

1967/18

**IN HER MAJESTY'S PRIVY COUNCIL
ON AN APPEAL FROM
THE SUPREME COURT OF CEYLON**

BETWEEN

PHILIP SEEVALI WIJewardENE of Mahalwarawa Estate, Pannipitiya.

(2nd Respondent - Contestant - Appellant)
Appellant.

AND

1. **GEORGE BENJAMIN SIRISENA GOMES** of No. 113, 5th Lane, Colpetty, Colombo.

2. **CYRIL ESMOND LUCIEN WICKREMESINGHE** of No. 115, 5th Lane, Colpetty, Colombo.

(The proving Executors of the Last Will and Testament of Tudugallege Don Richard Wijewardene of Warrington, Braybrooke Place, Colombo, deceased.)

(Petitioners - Respondents)

3. **RUBY ALICE GERTRUDE WIJewardENE** of Warrington, Braybrooke Place, Colombo, (since deceased).

(1st Respondent)

4. **NALINI MERCIA WICKREMESINGHE** of No. 115, 5th Lane, Colpetty, Colombo.

5. **INDRA RANEE GOMES** of No. 113, 5th Lane, Colpetty, Colombo.

6. **KUSUMA LILAMANI GOONERATNE** of No. 30/1, Bagatelle Road, Colombo.

7. **RANJIT SUJEVA WIJewardENE** of Warrington, Braybrooke Place, Colombo, presently of No. 113, 5th Lane, Colpetty, Colombo.

(3rd, 4th, 5th and 6th Respondents)

8. **LUCIAN MACULL DOMINIC DE SILVA** of Willow Brook, Hassocks, Sussex, England, (since deceased).

9. **DIYASENA SUDHIRA JAYAWICKREMA** of No. 19, Police Park Avenue, Colombo, (since deceased).

(The 8th and 9th Respondents abovenamed as Trustees under Deed of Settlement dated 28th February 1950 executed by the deceased.)

(Added Respondents)

10. **DAVID ERNEST MAARTENSZ** of 1st Floor, National Mutual Building, Colombo (substituted in place of Diyasena Sudhira Jayawickrema).

11. **JAMES AUBREY MAARTENSZ** of No. 50, National Circuit Forest, Manuka, Canberra, A C T Australia (since deceased).

12. **GEORGE BENJAMIN SIRISENA GOMES** of No. 113, 5th Lane, Colpetty, Colombo.

13. **CYRIL ESMOND LUCIEN WICKREMESINGHE** of No. 115, 5th Lane, Colpetty, Colombo.

(The 11th, 12th and 13th Respondents abovenamed as Trustees of the AGGABODHI TRUST under Clause 15 (5) of the Will.)

(Respondents)

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D 32C	Executors' Statement of Account for June, 1955 ...	—	1108
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5	Affidavit of D. E. Maartensz, Notary Public	22-1-51
6	Affidavit of G. B. S. Gomes and C. E. L. Wickremesinghe	15-3-51
7	Affidavit of P. S. Wijewardene re Notices of tender of Security for the costs in Appeal	13-6-60
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P 99	M/s. F. J. & G. de Saram's Bill in respect of Thimbirigasyaya Property ...	16-3-54
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P 102	M/s. F. J. & G. de Saram's Bill in respect of Settlement Notice No. 3046, Kathlana V.P. 937 Sab. ...	9-3-57
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D 6A	Letter sent to the Newspaper Settlement Trustees by Ford, Rhodes, Thornton & Co.	19-7-56
D 6B	Letter sent to P. S. Wijewardene by M/s. F. J. & G. de Saram	81-1-57
D 7A	Letter sent to the Newspaper Settlement Trustees by Ford, Rhodes, Thornton & Co.	26-1-57
D 7B	Letter sent to P. S. Wijewardene by M/s. F. J. & G. de Saram	81-1-57
D 8A	Letter sent to the Newspaper Settlement Trustees by Ford, Rhodes, Thornton & Co.	26-10-57
D 8B	Letter sent to P. S. Wijewardene by M/s. F. J. & G. de Saram	18-12-57
D 9A	Letter sent to the Newspaper Settlement Trustees by Ford, Rhodes, Thornton & Co.	6-3-59
D 9B	Letter sent to P. S. Wijewardene by M/s. F. J. & G. de Saram	14-3-59
D 10	Letter sent to P. S. Wijewardene by D. E. Maartensz ...	7-7-51
D 11	Letter sent to David Maartensz	16-7-51
D 12	Letter sent to P. S. Wijewardene by D. E. Maartensz ...	10-8-51
D 13	Letter sent to the Ocean Accident & Guarantee Corp. Ltd. by D. R. Wijewardene	17-9-48
D 14	Letter sent to the Ocean Accident & Guarantee Corp. Ltd. by D. R. Wijewardene	1-8-49
D 19	Letter sent to M/s. F. J. & G. de Saram by P. S. Wijewardene	18-9-54
D 21	Letter sent to P. S. Wijewardene by Joint Holders of 12,650 Shares in the Commercial Products of Ceylon, Ltd. ...	27-10-51

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D 24	Letter sent to P. S. Wijewardene by M/s. F. J. & G. de Saram	3-8-57
D 24A	Letter sent to the Executors	15-8-57
D 37	Arcadia Estate Working Account for Season 1952 ...	—
D 38	Arcadia Estate Working Account for Season 1953 ...	—
D 39	Arcadia Estate Working Account for Season 1954 ...	—
D 40	Arcadia Estate Working Account for Season 1955 ...	—
D 41	Arcadia Estate Working Account for Season 1956 ...	—
D 42	Arcadia Estate Working Account for Season 1957 ...	—
D 43	Statement of Accounts — Arcadia Estate ...	—

3rd Respondent's Documents

3 R 1	Letter sent to Arthur Perera by M/s. F. J. & G. de Saram ...	2-8-56
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**IN HER MAJESTY'S PRIVY COUNCIL
ON AN APPEAL FROM
THE SUPREME COURT OF CEYLON**

BETWEEN

PHILIP SEEVALI WIJewardene of Mahalwarawa Estate, Pannipitiya.

(2nd Respondent - Contestant - Appellant)
Appellant.

AND

1. **GEORGE BENJAMIN SIRISENA GOMES** of No. 113, 5th Lane, Colpetty, Colombo.
2. **CYRIL ESMOND LUCIEN WICKREMESINGHE** of No. 115, 5th Lane, Colpetty, Colombo.
(The proving Executors of the Last Will and Testament of Tudugallege Don Richard Wijewardene of Warrington, Braybrooke Place, Colombo, deceased.)
(Petitioners - Respondents)
3. **RUBY ALICE GERTRUDE WIJewardene** of Warrington, Braybrooke Place, Colombo, (since deceased).
(1st Respondent)
4. **NALINI MERCIA WICKREMESINGHE** of No. 115, 5th Lane, Colpetty, Colombo.
5. **INDRA RANEE GOMES** of No. 113, 5th Lane, Colpetty, Colombo.
6. **KUSUMA LILAMANI GOONERATNE** of No. 30/1, Bagatelle Road, Colombo.
7. **RANJIT SUJEVA WIJewardene** of Warrington, Braybrooke Place, Colombo, presently of No. 113, 5th Lane, Colpetty, Colombo.
(3rd, 4th, 5th and 6th Respondents)
8. **LUCIAN MACULL DOMINIC DE SILVA** of Willow Brook, Hassocks, Sussex, England, (since deceased).
9. **DIYASENA SUDHIRA JAYAWICKREMA** of No. 19, Police Park Avenue, Colombo, (since deceased).
(The 8th and 9th Respondents abovenamed as Trustees under Deed of Settlement dated 28th February 1950 executed by the deceased.)
(Added Respondents)
10. **DAVID ERNEST MAARTENSZ** of 1st Floor, National Mutual Building, Colombo (substituted in place of Diyasena Sudhira Jayawickrema).
11. **JAMES AUBREY MAARTENSZ** of No. 50, National Circuit Forest, Manuka, Canberra, A C T Australia (since deceased).
12. **GEORGE BENJAMIN SIRISENA GOMES** of No. 113, 5th Lane, Colpetty, Colombo.
13. **CYRIL ESMOND LUCIEN WICKREMESINGHE** of No. 115, 5th Lane, Colpetty, Colombo.
(The 11th, 12th and 13th Respondents abovenamed as Trustees of the AGGABODHI TRUST under Clause 15 (5) of the Will.)
(Respondents)

RECORD OF PROCEEDINGS

JOURNAL ENTRIES

IN THE DISTRICT COURT OF COLOMBO

In the matter of the Estate of the late TUDUGALLAGE DON RICHARD WIJewardene of Colombo — *deceased*.

Testamentary
Jurisdiction
No. 14315.

Between

1. G. B. SIRISENA GOMES of Colombo

10

2. C. E. L. WICKREMASINGHE

Petitioners.

And

1. R. A. G. WIJewardene and others

Respondents.

This 27/30 day of January, 1951.

M/s. F. J. & G. de Saram file Proxy, Affidavit and a Petition of the Petitioner together with Affidavit of Notary, Last Will No. 1620 and (TORN) praying for Probate to the Estate of the above-named deceased, and move that an Order Nisi be entered declaring
20 the status of the Petitioner and the TORN right as executor to take out Probate to the Estate of the deceased and also appointing 1 respondent as *Guardian-ad-litem* over 6th respondent.

The motion is allowed, and it is hereby ordered that an Order Nisi be entered declaring that the Petitioners are entitled to Probate to the Estate of the said deceased, and that a copy of the said Order Nisi be published in the *Government Gazette* and twice in the *Daily News* newspaper for 15-2-51.

(Sgd.) M. C. SANSONI,
Additional District Judge.

30 (2) 30-1-51 Order Nisi entered.

(Intld.)

(3) 3-2-51 As the words " unless the respondents abovenamed or any person or persons interested shall, on or before the 15th day of February 1951, show sufficient cause to the satisfaction of this Court to the contrary " appear in the Order Nisi in the wrong place Proctors for Petitioners move that Order Nisi be amended.

No. 1
Journal
Entries
30-1-51
to
20-6-64
—Continued

Allowed

Amend Order Nisi accordingly.

(Intld.)
Additional District Judge.

(4) 6-2-51 Order Nisi amended.

(Intld.)

(5) 15-2-51 M/s. F. J. & G. de Saram for Petitioners.

(1) Gazette and papers filed.

(2) Appointment of 1st respondent as *Guardian-ad-*
litem over 6th. 10

Minutes of Consent filed, application made.

(3) Consent of 2, 3, 4 and 5 respondents filed.

Enter Order Absolute. Rs. 639/- stamps tendered.
Await certificate 5/7.

(Intld.)
Additional District Judge.

(6) 6-3-51 Commissioner of Estate Duty files Notice of Assessment
for Rs. 1305568/25 with interest thereon at 4 per cent per
annum for
file 20

(Intld.)
Additional District Judge.

(7) 21-3-51 Proctors for Petitioners tender Oath of Office duly com-
pleted by the Petitioners and move that the filing of Bond
be dispensed with in terms of Section 541 of the Criminal
Procedure Code. They submit that there are no special
circumstances in this case which make it absolutely neces-
sary for the protection of the estate that security is required.
They file minutes of consent from the Respondent consent-
ing to the dispensing with security from the Petitioners. 80

Certificate received.

1. Report on stamp duty
2. Security is dispensed with
3. Oath filed

4. Issue probate

(Intld.)
Additional District Judge.

(8) 21-3-51 No deficiency.

(Intld.)

(9) 21-3-51 Probate entered.
Inventory 18-10-51.
Final Account 13-12-51.

(Intld.)
Additional District Judge.

10

(10) 18-10-51 M/s. F. J. & G. de Saram for Petitioners.
Inventory.
Vide motion — Commissioner of Estate Duty has not yet
issued his Final Assessment.
Stand over for 13-12-51.

(Intld.)
Additional District Judge.

(11) 13-12-51 Inventory and Final Accounts — *Vide* motion.
Stand over for 24-7-52.

(Intld.)
Additional District Judge.

20

(12) 23-7-52 Proctors for Petitioners move for time till 18-12-52 to file
the Inventory and Final Account for the reasons stated in
the motion.
Stand over for 18-12-52.

(Intld.)
Additional District Judge.

(13) 18-12-52 Inventory
Final Account and
Consent of Respondents } Stand over for 19-2-53.

(Intld.)
Additional District Judge.

30

(14) 19-2-53 M/s. F. J. & G. de Saram for Petitioners.

Inventory
Final Account and
Consent of Respondents } Not filed as a further declara-
tion is being forwarded to Com-
missioner of Estate Duty.
Vide motion. Stand over for 17-9-53.

(Intld.)
Additional District Judge.

No. 1
Journal
Entries
80-1-51
to
20-6-64
—Continued

(15) 17-9-53 Inventory and Final Account not filed for want of final assessment — *Vide* motion.
Stand over for 28-1-54.

(Intld.)
Additional District Judge.

(16) 28-1-54 Inventory }
Final Account } Not filed for want of final assessment.
Vide motion. Stand over for 29-7-54.

(Intld.)
Additional District Judge. 10

(17) 29-7-54 Inventory }
Final Account } Not filed for want of final assessment.
Vide motion
Stand over for 16-12-54.

(Intld.)
Additional District Judge.

(18) 16-12-54 M/s. F. J. & G. de Saram for Petitioners.
Inventory }
Final Account } Not filed.
Vide motion. Stand over for 30-6-55.

(Intld.) 20
Additional District Judge.

(19) 30-6-55 Inventory }
Final Account } Not filed.
Vide motion. Stand over for 15-12-55.

(Intld.)
Additional District Judge.

(20) 15-12-55 Inventory } (10) *Vide* motion filed. 30
Final Account }
Stand over for 8-3-56.

(Intld.)
Additional District Judge.

(21) 8-3-56 (1) Inventory }
(2) Final } *Vide* motion filed.
Account }
Stand over for 11-10-56.

(Intld.)
Additional District Judge.

M/s. F. J. & G. de Saram for Petitioners

No. 1
Journal
Entries
80-1-51
to
20-6-64
—Continued

(22) 11-10-56 (1) Inventory }
(2) Final } *Vide* motion.
Account }
Stand over for 7/3.

(Intld.)
Additional District Judge.

10 (23) 7-3-57 (1) Inventory }
(2) Final } *Vide* motion filed.
Account }
Stand over for 27-6-57.

(Intld.)
Additional District Judge.

(29) 27-6-57 (1) Inventory }
(2) Final } *Vide* motion filed.
Account }
Stand over for 28/11.

(Intld.)
Additional District Judge.

20 (30) 28-11-57 (1) Inventory }
(2) Final } *Vide* motion filed.
Account }
Stand over for 17-7-58.

(Intld.)
Additional District Judge.

(31) 27-6-58 Additional Certificate received.
Deficiency Rs. 206/25.

(Intld.)

30 (32) 3-7-58 Proctors for Executors tender deficiency to the value of
Rs. 243/50 according to the amended assessment of the
Commissioner of Estate Duty — *Vide* motion.

1. Note payment.
2. Furnish deficiency stamps -/25 cts. on Last Will.

(Intld.)
Additional District Judge.

(33) 8-7-58 Proctors for Executors file Inventory

File.

(Intld.)
Additional District Judge.

40 (34) 17-7-58 (1) Deficiency -/25.
(2) Final Account.
Stand over for 23/10.

(Intld.)
Additional District Judge.

- Eo. die* : M/s. F. J. & G. de Saram for Petitioners tender Final Account and Petition moving for a Judicial Settlement of the Accounts filed and for citations on interested parties mentioned in the petition.
1. File.
 2. Issue citations on parties mentioned returnable 7-8-58.
- (Intld.)
Additional District Judge.
- (35) 18-7-58 Citation issued on 1 — 5 parties (Western Province). 10
- (36) 7-8-58 (1) Deficiency -/25 tendered.
(2) Citation on 1 — 5 parties served.
Vide motions filed by 2 — 5 parties accepting the Final Account and moving that distribution be made as indicated by the Executors and decree entered accordingly.
Proxy of 1st party noticed filed.
Objection 30/10.
- (Intld.)
Additional District Judge.
- (37) 1-10-58 Proctors for Executors and P. S. Wijewardene move that 20 this case be called on 9-10-58 to fix dates for inquiry into the judicial settlement of Voluntary Final Account filed of record.
Call case on 9-10-58.
- (Intld.)
Additional District Judge.
- (38) 9-10-58 Case called — Journal entry (37)
Enquiry fixed for 9-3-59 and 10-3-59.
- (Intld.)
Additional District Judge. 30
- (39) 30-10-58 Objections of 1st party noticed filed.
Enquiry dates have already been fixed.
- (Intld.)
Additional District Judge.
- (40) 8-1-59 Proctors for Contestant file Contestant's list of witnesses and documents and move that summons be issued on the witnesses.
Proctors for Petitioners take notice.
1. File.
 2. Issue summons.
- (Intld.)
Additional District Judge. 40

(41) 14-2-59 Certificate of Commissioner of Estate Duty under Sec. 49 of the Estate Duty Ordinance received. Deficiency Nil.

(Intld.).....

No. 1
Journal
Entries
80-1-51
to
20-6-64
—Continued

(42) 24-2-59 Mr. A. D. Goonewardene files his appointment as Proctor for Rt. Hon'ble L. M. D. de Silva, Q.C. and D. S. Jayawickrema, Q.C., Trustees of a Settlement executed on 28-2-50 by the deceased and the Petition of the said Trustees and moves that the said Trustees be,

- 10 (a) added as parties to this case,
- (b) declared entitled to "the remaining 250 shares" referred to in the Voluntary Final Account and to the relative Donees shares.
- (c) declared entitled to all dividends referred to in paragraph 7 of the Petition,
- and
- (d) granted their costs of the action.

Proctors for Executors and Proctor for Contestant take notice for 9-3-59.

- 20 1. File.
- 2. Mention on 9-3-59.

(Intld.) V. S. S.
Additional District Judge.

(43) 28-2-59 Proctor for Contestant files list of witnesses and move for summons. Proctor for L. M. D. de Silva and D. S. Jayawickrema take notice.

- 1. File.
- 2. Issue Summons

(Intld.) V. S. S.
Additional District Judge.

(44) 28-2-59 Proctor for Petitioners the Executors files list of witnesses — Proctor for Contestant take notice.

- 1. File.
- 2. Issue Summons.
- 3. Summons on witnesses 13 and 14 to be issued on certified copies of the relevant documents being obtained.

(Intld.) V. S. S.
Additional District Judge.

(45) 2-3-59 Summons on 3rd witness as per List No. (44) issued by Proctor for Petitioners Executors.

Fiscal, Western Province

(Intld.)

(46) 3-3-59 Summons on 7th witness as per list No. (40) issued by Proctors for Contestants.

Fiscal, Western Province.

(Intld.)

Summons on 2nd witness as per list (43) issued by Proctor for Contestant. 10

Fiscal. Western Province.

(Intld.)

(47) 9-3-59 M/s. F. J. & G. de Saram for Petitioners.

M/s. Abrahams for 1 Respondent

Mr. A. D. Goonewardene for Trustees

Inquiry (1)

Vide Journal Entry (42)

Mr. John Wilson files proxy on behalf of Mrs. Nalini Wickramasinghe — third respondent.

M/s. Abrahams file additional list of witnesses with notice 20

Vide proceedings (47)

Further hearing 10/3

(Intld.) V. S. S.
Additional District Judge.

Added intervenients as
7 -- 8 respondents

(Intld.)

(48) 10-3-59 Proctor for the Trustees of the Settlement Trust files list of witnesses of the said Trustees and moves for Summons on the witnesses.

M/s. F J. & G. de Saram and Mr. John Wilson take notice.

Vide proceedings (48)

Further inquiry on 25/6, 1/7, 2/7 and 9/7.

(Intld.) V. S. S.
Additional District Judge.

(49) 5-6-59 Proctors for Contestant file amended objections as per motion.

10
Mr. M. D. de Silva and D. S. Jayawickreme, Q.C. filed.

1. File
2. Allowed

(Intld.) V. S. S.
Additional District Judge.

(57) 17-6-59 Proctors for Executors file Additional list of witnesses and documents and moves for summons on the witnesses.

20 Proctor for L. M. D. de Silva and D. S. Jayawickreme takes notice.

Proctors for Contestant take notice subject to objections if any, to be taken at the Inquiry.

1. File.
2. Issue Summons.
3. Reissue Summons on Witnesses 1, 2 & 3.

Mr. Advocate Samarawickrema instructed states that the original documents are with the parties and they want the Commissioner of Inland Revenue to identify them.

30 Issue summons on the Commissioner of Inland Revenue, instead of on witnesses 1, 2 and 3 personally.

(Intld.) V. S. S.
Additional District Judge.

No. 1
Journal
Entries
30-1-51
to
20-6-64
—Continued

(51) 19-6-59 Summons on witness No. 5 of List No. (50) and Commissioner of Inland Revenue *vide* Journal Entry (50) and also witness No. 15 of list No. (44) issued by Proctors for Petitioners Executors.

Fiscal, Western Province.

(Intld.)

Summons taken to be handed over to special server.

(Intld.)

(52) 25-6-59 Inquiry — Further hearing.

M/s. F. J. & G. de Saumier for Petitioner. 10

M/s. Abrahams for 2nd respondent (Contesting Respondent).

Mr. John Wilson for 3rd Respondent.

Mr. A. D. Goonewardene for Trustees (Sincere respondents).

