, east also by Elamodarawatta, south by Bentotage-walaowita, and on the west by Bodiliyawatta and Heen-ela; containing in extent about three roods (A. 0 R. 3 P. 0.)

(20) All that undivided 1/120 share of the land called Amuwatta, situated at Udugammana aforesaid; and bounded on the north by Tawalangodawatta, east by Kongahawatta, south by Walapalle-owita, and on the west by Palahagawatta; and containing in extent about three roods. (A. 0 R. 3 P. 0.)

(21) All that undivided 1/120 share of Kobellekumbura, situated at Udugammana aforesaid; bounded on the north by Mulegamage-kumbura, east by Boralugodawatta, south by Wasurekumbura, and on the west by Achariyakumbura; and containing in extent about 8 kurunies of paddy sowing.

Fiscal's Office,
Panadura, July 31, 1946.B. D. FERNANDO,
Deputy-Fiscal.**Central Province.**

In the District Court of Kandy.

Mrs. H. S. de Silva now known as J. A. de Silva of
Kadugannawa Plaintiff.No. D'47. Vs.
H. S. de Silva of Kawatayamuna, Matale Defendant.

NOTICE is hereby given that on Friday, August 30, 1946, commencing at 2 o'clock in the afternoon, will be sold by public auction at Kawatayamuna, Matale, the movable property belonging to the defendant for the recovery of the sum of Rs. 980 being alimony and maintenance from May 15, 1945, to March 15, 1946, with further alimony and maintenance from March 15, 1946, till payment in full at the rate of Rs. 98 per month and poundage, viz:—

One Rolls Royce Car bearing No. E 524 with 4 tyres and 4 lamps,
1 Calcotta car bearing No. E 340 with 4 tyres and 4 lamps, 2 rubber rollers, 19 rubber sheets, 2 large bath tubs, 13 rubber dishes.

The Deputy Fiscal's Office,
Matale, August 5, 1946.D. E. M. WIJESURIYA,
Additional Deputy Fiscal.**Northern Province.**

In the District Court of Jaffna.

Iramanthu Avurampillai of Narantanaai Plaintiff.
No. 1,365.Vs.
Arunasalam Velupillai of Karainagar West Defendant.

NOTICE is hereby given that on Saturday, September 7, 1946, at 10.30 in the forenoon, will be sold by public auction at the premises the right, title, and interest of the said plaintiff in the following property for the recovery of the sum of Rs. 447.77 being costs of suit, and poundage and charges, viz:—

A piece of land situated at Narantanaai in Kayts Parish, Islands Division of the Jaffna District, Northern Province, called Palamakadu in extent 5 acres, with 4 huts and cultivated and spontaneous plantations; bounded on the east, north, and south by lane, west by Ramar Vallipuram and shareholders.
This land is said to be under mortgage.

Fiscal's Office,
Jaffna, August 5, 1946.K. C. CHELLAPPAH,
for Fiscal.**NOTICES IN TESTAMENTARY ACTIONS.**

In the District Court of Colombo.

*Ordre Nisi.*Testamentary In the Matter of the Intestate Estate of the late
Jurisdiction Arangalage Charles Perera of Hokandara,
No. 11,854. deceased.Kaluaratchige Pesona Piyawathie Perera Hamine of Ho-
kandara Petitioner.

And

(1) Arangalage Sirisoida Kularatne Perera of Hokandara,
minor, by his guardian *ad litem*, (2) Arangalage Daso Perera
Hamine of Malabe Respondents.

THIS matter coming on for disposal before V. E. Rajakarier, Esq., Additional District Judge of Colombo, on April 9, 1946, in the presence of Mr. D. F. J. Perera, Proctor, on the part of the petitioner above-named; and the affidavit of the said petitioner dated April 6, 1946, having been read:

It is ordered that the 2nd respondent above-named be and she is hereby declared appointed guardian *ad item* 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 July 11, 1946, show sufficient cause to the satisfaction of this court to the contrary.

July 1, 1946.

S. C. SWAN,
Additional District Judge.

The date of showing cause against the foregoing *Order Nisi* is extended for August 22, 1946.

July 11, 1946.

S. C. SWAN,
Additional District Judge.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of the late Jurisdiction. Hewadewage Heramanis Fernando of Polpiti-mukalana, deceased.

Elandaridewage Mabel Fernando of Peliyagodawatta in the Ragam pattu of Alutkuru korale Petitioner.