1. *Vide* Journal Entry (49) amended objections filed by M/s. Abrahams.

2. *Vide* Journal Entry (50) also

Vide Proceedings (52)

Further Enquiry 1/7.

(Intld.) V. S. S. 20
Additional District Judge.

(53) 29-6-59 Summons on 5th, 8th, 11th, 13th, 14th, and 9th (2) *Vide* list No. (43) — issued by Proctor for Contestants.

Fiscal, Western Province.

(Intld.)

(54) 29-6-59 Proctors for Contestant file Contestant's additional list of Witnesses and documents and moves for summons on the witnesses.

Proctors for Executors Intervenients Trustees of the Aggabodhi Trust and 3rd Respondent take notice subject to objections. 80

1. File.
2. No time for issue of summons.

(Intld.) V. S. S.
Additional District Judge.
30-6-59.

(55) 1-7-59 Inquiry : Further hearing.

M/s. F. J. & G. de Saram for Petitioners

M/s. Abrahams for 2nd Respondent (Contesting Respondents).

10

Mr. John Wilson for 3rd Respondent

Mr. A. D. Goonewardene for Trustees (Added as 7 — 8 Respondents).

Mr. A. H. Walter Fernando for the Trustees of Aggabodhi Trust.

Vide proceedings (55)

Further hearing 2-7-59.

(Intld.) V. S. S.
Additional District Judge.
1-7-59.

20 *Eo die:*

M/s. Abrahams file further additional list of witnesses and documents and move for summons on the witnesses (52a).

Proctors for Petitioner, 3rd Respondent intervenient and Trustees take notice.

1. File.
2. Issue summons.

(Intld.) V. S. S.
Additional District Judge.
1-7-59.

(56) 2-7-59 Inquiry — Further hearing.

30

M/s. F. J. & G. de Saram for Petitioner.

M/s. Abrahams for 2nd Respondent. (Contesting Respondent)

Mr. John Wilson for 3rd Respondent.

Mr. Gunawardene for Trustees 7 — 8 Respondents.

No. 1
Journal
Entries
80-1-51
to
20-8-64
—Continued

Mr. A. H. Walter Fernando for Trustees of Aggabodhi Trust
Vide proceedings (56).
Further Enquiry 9-7-59.

(Intld.) V. S. S.
Additional District Judge.
2-7-59.

(57) 9-7-59

Inquiry :— Further hearing.

M/s. F. J. & G. de Saram for Petitioner

M/s. Abrahams for 2nd Respondent (Contesting Respondent.)

Mr. John Wilson for 3rd Respondent.

10

Mr. Gunawardene for Trustees 7 — 8 Respondents.

Mr. A. H. Walter Fernando for Trustees of Aggabodhi Trust.

Vide proceedings. (57)

Further hearing, 4/9, 23/9, 24/9, 2/10, 9/10, 12/10, 15/10 &
20/10.

(Intld.) V. S. S.
Additional District Judge.
9-7-59.

(58) 4-9-59

Inquiry :— Further hearing.

M/s. F. J. & G. de Saram for Petitioner.

20

M/s. Abrahams for 2nd Respondent (Contesting Respondent.)

Mr. John Wilson for 3rd Respondent.

Mr. Gunawardene for Trustees 7 — 8 Respondents.

Mr. A. H. Walter Fernando for Trustees of Aggabodhi Trust.

Vide proceedings (58).
Further hearing 23-9-59.

(Sgd.) V. SIVA SUPRAMANIAM,
Additional District Judge.
4-9-59.

(59) 18-9-59

Summons witness No. 8, *Vide* list No. (43) issued by Proctors
for Contestants.

30

Fiscal, Western Province.

Intld.....

No. 1
Journal
Entries
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to
20-6-64
—Continued

- (60) 28-9-59 Inquiry :— Further hearing.
M/s. F. J. & G. de Saram for Petitioners.
M/s. Abrahams for 2nd Respondent, (Contesting Respondent).
Mr. John Wilson for 3rd Respondent.
Mr. Gunawardene for Trustees (7 — 8 Respondents).
Mr. A. H. Walter Fernando for Trustees of Aggabodhi Trust.
10 *Vide* proceedings (60).
Further hearing, 24/9.
(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge.
23-9-59.
- (61) 24-9-59 *Vide* proceedings (61).
Further hearing, 2/10.
(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge.
24-9-59.
- (62) 2-10-59 Inquiry :— Further hearing (62).
20 M/s. F. J. & G. de Saram for Petitioner.
M/s. Abrahams for 2nd Respondent, (Contesting Respondent).
Mr. John Wilson for 3rd Respondent.
Mr. Gunawardene for Trustees (7 — 8 Respondents).
Mr. A. H. Walter Fernando for Trustees of Aggabodhi Trust.
Vide proceedings.
Further hearing, 9-10-59.
(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge.
2-10-59.
- ³⁰
(63) 9-10-59 Inquiry :— Further hearing.
M/s. F. J. & G. de Saram for Petitioners.

M/s. Abrahams for 2nd Respondent (Contesting Respondent).

Mr. John Wilson for 3rd Respondent

Mr. Gunawardene for Trustees (7—8 Respondents).

Mr. A. H. Walter Fernando for Trustees of Aggabodhi Trust.

Vide proceedings.

Further hearing, 12-10-59.

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge.
9-10-59. ¹⁰

Proceedings filed.

(Intld.)

(63a) 12-10-59 *Vide* proceedings.
Further hearing 15-10-59.

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge.
12-10-59.

(64) 15-10-59 M/s. F. J. & G. de Saram for Petitioner.

M/s. Abrahams for 2nd Respondent.

Mr. John Wilson for 3rd Respondent.

20

Mr. Gunawardene for Trustee (7 —8 Respondents).

Mr. A. H. W. Fernando for Trustees.

Inquiry :— Further hearing.

Vide proceedings (64).

Further hearing 20-10-59.

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge.
15-10-59.

(65) 16-10-59 Summons on witness No. 13 *vide* list No. 43, and witnesses Nos. 8 and 14 *vide* list No. 40 issued by Proctors for Contestants. ⁸⁰

Fiscal, Western Province.

(66) 19-10-59 Proctors for Contestant (2R) file contestant's further additional list of witnesses and documents and move for summons on the witnesses.

Proctors for executors, 7 — 8 respondents, 3rd Respondent and Trustees receive notices.

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Journal
Entries
30-1-51
to
20-6-64
—Continued

1. File.
2. No time for issue of summons.

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge.

(67) 20-10-59

Inquiry :— Further hearing.

M/s. F. J. & G. de Saram for Petitioner.

10

M/s. Abrahams for 2nd Respondent (Contesting Respondent).

Mr. John Wilson for 3rd Respondent.

Mr. Gunawardene for Trustees (7 — 8 Respondents).

Mr. A. H. Walter Fernando for Trustees of Aggabodhi Trust.

Vide proceedings (67)

Further hearing, 2/11, 7/12 & 8/12, 18/1/60 & 19/1/60.

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge.
20-10-59.

(68) 28-10-59
20

Summons on 8th witness *vide* list No. 40 and 5th, 11th and 14th witnesses *vide* list No. 43, issued by Proctor for Contestants.

Fiscal, Western Province.

(Intld.)
28-10-59.

(69) 29-10-59

Summons on witness *vide* list No. (66) issued by Proctor for Contestant.

Fiscal, Western Province.

(Intld.)

(70) 2-11-59

Inquiry : Further hearing.

30

M/s. F. J. & G. de Saram for Petitioner.

M/s. Abrahams for 2nd Respondent (Contesting Respondent).

Mr. John Wilson for 3rd Respondent.

Mr. Gunawardene for 7 — 8 respondents.

Mr. A. H. Walter Fernando for Trustees of Aggabodhi Trust.

Vide proceedings (70)
Further hearing, 7-12-59.

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge.
2-11-59.

(71) 4-12-59 Summons on 7th witness *vide* list No. 40, issued by Proctor 10
for Contestants.

(72) 7-12-59 Inquiry : Further hearing.

M/s. F. J. & G. de Saram for Petitioner.

M/s. Abrahams for 2nd Respondent (Contesting Res-
pondents).

Mr. John Wilson for 3rd Respondent.

Mr. Gunawardene for 7 — 8 Respondents.

Mr. A. H. Walter Fernando for Trustees of Aggabodhi Trust.

Vide proceedings (72).
Further hearing 8-12-59.

(Sgd.) V. SIVA SUPRAMANIAM, 20
Acting District Judge.
7-12-59.

(73) 8-12-59 *Vide* proceedings (73).
Further hearing, 18-1-60, 19-1-60, 9-2-60, 29-2-60 & 1-3-60.

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge.
8-12-59.

(74) 18-1-60 Inquiry : Further hearing.

M/s. F. J. & G. de Saram for Petitioner.

M/s. Abrahams for 2nd Respondent (Contesting Res- 30
pondent).

Mr. John Wilson for 3rd Respondent.

Mr. Gunawardene for 7 -- 8 Respondents.

Mr. A. H. Walter Fernando for Trustees of Aggabodhi Trust.

Vide proceedings (74)
Further hearing tomorrow.

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge.
18-1-60.

(75) 19-1-60 *Vide* proceedings (75).
Further hearing, 1-2-60.

10 (Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge.
19-1-60.

(76) 1- 2- 60 Inquiry : Further hearing.

M/s. F. J. & G. de Saram for Petitioner.

M/s. Abrahams for 2nd Respondent (Contesting Res-
pondent).

Mr. John Wilson for 3rd Respondent.

Mr. Gunawardene for 7 --- 8 Respondents.

Mr. A. H. Walter Fernando for Trustees of Aggabodhi Trust.

20 *Vide* proceedings.
Further hearing, 9-2-60.

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge.
1-2-60.

(77) 9-2-60 Inquiry :— Further hearing.

M/s. F. J. & G. de Saram for Petitioner.

M/s. Abrahams for 2nd Respondent (Contesting Respon-
dent.)

Mr. John Wilson for 3rd Respondent.

30 Mr. Gunawardene for 7 — 8 Respondents.

Mr. A. H. Walter Fernando for Trustees of Aggabodhi Trust.

Vide proceedings (77)

Further addresses on 29-2-60.

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge.
9-2-60.

Enquiry into executors' motion on 23-2-60.

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge.
9-2-60

(78) 28-2-60 Inquiry 10

M/s. F. J. & G. de Saram for Petitioner

M/s. Abrahams for 2nd Respondent (Contesting Respondent)

Mr. John Wilson for 3rd Respondent.

Mr. Gunawardene for 7 — 8 Respondents.

Mr. A. H. Walter Fernando for Trustees of Aggabodhi Trust.

Vide proceedings (78)
Enquiry refixed for 29-2-60.

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge. 20
23-2-60.

(79) 29-2-60 Inquiry.

M/s. F. J. & G. de Saram for Petitioner.

M/s. Abrahams for 2nd Respondent (Contesting Respondent).

Mr. John Wilson for 3rd Respondent.

Mr. Gunawardene for 7 — 8 Respondents.

Mr. A. H. Walter Fernando for Trustees of Aggabodhi Trust.

Vide proceedings (79)
Further hearing tomorrow.

30

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge.
29-2-60.

(80) 1-3-60 *Vide* proceedings (80).

Further hearing tomorrow.

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge.
1-3-60.

(81) 2-3-60 *Vide* proceedings (81).

It is not practicable to continue the hearing of this case tomorrow in view of the trial roll already fixed.

I refix further hearing for 15-3-60.

10

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge.
2-3-60.

(82) 8-3-60 Rs. 629/- due on proxy filed by Mr. Nimal de Silva for 7—8 Respondents.

(Intld.)

Call for the deficiency of stamp Duty from the Proctor.

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge.
15-3-60.

²⁰ (83) 15-3-60 Appearances as before.

Vide proceedings (83)
Judgment 12-4-60.

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge.
15-3-60.

(84) 21-3-60 Proctor for the Intervient tenders stamps for Rs. 629/- being deficiency on his proxy.

(Intld.)
Assistant Secretary.

³⁰ (85) 21-3-60 (i) Proctors for Contestant file documents marked 'X' and 'Y' referred to in the address of the Counsel for the Contestant in this case.

(2) Proctors for Contestant tender documents marked

D1 to D50 as per list (85a) Vol. — III.

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—Continued

(3) Mr. Nimal de Silva tenders documents marked 'I' as per list (85d) Vol. V.

(4) M/s. F. J. & G. de Saram tender documents marked P1 to P115a as per list (85c) Vol. IV. Rs. 161/74 deficiency as document.

Proceedings bound separately in Volume II.

Documents except (D35, D36 and I-1) and P23 Vol. IVb. bound in separate volumes III and IV (Six in all).

P22, P72, P73, P74, P75 and P 79 in this case Vol. IV (a) is Testamentary Section in Record Room. 10

21-3-60 Mr. John Wilson tenders documents 3R1 — 3R2 as per list (85b).

(Intld.)

(86) 25-3-60 M/s. F. J. & G. de Saram tenders stamps for Rs. 161/74 being deficiency.

(Intld.)

(87) 12-4-60 Judgment re-fixed for 9-5-60.

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge.
12-4-60. 20

(88) 9-5-60 Judgment re-fixed for 30-5-60.
Acting District Judge.
not well.

(Sgd.) A. L. S. SIRIMANE
Additional District Judge.
9-5-60.

(89) 30-5-60 Judgment delivered in open Court.

Vide proceedings (89).

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge.
30-5-60. 20

(90) 13-6-60

Messrs. Abrahams proctors for 2nd respondent — Contestant-Appellant tender herewith Petition of Appeal against the order of the Learned District Judge dated 30th May, 1960 duly stamped Rs. 678/- together with:—

- i. Stamps to the value of Rs. 678/- for Secretary's Certificate in Appeal, and
- ii. Stamps to the value of Rs. 324/- for the Supreme Court decree and moves that same be accepted.

They also tender herewith notices of tender of security for the 1st and 2nd Petitioners — Respondents' costs of appeal for the 3rd to 6th Respondents' costs of appeal, for the 8th 10th and 11th Respondents' costs of appeal for service on them through the Fiscal.

10 They also tender herewith notices of tender of security for the 7th and 9th Respondents' costs of appeal. The said 7th and 9th Respondents are not resident in the Island and in the circumstances they move for leave of Court to serve through the Fiscal the said notices of tender of security on Mr. G. H. G. F. N. de Silva and Mr. A. H. W. Fernando both of the State Bank Building, Colombo who are their proctors respectively.

They also move for twelve paying-in Vouchers as follows :—

- 20 (a) One for Rs. 50/- to enable this sum to be deposited as charges for two typewritten copies of the brief;
 - (b) Eleven for Rs. 250/- each to enable the said amounts to be deposited as security for costs of appeal of the 1st and 2nd Petitioners — Respondents and of the 3rd to 11th Respondents.
- (1) Petition of Appeal accepted.
 - (2) Issue notice of tender of security on 1-6, 8, 10 and 11 respondents for 22-6-1960.
 - 80 (3) Issue notice of tender of security on 7 and 9 respondents for service on their proctors Messrs. G. H. G. F. N. de Silva and A. H. W. Fernando respectively for 22-6-60.
 - (4) Issue Paying-in-Vouchers as applied for.

(Intld.) V. S. S.
Additional District Judge.

- (91) 13-6-60 Messrs. Abrahams, proctors for 2nd Respondent — Contestant-Appellant file herewith affidavit of the 2nd respondent — contestant-Appellant and for the reasons stated therein move that the Court be pleased to direct that notice of tender of security for the costs in appeal of Lucian Macull

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Entries
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to
20-6-64
—Continued

Dominic de Silva (the 7th respondent abovenamed) and of James Aubrey Martensz (the 9th respondent abovenamed) to be given by forwarding the same by Registered Air Mail or by such other mode as the Court may prescribe.

I allow the notice of tender of security for the costs in appeal to be forwarded to 7th and 9th Respondents by Registered Air Mail. Air Mail receipt to be filed in Court.

(Sgd.) J. E. A. ALLES.
Additional District Judge. ¹⁰
13-6-60.

(91A) 13-6-60 Notice of tendering security addressed to 1st to 6th, 8th, 10th and 11th respondents issued with precept to Fiscal, Western Province (returnable 15-6-60).

(Intld.)

Notice of tendering security addressed to 7th and 9th respondents issued for service with precept to Fiscal, Western Province, for service on Proctors Messrs. G. H. G. F. N. de Silva and A. H. W. Fernando respectively (returnable 15-6-60).

(Intld.) ²⁰

Notice of tendering security addressed to 7th and 9th respondent forwarded by Registered Air Mail to England and Australia respectively- *Vide* receipts annexed (91b).

(92) 13-6-60 Paying-in Voucher for Rs. 50/- being fees for two typewritten copies issued.

(Intld.)

Eleven paying-in Vouchers each for Rs. 250/- being security deposit issued.

(Intld.)

(93) 13-6-60 Stamps for Rs. 678/- affixed to Secretary's Certificate in ⁸⁰ Appeal cancelled and bound to record.

(Intld.)

(94) 13-6-60 Stamps for Rs. 324/- cancelled and kept in safe.

(Intld.)

- (95) 13-6-60 Proctors for 2nd Respondent-Contestant-Appellant tenders Kachcheri receipt 1116/F15 183088 of 13-6-60 for Rs. 50/- together with an application for two typewritten copies of the appeal brief.

File.

(Sgd.) J. E. A. ALLES.
Additional District Judge.
13-6-60.

- (96) 16-6-60 Notice of tender of security for the 9th Respondent's costs in appeal was issued for service on Mr. G. H. G. F. N. de Silva his Proctor through the Fiscal, Western Province with a precept returnable 15th June 1960.

The Fiscal has reported that he was unable to effect service as Mr. de Silva was away in Galle and that Mr. de Silva would be returning to Colombo on the 16th June 1960. In the circumstances Proctors for 2nd Respondent-Contestant-Appellant move that the Court be pleased to extend the precept returnable date for the 21st June 1960.

Extend precept returnable 21-6-60.

20

(Sgd.) J. E. A. ALLES.
Additional District Judge.
16-6-60.

- (97) 16-6-60 Precept extended to 21-6-60 and re-issued to Fiscal, Western Province.

(Sgd.)
Assistant Secretary.

- (98) 22-6-60 1. Notices of tendering security served on 1st, 2nd petitioners-respondents, and on 3rd, 4th, 5th, 6th, 8th, 10th and 11th respondents, and on Mr. G. H. G. F. N. de Silva on behalf of 7th respondent and on Mr. A. H. W. Fernando on behalf of 9th respondent.

80

They are absent.
Security accepted.
Bonds and Kachcheri receipts filed.

Issue notices of appeal for 29-8-60.

(Sgd.) J. E. A. ALLES.
Additional District Judge.
22-6-60.

No. 1
Journal
Entries
80-1-51
to
20-6-64
—Continued

- (99) 22-6-60 Notice of Appeal issued on
- (a) M/s. F. J. & G. de Saram for 1st respondent and 2nd respondent (original Petitioners).
 - (b) Mr. John Wilson for 3rd Respondent.
 - (c) On 4th, 5th and 6 respondents.
 - (d) on Mr. G. H. G. F. N. de Silva for 7th respondent and 8th respondent.
 - (e) on Mr. A. H. W. Fernando for 9th respondent 10th respondent and 11th respondent.

Notices issued on Fiscal, Western Province with Petition of ¹⁰
Appeal.

(Intld.)

- (100) 18-7-60/
19-7-60 Proctors for Petitioners-Respondents apply for a type-written copy of the record and moves for a paying-in Voucher for Rs. 25/-.

Issue Paying-in Voucher.

(Sgd.) J. E. A. ALLES.
Additional District Judge.
19-7-60. ²⁰

Issued.

- (101) 18-7-60/
19-7-60 Proctors for 9th, 10th and 11th Respondents apply for a typewritten copy of the record and move for a paying-in voucher for Rs. 25/-.

Issue Paying-in Voucher.

(Intld.) J. E. A. A.
Additional District Judge.
19-7-60.

Issued.

- (102) 18-7-60/
19-7-60 Proctors for 7th and 8th Respondents apply for a typewritten copy of the record and move for a Paying-in Voucher for Rs. 25/-.

Issue Paying-in Voucher.

(Intld.) J. E. A. A.
Additional District Judge.

Issued.

- (103) 2-8-60 Proctors for Petitioners - Respondents file Kachcheri receipts No. Y/15 188830 dated 25-7-60 for Rs. 25/- in proof of depositing fees for typewritten copies of the record and moves that the same be filed of record.

No. 1
Journal
Entries
80-1-51
to
20-8-64
—Continued

File.

(Intld.) J. E. A. A.
Additional District Judge.

- (104) 2-8-60 Proctor for 7th and 8th respondents tenders Kachcheri receipt Y/15 18831 dated 25-7-60 for Rs. 25/- in proof of depositing fees for typewritten copies of the record and moves that the same be filed of record.

10

File.

(Intld.) J. E. A. A.
Additional District Judge.

- (105) 2-8-60 Proctor for 9th, 10th and 11th respondents files Kachcheri receipt No. Y/15 188829 dated 25-7-60 for Rs. 25/- in proof of depositing fees for typewritten copies of the record and moves that the same be filed of record.

20

Filed.

(Intld.) J. E. A. A.
Additional District Judge.

- (106) 29-8-60 Notice of appeal served on
- (1) M/s. F. J. & G. de Saram for 1st Respondent.
 - (2) M/s. F. J. & G. de Saram for 2nd Respondent.
 - (3) Mr. John Wilson for 3rd Respondent.
 - (4) 4th respondent, 5th respondent and 6th respondent.
 - (5) Mr. G. H. G. F. N. de Silva for 7th Respondent.
 - (6) Mr. G. H. G. F. N. de Silva for 8th Respondent.
 - (7) Mr. A. W. Fernando for 9th Respondent.
 - (8) Mr. A. W. Fernando for 10th Respondent.
 - (9) Mr. A. W. Fernando for 11th Respondent with Fiscal's letter of 21-8-60.

30

No. 1
Journal
Entries
80-1-51
to
20-6-64
—Continued

Forward record to Supreme Court.

(Intld.) J. E. A. A.
Additional District Judge.

(107) 31-8-60 Fiscal's report of service on 11th respondent's Proctor filed.

(Intld.)

(108) 17-9-62 Registrar Supreme Court forwards record Volume I only in the appeal of Supreme Court 460 (F) '60 for necessary action in terms of the order of this Court dated 19-9-62 reproduced below :—

“ Mr. Nadesan, Q.C. who appears for the 7th and 10
8th Respondents says that the proctor for 8th respon-
dent is dead. Let this case be sent back to District
Court, Colombo, for substituted proxy to be filed and also
to enable Mr. Nadesan to take such other steps as he
might consider necessary and Six weeks' time is granted
for this purpose. Thereafter let the case be re-listed for
argument.”

(109) 4-10-62 Messrs. F. J. & G. de Saram, proctors for Petitioners-
Respondents file their petition and Affidavit and docu-
ments marked A — a Certificate of death Deed marked 20
B, Power of Attorney and consent of David Earnest
Martinez and move that court be pleased to sub-
stitute David Earnest Martinez as respondent in place
of the said D. S. Jayawickrema deceased.

Proctors for 3rd, 7th, 9-11 and 2nd respondent contestant
appellant receive notice and consent and the 4th, 5th and
6th respondents receive notice and consent.

.....
*Substitute D. E. Martinez in place
of D. S. Jayawickrema, deceased. 30
Forward Record to Supreme Court.*

(Intld.)

4-10.

Added D. E. Martinez as 9th respondent and substituted
in place of 8th respondent, deceased.

(Intld.)

(110) 5-7-63 Record received back from Supreme Court. Appeal dismissed
with costs.

Call case on 5-9-63.

(Sgd.) Percy Senaratne
Acting District Judge.

(111) 5-9-63 Case called.

10 Call on 10-10-63.

(Sgd.) Percy Senaratne
Acting District Judge.

(112) 10-10-63 Case called.

Call on 19-3-64.

(Sgd.) Percy Senaratne
Acting District Judge.

(113) 19-3-64 Case called.

Call on 17-9.

20

(Sgd.)
Acting District Judge.
19-3.

(114B) 19-6-64. Registrar, Supreme Court requests that the Record of the
above case and all the connected papers and letters etc., be
sent immediately as an appeal has been made to the Supreme
Court under application No. S.C. 460 (F) ' 60.

Forward.

(Sgd.)
Acting District Judge.
19-6-64.

(115) 20-6-64 30 Case record forwarded.
to Supreme Court, *Vide J.E. 114.*

(Intld.)

No. 2

Certificate of Payment of Estate Duty (16-3-51)

(See P5 — Page 803)

DOCUMENT TENDERING VOLUNTARY FINAL ACCOUNT
IN THE DISTRICT COURT OF COLOMBO

Testamentary
Jurisdiction
No. 14815

In the matter of the Last Will and testament of TUDUGALLEGE DON RICHARD WIJEWARDENE of "Warrington" Braybrooke Place Colombo in the Island of Ceylon deceased

AND

In the matter of the Voluntary Final Account of George Benjamin Sirisena Gomes and Cyril Esmond Lucien Wickremesinghe both of Colombo aforesaid the proving executors of the will of the deceased

10

To : The District Court,
Colombo.

We George Benjamin Sirisena Gomes and Cyril Esmond Lucien Wickremesinghe both of Colombo in the Island of Ceylon do hereby render the following Voluntary Final Account of our proceedings as proving executors of the will of Tudugallege Don Richard Wijewardene of "Warrington" Braybrooke Place Colombo aforesaid deceased up to the 31st day of December 1957.

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1. On the 21st day of March 1951 probate of the Will was issued to us.
2. We subsequently caused an Inventory of the property and estate of the deceased to be prepared and it is filed in this Court. According to the said Inventory the said property and estate amounts as therein set forth by appraisement to Rs. 3,298,960/40, after deducting liabilities claimed by way of deduction.
3. The persons interested in the estate of the said deceased as legatees creditors or otherwise and their places of residence to the best of our knowledge information and belief are as follows :—

(a) Philip Seevali Wijewardene
of No. 12, 27th Lane,
Inner Flower Road,
Colombo 3.

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(b) Nalini Wickremesinghe
of No. 115, 5th Lane,
Colombo 3.

(c) Ranee Gomes
of No. 113, 5th Lane,
Colombo 3.

(d) Kusuma Gooneratne
of No. 30/1, Bagatelle Road,
Colombo 3.

and also.

4. The trustees of the Trust created by Clause 15 (5) of the Will called the Aggabodhi Trust *viz* :--

James Aubrey Martensz
of No. 20 Galle Face Court No. 2,
Colombo 3.

¹⁰ and ourselves.

5. Part I of the annexed account contains a statement of the unrealised assets and how they have been dealt with.

6. Part II of the annexed account contains a statement of all receipts and payments.

7. Part III of the annexed account contains a statement of the final distribution of the residuary estate.

8. Upon the judicial settlement of the petitioners' Voluntary Final Account which forms part of this affidavit the estate is ready to be distributed after payment of legal expenses and further expenses of administration and
²⁰ further income tax, the expenses of this accounting and of any further accounting.

Dated at Colombo this 16th day of July 1958.

Sgd. G. B. S. GOMES

Sgd. C. E. L. WICKREMESINGHE

Executors

Before me :

Sgd. (illegibly)

Justice of the Peace

No. 3
Document
Tendering
Voluntary
Final
Account
16-7-58
—Continued

VOLUNTARY FINAL ACCOUNT

The Estate of TUDUGALLEGE DON RICHARD WIJEWARDENE deceased in account with GEORGE BENJAMIN

SIRISENA GOMES and CYRIL ESMOND LUCIEN WICKREMESINGHE THE PROVING EXECUTORS

PART I — UNREALISED ASSETS

<p>To HOUSEHOLD GOODS, JEWELLERY, MOTOR CARS ETC. Paintings by Donald H. Floyd and other pictures as per contra handed over to Philip Seevali Wijewardene nominated to him by Mrs. Ruby Wijewardene in terms of Clause 7 (i) of the Will of the deceased 16,000·00</p> <p>Books at "Warrington" as per contra disposed of as follows :—</p> <p>(a) Fergusons Collection taken over by the University of Ceylon in terms of Clause 6 (i) of the Will of the deceased and</p> <p>(b) Books bought by the testator from the late Mr. W. A. de Silva taken over by the University of Ceylon in terms of Clause 6 (ii) of the Will valued at } 9,500·00</p> <p>(c) Remaining books taken over by Ranjit Sujeva Wijewardene referred to in the Will as Aggabodhi in terms of Clause 7 (ii) of the Will of the deceased 500·00</p> <p style="text-align: right;">10,000·00</p>	<p>By STOCKS, SHARES OR DEBENTURES OF COMPANIES</p> <p>See Schedule I attached 808,100·00</p> <p>By HOUSEHOLD GOODS, JEWELLERY, MOTOR CARS ETC. Balance as per Balance Sheet as at 31st March 1957 arrived at as follows :—</p> <p>(a) "Warrington"</p> <p>Books ... 10,000·00</p> <p>Paintings by Donald H. Floyd and other pictures ... 16,000·00 26,000·00</p> <p>(b) "Arcadia"</p> <p>Household furniture etc. at bungalow ... 15,809·25</p> <p>do. Cottage 1,951·50</p> <p>do. Brookside 387·25</p> <p>do. Lodge 705·00 18,853·00</p> <p style="text-align: right;">Rs. 44,853·00</p>
<p>To DISTRIBUTION TO BENEFICIARIES</p> <p>Mr. Philip Seevali Wijewardene — See Schedule III attached 637,144·14</p> <p>Mrs. Nalini Mercia Wickremesinghe — See Schedule IV attached 634,403·76</p> <p>Mrs. Indra Ranees Gomes — See Schedule V attached 634,659·15</p> <p>Mrs. Kusuma Lilamani Gooneratne — See Schedule VI attached 348,128·50</p> <p>Aggabodhi's Trust Fund — See Schedule VII attached 1,014,817·50</p>	<p>By IMMOVABLE PROPERTIES See Schedule II attached 2,460,855·05</p>
<p>To TRUSTEES OF THE WILL</p> <p>Balance unrealised assets taken over by the children of the deceased under Clause 15 (7) of the Will - See Schedule VIII attached 18,655·00</p> <p style="text-align: right;">Rs. <u>3,313,808·05</u></p>	<p style="text-align: right;">Rs. <u>3,313,808·05</u></p>

Intld/ ...

THE ESTATE OF TUDUGALLEGE DON RICHARD WIJEWARDENE deceased in account with GEORGE BENJAMIN

SIRISENA GOMES and CYRIL ESMOND LUCIEN WICKREMESINGHE THE PROVING EXECUTORS

PART II — RECEIPTS AND PAYMENTS

To	Unrealised assets dealt with in Part I above ...	3,313,808.05	By	Balance as per Balance Sheet as at 31st March 1957 annexed	1,853,761.87		
„	Messrs. F. J. & G. de Saram for professional services rendered re :—			Add Increase in value of properties (see Schedule II to Part I)	894,580.05		
	Settlement Notice No. 3046 — Kathlana V.P. 937 - Sab. ...	115.35					2,748,341.92
	On account further disbursements re Testamentary Case. Rs. 500.00			Increase by official valuation of the following shareholdings —			
	Amount of account Rs. 38,225.70			125 shares Lanka Estate Agency Ltd.	250.00		
	Less :—			1,000 shares Lanka Tiles Ltd. ...	3,000.00	3,250.00	
	Payment on A/c as per Balance Sheet as at 31.3.57	1,250.00					2,751,591.92
		36,975.70		Less : Par value of Bonus shares :-			
	Less :—			(a) as per Schedule I to Part I.	205,020.00		
	Amount shown above	Rs. 500.00		(b) 646 shares in Associated Newspapers of Ceylon Ltd. - see Balance Sheet as at 31st March 1957.	64,600.00	269,620.00	2,481,971.92
	Income Tax and Profits Tax. ...	1,275.00	38,366.05	By	Refund of income tax for -		
	Fees of Counsel ...		472.50		Year of assessment 1948/49 ...	4,670.00	
					—do— 1950/51 ...		
„	Second call of Rs. 50/- per share on 250 shares of Rs. 100/- each in the Associated Newspapers of Ceylon Ltd. transferred to the Newspaper Settlement Trustees, making the total number of shares transferred to 1,000. ...	12,500.00			(1.4.50 to 13.6.50 date of death). ...	7,309.00	11,979.00
„	Second call of Rs. 50/- per share on 396 shares of Rs. 100/- each in the Associated Newspapers of Ceylon Ltd. transferred to the beneficiaries - see Schedule I to Part I of this account ...	19,800.00		By	Compensation for three coconut trees cut down by the Electrical Department. ...		75.00
„	Mr. C. T. van Geyzel his fee for valuation of Galpokuna and Geekinigedera Estates ...	4,000.00		By	Balance as per Balance sheet as at 31.3.57 representing sale proceeds of books from the Ferguson Library brought in for distribution. ...	66.68	
„	Mrs. Kusuma Gooneratne being amount representing the difference in value on transfer to her of a share in Geekinigedera Estate as contemplated in Clause 20 of the Will of the deceased - see Schedule VI to Part I. ...	287,176.65			Add further sale proceeds of books	6.68	73.36
	Less :—			By	Balance shown in Balance Sheet as at 31.3.57 representing debt due by the deceased to Messrs. Edwards Reid & Begg (see Balance Sheet as at 31.3.52) added back as it has now been ascertained that the amount was not due. ...		600.00
	share of estate duty payable by her in respect of the gifted properties ...	5,405.00		By	Second call of Rs. 50/- per share on 1,000 ordinary shares of Rs. 100/- each in the Associated Newspapers of Ceylon Ltd. due by the Newspapers Settlement Trustees. ...		50,000.00
	1/4th share of Rs. 20,000/- representing the medical expenses of the late Mrs. R. Wijewardene	5,000.00	276,771.65	By	Balance shown in Balance Sheet as at 31.3.57 representing proceeds sale of Lots 1,2,3,4,5,6,7,14,15,16,22,23 and 24 Thimbirigasyaya Property in extent 2A. 0R. 39.09P. ...		347,450.00
		10,405.00*		By	Refund of electric deposit in respect of "Warrington" ...		95.00
				By	Refund of Profits Tax 1949. ...		492.00
				By	Refund of Estate duty over-paid. ...	420,294.82	
					Add further refund (approximate).	6,000.00	426,294.82
„	Mrs. Kusuma Gooneratne being legacy to her in terms of Clause 15 (4) (e) of the Will of the deceased. ...	20,000.00			Carried over		3,819,031.10
„	Balance carried down to Part III for distribution to the beneficiaries subject to payment of balance income tax and profits tax and further legal and accountancy charges etc. ...		620,690.06				
			Carried over Rs. 4,306,408.86				

* See adjustment of this figure in Part III below.

THE ESTATE OF TUDUGALLEGE DON RICHARD WIJEWARDENE deceased in account with GEORGE BENJAMIN
SIRISENA GOMES and CYRIL ESMOND LUCIEN WICKREMESINGHE THE PROVING EXECUTORS

PART II—RECEIPT and PAYMENT (Contd)

Brought forward	4,306,408·31		Brought forward Rs. 3,319,031·10
	4,306,408·31	By Excess of income over expenditure as per Schedule IX attached	... .. 987,377·21
			,, 4,306,408·31

PART III — RESIDUE

To Further income tax and profits tax estimated	... Rs. 200,000·00		
To Further legal charges, including Counsel's fees in connection with the judicial settlement of this account and accountancy charges etc.	... .. 75,000·00	By Balance brought down from Part II above.	... Rs. 620,690·06
To Balance Rs. 335,285/06 divisible as under-noted :—		Amount shown in Part II of this account as payable by Mrs. Kusuma Gooneratne out of the sum of Rs. 287,176·65 now brought in for purposes of distribution of the balance among the five beneficiaries.	... .. 10,405·00
To Mr. P. S. Wijewardene :— Rs. 67,057/02			Rs. 610,285·06
disposed of as follows :—			
Share of residue	Rs. 67,057·02		
Less amount due to the Trustee of Agga- bodhi's Trust as per note "Z"	Rs. 59,370·17		
	,, 7,686·85		
Payments made on account renewal pre- miums for four years to 20.9.58 on Ocean Accident & Guarantee Corpora- tion Ltd. All Risks (Oil Paintings) Po- licy No. 41129.	... Rs. 1,527·60		
1/4th share of Rs. 20,000/-, medical expenses of the late Mrs. Ruby Wijewardene	... .. 5,000·00		
Balance payable	... .. 1,159·25		7,686·85
To Mrs. Nalini Wickremesinghe. Rs. 67,057/01			
disposed of as follows :—			
Share of residue	Rs. 67,057·01		
Less amount due to the Trustees of Agga- bodhi's Trust as per note "Z".	,, 59,326·88		
	,, 7,730·13		
1/4th share of Rs. 20,000/- medical expenses of the late Mrs. Ruby Wijewardene	... Rs. 5,000·00		
Balance payable	... .. 2,730·13		7,730·13
Carried over	Rs. 290,416·98	Carried over	Rs. 610,285·06

Intld.....

THE ESTATE OF TUDUGALLEGE DON RICHARD WIJEWARDENE deceased in account with GEORGE BENJAMIN

SIRISENA GOMES and CYRIL ESMOND LUCIEN WICKREMESINGHE the Proving EXECUTORS

PART III — RESIDUE — (Contd.)

	Brought forward	290,416·98		Brought forward	610,285·06
To	Mrs. Ranee Gomes :— Rs. 67,057/01				
	disposed of as follows :—				
	Share of residue.	67,057·01			
	Less : amount due to the				
	Trustees of Agga-				
	bodhi's Trust as				
	per note "Z".	59,023·84			
		8,033·17			
	1/4th share of Rs. 20,000/- medical				
	expenses of the late Mrs. Ruby				
	Wijewardene.	5,000·00			
	Balance payable.	3,033·17	8,033·17		
To	Mrs. Kusuma Gooneratne :— Rs. 67,057·01				
	disposed of as follows :—				
	Share of residue ... Rs. 67,057·01				
	Less : amount due to the				
	Trustees of Agga-				
	bodhi's Trust as				
	per Note "Z".	61,790·85			
		5,266·16			
	1/4th share of Rs. 20,000/- medical				
	expenses of the late Mrs. Ruby				
	Wijewardene	5,000·00			
	Balance payable	266·16	5,266·16		
To	Mr. R. S. Wijewardene :— Rs. 67,057/01		67,057·01		
To	Trustees of Aggabodhi's Trust — being				
	amounts recovered from the other four				
	beneficiaries as shown above in respect				
	of the shares payable by each of them				
	as shown in Note "Z".		239,511·74		
			Rs. 610,285·06		
					Rs. 610,285·06

Signed this 16th day of July 1958.

Before me :

Sgd. (illegibly)

Justice of the Peace.

Sgd. (illegibly)

Sgd. (illegibly)

Executors

**ESTATE — TUDUGALLEGE DON RICHARD WIJEWARDENE.
DECEASED**

D. C. Colombo (Testamentary) No. 14315

SCHEDULE I.

STOCKS, SHARES OR DEBENTURES OF COMPANIES

Balance as per Balance Sheet as at 31st March 1957 annexed —	...	... Rs. 1,009,870·00
<i>Add</i> Increase by official valuation of the undernoted share- holdings :—		
125 shares in Lanka Estate Agency Ltd.	... Rs. 250·00	
1,000 shares in Lanka Tiles Ltd.	... ,, 3,000·00	3,250·00
		<hr/>
		1,013,120·00

Deduct Par value of the **Bonus**
shares in the two under-
mentioned companies included
in the above figure of
Rs. 1,009,870/- now excluded,
because in valuing the shares
in the two companies held by
the deceased at date of death
for estate duty the accumulated
reserves of the two companies
had been taken into account :—

2,026 Bonus shares in the Associated Newspapers of Ceylon Ltd....	Rs. 202,600·00	
242 Bonus shares in Lanka Estate Agency Ltd.	... ,, 2,420·00	205,020·00
		<hr/>

The value of stocks, shares of debentures of Cos. is
Rs. 808,100·00 arrived at as follows :—

1,663 Preference shares of Rs. 100/- each in the Associated Newspapers of Ceylon Ltd.	... 166,800·00
4,844 Ordinary shares of Rs. 100/- each in the Associated Newspapers of Ceylon Ltd. arrived at as follows:	
2,026 Ordinary shares	... 607,800·00
2,026 Bonus shares	... NIL
396 Ordinary shares being part of 1,396 shares allotted subsequent to death but paid	

for in December 1951
(Rs. 69,800/-) as shown in the
Balance Sheet for period
14.6.50 to 31.3.52 annexed
(See also note at foot of this
Schedule)

396 Bonus shares	...	NIL	
		valued at ...	607,800·00
500 Ordinary shares of Rs. 10/- each in Goodhouse Ltd	...	...	1,500·00
367 Ordinary shares of Rs. 10/- each in Lanka Estate Agency Ltd. arrived at as follows :—			
125 Ordinary shares	...	1,500·00	
242 Bonus shares	...	NIL	
		valued at ...	1,500·00
2,000 Ordinary shares of Rs. 10/- each in the Land & House Property Co. Ltd.	...	...	23,000·00
1,000 Ordinary shares of Rs. 10/- each in Lanka Tiles Ltd.	...	...	8,000·00
2 Ordinary shares of Rs. 100/- each in Ceylon Business Express Ltd.	...	...	NIL
3 Ordinary shares of Rs. 500/- each in the Low Country Food Products Ltd.	...	...	NIL
50 Ordinary shares of Rs. 10/- each in Subarn Theatres Ltd.	...	...	NIL
			Rs. 808,100·00

NOTE : Of the 1,396 shares abovementioned, 1,000 shares were claimed by the Trustees of a settlement executed by the deceased (called the "Newspaper Settlement") 750 of such shares were transferred by the executors to the Settlement Trustees and the executors intend on this account being judicially settled to transfer the remaining 250 shares to those Trustees.
There will be consequential adjustment in income etc.

Colombo, 16th July, 1958

Sgd. G. B. S. GOMES

Sgd. (illegibly)
Justice of the Peace.

Sgd. C. E. L. WICKREMESINGHE
Executors

**ESTATE — TUDUGALLEGE DON RICHARD WIJEWARDENE,
DECEASED**

D. C. COLOMBO (Testamentary) No. 14315

SCHEDULE II.