Vs.

(1) Hewadewage Silda Fernando, (2) ditto Henry Jayasinghe, (3) ditto Premawathie Fernando, the 1st, 2nd and 3rd respondents are minors by their guardian *ad item*, (4) Elandaridewage Charles Fernando, all of Peliyagodawatta, aforesaid Respondents.

THIS matter coming on for disposal before V. E. Rajakariar, Esq., Additional District Judge of Colombo, on April 15, 1946, in the presence of Mr. D. F. J. Perera, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated April 9, 1946, having been read:

It is ordered that the 4th respondent above named be and he is hereby declared appointed guardian *ad item* over 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 July 11, 1946, show sufficient cause to the satisfaction of this court to the contrary.

May 8, 1946.

S. S. J. GUNASEKERA,
Additional District Judge.

The date of showing cause against the foregoing *Order Nisi* is extended for August 22, 1946.

July 16, 1946.

S. C. SWAN,
Additional District Judge.

In the District Court of Colombo.

Order Absolute in the First Instance declaring will proved.

Testamentary In the Matter of the Last Will and Testament of Jurisdiction. Hettiaratchige Manuel Rodrigo of Tewatta road, Ragama, deceased.

Reverend Father Hettiaratchige Hugo Francis Rodrigo of Ja-ela Petitioner.

THIS matter coming on for final determination before V. L. St. C. Swan, Esq., District Judge of Colombo, on July 9, 1946, in the presence of Mr. P. M. Seneviratne, Proctor, on the part of the petitioner, and the affidavits of the said petitioner dated June 3, 1946, and of the attesting notary and witnesses dated May 20, 1946, having been read, and it appearing to this court that the said petitioner has established his rights thereto it is ordered that the will of the above-named deceased dated August 18, 1942, attested by P. M. de S. Seneviratne, Notary Public, deposited in this court, be and the same is hereby declared proved and that the petitioner is the executor named in the last will and that probate of the said will be issued to the petitioner above named accordingly, on his taking the usual oath and tendering the security to court.

Colombo, July 9, 1946.

V. L. ST. C. SWAN,
Additional District Judge.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of Abeykoon Jurisdiction. Mayadunne Don Paulis Appuhamy of Uda-tuttiripitiya in Meda pattu of Siyane korale, deceased.

Nainanayake Pathrennehelage Gunawardane of Paragoda in Yatigaha pattu of Hapitigam korale in the District of Colombo Petitioner.

Vs.

Abeykoon Mayadunne Dona Sara Nona Hamine of Paragoda, aforesaid Respondent.

THIS matter coming on for disposal before V. L. St. Clair Swan, Esq., Additional District Judge of Colombo, on June 11, 1946, in the presence of Mr. D. S. Ganegoda, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated June 1, 1946, having been read:

It is ordered that the petitioner above named 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 respondent above named or any person or persons interested shall, on or before August 22, 1946, show sufficient cause to the satisfaction of this court to the contrary.

July 17, 1946.

S. C. SWAN,
Additional District Judge.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of Don Jurisdiction. Richard Abayasakera of Mulleriyawa, deceased.

No. 11,960.

D. M. C. Abeyesekera of Suwarapola, Kosbowa Petitioner.

Vs.

(1) K. D. Victor Abeyesekera, (2) Dayasina Abeyesekera, (3) Punayasena Abeyesekera, (4) Madura Chandra Aboyesekera, (5) Dulcie Kamala Aboyesekera, (6) Karunhpalu Abeyesekera, (7) Amara Tillakalatha Abeyesekera, (8) Reginald Abeyesekera, (9) Semaneris Kularatne, all of Suwarapola, Kosbowa Respondents.

THIS matter coming on for disposal before V. L. St. Clair Swan, Esq., Additional District Judge of Colombo, on June 17, 1946, in the presence of Mr. P. M. Seneviratne, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner, dated June 10, 1946, having been read:

It is ordered that the 9th respondent above named be and he is hereby declared appointed guardian *ad item* over the 1st, 2nd, 3rd, 4th, 5th, 6th, 7th, and 8th respondents and the petitioner above named be and he is hereby declared entitled as the widow 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 August 22, 1946, show sufficient cause to the satisfaction of this court to the contrary.

July 4, 1946.