IMMOVABLE PROPERTIES

Balance as per Balance Sheet as at 31st March 1957 ... ..	...	1,566,275·00
Increase in value of immovable properties	...	894,580·05
	Rs.	<u>2,460,855·05</u>

Aggregate value of immovable properties
arrived at as follows :—

All that estate plantation and premises
called and known as Galpokuna Estate
situated in the villages Wilapola, Palle-
wela, Udabaddawa and Weerambuwa in
Katugampola Korale of Katugampola
Hatpattu in the District of Kurunegala
in extent 618A. 1R. 13P. more or less,
together with the Dairy and Cattle thereon
for purposes of division among the three
beneficiaries, valued thus :—

Galpokuna Block A (See Schedule III) ...	441,009·14	
Galpokuna Block B (See Schedule V) ...	441,009·15	
Udabaddawa (See Schedule IV) ...	<u>438,491·76</u>	1,320,510·05

All that estate plantation and premises
called and known as Geekinigerdera Estate
situated at Geekinigerdera, Ihala Talam-
pola, and Pahala Talampola villages of
Kiniyama Korale in Katugampola Hatpattu
and in the villages Velpotuwwewa
and Ujekele in the Baladora Korale of
Dewamedi Hatpattu in the District of
Kurunegala in extent 599A. 1R. 18P. more
or less, for purposes of division among the
two beneficiaries - See note Y attached ...

... 502,100·00

All that estate plantation and premises
called and known as Anderson Estate
situated at Bulatsinhala in Gangaboda
Pattuwa of Pasdun Korale East in the
District of Kalutara in extent 142A. 0R. 0P.
more or less

... 93,700·00

All that estate plantation and premises
called and known as Arcadia situated at
Diyatalawa in the District of Badulla
(leasehold and freehold) together with the buildings etc. ...

147,535·00

C/Over 2,063,845·05

	B/Forward 2,063,845·05	No. 4 Voluntary Final Account —Continued
Undivided 1/9th share of all that property and premises called Orthaseda situated in Weragoda within the Urban Council limits of Kolonnawa in extent 1A. 0R. 36P. ...	612·00	
Undivided 1/9th share of all that property and premises called Weragodawatte situated in Sedawatte in Ambathalenpahala in extent 0A. 1R. 24P more or less and Ambagahawatte <i>alias</i> Istegus land situated at Weragoda aforesaid in extent 0A. 0R. 3·75P. ...	248·00	
Undivided 1/9th share of all that property and premises called Kottakande situated in Palmada Udugaha Pattu in Hapitigam Korale in the District of Colombo in extent 1A. 0R. 22P. ...	49·00	
Undivided 1/9th share of all that property and premises called Galkandahena, Galkandakele and Wewaihalmukalana situated in Maha Karambewa village Rajawanni Pattu in Demala Hat Pattuwa in the District of Puttalam in extent 12A. 1R. 4P. ...	584·00	
Undivided 1/9th share of all that property and premises called Meegahakotuwekumbura and Palugahakumbura situated in Maha Karambewa village Rajawanni Pattu in Demala Hat Pattuwa in the District of Puttalam in extent 3A. 3R. 36P. ...	162·00	
Premises bearing Assessment No. 99, called "Warrington" in Braybrooke Place, Colombo in extent 1A. 1R. 38·90P. ...	306,000·00	
Premises bearing Assessment No. 51/2, Lewis Place, Negombo (Old No. 162A) known as Wellabodawatta and Thalagahawatta in extent 0A. 3R. 1P. more or less. ...	4,500·00	
Premises bearing Assessment Nos. 51 and 51/1 Lewis Place, Negombo (Old No. 158) known as Dambugahawatta in extent 0A. 0R. 37P. ...	1,500·00	
Lots 7, 8, 9, 10, 13, 15, 16 and 18 in Plan No. 483 dated 23.8.41 made by R. C. Dissanayake, Licensed Surveyor and represented by Lots 9, 10, 10A, 12, 13, 17, 18, 19 and 21 in Plan No. 186 of 22.4.51 made by E. S. Tudugalle Licensed Surveyor of the aggregate extent of 1A. 2R. 18·32P. being the remaining divided Lots of Premises bearing Assessment No. 28 Randoli Lane and 32, 34, 36, 38, 40, 50, 50 (1-6) Siripa Road, Thimbirigasyaya, Colombo, of the extent of 5A. 0R. 4·25P. but according to Plan No. 186 of 22.4.51 made by E. S. Tudugalle, Licensed Surveyor is in extent 4A. 2R. 06·75P. ...	83,355·00	
	Rs. <u>2,460,855·05</u>	

Colombo, 16th July, 1958.

Sgd. G. B. S. GOMES

Sgd. C. E. L. WICKREMESINGHE

Sgd. (illegibly)

Executors.

Justice of the Peace.

**ESTATE — TUDUGALLEGE DON RICHARD WIJEWARDENE,
DECEASED**

D. C. COLOMBO (Testamentary) No. 14315.

SCHEDULE III.

MR. PHILIP SEEVALI WIJEWARDENE (referred to in the Will of the deceased
as Seevali)

Distribution in terms of :—

(a) CLAUSE 15 (1) of the Will

1,211 Ordinary shares of Rs. 100/- each in the Associated Newspapers of Ceylon Ltd. ...	...	151,950·00
Block "A" on tracing No. 3 - Partition No. 1, being a divided share of the Galpokuna Division of Galpokuna Group—subject to adjustment of extent- SEE note "X" attached - Tracing No. 3 annexed ...	...	441,009·14
Land situated at Thimbirigasyaya in Colombo and shown as Lot No. 10 in Plan No. 483 dated 23.8.41 made by R. C. Dissanayake, Licensed Sur- veyor, in extent 0A. 0R. 33·70P. now represented by Lot No. 12 in Plan No. 186 dated 22.4.51 made by E. S. Tudugalle, Licensed Surveyor ...	...	10,985·00

(b) CLAUSE 15 (6) (ii) of the Will

332 Preference shares of Rs. 100/- each in the Associated Newspapers of Ceylon Ltd., ...	...	33,200·00
		Rs. <u>637,144·14</u>

NOTE : 2000 shares in the Land & House
Property Co., Ltd., transferred
during the lifetime of the deceased

SCHEDULE IV.

MRS. NALINI MERCIA WICKREMESINGHE - (referred to in the Will of the
deceased as NALINI)

Distribution in terms of :—

(a) CLAUSE 15 (2) of the Will

1,211 Ordinary shares of Rs. 100/- each in the Associated Newspapers of Ceylon Ltd.	151,950·00
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Brought forward	151,950·00	No. 4 Voluntary Final Account —Continued
Divided portion known as the Uda- baddawa Division of Galpokuna Group— Tracing No. 2 185A. 3R. 13·5P.		
According to Mr. C. T. van Gey- zel's - valuation dated 8.12.56 ...	...	384,530·74	
Valuation dated 29.7.57 viz., Rs. 2,650/- per acre ...	...	492,452·78	
		<u>876,983·52</u>	
average of which is ...	...	438,491·76	
Land at Thimbirigasyaya in Colombo and shown as Lot 9 in Plan No. 483 dated 23.8.41 made by R. C. Dissana- yake, Licensed Surveyor in extent 0A. 0R. 32·75P. now represented by Lot No. 13 in Plan No. 186 dated 22.4.51 made by E. S. Tudugalle Licensed Sur- veyor ...	...	10,662·00	
(b) <u>CLAUSE 15 (6) (ii) of the Will</u>			
333 Preference shares of Rs. 100/- each in the Associated News- papers of Ceylon Ltd. ...	...	<u>33,300·00</u>	
		<u>Rs. 634,403·76</u>	

NOTE : The 2,000 shares in the
Land & House Property
Co., Ltd., transferred dur-
ing the lifetime of the de-
ceased.

Colombo 16th July, 1958.

Sgd. G. B. S. GOMES
Sgd. C. E. L. WICKREMESINGHE
Executors

Sgd. (illegibly)

Justice of the Peace

**ESTATE — TUDUGALLEGE DON RICHARD WIJEWARDENE,
DECEASED**

D. C. COLOMBO (Testamentary) No. 14315.

SCHEDULE V.

MRS. INDRA RANEE GOMES — (Referred to in the Will of the deceased as RANEE)

Distribution in terms of

(a) CLAUSE 15 (3) of the Will

1,211 Ordinary shares of Rs. 100/- each in the Associated Newspapers of Ceylon Ltd. ...	151,950·00
Block "B" on Tracing No. 3 - Partition No. 1, being a divided share of Galpokuna Division of Galpokuna Group subject to adjustment of extent — SEE note "X" attached ...	441,009·15
Land situated at Thimbirigasyaya in Colombo and shown as lot 7 in plan No. 483 dated 23.8.41 made by R. C. Dissanayake Licensed Surveyor in extent 0A. 0R. 26·12P. now represented by lot No. 9 in Plan No. 186 dated 22.4.51 made by E. S. Tudugalle Licensed Surveyor ...	8,400·00

(b) CLAUSE 15 (6) (ii) of the Will

333 Preference shares of Rs. 100/- each in the Associated Newspapers of Ceylon Ltd. ...	33,300·00
	<u>Rs. 684,659·15</u>

NOTE :

2000 Shares in the Land & House Property Co., Ltd., transferred during the lifetime of the deceased.

Colombo 16th July, 1958.

Sgd. G. B. S. GOMES

Sgd. C. E. L. WICKREMESINGHE

Executors

Sgd. (illegibly)
Justice of the Peace

**ESTATE — TUDUGALLEGE DON RICHARD WIJEWARDENE,
DECEASED**

D. C. COLOMBO (Testamentary) No. 14315
SCHEDULE VI.

No. 4
Voluntary
Final Account
—Continued

Mrs. KUSUMA LILAMANI GOONERATNE — (Referred to in the Will of the deceased as **KUSUMA**)

Distribution in terms of :—

(a) <u>CLAUSE 15 (4) of the Will</u>		
1,211 Ordinary shares of Rs. 100/- each in the Associated Newspapers of Ceylon Ltd. ...	151,950·00	
Block "A" in Tracing No. 7 — Partition No. 1 being a divided portion of Geekinigedera Estate — 150A. 0R. 0P. — SEE note "Y" attached— Tracing No. 7 annexed ...	153,832·50	
add sum of money representing the difference in values as contemplated in Clause 20 of the Will	<u>287,176·65</u>	441,009·15
Land situated at Thimbirigasyaya in Colombo and shown as Lot 8 in Plan No. 483 dated 23.8.41 made by R. C. Dissanayake, Licensed Surveyor in extent 0A. 0R. 28·31P, now represented by Lot Nos. 10 and 10a in Plan No. 186 dated 22.4.51 made by E. S. Tudugalle Licensed Surveyor ...	...	9,046·00
(b) <u>CLAUSE 15 (6) (ii) of the Will</u>		
388 Preference shares of Rs. 100/- each in the Associated Newspapers of Ceylon Ltd. ...	33,300·00	
		Rs. <u>635,305·15</u>
<i>Deduct</i> sum of money representing the difference in values as contemplated in Clause 20 of the Will included above for purpose of arriving at figure for distribution and which amount is dealt with in Part II of this account ...	287,176·65	
		Rs. <u><u>348,128·50</u></u>

NOTE : The 2,000 shares in the Land & House Property Co., Ltd., transferred during the lifetime of the deceased.

Colombo 16th July, 1958.

Sgd. G. B. S. GOMES

Sgd. C. E. L. WICKREMESINGHE
Executors

Sgd. (illegibly)

Justice of the Peace

**ESTATE — TUDUGALLEGE DON RICHARD WIJEWARDENE,
DECEASED**

D. C. COLOMBO (Testamentary) No. 14315

SCHEDULE VII.

AGGABODHI'S TRUST FUND — Distribution in terms of -

(a) CLAUSE 15 (5) of the Will

House and premises called and known as "Warrington" situated at Braybrooke Place, Colombo ... Rs. 306,000·00

Estate plantation buildings and premises called and known as "Arcadia" situated at Diyatalawa, comprising freehold and leasehold together with all the household furniture and effects whatsoever thereon and all estate requisites thereon ...

Arcadia bungalows, plantation etc.	147,535·00	
Furniture and effects etc.	18,858·00	,, 166,388·00

Estate plantation and premises called and known as Anderson Estate ... ,, 98,700·00

Block "B" in Tracing No. 7 - Partition No. 1 of Geekinigedera Estate - 195A. 1R. 10P and the remainder of Geekinigedera Estate being the land lying to the West of the Government Road leading to the Deduru Oya - SEE note "Y" attached ... ,, 348,267·50

Remaining undisposed lots of land at Thimbirigasyaya in Colombo according to Plan No. 186 dated 22.4.51, E. S. Tudugalle, Licensed Surveyor as follows -

			A.	R.	P.		
Lot	No. 17	...	0	0	35·06		
	„	No. 18	0	0	33·69		
	„	No. 19	0	0	35·69		
	„	No. 21	0	0	33·00		
			<hr/>				
			0	3	17·44	44,262·00	
			<hr/>				
2,000 Shares of Rs. 10/- each in the Land & House Property Co., Ltd.		...				23,000·00	
 (b) <u>CLAUSE 15 (6) (ii) of the Will</u>							
332 Preference shares of Rs. 100/- each in the Associated Newspapers of Ceylon Ltd.		...				33,200·00	
						<hr/>	
						Rs. 1,014,817·50	
						<hr/>	

No. 4
Voluntary
Final Account
—Continued

Colombo 16th July, 1958.

Sgd. G. B. S. GOMES

Sgd. C. E. L. WICKREMESINGHE
Executors

Sgd. (illegibly)
Justice of the Peace

**ESTATE — TUDUGALLEGE DON RICHARD WIJEWARDENE,
DECEASED**

D. C. COLOMBO (Testamentary) No. 14315

SCHEDULE VIII.

Balance Unrealised assets taken over in terms of Clause 15 (7) of the Will of the deceased by the children of the deceased *viz.*,

1. MR. PHILIP SEEVALI WIJEWARDENE
2. MRS. NALINI MERCIA WICKREMESINGHE
3. MRS. INDRA RANEE GOMES

No. 4
Voluntary
Final Account
—Continued

4. MRS. KUSUMA LILAMANI GOONERATNE

5. MR. RANJIT SUJEVA WIJEWARDENE

2	Shares of Rs. 100/- each in Ceylon Business Express Ltd.	...	...	...	NIL
500	Shares of Rs. 10/- each in Goodhouse Ltd.	...	...	...	1,500·00
367	Shares of Rs. 10/- each Lanka Estate Agency Ltd.	...	...	...	1,500·00
1,000	Shares of Rs. 10/- each in Lanka Tiles Ltd.	...	...	...	8,000·00
3	Shares of Rs. 500/- each in Low Country Food Products Ltd.	...	...	...	NIL
50	Shares of Rs. 10/- each in Subarn Theatres Ltd.	...	...	...	NIL
	Undivided 1/9th share in property and premises called Orthaseda	...	...	...	612·00
	Undivided 1/9th share in Weragodawatte and Ambagahawatte	...	...	...	248·00
	Undivided 1/9th share of Kottakande	...	...	...	49·00
	Undivided 1/9th share of Galkandahena, Galkandakele and Wewaihalmukalana	...	...	...	584·00
	Undivided 1/9th share of Meegahakotuwekumbura and Palugahakumbura	...	...	...	162·00
	Land at Lewis Place, Negombo, bearing assessment No. 51/2 (Old No. 162A) known as Wellabodawatte and Thalagahawatta	...	...	...	4,500·00
	Land at Lewis Place, Negombo, bearing assessment Nos. 51 and 51/1 (Old No. 158) known as Dambugahawatta	...	...	...	1,500·00
					Rs. <u>18,655·00</u>

Colombo 16th July, 1958.

Sgd. (illegibly)

Justice of the Peace

Sgd. G. B. S. GOMES

Sgd. C. E. L. WICKREMESINGHE
Executors

NOTE "X"

Statement concerning the partition
of Galpokuna Division of Galpokuna
GroupNo. 4
Voluntary
Final Account
—Continued

For the purpose of effecting the partition required to effect a distribution in terms of the Will, the executors caused a tentative partition to be made by Mr. Arthur A. Perera, Surveyor, in collaboration with Mr. C. T. van Geyzel, Valuer and Mr. van Geyzel valued the divided portions on two bases. The executors on the advice of the Valuer and of their Lawyers propose to take the average of his valuations and to adjust the acreages according to the tentative partition, in order to make the values of the two divided portions as nearly equal as possible.

The resultant position is as follows :—

Block "A" of Galpokuna in extent 223A. 3R. 1.5P. was valued as follows

According to Mr. C. T. van Geyzel's			
Valuation dated	8.12.56	...	886,368.40
—do—	29.7.57	...	514,646.55
			Rs. 901,014.95

One half whereof is - Rs. 450,507.47

Block "B" of Galpokuna in extent 207A. 0R. 39.5P.

According to Mr. C. T. van Geyzel's			
Valuation dated	8.12.56	...	386,368.40
—do—	29.7.57	...	476,653.24
			863,021.64

One half whereof is - ,, 431,510.82
 ,, 882,018.29

One half whereof is - 441,009.14

The difference in acreage between **Block "A"** of the extent of 223A. 3R. 1.5P valued at Rs. 450,507/47 and **"B"** of the extent of 207A. 0R. 39.5P valued at Rs. 431,510/82 requires to be adjusted so that the value of each block will approximate Rs. 441,009/14. Land to the value of Rs. 9,498.32 would have to be transferred from Block A to Block B. The

value of an acre of land in Block A according to Mr. van Geyzel's valuation is Rs. 450,507.47 divided by 223 $\frac{3}{4}$ acres, viz. Rs. 2,014/-.

The executors propose that this transfer of 9498/2014 viz., 4 $\frac{1}{2}$ acres approximately be made from Block A to Block B by surveying this extent of land along the boundary and parallel to it from Lots 7 and 9 of Block A commencing from the Southern boundary of Lot 8 in Block A.

Colombo 16th July, 1958.

Sgd. G. B. S. GOMES

Sgd. C. E. L. WICKREMESINGHE

Executors

Sgd. (illegibly)

Justice of the Peace

NOTE "Y"

Statement concerning the partition of Gikiyanegedera Estate

For the purpose of effecting the partition of Gikiyanegedera Estate required to effect a distribution in terms of the Will, the executors caused the land lying to the east of the Government road leading to the Deduru Oya to be divided by Mr. Arthur A. Perera, Surveyor, in collaboration with Mr. C. T. van Geyzel, Valuer, and have allotted Block "A" in Tracing No. 7 Partition No. 1, to Mrs. Kusuma Gooneratne.

Values have been assessed as follows :—

Cultivated extent according to Mr. C. T. van Geyzel's report	...	...	...	230A. 1R. 2P.
Jungle etc.	...	...	...	<u>369A. 0R. 16P.</u>
			TOTAL	<u>599A. 1R. 18P.</u>

Mr. van Geyzel in his valuation dated the 8th December 1956 Values 80A. 1R. 9P cultivated extent at Rs. 129,635/-. The value of an acre therefore is approximately Rs. 1,620/-.

Therefore the cultivated acreage of the extent of approximately 230A is	372,600.00
---	-----	-----	-----	------------

The balance acreage of jungle &c. in sub-division 1 in Block "A" of Mr. van Geyzel's valuation of the 8th December 1956 of the extent of seventy acres is valued by

him at Rs. 24,198/-; an average of Rs. 350/- an acre.

Therefore the jungle area of the estate which is approximately 370 acres is of the value of ... Rs. 129,500·00

TOTAL ,, 502,100·00

Block "A" of the extent of 150 acres in sub-division 1 of Mr. van Geyzel's report dated 8.12.56 is valued at ... 153,832·50

Therefore the value of the remainder of the estate to be allotted to the Aggabodhi Trustees is ... 348,267·50

Colombo 16th July, 1958.

Sgd. G. B. S. GOMES

Sgd. C. E. L. WICKREMESINGHE

Executors

Sgd. (illegibly)

Justice of the Peace.

NOTE "Z"

By Clause 16 (1) of the Will (hereinafter referred to as "the charging clause") the testator gave certain directions as to what should be done if any of the properties specifically appropriated to any of his children should be sold in the course of the administration of the estate.

For the purpose of meeting estate duty the executors caused certain land at Thimbirigasyaya Colombo (which was specifically appropriated by Clause 15 (5) (e) of the Will to his son Aggabodhi) to be sold by Public Auction.