V. L. ST. C. SWAN,
Additional District Judge.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of the late Jurisdiction. Caluwadewage Robert Fernando of Kingslyn, Campbell place, Colombo, deceased.

No. 11,980.

Caluwadewage David Dharmasena of Asoka, Campbell place, Colombo Petitioner.

Vs.

(1) Suduwadewage Agnes Fernando, widow, (2) Kaluwadewage Heyward Karunadasa Fernando, (3) Kaluwadewage Celestia Fernando, all of Kingslyn, Campbell place, Colombo, the 2nd and 3rd respondents minors by their guardian *ad item* (4) Caluwadewage Vincent Mathew of Campbell place, Colombo Respondents.

THIS matter coming on for disposal before V. L. St. Clair Swan, Esq., Additional District Judge of Colombo, on June 25, 1946, in the presence of Mr. D. F. J. Perera, Proctor, on the part of the petitioner above named; and the affidavit of the said petitioner dated June 7, 1946, having been read:

It is ordered that the 4th respondent above named be and he is hereby declared appointed guardian *ad item* over the minors, the 2nd to 3rd respondents above named and 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 August 22, 1946, show sufficient cause to the satisfaction of this court to the contrary.

July 23, 1946.

S. C. SWAN,
Additional District Judge.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Last Will and Testament of Jurisdiction. Eric Ayshford Knight of Wolverley House near Kidderminster in the County of Worcestershire, deceased.

No. 12,006.

THIS matter coming on for disposal before V. L. St. Clair Swan, Esq., Additional District Judge of Colombo, on July 9, 1946, in the presence of Beram Kakkushroo Billumoria of Colombo, Proctor, on the part of the petitioner, Frederick Claude Rowan of Colombo; and the affidavit of the said petitioner, dated July 4, 1946, a certified copy of probate, a certified copy of the last will and testament of the above-named deceased, power of attorney in favour of the petitioner and Supreme Court's order dated June 28, 1946, having been read: It is ordered that the will of the said deceased dated April 7, 1942, of which a certified copy has been produced and is now deposited in this court, be and the same is hereby declared proved, and it is further declared that the said petitioner is one of the attorneys of the surviving executors named in the said will and that he is entitled to have letters of administration with a copy of the said will annexed issued to him accordingly, unless any person or persons interested shall, on or before July 25, 1946, show sufficient cause to the satisfaction of this court to the contrary.

July 16, 1946.

V. L. ST. CLAIR SWAN,
Additional District Judge.

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

July 25, 1946:

V. L. ST. CLAIR SWAN,
Additional District Judge.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of the late
Jurisdiction. Hannah Katherine Lilawathi Paul of 59,
No. 12,011. Ward place, Colombo, deceased.

William Reginald Chellar Paul, of 59, Ward place,
Colombo Petitioner.

Vs.

(1) Susheela Paul, (2) Sunethra Malathi Paul and, (3)
Ratnaindri Paul, all of 59, Ward place, Colombo,
minors, (4) J. E. R. Hensman of Colombo Respondents.

THIS matter coming on for disposal before V. L. St. Clair
Swan, Esq., Additional District Judge of Colombo, on July 11, 1946,
in the presence of Mr. L. L. Fonseka, Proctor, on the part of the
Petitioner above named; and the affidavit of the said petitioner
dated July 3, 1946, having been read:

It is ordered that the 4th respondent above named be and he is
hereby declared appointed guardian *ad litem* over the minors, the
1st, 2nd and 3rd respondents above named and the petitioner
above named be and he is hereby declared entitled, as the widower
of the deceased, to have letters of administration to the estate of the
said deceased issued to him accordingly, unless the respondents
above named or any person or persons interested shall, on or
before September 19, 1946, show sufficient cause to the satisfaction
of this court to the contrary.

July 23, 1946.

S. C. SWAN,
Additional District Judge.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of the late
Jurisdiction. Nellinathar Veluppillai of Kuala Lumpur,
No. 12,018. Federated Malay States, deceased.

Kovindapillai Alvappillai of 8, Charles Circus, Colpetty,
Colombo Petitioner.

Vs.

(1) Veluppillai Mahadevan, (2) Veluppillai Nellinathar, (3)
Veluppillai Sahadevan, (4) Veluppillai Meenachiamma,
(5) Veluppillai Kamaladehy, and (6) Veluppillai Kamadchy,
all of Bukit Buntarig road, Kuala Lumpur, Federated Malay
States, and the 2nd, 3rd, 4th, 5th and 6th respondents are
minors, appearing by their guardian *ad litem* the 7th
respondent, (7) Elathamby Rajaratnam of Sri Wickreme road
Wellawatta, Colombo Respondents.