An extent of 2A. 0R. 39·09P out of the property at Thimbirigasyaya of 4A. 2R. 6·75P according to Plan No. 186 of 22.4.51 made by Mr. Tudugalla was sold in 1952 for Rs. 347,450/- and after payment of expenses the nett amount realised was Rs. 342,298/40. The amount to be charged therefore on the properties appropriated under Clause 15 of the Will to—

1. Mr. P. S. Wijewardene is	...	Rs. 59,370·17
2. Mrs. Nalini Wickremesinghe is	...	„ 59,326·88
3. Mrs. Ranee Gomes is	...	„ 59,023·84
4. Mrs. Kusuma Gooneratne is	...	„ 61,790·85

arrived at in accordance with the following calculations based on valuations for estate duty purposes :

No. 4
Voluntary
Final Account
—Continued

1. <u>MR. SEEVALI WIJEWARDENE</u>		
(a)	Ordinary shares in the Associated Newspapers of Ceylon Ltd. ...	151,950·00
(b)	Divided half share of Galpokuna Division of Galpokuna Group ...	280,033·00
(c)	Land situated at Thimbirigasyaya in Colombo and shown as Lot 10 in Plan No. 483 of 23.8.41 - R. C. Dissanayake Licensed Surveyor ...	<u>10,985·00*</u>
		442,968·00
2. <u>MRS. NALINI WICKREMESINGHE</u>		
(a)	Ordinary shares in the Associated Newspapers of Ceylon Ltd. ...	151,950·00
(b)	Udabadawa Division of Galpokuna Group ...	280,033·00
(c)	Land situated at Thimbirigasyaya in Colombo Lot 9 in Plan No. 483 of 23.8.41 - R. C. Dissanayake Licensed Surveyor ...	<u>10,662·00*</u>
		<u>442,645·00</u>
		885,613·00
	Sgd. (illegibly)	
	<i>Justice of the Peace</i>	
3. <u>MRS. RANEE GOMES :</u>		
(a)	Ordinary shares in the Associated Newspapers of Ceylon Ltd. ...	151,950·00
(b)	Divided half share of Galpokuna Group ...	280,034·00
(c)	Land situated at Thimbirigasyaya in Colombo Lot 7 in Plan No. 483 of 23.8.41 - R. C. Dissanayake Licensed Surveyor ...	8,400·00*
		440,384·00
4. <u>MRS. KUSUMA GOONERATNE</u>		
(a)	Ordinary shares in the Associated Newspapers of Ceylon Ltd. ...	151,950·00
(b)	Divided portion of Gikiyanegedera and a sum of money representing the difference in values as contemplated in Clause 20 of the Will ...	280,033·00
(c)	Land situated at Thimbirigasyaya in Colombo Lot 8 in Plan No. 483 of 23.8.41 - R. C. Dissanayake Licensed Surveyor ...	9,046·00*
(d)	Cash ...	<u>20,000·00</u>
		461,029·00

5. AGGABODHI TRUST

(1) Warrington ...	Rs. 306,000·00		
(2) Arcadia Estate and premises ...	147,535·00		
Household furni- niture ...	18,853·00	„	166,388·00
(3) Anderson Estate		„	93,700·00
(4) Remainder of Gikiyanegedera Estate ...		„	133,493·00
(5) Remaining Lots of land situated at Thimbirigasyaya		„	44,262·00
(6) 2000 shares in Land & House Property Co., Ltd.		„	23,000·00
		Rs.	<u>766,843·00</u>
		„	<u>2,533,869·00</u>

1. MR. SEEVALI WIJEWARDENE 442968

2553869

of 342,293 viz. „ 59,370·17

2. MRS. NALINI WICKREMESINGHE 442645

2553869

of 342,293 viz. „ 59,326·88

3. MRS. RANEE GOMES 440384

2553869

of 342,293 viz. „ 59,023·84

4. MRS. KUSUMA GOONERATNE 461029

2553869

of 342,293 viz. „ 61,790·85

N O T E

1. THIMBIRIGASYAYA PROPERTY

*The entire property was valued for estate duty purposes by the Commissioner of Estate Duty at Rs. 199,500/-. Allowing an extent of 0A. 2R. 29·34P for rights of way the value of the remaining extent of 3A. 3R. 17·41P is taken at Rs. 199,500/-. The value of one perch works out at Rs. 323·08.

Accordingly, the values of lots 7, 8, 9 and 10 have been assessed at that rate per perch.

No. 4
Voluntary
Final Account
—Continued

2. GIKIYANEGEDERA ESTATE

Gikiyanegedera has been valued as stated in note "Y" at Rs. 502,100/-.

Block "A" of the extent of 150A according to note "Y" is of the value of Rs. 153,832/50 say Rs. 154,000/-.

The value of the remainder of Gikiyanegedera Estate allotted to the Aggabodhi Trustees according to note "Y" is Rs. 348,257/50 say Rs. 348,100/- which in relation to the official valuation of the estate at Rs. 192,550/- is

<u>348100</u>	of Rs. 192,550/-	<i>i.e.</i>	<u>133,493·00</u>
502100			

Colombo 16th July, 1958.

Sgd. G. B. S. GOMES

Sgd. C. E. L. WICKREMESINGHE
Executors

Sgd. (illegibly)

Justice of the Peace

ESTATE — TUDUGALLEGE DON RICHARD WIJEWARDENE, DECEASED.

D. C. COLOMBO (TESTAMENTARY.) No. 14315.

No. 4
Voluntary
Final Account
—Continued

SCHEDULE IX.

To Mr. D. H. P. Munaweera for services rendered re auditing books and preparing income tax statements etc.	Rs. 2,125.00	By Balance as per Balance sheet as at 31-3-57 ...Rs.	986,130.78
„ Lanka Estate Agency Ltd. being cost of transporting green nuts to bungalow during period 1-4-57 to 31-12-57	843.89	„ Dividends collected during period 1-4-57 to 31-12-57 on shares of Companies	14,457.61
„ Lorry hire for transporting cattle from Warrington to Galpokuna Estate	78.00	„ Excess of income over expenditure on the working of Galpokuna Estate during the period 1-4-57 to 31-12-57	38,814.70
„ Excess of expenditure over income incurred in working Geekinigedera Estate during the nine months ended 31st December 1957	9,834.22	„ Excess of income over expenditure on the working of Arcadia Estate for Season 1957	11,771.54
„ Rates and, taxes &c for 4th quarter 1956 and 1st and 2nd quarters 1957 in respect of Thimbirigasyaya Properties	230.84	„ Excess of income over expenditure on the working of Anderson Estate during the period 1-4-57 to 31-12-57	8,205.19
„ Expenditure incurred during the period 1-4-57 to 31-12-57 re “Warrington”	5,825.63	„ Rent of Arcadia Bungalows for period 1-4-57 to 31-12-57 ...Rs.	950.00
„ Rates for 2nd, 3rd and 4th quarters 1957 re Dambagahawatta (Nos. 51 and 51/1 Lewis Place, Negombo)	2.34	Sale of Flowers	92.65
„ Rates for 2nd, 3rd and 4th quarters 1957 re Wellabodawatta and Thalagahawatta (No. 51/2 Lewis Place, Negombo).	3.99	Petty cash refunded	100.00
„ Lease rents paid during period 1-4-57 to 31-12-57 re Arcadia... ..	705.87	Recovered against breakages at “Lodge”	75.00
„ Executorship expenses being cost of rubber stamp postal order commissions &c.	1.90	„ Dividends on 396 shares in the Associated Newspapers of Ceylon Ltd., collected during the period 8-10-52 to 31-12-57 — see appendix “A”	21,944.24
„ Executorship expenses being expenses incurred for repairs &c to “Warrington” and rates &c. prior to 1-4-57	6,178.25	„ Rent of Warrington for November and December 1957 ...Rs.	1,600.00
„ Payment on account income tax for 1956/57.	21,693.10	1/3rd share of Rs. 146/67 recovered from tenant in respect of rates and water meter rent for 4th quarter 1957	48.89
„ Mrs. Ruby Wijewardene being allowances for April, May, June and July 1957	6,000.00		
„ Mr. P. S. Wijewardene — allowance for nine months to 31-12-57	4,500.00		
„ Mrs. Nalini Wickremesinghe — do. —	4,500.00		
„ Mrs. Ranees Gomes — do. —	4,500.00		
„ Mrs. Kusuma Gooneratne — do. —	4,500.00		
„ Expenditure incurred in respect of Arcadia Bungalows during the period 1-4-57 to 31-12-57	823.85		
„ Salaries of staff during the period 1-4-57 to 31-12-57 at Colombo Office (Lake House)	1,250.00		
Postages, stationery &c.	72.29		
Cost of Cheque book	6.81		
Bank Debits Tax	7.24		
„ Mr. Ranjit Wijewardene being allowances &c. paid during the period 1-4-57 to 31-12-57	16,086.02		
„ Bank Debits Tax Account — being debits tax paid during period 1-4-57 to 31-12-57	39.65		
„ Arcadia Estate — being bonus to Mr. H. G. Dickinson and others for Season 1957	1,500.00		
„ Messrs. Ford, Rhodes, Thornton & Co. re Income Tax and Profits Tax	6,000.00		
„ Balance	987,377.21		
	Rs. 1,084,190.60		
		Rs.	1,084,190.60

Before me :

(Sgd.) (illegibly)
Justice of the Peace

Signed this 16th day of July 1958.

(Sgd.) G. B. S. GOMES
„ C. E. L. WICKREMESINGHE
Executors

STATEMENT "A"ESTATE — TUDUGALLEGE DON RICHARD WIJEWARDENE, DECEASEDDividends on Shares — (1-4-56 to 31-3-57)ASSOCIATED NEWSPAPERS OF CEYLON LTD.

2026 ordy : shares of Rs. 100/- each

7½% Interim Dividend for 1955 declared on 23-7-56	Rs. 15,195 00		
Less Income Tax @ 34%	5,166 30	Rs. 10,028 70	
7½% Final Dividend for 1955 declared on 27-12-56 —	15,195 00		
Less Income Tax @ 34%	5,166 30	Rs. 20,057 40	

ASSOCIATED NEWSPAPERS OF CEYLON LTD.

1663 Pref : shares of Rs. 100/- each

6% Annual Dividend for 1956 declared on 31-12-56 —	Rs. 9,978 00		
Less Income Tax @ 34%	3,392 52	Rs. 6,585 48	

LAND AND HOUSE PROPERTY CO. LTD.

2000 shares of Rs. 10/- each

6% 1st and Final Dividend for year ended 31-3-56 declared on 7-5-56	Rs. 1,200 00		
Less Income Tax @ 34%	408 00	Rs. 792 00	

LANKA ESTATE AGENCY LTD.

367 shares of Rs. 10/- each

10% 1st and Final Dividend for year ended 31-3-56 declared on 3-1-57	Rs. 367 00		
Less Income Tax @ 34%	124 78	Rs. 242 22	

Rs. 27,677 10

Colombo, 10th January, 1958.

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

EXECUTORS

STATEMENT " B "

ESTATE — TUDUGALLEGE DON RICHARD WIJEWARDENE, DECEASED

No. 4
Voluntary
Final Account
—Continued

Lease Rents re Arcadia Leases paid during the period 1-4-56 to 31-3-57

A. TO THE GOVERNMENT AGENT, BADULLA.

1956									
May	17	Rent on Lease No. 350 —	..	..	..	..	58 62		
		Less paid on 30-1-56 —	..	..	..	..	39 08	Rs.	19 54
June	20	Rent on Lease No. A. 99031 for lots 48, 49, & 55 in T.S.P.P. 28 —	..	..	..	..	17 60		
		Rent on Lease No. 978 —	..	..	..	..	69 75		
		—do— No. 993 —	..	..	..	..	500 00		587 35
Decr.	11	Rent on Lease No. 875 —	..	..	..	..	61 00		
		—do— No. 944 —	..	..	..	..	16 00		
		—do— No. 1024 —	..	..	..	..	15 00		92 00
		—do— No. 554 —	..	..	..	..	185 40		
		—do— No. 350 —	..	..	..	..	58 62		244 02
1957									
Feby.	1	Rent on Lease No. 974 —	..	..	..	..	68 28		1,006 19

B. TO THE CEYLON GOVERNMENT RAILWAY

1956									
Sept.	3	Rent on Lease No. L.C. 11057	..	..	..	..	2 50		
		—do— No. 12701/0 (Old No. L.C. 8686)	..	..	..	..	280 00		282 50
								Rs.	<u>1,288 69</u>

Colombo, 10th January, 1958.

Sgd. :— G. B. S. GOMES

Sgd. :— C. E. L. WICKREMESINGHE

EXECUTORS

ESTATE—TUDUGALLEGE DON RICHARD WIJEWARDENE, DÉCEASED

SCHEDULE V

Estate Account—(1-4-56 to 31-3-57)

To Mr. Arthur Perera his fee for valuation and division etc. of Galpokuna and Geekinigedera Estates	Rs. 1,753 00	By Balance as per Schedule VII to the Balance Sheet dated 6-9-1957 —	1,589,792 87
" Part cost of cheque book —	3 00	" Stocks, Shares or Debentures of Companies, being value at par of 2026 ordinary shares of Rs. 100/- each in the Associated Newspapers of Ceylon Ltd. allotted on 30-3-57	202,600 00
" Messrs. Selvaratnam & Monk for printing six copies each of Galpokuna and Geekinigedera Estates plans and the tinting thereof. . .	225 00		
" Messrs. F. J. & G. de Saram on account disbursements incurred and to be incurred.	1,250 00	" Suspense A/c (Movable property including cash gifted by the deceased within five years of his death) being value at par of 646 ordinary shares of Rs. 100/- each in the Associated Newspapers of Ceylon Ltd., allotted on 30-3-57	64,600 00
" Balance carried over to Balance Sheet	1,858,761 87		
	<u>Rs. 1,856,992 87</u>		<u>Rs. 1,856,992 87</u>

Colombo, 10th January, 1958.

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

EXECUTORS

BALANCE SHEET STATEMENTS OF ACCOUNTS
AND SCHEDULES OF

No. 4
Voluntary
Final Account
—Continued

THE ESTATE OF THE LATE MR. TUDUGALLEGE DON
RICHARD WIJEWARDENE
OF COLOMBO

FOR THE YEAR ENDED 31st MARCH 1956

DATED 6th SEPTEMBER 1957.

F. J. & G. DE SARAM,
Proctors & Notaries,
COLOMBO, CEYLON

ESTATE—TUDUGALLEGE DON RICHARD WIJEWARDENE, DECEASED

BALANCE SHEET AS AT 31st March 1956.

No. 4
Voluntary
Final Account
—Continued

LIABILITIES

SUNDRY CREDITORS		
As per Schedule IV attached	8,422 28	
HOUSEHOLD GOODS, JEWELLERY, MOTOR CARS &c.		60 00
Balance as per last Balance Sheet		60 00
Add Sale proceeds of book from "Ferguson Library" awaiting verification and adjustment —		68 34
SUSPENSE A/C No. 2.		184 36
Balance as per last Balance Sheet		184 36
Less amount transferred and adjusted		
OTHER DEBTS DUE BY THE DECEASED		
See Schedule V attached —	600 00	
PROFITS TAX		10,250 25
Balance as per last Balance Sheet		10,250 25
Less amount transferred and adjusted		
SUSPENSE A/C (MOVABLE PROPERTY INCLUDING CASH GIFTED BY THE DECEASED WITHIN 5 YEARS OF HIS DEATH)		44,608 89
Balance as per last Balance Sheet		44,608 89
Add Dividends received during the period 1-4-55 to 31-3-56 on 646 ordinary shares of Rs. 100/- each in the Associated Newspapers of Ceylon Ltd. (balance of 1,896 shares) held in suspense pending disposal—	51,004 29	6,395 40
THIMBIRIGASYAYA PROPERTIES		
Balance as per last Balance Sheet	847,450 00	
INCOME ACCOUNT		
At credit as per Schedule VI attached —	876,609 09	
ESTATE ACCOUNT		
At credit as per Schedule VII attached —	1,589,792 87	

ASSETS

IMMOVABLE PROPERTIES		1,566,275 00
Balance as per last Balance Sheet		1,566,275 00
OTHER DEBTS DUE TO THE DECEASED		156 86
Balance as per last Balance Sheet		156 86
Less amount received during the period		
HOUSEHOLD GOODS, JEWELLERY, MOTOR CARS &c.		44,858 00
Balance as per last Balance Sheet		44,858 00
STOCKS, SHARES OR DEBENTURES OF COMPANIES		807,270 00
See Schedule I attached		807,270 00
SUSPENSE A/C (MOVABLE PROPERTY INCLUDING CASH GIFTED BY THE DECEASED WITHIN 5 YEARS OF HIS DEATH)		82,800 00
Balance as per last Balance Sheet		82,800 00
LANKA ESTATE AGENCY LTD.		81,408 01
As per Schedule II attached		81,408 01
STOCK OF PRODUCE AT ANDERSON ESTATE		6,387 45
Value of 4,839 lbs. rubber unsold at 31-3-56		6,387 45
GEORGE STEUART AND CO. LTD.—ARCADIA ESTATE A/C		63,107 83
As per Schedule III attached —		63,107 83
DEPOSIT ON ELECTRIC LIGHTS AT ARCADIA BUNGALOWS		75 00
Balance as per last Balance Sheet		75 00
SUSPENSE A/C No. 1.		381 90
Balance as per last Balance Sheet		381 90
Add Renewal premium paid to the Ocean Accident and Guarantee Corporation Ltd. on "All Risks" (Oil Paintings) Policy No. 41129 for one year from 21-9-55 awaiting adjustment —		381 90
SUNDRY DEBTORS		50 00
Rent in respect of Arcadia Bungalows outstanding as at 31-3-56:—		50 00
P. Murugesupillai		100 00
D. P. T. Vitharane		100 00
PROFITS TAX		10,250 25
Balance as per last Balance Sheet		10,250 25
Less amount transferred and adjusted		
MRS. RUBY WIJEWARDENE (GEN: A/C)		1,358 25
Balance as per last Balance Sheet		1,358 25
Add Payment to Messrs. Tudawe Bros. in settlement of their account for colour-washing, painting &c of "Warrington" payable by Mrs. Wijewardene in terms of clause 18 of the will —		4,820 00
		Rs. 2,608,768 34

C/Over

B/Forward Rs. 2,878,941 87

	Rs. <u>2,878,941 87</u>

AUDITOR'S CERTIFICATE

I have audited the books and accounts of the Estate of the Late Mr. D. R. Wijewardene, kept at the Office at Lake House, and as well as by Messrs. F. J. & G. de Saram, Colombo, for the year ended March 31, 1956.

I have accepted the working accounts of Galpokuna and Geekinigerdera Estates, for the above period, submitted by Messrs. Lanka Estate Agency Ltd., and the working account of Arcadia Estate for the year ended December 31, 1955, as submitted by Messrs. George Steuart & Co., Ltd.

I have vouched all items of Income and Expenditure of the Estate, with connected bills, receipts, vouchers and other documents. I have obtained all information and explanations I wanted.

I hereby certify that the Balance Sheet above set forth and the Schedules marked I to VII and Statements A & B attached hereto, correctly disclose the income and Expenditure for the period, and the financial position of the Estate of the Late Mr. D. R. Wijewardene, as at March 31st, 1956, according to the best of my information and explanations given to me and as shown by books and accounts examined by me.

Sgd :— D. H. P. MUNAWEERA
REGISTERED AUDITOR

Colombo, 4th September, 1957.

B/Forward Rs. 2,608,768 34

CASH IN HAND

Petty cash at Lake House 168 90

CASH AT BANKS

Hongkong & Shanghai Banking Corporation Executors' "D.R.W." a/c :—			
On Income a/c —	Rs. 71,941 29		
On Capital a/c (overdrawn)	19,667 55	52,273 74	
<hr/>			
National Bank of India Ltd.— Executors' "D.R.W." a/c :—			
On Income a/c —	705,855 13		
On Capital a/c (overdrawn)	493,124 24	212,730 89	265,004 63
<hr/>			
			Rs. <u>2,878,941 87</u>

No. 4
Voluntary
Final Account
—Continued

Colombo, 6th September, 1957.

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

EXECUTORS

ESTATE—TUDUGALLEGE DON RICHARD WIJEWARDENE, DECEASED

SCHEDULE I

No. 4
Voluntary
Final Account
—Continued

Stocks, Shares or Debentures of Companies (1-4-55 to 31-3-56)

Name of Company	Number of Shares	Nominal Value	Probate Value	Balance on 31-3-55	Redeemed, sold or transferred to beneficiaries during period 1-4-55 to 31-3-56	Balance on 31-3-56
Associated Newspapers of Ceylon Ltd.	2026 (ord)	202,600 00	607,800 00	607,800 00	—	607,800 00
— do.—	1663 (prf)	166,300 00	166,300 00	166,300 00	—	166,300 00
Goodhouse Limited	500	5,000 00	1,500 00	1,500 00	—	1,500 00
Lanka Estate Agency Ltd.	125	1,250 00	1,250 00	1,250 00	—	1,250 00
— do —	242	2,420 00	—	2,420 00	—	2,420 00
Land & House Property Co. Ltd.	2000	20,000 00	23,000 00	23,000 00	—	23,000 00
Lanka Tiles Ltd.	1000	10,000 00	5,000 00	5,000 00	—	5,000 00
		Rs. 407,570 00	Rs. 804,850 00	Rs. 807,270 00	—	Rs. 807,270 00

Colombo, 6th September 1957.

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

EXECUTORS

ESTATE—TUDUGALLEGE DON RICHARD WIJEWARDENE, DECEASED

SCHEDULE II

No. 4
Voluntary
Final Account
—Continued

LANKA ESTATE AGENCY LTD. — (1-4-55 to 31-3-56)

		<u>INCOME</u>		<u>CAPITAL</u>				<u>INCOME</u>		<u>CAPITAL</u>	
1955						1955					
April	1 To	Balance as per Schedule II to the Balance Sheet dated 12th October 1956	Rs.	46,906	00	Sept : 28	By	cheque on account profits	25,000	00	
						Nov : 8	„	— do —	35,000	00	
1956						1956					
March	31 „	Galpokuna Estate being pro- ceeds sale of copra for period from 1-4-55 to 31-3-56— C. 7140-2-19		204,466	64	Feby : 1	„	— do —	6,849	76	
		Sale of Milk — 28,893 bottles		12,080	07	March 1	„	refund of amount overpaid to Mrs. R. Wijewardene in respect of elephant hire	50	98	
		Sale of Ghee 75 bottles		450	00	„ 31	„	Galpokuna Estate being estate expendi- ture for 12 months ended 31-3-56 as per Superintendent's reports —	121,251	19	
		Sale of 8,434 c'nuts to residents		674	72	„ „	„	Geekinigedera Estate being estate ex- penditure for the 12 months ended 31-3-56 as per Supt's reports —	42,919	69	
		Sundry Income		1,653	21	„ „	„	transport charges on coconuts to Colom- bo during the 12 months ended 31-3-56 —	480	00	
				219,324	64	„ „	„	Balance carried over to Balance Sheet—	81,408	01	
„	„	Geekinigedera Estate being proceeds sale of copra for period 1-4-55 to 31-3-56 C 1616-2-10 —		46,227	18						
		Sale of 4,181 c'nuts to residents		336	40						
		Sundry Income		165	36						
				46,728	94						
			Rs.	312,959	58				Rs.	312,959	58

Colombo, 6th September, 1957.