THIS matter coming on for disposal before V. L. St. Clair Swan,
Esq., Additional District Judge of Colombo, on July 25, 1946, in
the presence of Mr. K. Kanaha Ratnam, Proctor, on the part of the
petitioner above named; and the affidavit of the said petitioner
dated July 12, 1946, the power of attorney dated February 22,
1946, and the Supreme Court Order dated July 9, 1946, having been
read:

It is ordered that the 7th respondent above named be and he is
hereby declared appointed guardian *ad litem* over the minors, the
2nd, 3rd, 4th, 5th and 6th respondents and the petitioner above
named be and he is hereby declared entitled, as the attorney of
the widow 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 September 5, 1946, show sufficient cause to
the satisfaction of this court to the contrary.

July 27, 1946.

V. L. ST. CLAIR SWAN,
Additional District Judge.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of the late
Jurisdiction. Ramalingam Pasupathy of Kuala Lumpur,
No. 12,024. Malaya.

Pasupathy Sivapalasegaram Pillai of, the General Treasury,
Colombo, and of Ferncliffe road, Mount Lavinia Petitioner.

Vs.

(1) Pasupathy Natarajah, a minor, appearing by his guardian
ad litem, (2) Ratnam Pasupathy, both of Ferncliffe road,
Mount Lavinia Respondents.

THIS matter coming on for disposal before V. L. St. Clair Swan,
Esq., Additional District Judge of Colombo, on July 18, 1946,
in the presence of Mr. S. Sivasubramaniam, Proctor, on the part
of the petitioner above named; and the affidavit of the said petitioner
dated June 27, 1946, having been read:

It is ordered that the 2nd respondent above named be and he is
hereby declared appointed guardian *ad litem* over the minor, the 1st
respondent above named and the petitioner above named be and he
is hereby declared entitled, as the eldest son 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 September 26, 1946, show
sufficient cause to the satisfaction of this court to the contrary.

July 24, 1946.

S. C. SWAN,
Additional District Judge.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Last Will and Testament of
Jurisdiction. Frederick James Hills of Colombo, in the Island
No. 12,034. of Ceylon, deceased.

THIS matter coming on for disposal before V. L. St. Clair Swan,
Esq., Additional District Judge of Colombo, on July 25, 1946, in
the presence of Beram Kaikushroo Billumoria of Colombo, Proctor,
on the part of the petitioner Frederick Claude Rowan of Colombo;
and the affidavit of the said petitioner dated May 3, 1946, an
affidavit as to the due execution of the will, original will, certificate
of death of the above-named deceased, and power of attorney in
favour of the petitioner having been read: It is ordered that the
will of the said deceased dated November 12, 1924, of which the
original has been produced and is now deposited in this court, be
and the same is hereby declared proved, and it is further declared
that the said petitioner is one of the attorneys of the sole executrix
named in the said will and that he is entitled to have letters of
administration with a copy of the said will annexed issued to him
accordingly, unless any person or persons interested shall, on or
before September 12, 1946, show sufficient cause to the satisfaction
of this court to the contrary.

July 31, 1946.

V. L. ST. CLAIR SWAN,
Additional District Judge.

In the District Court of Panadura.

Order Absolute Declaring Will proved.

Testamentary In the Matter of the Last Will and Testament of
Jurisdiction. Jacob Gabriel Fernando of Roseleigh, Uyana,
No. 35. Moratuwa, deceased.

(1) Joseph Anthony Marceline Fernando, (2) Emmanuel Thomas
David Francis de Silva, both of Moratuwa Petitioners.

THIS matter coming on for disposal before N. Sinnatamby,
Esq., District Judge of Panadura, on July 23, 1946, in the presence
of Messrs. Fernando & Fernando, on the part of the petitioners;
and the affidavit of the above-named petitioners dated May 22, and
26, 1946, and the affidavit of the Notary and witnesses having been
read:

It is ordered that the last will and testament of the said Jacob
Gabriel Fernando, deceased, bearing No. 150, dated March 25, 1945,
and now deposited in this court be and the same is hereby declared
proved.

It is further declared that the petitioners above named are the
executors named in the said will and that they are entitled to have
probate of the same issued to them accordingly.

July 23, 1946.

N. SINNETAMBY,
District Judge.

In the District Court of Panadura.

Order Nisi.

Testamentary In the Matter of the Last Will and Testament of
Jurisdiction. Waduge Daniel Fernando Waidyasekera, Veda
No. 39. Mudaliyar, Siri Veda Walauwa, Nalluruwa,
Panadura.

(1) Waduge Nanasie de Silva *nee* Waidyasekera Hamu, (2)
Waduge Somawathie Waidyasekera Hamu, both of Sri
Veda Walauwa, Nalluruwa, Panadura Petitioners.

THIS matter coming on for disposal before N. Sinnatamby,
Esq., District Judge of Panadura, on July 3, 1946, in the presence of
Messrs. Fernando & Fernando, Proctors, on the part of the
petitioners; and the affidavit of the petitioners dated May 24,
1946; and the affidavit of the Notary and witnesses having been
read:

It is ordered that the will of the said Waduge Daniel Fernando
Waidyasekera, Veda Mudaliyar, bearing No. 2779 dated May 21,
1933, and now deposited in this court be and the same is hereby
declared proved.

It is further declared that the petitioners above named be and they
are entitled, as sole devisees under the said will, to have letters of
administration with copy of the will annexed to the estate of the
above-named deceased issued to them, unless any person or persons
interested shall, on or before August 13, 1946, show sufficient
cause to the contrary to the satisfaction of this court.

July 3, 1946.

N. SINNETAMBY,
District Judge.

In the District Court of Kalutara.

Order Absolute.

Testamentary In the Matter of the Estate of the late Arthur de
No. 3,278. Silva Abeywickrema Wijayanayaka of Kalutara
North, deceased.

Cecilia Grace Wijayanayaka of Kalutara North Petitioner.

THIS matter coming on for disposal before J. H. V. S. Jayawickrema, Esq., District Judge, Kalutara, on July 6, 1946, in the presence of Mr. A. T. de Fonseka-Arsekularatne, Proctor, on the part of the petitioner; and the affidavit of the above-mentioned petitioner dated July 3, 1946, and of the notary dated April 8, 1946, having been read along with last will No. 1,462 of September 21, 1928, and is filed of record:

It is ordered that the will of the late Arthur de Silva Abeywickrema, Wijayanayaka, deceased, dated September 21, 1928, and numbered 1,462 be and the same is hereby declared proved.

It is further declared that the said Cecilia Grace Wijayanayaka, petitioner, is the executrix named in the said will and that she is entitled to have probate of the same issued to her accordingly.

July 6, 1946.

V. S. JAYAWICKREMA,
District Judge.

In the District Court of Kandy.

Order Nisi.

Testamentary In the Matter of the Estate and Effects of the late
Jurisdiction. Piyankarage Charles Fernando of Matale,
No. T 596. deceased.

THIS matter coming on for disposal before W. R. de Silva, Esq., Additional District Judge, Kandy, on May 30, 1946, in the presence of Mr. A. Fernando, Proctor, on the part of the petitioner, Hewajayalathge Enid Rupawathie Fernando of Matale, and the affidavit of the said petitioner dated May 28, 1946, having been read:

It is ordered that the petitioner be and she is hereby declared entitled, as the widow of the above-named deceased, to have letters and administration of the estate of the said deceased issued to her, unless the respondents (1) Piyankarage Patrick Fernando, (2) Piyankarage Solomon Fernando, and (3) Hewajayalathge Geeris Fernando, all of Matale, or any other person or persons interested shall, on or before July 18, 1946, show sufficient cause to the satisfaction of this court to the contrary.

It is further ordered that the 3rd respondent be appointed guardian *ad litem* over the minors, the 1st and 2nd respondents, unless the respondents or any person or persons interested shall, on or before September 9, 1946, show sufficient cause to the satisfaction of this court to the contrary.

May 30, 1946.

W. RICHARD DE SILVA,
Additional District Judge.

Extended till September 9, 1946.

July 18, 1946.

W. RICHARD DE SILVA,
Additional District Judge.

In the District Court of Kandy.

Order Absolute in the First instance declaring will proved.

Testamentary In the Matter of the Estate of the late Rajakaruna
Jurisdiction. Chandrasekera Wasala Mudiyanseralahamillage
No. T 604. Tikiri Banda Nugawela, Retired Ratamahatmaya,
deceased, of Eladetta Walauwa, Handessa,
Peradeniya.