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

EXECUTORS

ESTATE—TUDUGALLEGE DON RICHARD WIJEWARDENE, DÉCEASED

SCHEDULE III

GEORGE STEUART & CO., LTD. — Arcadia Estate A/c.

		<u>INCOME</u>	<u>CAPITAL</u>			<u>INCOME</u>	<u>CAPITAL</u>
1955	April 1	To Balance as per Schedule III to the Balance Sheet dated 12th October 1956 — 38,832 30		1955	Decr. 31	By Arcadia Estate being estate expenditure for Season 1955 83,432 45	
Decr.	31	,, Arcadia Estate being proceeds sale of tea for 1955 as per working a/c — 110,469 92 Less difference in estimated amount and amount realised on sale of 4218 lbs. 1954 teas in London 1,761 94			,,	,, Bonus payment to Mr. H. G. Dickinson for Season 1954 1,000 00	
			108,707 98	1956	March	,, Balance carried over to balance sheet — 63,107 83	
		Rs.	<u>147,540 28</u>			Rs.	<u>147,540 28</u>

Colombo, 6th September, 1957.

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

EXECUTORS

ESTATE—TUDUGALLEGE DON RICHARD WIJewardENE, DECEASEDSCHEDULE IVNo. 4
Voluntary
Final Account
—ContinuedSUNDRY CREDITORS—(1-4-55 to 31-3-56)

	<u>INCOME</u>	<u>CAPITAL</u>		<u>INCOME</u>	<u>CAPITAL</u>
1956			1955		
Jany: 27 To	Paid F.J. & G. de Saram for rates paid to the Municipal Commissioner, Negombo on 26-4-55 for 1st Qr. 1955 in respect of Dambugahawatte (Nos. 51 & 51/1, Lewis Place) and Wellabodawatta & Thalagahawatta (No. 51/2 Lewis Place). Rs. 2 11		April 1 By	Balance as per last Balance sheet dated 12 October 1956 —	4,597 01
	Postal Order Commission — 05	2 16	1956		
March 31 ,,	Rent deposit in respect of Arcadia bungalows held at 31-3-55 appropriated during the period 1-4-55 to 31-3-56 ..	300 00	March 31 ,,	Deposit on rent in respect of Arcadia Bungalows held as at 31st March 1956 :—	
,, ,, ,,	Balance due to Supt: Anderson Estate as at 31-3-55, accounted for during the period 1-4-55 to 31-3-56 —	4,294 85		Mr. P. Murugesupillai .. 100 00	200 00
,, ,, ,,	Balance carried over to Balance Sheet—	8,422 28		Mr. D. P. T. Vitharane .. 100 00	
	Rs. <u>13,019 29</u>		,, ,, ,,	Balance due to Supt: Anderson Estate as at 31st March 1956 —	8,222 28
				Rs. <u>13,019 29</u>	

Colombo, 6th September, 1957.

Sgd :— G. B. S. GOMES
Sgd :— C. E. L. WICKREMESINGHE
EXECUTORS

ESTATE — TUDUGALLEGE DON RICHARD WIJEWARDENE, DECEASED

SCHEDULE V

OTHER DEBTS DUE BY THE DECEASED — (1-4-55 to 31-3-56)

	Debts due on 31-3-55 per accounts to that date.	Further debts due on 13-6-50 not included in the accounts up to 31-3-55	Paid during the period 1-4-55 to 31-3-56	debts due on 31-3-56
Messrs. Edward Reid & Begg	600 00	—	—	600 00
Hospital Street Property	200 00	—	200 00	—
Messrs. Ford Rhodes Thornton & Co., for services rendered re Income Tax and Profits Tax — (pre-death period) ..	—	1,000 00	1,000 00	—
Balance Profits Tax for 1950 (1-4-49 to 31-3-50)	—	6,425 59	6,425 59	—
	Rs. 800 00	Rs. 7,425 59	Rs. 7,625 59	Rs. 600 00

Colombo, 6th September, 1957.

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE
EXECUTORS

ESTATE—TUDUGALLEGE DON RICHARD WIJEWARDENE, DECEASED

SCHEDULE VI

No. 4
Voluntary
Final Account
—Continued

Income Account—(1-4-55 to 31-3-56)

To	Mr. D. H. P. Munaweera for professional services rendered in connection with the auditing of account books etc. during the period November 1954 to October 1955 — (a/c dated 7-10-55)	Rs.	1,200 00	By	Balance as per Schedule V to the Balance Sheet dated 12th October 1956		917,691 33
„	Lease rent paid during the period 1-4-55 to 31-3-56 in respect of Arcadia Estate leases — see statement “ B ” attached		1,809 00	„	Arcadia Estate being excess of income over expenditure on the working of the estate during the year ended 31st December 1955		24,275 53
„	Rates paid to the Municipal Commissioner, Negombo, for the four quarters ended 31st March 1956 in respect of :—			„	Anderson Estate being excess of income over expenditure on the working of the estate during the year ended 31st March 1956		25,778 64
	Dambughawatte — (Nos. 51 and 51/1, Lewis Place)	Rs.	2 76	„	Galpokuna Estate being excess of income over expenditure on the working of the estate during the year ended 31st March 1956		98,073 45
	Weellabodawatta and Thalguhawatta — (No. 51/2, Lewis Place)		5 32	„	Geekingedera Estate being excess of income over expenditure on the working of the estate during the year ended 31st March 1956		3,809 25
„	Postal order commission remitting rates in respect of Negombo properties		— 20	„	Arcadia Bungalows being rent of the bungalows for the year ended 31st March 1956	Rs.	1,986 00
„	Repairing deed box		1 50		Sale of Flowers		891 16
„	Undercharge on Jeep charges re visit to Ratnapura property		3 20		Sale of fruits and sundry recoveries		184 60
„	Expenses on visit to Galpokuna Estate		8 90	„	Dividends on shares collected during the period 1-4-55 to 31-3-56 — See Statement “ A ” attached		27,545 10
„	Expenditure incurred on Arcadia Bungalows for the year ended 31st March 1956		1,952 72				
„	Profits Tax paid as follows :—						
	For 1950 (14-6-50 to 31-3-51)		41,758 00				
	For 1952		1,116 25				
	For 1953		20,194 75				
	For 1954		13,680 75				
			76,749 75				
„	Income Tax paid as follows :—						
	Year of Assessment 1950/51 — (14-6-50 to 31-3-51)		39,438 49				
	Year of Assessment 1952/53		21,797 35				
	Year of Assessment 1953/54		5,649 10				
	Year of Assessment 1954/55		22,739 35				
			89,624 29				
„	Salaries of staff and overtime payments incurred during the year ended 31st March 1956 in respect of Colombo Office (Lake House)		1,379 14				
„	Postages, stationery and other sundry expenses incurred during the above period		37 43				
			1,416 57				
„	Expenditure incurred for year ended 31st March 1956 in plucking nuts, weeding, cleaning &c. in respect of Thimbrigasyaya properties		106 80				
„	Municipal rates paid in respect of Nos. 32 and 50/1, Siripa Road for 3rd and 4th quarters 1955		13 96				
			120 76				
	Carried over	Rs.	172,894 97		Carried over	Rs.	1,100,185 06

APPENDIX "A" TO SCHEDULE IX.

ESTATE — D. R. WIJEWARDENE, DECEASED.

Dividends on the 1396 (New Issue) ordinary shares of Rs. 100/- each in the
Associated Newspapers of Ceylon Ltd.

	On 1,396 Shares	Due to the Trustees of Settlement dated 28th February 1950 on 1,000 shares	On Balance 896 Shares
		On 750 Shares already transferred to the Trustees on 28-1-55	On Balance 250 Shares
12½% Interim dividend calculated pro rata, i.e. for 20 days (allotment having been made on 12-12-51) for 1951 declared on 3-10-52 ...	...Rs. 956.16	Rs. 513.70	Rs. 171.23
Less Income Tax at 30% ...	... 286.84	154.11	51.36
	Rs. 669.32	Rs. 359.59	Rs. 119.87
15% Final dividend for 1951 (calculated on the above basis) declared on 27-12-52 ...	...Rs. 1,147.89	Rs. 616.43	Rs. 205.48
Less Income Tax at 30% ...	... 344.22	184.92	61.64
	Rs. 803.17	Rs. 431.51	Rs. 143.84
15% Interim dividend for 1952 declared on 19-2-53	...Rs. 20,940.00	Rs. 11,250.00	Rs. 3,750.00
Less Income Tax at 30% ...	... 6,282.00	3,875.00	1,125.00
	Rs. 14,658.00	Rs. 7,875.00	Rs. 2,625.00
10% Second Interim dividend for 1952 declared on 1-9-53 ...	...Rs. 13,960.00	Rs. 7,500.00	Rs. 2,500.00
Less Income Tax at 30% ...	... 4,188.00	2,250.00	750.00
	Rs. 9,772.00	Rs. 5,250.00	Rs. 1,750.00
5% Final dividend for 1952 declared on 23-12-53	...Rs. 6,980.00	Rs. 3,750.00	Rs. 1,250.00
Less Income Tax at 30% ...	... 2,094.00	1,125.00	375.00
	Rs. 4,886.00	Rs. 2,625.00	Rs. 875.00
10% Interim dividend for 1953 declared on 30-6-54	...Rs. 13,960.00	Rs. 7,500.00	Rs. 2,500.00
Less Income Tax at 34% ...	... 4,746.40	2,550.00	850.00
	Rs. 9,213.60	Rs. 4,950.00	Rs. 1,650.00
5 % Final dividend for 1953 declared on 23-12-54	...Rs. 6,980.00	Rs. 3,750.00	Rs. 1,250.00
Less Income Tax at 34% ...	... 2,373.20	1,275.00	425.00
	Rs. 4,606.80	Rs. 2,475.00	Rs. 825.00
On 646 Shares			
10% Interim dividend for 1954 declared on 15-8-55	...Rs. 6,460.00	Nil	Rs. 2,500.00
Less Income Tax at 34% ...	... 2,196.40	—	850.00
	Rs. 4,263.60	—	Rs. 1,650.00
5% Final dividend for 1954 declared on 30-12-55	...Rs. 3,230.00	—	Rs. 1,250.00
Less Income Tax at 34% ...	... 1,098.20	—	425.00
	Rs. 2,131.80	—	Rs. 825.00
7½% Interim dividend for 1955 declared on 23-7-56	...Rs. 4,845.00	—	Rs. 1,875.00
Less Income Tax at 34% ...	... 1,647.30	—	637.50
	Rs. 3,197.70	—	Rs. 1,237.50
7½% Final dividend for 1955 declared on 27-12-56	...Rs. 4,845.00	—	Rs. 1,875.00
Less Income Tax at 34% ...	... 1,647.30	—	637.50
	Rs. 3,197.70	—	Rs. 1,237.50
Note :—646 Bonus shares issued on 30-3-57, making the holding 1,292 shares.			
3% Interim dividend for 1956 declared on 10-5-57	...Rs. 3,876.00	—	Rs. 1,500.00
Less Income Tax at 39% ...	... 1,511.64	—	585.00
	Rs. 2,364.36	—	Rs. 915.00
	Rs. 59,764.05	Rs. 23,966.10	Rs. 13,853.71
			Rs. 21,944.24

Note.—Total of dividends collected Rs. 59,764.05. Dividend in respect of the 1,000 ordinary shares aggregate Rs. 37,819.81 utilised in part repayment by the Newspaper Settlement Trustees of the second call of Rs. 50,000/- paid by the executors.

Colombo 16th July, 1958.

Sgd. G. B. S. Gomes

Sgd. C. E. L. Wickremesinghe

EXECUTORS

Sgd. (illegibly)

Justice of the Peace.

No. 4
Voluntary
Final Account
—Continued

	Brought forward		172,894 97
To	Lanka Estate Agency Ltd., being transport charges on coconuts to Colombo during the 12 months ended 31st March 1956		480 00
„	Mrs. Ruby Wijewardene allowance for the 12 months ended 31st March 1956		18,000 00
„	Mr. P. S. Wijewardene —do.— —do.—		6,000 00
„	Mrs. Nalini Wickremesinghe —do.— —do.—		6,000 00
„	Mrs. Ranees Gomes —do.— —do.—		6,000 00
„	Mrs. Kusuma Gunaratne —do.— —do.—		6,000 00
„	Master Ranjit Wijewardene being allowance for nine months ended 31st December 1955 at Rs. 500/- p.m.	Rs.	4,500 00
	—do.— three months ended 31st March 1956 at Rs. 650/- p.m.		1,950 00
	—do.— being further payments on account allowances for the twelve months ended 31st March 1956		<u>1,751 00</u>
„	Balance carried over to Balance Sheet		<u>876,609 09</u>
		Rs.	<u><u>1,100,185 06</u></u>

Brought forward Rs. 1,100,185 06

Rs. 1,100,185 06

Colombo, 6th September, 1957.

Sgd :— G. B. S. GOMES
Sgd :— C. E. L. WICKREMESINGHE
EXECUTORS

STATEMENT "A"ESTATE — TUDUGALLEGE DON RICHARD WIJEWARDENE, DECEASEDNo. 4
Voluntary
Final Account
—ContinuedDividends on Shares — (1-4-55 to 31-3-56)Associated Newspapers of Ceylon Ltd.

2026 Ordv : Shares of Rs. 100/- each			
10% Interim Dividend for 1954 declared on 15-8-55 ..	Rs. 20,260 00		
<u>Less</u> Income Tax @ 34%	6,888 40	Rs. 13,871 60	
5% Final Dividend for 1954 declared on 30-12-55— ..	10,180 00		
<u>Less</u> Income Tax @ 34%	3,444 20	6,685 80	20,057 40

Associated Newspapers of Ceylon Ltd.

1663 Pref : Shares of Rs. 100/- each			
Annual dividend of 6% p.a. for 1955 declared on 31-12-55		9,978 00	
<u>Less</u> Income Tax @ 34% —		3,392 52	6,585 48

Land and House Property Co., Ltd.

2000 shares of Rs. 10/- each			
5% 1st and Final Dividend for year ended 31-3-55 declared on 21-7-55		1,000 00	
<u>Less</u> Income Tax @ 34%		340 00	660 00

Lanka Estate Agency Ltd.

367 shares of Rs. 10/- each			
10% 1st and final dividend for year ended 31-3-55 declared on 23-12-55		367 00	
<u>Less</u> Income Tax @ 34% —		124 78	242 22
			Rs. <u>27,545 10</u>

Colombo, 6th September, 1957.

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

EXECUTORS

STATEMENT " B "

ESTATE — TUDUGALLEGE DON RICHARD WIJEWARDENE, DECEASED

LEASE RENTS RE ARCADIA LEASES PAID DURING

the period 1-4-55 to 31-3-56

A. TO THE GOVERNMENT AGENT, BADULLA.

1955							
June	1	Rent on Lease No. 350			39 08		
		Rent on Lease No. 554	185 40				
		Interest thereon	7 06			192 46	
		Rent on Lease No. 974	63 28				
		Interest thereon	2 37		65 65	Rs.	297 19
	14	Rent on Lease No. A. 99031 for lots 48, 49 & 55 in T.S.P.P. 28 —			17 60		
		Rent on Lease No. 978 —			69 75		
		Rent on Lease No. 993 —			500 00		
		Interest on lease rent of Rs. 39/08 paid on lease No. 350 —			1 47		588 82
	24	Rent on Lease No. 974 —			63 28		
		Interest thereon			2 16		65 44
Augt.	15	Rent on lease No. 554	185 40				
		Interest thereon —	8 34			193 74	
		Interest on Lease No. 978			1 55		195 29
1956							
Jany.	30	Rent on Lease No. 875	61 00				
		Rent on Lease No. 944	16 00				
		Rent on Lease No. 1024	15 00		92 00		
		Rent on Lease No. 554			185 40		
		Rent on Lease No. 350			39 08		
		Rent on Lease No. 974			63 28	379 76	1,526 50

B. TO THE CEYLON GOVERNMENT RAILWAY

1955							
Augt.	29	Rent on Lease No. 11057/0			2 50		
		Rent on Lease No. 12701/0 — (Old No. L.C. 8686)				280 00	282 50
						Rs.	<u>1,809 00</u>

Colombo, 6th September, 1957.

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

EXECUTORS

ESTATE — TUDUGALLEGE DON RICHARD WIJEWARDENE, DECEASED

SCHEDULE VII

No. 4
Voluntary
Final Account
—Continued

Estate Account — (1-4-55 to 31 3-56)

<p>To Messrs. Layton Bennett Billingham & Co. their fee for valuation for probate purposes of the shares in the Associated Newspapers of Ceylon Ltd. owned by the deceased — £ 315/- @ ex : 1/6 — ..</p> <p>Rs. 4,200 00</p> <p>„ Mercantile Bank of India Ltd., being commission charged on balance of Rs. 156/86 for three half years to 30th June 1953 — ..</p> <p>22 50</p> <p>„ Messrs. R. L. Sidey & C. H. Raymond their fee for valuation of shares in certain private companies for estate duty purposes — £ A 73/10 - @ ex : 1 10 13 32</p> <p>787 28</p> <p>„ Messrs. Ford Rhodes Thornton & Co. their charges for services rendered re Income Tax and Profits Tax (Pre-death period) a/c dated 26-1-56 —</p> <p>1,000 00</p> <p>„ Commissioner of Estate Duty being further payment on a/c estate duty</p> <p>200,000 00</p> <p>„ Commissioner of Income Tax being balance profits tax for 1950 (1-4-49 to 31-3-50) —</p> <p>6,425 59</p> <p>„ Balance carried over to Balance Sheet —</p> <p>1,589,792 87</p> <p>Rs. <u>1,802,228 24</u></p>	<p>By Balance as per Schedule VI to the Balance Sheet dated 12th October 1956 —</p>	<p>Rs. 1,802,228 24</p> <p>Rs. <u>1,802,228 24</u></p>
--	---	--

Colombo, 6th September, 1957.

Sgd :— G. B. S. GOMES
Sgd :— C. E. L. WICKREMESINGHE
EXECUTORS

No. 4
Voluntary
Final Account
—Continued

BALANCE SHEET STATEMENTS OF ACCOUNTS
AND SCHEDULES OF

THE ESTATE OF THE LATE Mr. TUDUGALLEGE DON
RICHARD WIJewardENE
OF COLOMBO

FOR THE YEAR ENDED 31st MARCH 1955

DATED 12th OCTOBER 1956.

F. J. & G. DE SARAM,
Proctors & Notaries,
COLOMBO, CEYLON.

ESTATE — TUDUGALLEGE DON RICHARD WIJEWARDENE — DECEASED

BALANCE SHEET AS AT 31st March 1955

LIABILITIES

SUSPENSE A/C No. 2

Amount received from the Mercantile Bank of India Ltd., being balance lying to credit of the Executors of the Estate of late D. R. Wijewardene, held in suspense pending verification and adjustment.

134 36

SUNDRY CREDITORS

Balance as per last Balance Sheet — 300 00

Add amount due to Messrs. F. J. & G. de Saram for rates &c. paid for 1st qr. 1955 in respect of Wcelabodawatte & Thalgahawatta (51/2, Lewis Place, Negombo) and Dambugahawatte (51 & 51/1 Lewis Place, Negombo) — 2 16

Balance due to Superintendent, Anderson Estate as at 31-3-55 — 5,294 85

Less cheque paid on 28-3-55 but not collected as at 31-3-55 — 1,000 00

4,294 85 4,597 01

HOUSEHOLD GOODS, JEWELLERY, MOTOR CARS &c.

Balance as per last Balance Sheet — 16 67

Add Sale proceeds of books from the "Ferguson Library" awaiting verification and adjustment — 43 33

60 00

OTHER DEBTS DUE BY THE DECEASED

As per Schedule IV attached —

800 00

PROFITS TAX

Amount transferred from Estate Account awaiting adjustment—see contra

10,250 25

SUSPENSE A/C (MOVABLE PROPERTY INCLUDING CASH GIFTED BY THE DECEASED WITHIN 5 YEARS OF HIS DEATH)

Balance as per last Balance Sheet — 30,788 49

Add Dividends received during the period 1-4-54 to 31-3-55 on 1396 ordinary shares of Rs. 100/- each in the Associated Newspapers of Ceylon Ltd. applied for by the deceased during his lifetime and paid for on 4-12-51 (2nd call) by the estate held in suspense pending disposal 13,820 40

44,608 89

THIMBIRIGASYAYA PROPERTIES

Balance as per last Balance Sheet —

347,450 00

C/Over Rs. 407,900 51

ASSETS

IMMOVABLE PROPERTIES

Balance as per last Balance Sheet — 1,566,275 00

OTHER DEBTS DUE TO THE DECEASED

Balance as per last Balance Sheet — —

Add Rent of Hospital Street property (No. 51/53 in which the deceased had a life interest, due at date of death, made up as follows:—
Rent for May 1950 — Rs. 99 66
Rent for 13 days in June 1950 — 43 19 142 85

Rates paid for 2nd qr. 1950 — 75 00

Less amount due up to date of death— 60 99 14 01 156 86

156 86

HOUSEHOLD GOODS, JEWELLERY, MOTOR CARS &c.

Balance as per last Balance Sheet — 44,853 00

STOCKS, SHARES OR DEBENTURES OF COMPANIES

As per Schedule I attached — 807,270 00

SUSPENSE A/C (MOVABLE PROPERTY INCLUDING CASH GIFTED BY THE DECEASED WITHIN 5 YEARS OF HIS DEATH)

Balance as per last Balance Sheet — 69,800 00

Deduct 2nd call of Rs. 50/- per share on 750 shares of Rs. 100/- each (new issue) in the Associated Newspapers of Ceylon Ltd., transferred to D. R. Wijewardene Newspaper Settlement Trustees on 28-1-55—charged to estate A/c 37,500 00

82,300 00

LANKA ESTATE AGENCY LTD.

As per Schedule II attached — 46,906 00

STOCK OF PRODUCE AT ANDERSON ESTATE

Value of 4830 lbs. rubber-unsold at 31-3-55 4,959 58

GEORGE STEUART AND CO. LTD.—ARCADIA ESTATE A/C

As per Schedule III attached — 38,832 30

DEPOSIT ON ELECTRIC LIGHTS AT ARCADIA BUNGALOWS

Balance as per last Balance Sheet — 75 00

SUNDRY DEBTORS

Mr. J. Thamotheeram in respect of rent of "Brookside"—(Arcadia Bungalows) for February and March 1955 —

100 00

C/Over Rs. 2,541,727 74

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

12-10-56 Intld :— D. H. P. M.

ESTATE—TUDUGALLEGE DON RICHARD WIJEWARDENE—DECEASED

BALANCE SHEET AS AT 31st March 1955

No. 4
Voluntary
Final Account
—Continued

	B/Forward	Rs.	407,900 51
MRS. SITA SENEVIRATNE			
Balance as per last Balance Sheet	.. .. .	861 00	
Deduct Payment made on 13-1-55	.. .. .	861 00	— —
MR. NANDA SENEVIRATNE			
Balance as per last Balance Sheet	.. .. .	861 00	
Deduct Payment made on 13-1-55	.. .. .	861 00	— —
MISS KUMARI SENEVIRATNE (NOW MRS. DASSANAIKE WIFE OF DR. ASHLEY DASSANAIKE)			
Balance as per last Balance Sheet	.. .. .	861 00	
Deduct Payment made on 13-1-55	.. .. .	861 00	— —
INCOME ACCOUNT			
At credit as per Schedule V attached	.. .. .	917,691 33	
ESTATE ACCOUNT			
At credit as per Schedule VI attached —	.. .. .	1,802,228 24	

C/Over Rs. 3,127,820 08

	B/Forward —	Rs.	2,541,727 74
SUSPENSE A/C No. 1.			
Renewal premium paid to the Ocean Accident & Guarantee Corporation Ltd. on " All Risks " (Oil Paintings) Policy No. 41129 for one year from 21-9-54 awaiting adjustment —	.. .. .	381 90	
PROFITS TAX			
Profits Tax for 1951 (1-4-50 to 13-6-50) charged to income in error awaiting transfer to Capital —	.. .. .	10,250 25	
MRS. RUBY WIJEWARDENE (GEN : A/C)			
Balance as per last Balance Sheet	.. .. .	2,320 25	
Add Amount debited to the Executor's a/c with the Lanka Estate Agency Ltd. relating to Galpokuna and Geekinigedera Estate for payments made to Mrs. Wijewardene as follows :—			
in respect of elephant hire for year ended 31st March 1954 earned from :—			
Outside sources —	.. .. .	Rs. 350 00	
Galpokuna Estate —	.. .. .	Rs. 739 20	
Less Expenditure .. .. .	.. .. .	50 93	400 93
			2,721 18
Deduct Amount credited to the Executor's a/c in respect of elephant hire due to Mrs. Wijewardene as follows :—			
(a) as shown in last Balance Sheet —	.. .. .	1,312 00	
(b) amount received from Galpokuna Estate —	.. .. .	50 93	1,362 93
			1,358 25
CASH IN HAND			
Petty cash at Lake House	.. .. .	47 29	
HONGKONG AND SHANGHAI BANKING CORPORATION EXECUTORS ' " D.R.W." A/C			
On Income Account —	.. .. .	44,425 09	
On Capital Account (overdrawn)	.. .. .	19,667 55	24,757 54

C/Over Rs. 2,578,522 97

Sgd. :— G. B. S. GOMES Intld :— D. H. P. M.
Sgd. :— C. E. L. WICKREMESINGHE
12-Oct. 1956.

ESTATE — TUDUGALLEGE DON RICHARD WIJEWARDENE — DECEASED

BALANCE SHEET AS AT 31st MARCH 1955

No. 4
Voluntary
Final Account
—Continued

B/Forward — Rs. 3,127,820 08

B/Forward — Rs. 2,578,522 97

NATIONAL BANK OF INDIA LTD.— EXECUTORS ' "D.R.W." A/C

On Income Account —	819,695 93	
On Capital Account (Overdrawn)	270,398 82	549,297 11
		<u>Rs. 3,127,820 08</u>

Rs. 3,127,820 08

AUDITOR'S CERTIFICATE

I have audited the books and accounts of the Estate of Late Mr. D. R. Wijewardene, kept at the office at Lake House and as well as by Messrs. F. J. & G. de Saram, Colombo for the year ended 31, March 1955.

I have accepted the working accounts of Arcadia Estate for the year ended December 31, 1954 as submitted by Messrs. George Steuart & Co., Ltd., and of Galpokuna and Geekinigedera Estates for the year ended 31, March 1955 as submitted by Messrs. Lanka Estate Agency Ltd.

I have vouched the expenditure and the income of the Estate with connected bills, receipts and vouchers and documents relating thereto. I have obtained all information and explanations I wanted.

I hereby certify that the statements marked schedule I to VI "A" and the Balance Sheet as above set forth, correctly disclose the income and expenditure for the period and the financial position of the Estate of the Late Mr. D. R. Wijewardene as at 31, March 1955, according to the best of my information and explanations given to me, and as shown by the books of accounts examined by me.

Colombo, 26th June, 1956.

Sgd :— D. H. P. MUNAWEERA
REGISTERED AUDITOR

Colombo, 12 October, 1956.

Sgd :— G. B. S. GOMES
Sgd :— C. E. L. WICKREMESINGHE

EXECUTORS

ESTATE — TUDUGALLEGE DON RICHARD WIJEWARDENE, DECEASED.

SCHEDULE I

Stocks, Shares or Debentures of Companies — (1-4-54 to 31-3-55).

Name of Company	Number of Shares	Nominal Value	Probate Value	Balance on 31-3-54	Redeemed, sold or transferred to beneficiaries during period 1-4-54 to 31-3-55	Balance on 31-3-55
Associated Newspapers of Ceylon Ltd.	2026 (ord.)	202,600 00	607,800 00	607,800 00	—	607,800 00
—do.— —do.—	1813 (prf.)	181,300 00	181,300 00	181,300 00	15,000 00*	166,300 00
Goodhouse Limited	500	5,000 00	1,500 00	1,500 00	—	1,500 00
Lanka Estate Agency Ltd.	125	1,250 00	1,250 00	1,250 00	—	1,250 00
—do.— —do.—	242	2,420 00	—	2,420 00	—	2,420 00
Land & House Property Co. Ltd. ..	2000	20,000 00	23,000 00	23,000 00	—	23,000 00
Lanka Tiles Limited	1000	10,000 00	5,000 00	5,000 00	—	5,000 00
		Rs. 422,570 00	819,850 00	822,270 00	15,000 00	Rs. 807,270 00

* value of 150 pref : shares transferred to (a) Mrs. Sita Seneviratne, (b) Mr. Nanda Seneviratne and (c) Miss Kumari Seneviratne (now Mrs. Ashley Dassanaikie) in terms of Clause 8 (i), (ii) and (iii) of the deceased's Will.

Colombo, 12 October, 1956.

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

EXECUTORS

ESTATE — TUDUGALLEGE DON RICHARD WIJWARDENE, DECEASED.

SCHEDULE II

No. 4
Voluntary
Final Account
—Continued

Lanka Estate Agency Ltd. — (1. 4. 54 to 31. 3. 55)

		INCOME CAPITAL				INCOME CAPITAL	
1954	April 1	To	Balance as per Schedule III to the Balance Sheet dated 10th January 1956 ..	Rs.	108,007 32	—	
1954	Sept. 2	By	Cheque on a/c profits ..	Rs.	75,000 00	—	
	Nov. 19	"	do. —do.—		35,000 00		
1955	March 31	"	Geekinigedera Estate A/c being proceeds sale of copra for period from 1/4/54 to 31/3/55 C 1292.2.21 ..	Rs.	39,486 72		
			Proceeds sale of nuts to estate residents ..		286 24		
			Sundry Income ..		284 09	40,057 05	
			Galpokuna Estate A/c being proceeds sale of copra for period from 1/4/54 to 31/3/55 C 6571-2-05 ..	Rs.	206,828 06		
			Sale of Ghee (65½ bottles)		393 00		
			Sale of 28503½ bottles milk		12,826 58		
			Proceeds sale of coconuts to estate residents ..		761 84		
			Sundry Income ..		750 66	221,560 14	
			Carried over	Rs.	369,624 51	—	
1955	Jan. 8	"	do. —do.—		14,837 36		
	March 11	"	do. —do.—		21,711 89		
	25	"	do. —do.—		24,220 75		
	31	"	Geekinigedera Estate A/c being estate expenditure as per Superintendent's reports for the 12 months to 31st March 1955 ..		38,207 29		
		"	Galpokuna Estate A/c being estate expenditure as per Superintendent's reports for the 12 months to 31st March 1955 ..		118,006 22		
		"	Transport charges on coconuts to Colombo ..		385 00		
		"	Mrs. Ruby Wijewardene (Gen : A/c) being elephant hire for year ended 31-3-54		400 93		
		"	Balance carried over to Balance Sheet ..		46,906 00		
			Carried over	Rs.	369,675 44	—	

BALANCE SHEET STATEMENTS OF ACCOUNTS
AND SCHEDULES OF

No. 4
Voluntary
Final Account
—Continued

THE ESTATE OF THE LATE MR. TUDUGALLEGE DON
RICHARD WIJEWARDENE
OF COLOMBO.

FOR THE YEAR ENDED 31st MARCH 1957

DATED 10th JANUARY 1958.

F. J. & G. DE SARAM,
Proctors & Notaries,
COLOMBO, CEYLON.

No. 4
Voluntary
Final Account
—Continued

		INCOME		CAPITAL			INCOME		CAPITAL		
Brought forward		Rs.	369,624	51	—	Brought forward		Rs.	369,675	44	—
1955											
March 31	To Mrs. Ruby Wijewardene (Gen: a/c) being elephant hire for year ended 31-3-54 earned from Galpokuna Es- tate not provided for in the estate a/cs as at that date	Rs.	739	20							
	<u>Less</u> expenditure charged by the estate ..		688	27							
				50	93						
		Rs.	<u>369,675</u>	<u>44</u>	—			Rs.	<u>369,675</u>	<u>44</u>	—

Colombo, 12th October, 1956.

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE
EXECUTORS

ESTATE—TUDUGALLEGE DON RICHARD WIJewardENE, DECEASED.

SCHEDULE III

No. 4
Voluntary
Final Account
—ContinuedGeorge Steuart & Co. Ltd. Arcadia Estate A/c

		INCOME		CAPITAL				INCOME		CAPITAL	
1954						1954					
Jan'y:	1 To	Balance as per Schedule IV to the Balance Sheet dated 10th January 1956 ..	Rs.	43,237 47	—	April	22 By	Cheque on a/c profits	Rs.	20,000 00	
Decr.	31	„ Arcadia Estate A/c being proceeds sale of tea for 1954		103,070 81	—	Decr.	31	„ Arcadia Estate A/c being estate expenditure for Season 1954		66,975 98	—
								„		500 00	
						1955					
						March	18	„ Cheque on account profits		20,000 00	
							31	„ Balance carried over to Balance Sheet		38,832 30	
			Rs.	<u>146,308 28</u>	—				Rs.	<u>146,308 28</u>	—

Colombo, 12 October, 1956.

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE
EXECUTORS

ESTATE — TUDUGALLEGE DON RICHARD WIJEWARDENE, DECEASED

SCHEDULE IV

Other Debts due by the deceased — (1.4.54 to 31-3-55)

	Debts due on 31-3-54 per ac- counts to that date	Further Debts due on 13-6-50 not in- cluded in the ac- counts up to 31-3-54	Paid during the period 1-4-54 to 31-3-55	Debts Due on 31-3-55
Income Tax				
for year of assessment 1948/49 per notice of assessment dated 11-5-50 .. Rs. 242,196 40				
for year of assessment 1949/50 per notice of assessment dated 12-5-50 .. 223,735 11				
Rs. 465,931 51				
Less amount paid as shown in last Balance Sheet 65,931 51	400,000 00	—	400,000 00	—
for year of assessment 1949/50 — additional tax <i>vide</i> assessment dated 3/3/55	—	19,540 48	19,540 48	—
Messrs. Edward Reid & Begg. 600 00	600 00	—	—	600 00
Hospital Street Property 200 00	200 00	—	—	200 00
	Rs. 400,800 00	Rs. 19,540 48	Rs. 419,540 48	Rs. 800 00

Colombo, 12 October 1956

Sgd :— G. B. S. GOMES

C. E. L. WICKREMESINGHE

EXECUTORS

ESTATE — TUDUGALLEGE DON RICHARD WIJEWARDENE, DECEASED

SCHEDULE V

No. 4
Voluntary
Final Account
—Continued

Income Account — (1. 4. 54 to 31-3-55)

To	Mr. D. H. P. Munaweera in settlement of his account dated 22/6/54 for professional services rendered in connection with the auditing of accounts and books etc. during the period July 1950 to May 1954	Rs.	2,600 00	By	Balance as per Schedule VI to the Balance Sheet dated 10th January 1956	Rs.	861,758 51
..	Lanka Estate Agency Ltd., transport charges on coconuts to Colombo during the 12 months to 31/3/55		385 00	..	Geekingedera Estate being excess of income over expenditure on the working of the estate during the year ended 31st March 1955		6,849 76
..	Wellabodawatta & Thalagahawatta (No. 51/2, Lewis Place, Negombo) being rates etc., for :— .. .. .			..	Galpokuna Estate being excess of income over expenditure on the working of the estate during the year ended 31st March 1955		108,553 92
	4th quarter 1952	Rs.	— 61	..	Anderson Estate being excess of income over expenditure on the working of the estate during the year ended 31st March 1955		6,889 77
	Sale costs		1 25	..	Arcadia Estate being excess of income over expenditure on the working of the estate during the year ended 31st December 1954		35,594 83
	1st, 2nd & 4th quarters 1953		1 83	..	Rent of Arcadia Bungalows for the year ended 31st March 1955	Rs.	2,700 00
	Rates etc. for 1954		5 88	..	Proceeds sale of flowers		1,508 68
	Rates for 1st quarter 1955		1 33				4,208 68
					..		
..	Dambugahawatte — (Nos. 51 & 51/1, Lewis Place, Negombo) being rates etc. as follows :— .. .. .			..	Difference in exchange on British Postal Order for £ — /11/6 sent in payment of balance rent of one of Arcadia Bungalows		— 11
	No. 51—for 1st, 2nd & 4th quarters 1954	Rs.	— 84	..	Dividends on shares collected during the period 1/4/54 to 31/3/55 — See Statement "A" attached		27,281 10
	for 1st quarter 1955		— 25				
		Rs.	1 09				
	No. 51/1—for 1st quarter 1952	Rs.	— 88				
	Sale costs		1 25				
	Rates etc. for 1954		2 36				
	Rates for 1st quarter 1955		— 53				
			5 02				
							6 11
..	Arcadia Estate lease rent etc. paid during the period 1/4/54 to 31/3/55						461 85
..	Commissioner of Income Tax being income tax for the year of assessment 1951/52	Rs.	78,750 00				
	Less amount held over by the Assessor		30,201 90				48,548 10
..	Commissioner of Income Tax being profits tax for 1951	Rs.	75,000 00				
	Less amount held over by the Assessor		52,052 50				22,947 50
..	Expenditure incurred on Arcadia bungalows and premises during the year ended 31/3/55	Rs.	1,583 74				
	Cost of flowers purchased for orders		73 00				1,656 74
..	Thimbrigasyaya Properties being cost of plucking nuts, weeding, clearing and felling trees etc.	Rs.	151 84				
	Municipal rates paid on Premises Nos. 50/1 and 52 Siripa Road for 1st and 2nd quarters 1954		13 16				165 00
	Carried over	Rs.	76,781 20		Carried over	Rs.	1,046,086 68

Sgd :— G. B. S. GOMES

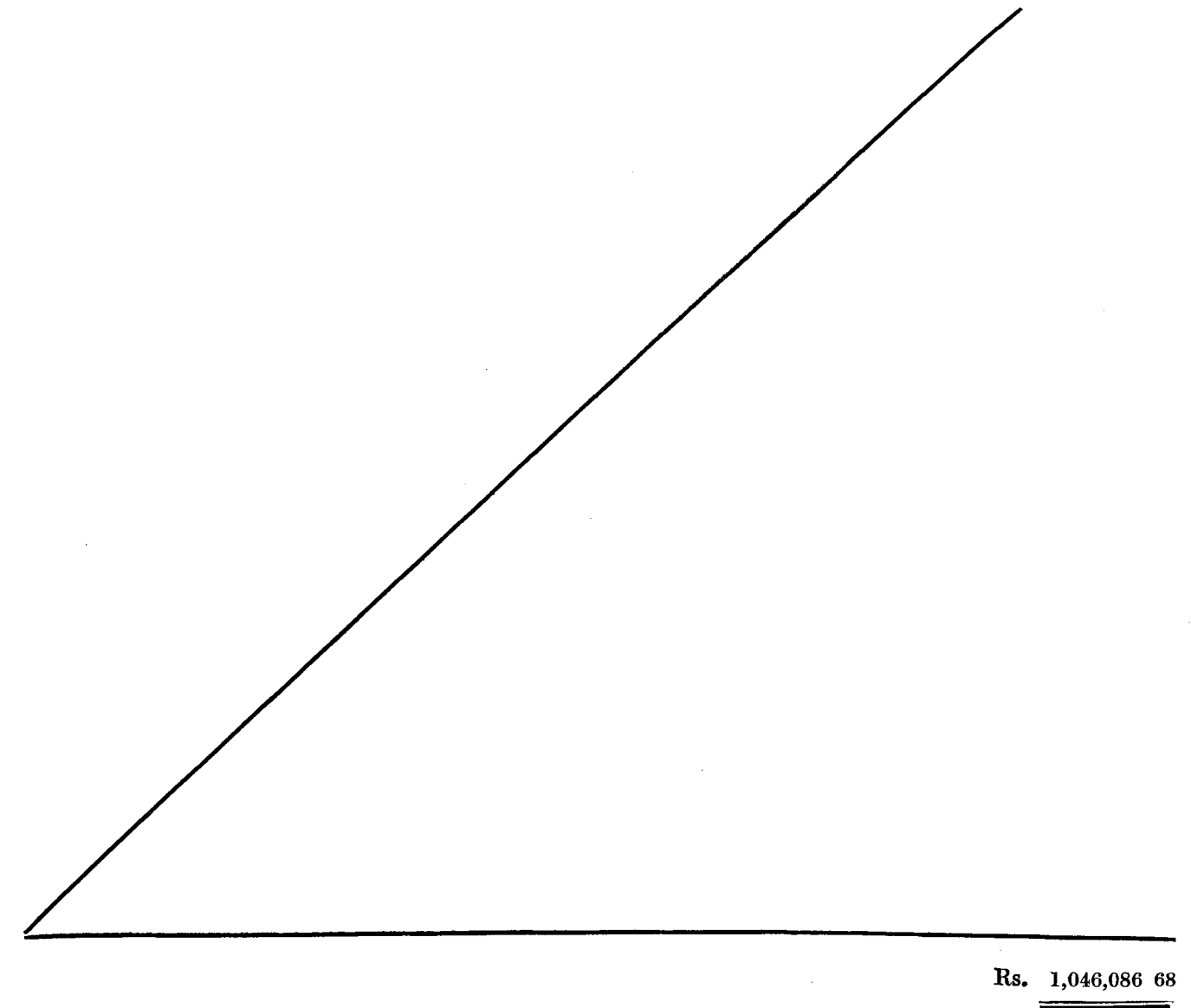
Sgd :— C. E. L. WICKREMESINGHE

12 October, 1956.

No. 4
Voluntary
Final Account
—Continued

	Brought forward	Rs. 76,781 20	
To	Colombo Office (Lake House) A/c being salaries of Staff and overtime payments incurred during the year ended 31st March 1955	Rs. 1,971 00	
	Less debited to Anderson Estate Account	600 00	Rs. 1,371 00
	Gratuity to Mr. A. T. S. Gunasekera	517 50	
	Postages, stationery and bank charges	56 02	1,944 52
„	Payments made to squatters of Negombo property (Nos. 51,51/1 & 51/2 Lewis Place) as follows :—		
	W. Agnesia Fernando	Rs. 250 00	
	W. Anthony Fernando	250 00	
	W. Peduru Fernando	500 00	1,000 00
„	Postal Order commission remitting rates to Municipal Commissioner Negombo		— 05
„	Expenditure incurred in respect of travelling to Negombo and Elpitiya properties for inspection		262 92
„	Share of services in connection with special reports on shares by Economist Newspapers Ltd.		406 66
„	Mrs. Ruby Wijewardene being allowance for the 12 months ended 31st March 1955		18,000 00
„	Mr. P. S. Wijewardene —do—		6,000 00
„	Mrs. Nalini Wickremesinghe —do—		6,000 00
„	Mrs. Ranees Gomes —do—		6,000 00
„	Mrs. Kusuma Gooneratne —do—		6,000 00
„	Master Ranjit Wijewardene —do—		6,000 00
„	Balance carried over to Balance Sheet		917,691 33
			<u>Rs. 1,046,086 68</u>

Brought forward Rs. 1,046,086 68



Rs. 1,046,086 68

Colombo, 12th October, 1956

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

EXECUTORS 12 Oct. '56

STATEMENT " A "

No. 4
Voluntary
Final Account
—ContinuedESTATE — TUDUGALLEGE DON RICHARD WIJEWARDENE, DECEASEDDividends on Shares — (1-4-54 to 31-3-55).ASSOCIATED NEWSPAPERS OF CEYLON LTD.