THIS matter coming on for final determination before H. A. de Silva, Esq., District Judge, Kandy, on July 3, 1946, in the presence of Mr. P. Balasingham, Proctor, for the petitioners (1) Herath Banda Rambukwelle Dissawa of Udipattu, (2) Cyril Percy Dunuwille of Handessa, and (3) Cecil Aluwihare of Kandy; and the affidavit of the petitioners dated June 19 and 20, 1946, having been read:

It is ordered that probate of the will of the above-named deceased be issued to the said petitioners on their taking oath of office, unless any person or persons interested shall, on or before August 22, 1946, show sufficient cause to the satisfaction of this court to the contrary.

July 11, 1946.

H. A. DE SILVA,
District Judge.

In the District Court of Galle.

Order Nisi.

Testamentary In the Matter of the Intestate Estate of the late
Jurisdiction. Halloluwe Kankanage Nikulas, deceased of
No. 8,189. Baddegama.

Hiyare Gamage Hinninona of Baddegama Petitioner.

Vs.

(1) Halloluwe Kankanage Laura of Ambana, (2) Gimsara Paranavitana of Thalagoda Akmimana, (3) Halloluwe Kankanage James of Ambana, (4) ditto Deonis, (5) ditto Sawneris, (6) ditto Hanasin Nona, (7) ditto Lucyhamy all of Baddegama. Respondents.

THIS matter coming on for disposal before S. J. C. Schokman, Esq., District Judge of Galle, on June 26, 1946, in the presence of Mr. M. Abubacker Azeez, Proctor, on the part of the petitioner;

and the affidavit of the said petitioner dated June 17, 1946, having been read: It is ordered, that the above-named petitioner be and she is hereby declared entitled, as the widow of the above-named deceased, to have letters of administration to the estate of the said deceased issued to her accordingly, unless the respondents above named or any other person or persons interested shall, on or before August 13, 1946, show sufficient cause to the satisfaction of this court to the contrary.

June 26, 1946.

S. J. C. SCHOKMAN,
District Judge.

In the District Court of Jaffna.

Order Nisi.

Testamentary In the Matter of an Intestate Estate and Effects
Jurisdiction. of late Sivaguru Sinnathurai of Urumpiray, in
No. 481. Jaffna, deceased.

Sivaguru Aiyadurai of Urumpiray, presently of
Colombo Petitioner.

Vs.

(1) Chinnachchipillai, widow of Sivaguru of Urumpiray,
(2) Sivaguru Thambiah alias Suppiah of Urumpiray,
presently of Malaya, (3) Sivaguru Sangarappillai of Urumpiray,
(4) Sivaguru Kandiah of Urumpiray, presently
of Malaya, (5) Kathiresu Appathurai of Urumpiray,
presently of Colombo, and wife (6) Nagarammah of Urumpiray,
(7) Ponnammah, widow of Alagaratnam of
Urumpiray Respondents.

THIS matter coming on for disposal before S. S. J. Goonesekera, Esq., District Judge, Jaffna, on October 31, 1945, in the presence of Mr. A. Subramaniam, Proctor; S.C., on the part of the petitioner; and the petition and affidavit of the above-named petitioner having been read:

It is ordered, that the petitioner above named be and he is hereby declared entitled, as the heir of the deceased above named, to have letters of administration and letters of administration be issued to him accordingly, unless the respondents or any other persons interested shall, on or before November 30, 1945, show sufficient cause to the satisfaction of this court to the contrary.

October 31, 1945.

S. S. J. GOONESEKERA,
District Judge.

Time extended to August 16, 1946.

May 31, 1946.

R. R. SELVADURAI,
District Judge.

In the District Court of Jaffna.

Order Nisi.

Testamentary In the Matter of the Estate of the late Sinnaiyar
Jurisdiction. Sathasivakurukkal of kokuvil East, deceased.
No. 545.

Sinnaiyar Markandakurukkal of Chavakachcheri Petitioner.

Vs.

(1) Sinnaiyar Nadarasa Aiyer of Chiviatheru, (2) Annagooramma, widow of Kumaraswamy Iyer, (3) Sethe Ramalinga Kurukkal Peethampara Kurukkal of Point Pedro, (4) Sethu Ramalinga Kurukkal Balasubramania Iyer, (5) Manonmanyammah, widow of Rasa Iyer of Alaveddy, (6) Manonmanyammah and her husband, (7) Sabaratna Kurukkal of Palaly, (8) Saraswathiyammah, wife of (9) Ratnakurukkal of Avarangal, (10) Sabapathy Iyer Kukathasa Iyer of Chivivatheru, (11) Kandadasakurukkal Sambasivakurukkal, (12) Kandadasakurukkal Satchithanantha Sarma, (13) Kandadasakurukkal. Ratna Sarma, (14) Kandadasakurukkal Subramania Sarma, (15) Kandadasakurukkal Sambantha Sarma, (16) Sarathambal, daughter of Kandadasakurukkal, (17) Kamalambal, daughter of Kandadasakurukkal, (18) Gnaneswari, daughter of Kandadasakurukkal, (19) Srithevi, daughter of Kandadasakurukkal, all of Nallore, in Jaffna, (15 to 19, minors) Respondents.

THIS matter coming on for disposal before R. R. Selvadurai, Esq., District Judge, Jaffna, on May 23, 1946, in the presence of Mr. M. Mathiaparanam, Proctor, on the part of the petitioner; and the affidavit and petition of the petitioner having been read:

It is ordered that the above-named 11th respondent be and he is hereby appointed guardian *ad litem* over the 15th to 19th respondents above named for the purpose of watching their interest in these testamentary proceedings and that letters of administration to the estate of the said deceased be granted to the petitioner, as elder brother of the said deceased, unless the respondents shall appear before this court on August 22, 1946, and show sufficient cause to the satisfaction of this court to the contrary.

May 23, 1946.

R. R. SELVADURAI,
District Judge.

Extended date August 22, 1946.

R. R. SELVADURAI,
District Judge.

In the District Court of Chilaw.

Order Nisi.

No. 2,361. In the Matter of the Intestate Estate of the late Testamentary. Meer Sahib Sulaiha Umma of Madampe, deceased.

M. M. Segu Davudoo Marikkar of Madampe Petitioner.

And

(1) Ena Mohammadu Sarah Umma *alias* Beebee, (2) Ena Nafosa Umma, both of Madampe Respondents.

THIS matter coming on for disposal before V. H. Wijeyaratne, Esq., District Judge of Chilaw, on May 13, 1946, in the presence of Mr. Albert F. Peries, Proctor, on the part of the petitioner; and after reading the affidavit dated April 29, 1946, of the afore-said petitioner:

It is ordered that the afore-said petitioner be and he is heroby declared entitled to have letters of administration to administer the estate of the said deceased, as the brother of the afore-said deceased, unless the respondents or any other person or persons interested shall, on or before June 21, 1946, show sufficient cause to the satisfaction of this court to the contrary.

May 13, 1946.

V. H. WIJEWARATNE,
District Judge.

The time for showing cause against this *Order Nisi* is extended to July 11, 1946.

June 21, 1946.

V. H. WIJEWARATNE,
District Judge.

The time for showing cause against this *Order Nisi* is extended to August 14, 1946.

July 11, 1946.

V. H. WIJEWARATNE,
District Judge.

In the District Court of Anuradhapura.

Case No. 526. In the Matter of the Estate and Effects of Hettiwattege Appu Singho of Minneriya, deceased.

Hettiwattege Aron Singho of Minneriya Petitioner.

Vs.

(1) Listyana Asansing de Mel of Minneriya and (2) Hettiwattege Thegis Singho of Minneriya Respondents.

THIS matter coming on for disposal before N. Krishnadasan, Esq., District Judge of Anuradhapura, on June 7, 1946, in the presence of Mr. S. Nataraja, Proctor, on the part of the petitioner; and the affidavit of the petitioner dated March 27, 1946, having been read:

It is ordered that the petitioner, as the eldest son of the said deceased, is entitled to have letters of administration to the estate of the said deceased issued to him, unless the respondents or any other person shall, on or before June 26, 1946, show sufficient cause to the satisfaction of this court to the contrary.

June 7, 1946.

N. KRISHNADASAN,
District Judge.

Time to show cause against the *Order Nisi* extended to July 26, 1946.

June 26, 1946.

N. KRISHNADASAN,
District Judge.

Time to show cause against the *Order Nisi* extended to August 16, 1946.

July 26 1946.

N. KRISHNADASAN,
District Judge.