2026 Ordy : shares of Rs. 100/- each			
10% interim dividend for 1953 declared on 30-6-54	..	Rs.	20,260 00
<u>Less</u> Income Tax at 34%	.. .. .		6,888 40
		Rs.	13,371 60
5% final dividend for 1953 declared on 23-12-54	.. ..	Rs.	10,130 00
<u>Less</u> Income Tax at 34%	.. .. .		3,444 20
		6,685 80	Rs. 20,057 40

ASSOCIATED NEWSPAPERS OF CEYLON LTD.

1663 Pref : shares of Rs. 100/- each			
6% dividend for 1954 declared on 31-12-54	.. .. .	Rs.	9,978 00
<u>Less</u> Income Tax at 34%	.. .. .		3,392 52
			6,585 48

LAND AND HOUSE PROPERTY CO. LIMITED.

2000 shares of Rs. 10/- each			
3% 1st and final dividend for year ended 31-3-54 declared on 14-7-54			
		Rs.	600 00
<u>Less</u> Income Tax at 34%	.. .. .		204 00
			396 00

LANKA ESTATE AGENCY LIMITED.

367 Ordy : shares of Rs. 10/- each			
Final dividend at the rate of 10% for year ended 31-3-54 declared on 17-11-54			
		Rs.	367 00
<u>Less</u> Income Tax at 34%	.. .. .		124 78
			242 22
		Rs.	<u>27,281 10</u>

NOTE :— Out of the 1813 preference shares in the Associated Newspapers of Ceylon Ltd., belonging to the estate, 150 shares were transferred on 31-5-54 to the beneficiaries in terms of Clause 8(i) (ii) and (iii) of the deceased's Will.

Colombo, 12th October, 1956.

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

EXECUTORS

ESTATE—TUDUGALLEGE DON RICHARD WIJEWARDENE, DECEASED

SCHEDULE VI

Estate Account — (1-4-54 to 31-3-55)

To	Stocks, Shares or Debentures of Companies being value of 150 Preference shares in the Associated Newspapers of Ceylon Ltd. bequeathed in terms of the Deceased's Will as undernoted, transferred to the beneficiaries on 31/5/54 :—			By	Balance as per Schedule VII to the Balance Sheet dated 10th January 1956	1,910,897 22
	Miss Sita Seneviratne — in terms of Clause 8(i) — 50 shares ..	Rs.	5,000 00		.. Refund of F. J. & G. de Saram's charges (a/c dated 9/3/53 re Settlement dated 28/2/50) paid on 13/3/53 treated as a debt due by the deceased later found out to be payable by the Trustees of the Settlement	3,378 00
	Mr. Nanda Seneviratne — in terms of Clause 8(ii) — 50 shares ..		5,000 00		.. Compensation received from the Department of Government Electrical Undertakings Stage IIA — Hydro Electric Scheme — in respect of compensation for trees cut down at Galpokuna Estate for extension of the electrical wiring	1,450 00
	Kumari Seneviratne (now Kumari Dassanaikie) — in terms of clause 8 (iii) — 50 shares.		<u>5,000 00</u>	Rs.	15,000 00	699 00
..	Other Debts due by the Deceased — being additional income tax for the year of assessment 1949/50 — <i>vide</i> notice of assessment dated 3/3/55 — Charge No. JB/377/JD. 1982 DJ./DF. 56.				19,540 48	156 86
..	Profits Tax A/c — being Profits tax for 1951 (1-4-50 to 13-6-50) <i>vide</i> notice of assessment dated 8-12-54 — Charge No. PH. 2528				10,250 25	
..	Legal Expenses—being F. J. & G. de Saram's charges for services rendered as follows :—					
	Account dated 6/9/54 re income tax and profits tax—(pre death period)	Rs.	845 00			
	Account dated 6/9/54 re Testamentary proceedings		<u>30,417 11</u>		31,262 11	
..	Executorship Expenses—being fee paid to Mrs. J. C. E. Ferdinando for valuation of "Warrington."				300 00	
..	Suspense A/c (Movable property including cash gifted by the deceased within 5 years of his death) — being amount of the second call of Rs. 50/- per share on 750 shares of Rs. 100/- each in the Associated Newspapers of Ceylon Ltd., transferred to the Newspaper Settlement Trustees on 28/1/55 debited to this account				37,500 00	
..	Balance carried over to Balance Sheet				<u>1,802,228 24</u>	
		Rs.	<u>1,916,081 08</u>			Rs. <u>1,916,081 00</u>

Colombo, 12th October, 1956

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

EXECUTORS 12 Oct. '56

BALANCE SHEET STATEMENTS OF ACCOUNTS
AND SCHEDULES OF

No. 4
Voluntary
Final Account
—Continued

THE ESTATE OF THE LATE Mr. TUDUGALLEGE DON
RICHARD WIJEWARDENE
OF COLOMBO

FOR THE YEAR ENDED 31st MARCH 1954

DATED 10th JANUARY 1956

F. J. & G. DE SARAM,
Proctors & Notaries,
COLOMBO, CEYLON.

ESTATE—TUDUGALLEGE DON RICHARD WIJEWARDENE—DECEASED

BALANCE SHEET AS AT 31st MARCH, 1954.

LIABILITIES

OTHER DEBTS DUE BY THE DECEASED

As per Schedule V attached Rs. 400,800 00

HOUSEHOLD GOODS, JEWELLERY, MOTOR CARS ETC.

Sale proceeds of two books from the "Ferguson Library" awaiting verification and adjustment 16 67

SUSPENSE A/C NO. 1

Balance as per last Balance Sheet Rs. 672 70

Add Amount due to Messrs. F. J. & G. de Saram for payment made by them during the year to 31-3-54 2 55

Rs. 675 25

Deduct Payment to Messrs. F. J. & G. de Saram in re-imbusement 675 25

SUSPENSE A/C No. 2

Balance as per last Balance Sheet 159 78

Less Amount transferred and adjusted 159 78

MOVABLES IN THE UNITED KINGDOM

Balance as per last Balance Sheet 242 15

Less Amount transferred and adjusted 242 15

SUSPENSE A/C (MOVABLE PROPERTY INCLUDING CASH GIFTED BY THE DECEASED WITHIN FIVE YEARS OF HIS DEATH)

Balance as per last Balance Sheet 16,130 49

Add Dividends received during the period 1-4-53 to 31-3-54 on 1396 Ordinary Shares of Rs. 100/- each in the Associated Newspapers of Ceylon Ltd., applied for by the deceased during his lifetime and paid for on 4-12-51 (2nd call) by the estate held in suspense pending disposal 14,658 00 30,788 49

THIMBIRIGASYAYA PROPERTIES

Balance as per last Balance Sheet 347,450 00

MRS. SITA SENEVIRATNE

Balance as per last Balance Sheet 651 00

Add dividend for 1953, less income tax on 50 Preference Shares of Rs. 100/- each in the Associated Newspapers of Ceylon Ltd. bequeathed in terms of Clause 8 (i) of the deceased's Will 210 00 861 00

Carried Over Rs. 779,916 16

ASSETS

IMMOVABLE PROPERTIES

Balance as per last Balance Sheet Rs. 1,566,275 00

HOUSEHOLD GOODS, JEWELLERY, MOTOR CARS ETC.

Balance as per last Balance Sheet 44,853 00

MONEY IN BANKS

Balance as per last Balance Sheet Rs. 104 87

Less Amount received 104 87

OTHER DEBTS DUE TO THE DECEASED

As per Schedule I attached — —

STOCKS SHARES OR DEBENTURES OF COMPANIES

As per Schedule II attached 822,270 00

MOVABLES IN THE UNITED KINGDOM

Balance as per last Balance Sheet 242 15

Less Amount transferred and adjusted 242 15

UNCASHED DIVIDENDS

Balance as per last Balance Sheet 159 78

Less Amount transferred and adjusted 159 78

LANKA ESTATE AGENCY LTD.

As per Schedule III attached 108,007 32

GEORGE STEUART AND CO. LTD. — ARCADIA ESTATE A/C

As per Schedule IV attached 43,237 47

STOCK OF PRODUCE AT ANDERSON ESTATE

Value of 2037 lbs. rubber 1,950 34

DEPOSIT ON ELECTRIC LIGHTS AT ARCADIA BUNGALOWS

Balance as per last Balance Sheet 75 00

SUSPENSE A/C (MOVABLE PROPERTY INCLUDING CASH GIFTED BY THE DECEASED WITHIN FIVE YEARS OF HIS DEATH)

Balance as per last Balance Sheet 69,800 00

SUNDRY DEBTORS

Rent of Arcadia Bungalows :—

J. V. de Silva Rs. 75 00

J. Carr 150 00

J. Thamodaram 100 00 325 00

Anderson Estate Superintendent in account 1,114 62 1,439 62

Carried Over Rs. 2,657,907 75

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

LIABILITIES

Brought Forward	Rs.	779,916 16	
MR. NANDA SENEVIRATNE			
Balance as per last Balance Sheet.	Rs.	651 00	
Add dividend for 1953, less income tax on 50 Preference Shares of Rs. 100/- each in the Associated Newspapers of Ceylon Ltd., bequeathed in terms of Clause 8 (ii) of the deceased's Will.		210 00	861 00
MISS KUMARI SENEVIRATNE (NOW MRS. DASSANAIKE — WIFE OF MR. ASHLEY DASSANAIKE)			
Balance as per last Balance Sheet		651 00	
Add dividend for 1953, less income tax on 50 Preference Shares of Rs. 100/- each in the Associated Newspapers of Ceylon Ltd. bequeathed in terms of Clause 8 (iii) of the deceased's Will.		210 00	861 00
MRS. RUBY WIJewardENE (GENERAL A/C)			
Balance as per last Balance Sheet.		962 00	
Add Amount credited in Galpokuna Estate a/c by the Lanka Estate Agency Ltd., being elephant hire due to her for the period 1-4-53 to 31-3-54		350 00	1,312 00
SUNDRY CREDITORS			
Deposit on rent held in respect of Arcadia Bungalows as follows:—			
Capt. P. R. Chapman	Rs.	150 00	
J. V. de Silva		50 00	
J. Thamotheeram		100 00	300 00
INCOME ACCOUNT			
At credit as per Schedule VI attached.			861,758 51
ESTATE ACCOUNT			
At credit as per Schedule VII attached.			1,910,897 22
	Rs.	<u>3,555,405 89</u>	

AUDITOR'S CERTIFICATE

I have examined the books and accounts of the Estate of late Mr. D. R. Wijewardene, kept at the office at Lake House, and as well as by Messrs. F. J. & G. de Saram, Colombo, for the year ended 31st March 1954.

I have accepted the Working Accounts of Galpokuna and Geekinigedera Estates as submitted by Messrs. Lanka Estate Agency Limited, and of Arcadia Estate by Messrs. George Steuart & Co., Ltd., for the year ended 31st March 1954.

I have vouched the expenditure of the Estate with the connected bills, receipts and vouchers and have seen documents supporting income. I have obtained all information and explanations I wanted.

I hereby certify that the statements of accounts marked Schedule I to VII and the Balance Sheet as set forth above, correctly disclose the income and expenditure for the year and the financial position of the Estate of the late Mr. D. R. Wijewardene, as at 31st March 1954, according to the best of my information and explanations given to me, and as shown by the books of accounts examined by me.

Sgd:— D. H. P. MUNAWEEERA
REGISTERED AUDITOR

Colombo, December 19, 1955.

ASSETS

Brought Forward	Rs.	2,657,907 75	
MRS. RUBY WIJewardENE (GENERAL A/C)			
Balance as per last Balance Sheet.	Rs.	1,808 09	
Add Amounts debited to the Executors' account with the Lanka Estate Agency Ltd., relating to Galpokuna and Geekinigedera Estates as follows:—			
Payment to Mrs. Wijewardene on account elephant hire for year ended 31-3-53.		367 73	
Expenditure incurred in maintaining the elephant during the:—			
year ended 31-3-52.	Rs.	116 16	
year ended 31-3-53.		33 27	149 43
			2,820 25
CASH IN HAND			
Petty cash (including Rs. 11/51 as at death)			40 97
HONGKONG AND SHANGHAI BANKING CORPORATION			
— EXECUTORS "D. R. W." A/C			
On Income Account		36,204 97	
On Capital Account (overdrawn)		20,667 55	15,537 42
NATIONAL BANK OF INDIA LTD.— EXECUTORS "D.R.W." A/C			
On Income Account		704,477 57	
On Capital Account		175,121 93	879,599 50
			<u>Rs. 3,555,405 89</u>

Colombo, 10th January, 1956.

Sgd:— G. B. S. GOMES
Sgd:— C. E. L. WICKREMESINGHE
EXECUTORS

ESTATE—TUDUGALLEGE DON RICHARD WIJEWARDENE DECEASED

BALANCE SHEET AS AT 31st MARCH 1957

No. 4
Voluntary
Final Account
—Continued

LIABILITIESHOUSEHOLD GOODS, JEWELLERY, MOTOR CARS, ETC.

Balance as per last Balance Sheet	Rs.	68	34
ADD Proceeds sale of book from "Ferguson Library" awaiting verification and adjustment —		3	84
			Rs. 66 68

OTHER DEBTS DUE BY THE DECEASED

Balance as per last Balance Sheet			600	00
---	--	--	-----	----

THIMBIRIGASYAYA PROPERTIES

Balance as per last Balance Sheet			347,450	00
---	--	--	---------	----

SUNDRY CREDITORS

As per Schedule III attached			7,228	84
--------------------------------------	--	--	-------	----

SUSPENSE A/C (MOVABLE PROPERTY INCLUDING CASH GIFTED BY THE DECEASED WITHIN 5 YEARS OF HIS DEATH)

Balance as per last Balance Sheet		51,004	29
ADD Dividends received during the period 1-4-56 to 31-3-57 on 646 ordinary shares of Rs. 100/- each in the Associated Newspapers of Ceylon Ltd. — (Balance of 1396 shares) held in suspense pending disposal		6,895	40
			57,899 69

INCOME ACCOUNT

At credit as per Schedule IV attached			986,130	78
---	--	--	---------	----

ESTATE ACCOUNT

At credit as per Schedule V attached			1,853,761	87
--	--	--	-----------	----

ASSETSIMMOVABLE PROPERTIES

Balance as per last Balance Sheet	Rs.	1,566,275	00
---	-----	-----------	----

HOUSEHOLD GOODS, JEWELLERY, MOTOR CARS ETC.

Balance as per last Balance Sheet			44,853 00
---	--	--	-----------

STOCKS, SHARES OR DEBENTURES OF COMPANIES

Balance as per last Balance Sheet			807,270 00
---	--	--	------------

ADD Value at par of 2026 ordinary shares of Rs. 100/- each in the Associated Newspapers of Ceylon Ltd. allotted on 30-3-57 on capitalisation of part of the undistributed profits of the company —

		202,600	00	1,009,870	00
--	--	---------	----	-----------	----

SUSPENSE A/C (MOVABLE PROPERTY - INCLUDING CASH GIFTED BY THE DECEASED WITHIN 5 YEARS OF HIS DEATH)

Balance as per last Balance Sheet			32,300	00
---	--	--	--------	----

ADD Value at par of 646 ordinary shares of Rs. 100/- each in the Associated Newspapers of Ceylon Ltd., allotted on 30-3-57 held in suspense pending adjustment

		64,600	00	96,900	00
--	--	--------	----	--------	----

LANKA ESTATE AGENCY LIMITED

As per Schedule I attached				70,038	08
------------------------------------	--	--	--	--------	----

GEORGE STEUART AND CO. LTD. — ARCADIA ESTATE A/C

As per Schedule II attached —				46,619	85
---------------------------------------	--	--	--	--------	----

STOCK OF PRODUCE AT ANDERSON ESTATE

Value of 6,544 lbs. rubber unsold at 31-3-57 —				7,117	25
--	--	--	--	-------	----

DEPOSIT ON ELECTRIC LIGHTS AT ARCADIA BUNGALOWS

Balance as per last Balance Sheet				75	00
---	--	--	--	----	----

SUSPENSE A/C No. 1.

Balance as per last Balance Sheet				768	80
---	--	--	--	-----	----

ADD Payments made as under-noted charged to suspense for later adjustment:—

Renewal premium for one year from 21-9-56 on Ocean Accident & Guarantee Corporation Ltd. "All Risks" (Oil Paintings) Policy No. 41129— 381 90

On account medical expenses of Mrs. Ruby Wijewardene (to be charged in equal shares against Mr. P. S. Wijewardene, Mrs. Nalini Wickremesinghe, Mrs. Rancee Gomes and Mrs. Kusuma Gooneratne on the final distribution of funds of the estate)

	10,000	00	10,381	90	11,145	70
--	--------	----	--------	----	--------	----

				Rs	2,852,893	38
--	--	--	--	----	-----------	----

C/Over —

8,252,632 86

C/Over

Intld:— G.B.S.G. Intld:— D.H.P.M.

Intld:— C.E.L.W.

ESTATE—TUDUGALLEGE DON RICHARD WIJEWARDENE, DECEASED.

SCHEDULE I

Other debts due to the deceased—(1-4-53 to 31-3-54)

Particulars of Asset	Unrealised Assets on 31-3-53	Further Assets due on 13-6-50 not included in the Accounts up to 31-3-53	Inventoried Value	Realised or written off during period 1-4-53 to 31-3-54	Unrealised Assets on 31-3-54
Mrs. Marcus Rockwood.	1,275 00	—	1,275 00	1,275 00*	—
Mr. Marcus Rockwood.	1,200 00	—	1,200 00	1,200 00*	—
Mr. B. E. Weerasinghe.	5,000 00	—	5,000 00	5,000 00*	—
Pareekanni Travancore Rubber Co., Ltd., (in vol : liq :) return of capital in respect of 100 shares (provisional).	100 00	—	100 00	100 00	—
Pareekanni Travancore Rubber Co., Ltd. (in vol : liq :) being second and final return of capital at Rs. 1/79½ per share on 100 Ordinary shares. Rs. 179 50	—	—	—	—	—
<u>Less amount taken into account as shown above.</u> 100 00	—	79 50	79 50	79 50	—
	Rs. 7,575 00	Rs. 79 50	Rs. 7,654 50	Rs. 7,654 50	—

* written off in terms of Clause 11 of the Will.

Colombo, 10th January, 1956.

Sgd :— G. B. S. GOMES
Sgd :— C. E. L. WICKREMESINGHE.
EXECUTORS

ESTATE — TUDUGALLEGE DON RICHARD WIJEWARDENE, DÉCEASED

SCHEDULE II

Stocks, Shares or Debentures of Companies (1-4-53 to 31-3-54)

No. 4
Voluntary
Final Account
—Continued

Name of Company	Number of Shares	Nominal Value	Probate Value	Balance on 31-3-53	Shares allotted during period 1-4-53 to 31-3-54	Redeemed or sold during period 1-4-53 to 31-3-54		Balance on 31-3-54
						Total Realised	Excess Realised	
Associated Newspapers of Ceylon Ltd.	2026 (ord.)	202,600 00	607,800 00	607,800 00	—	—	—	607,800 00
—do.— —do.—	1813 (prf.)	181,300 00	181,300 00	181,300 00	—	—	—	181,300 00
Commercial Products of Ceylon Ltd.	12650	126,500 00	316,250 00	316,250 00	—	335,225 00	18,975 00	—
Goodhouse Ltd.	500	5,000 00	1,500 00	1,500 00	—	—	—	1,500 00
Lanka Estate Agency Ltd.	125	1,250 00	1,250 00	1,250 00	—	—	—	1,250 00
—do.— —do.—	137*	1,370 00	—	1,370 00	—	—	—	1,370 00
—do.— —do.—	105*	1,050 00	—	—	1,050 00	—	—	1,050 00
Land & House Property Co. Ltd.	2000	20,000 00	23,000 00	23,000 00	—	—	—	23,000 00
Lanka Tiles Ltd.	1000	10,000 00	5,000 00	5,000 00	—	—	—	5,000 00
		Rs. 549,070 00	1,136,100 00	1,136,470 00	1,050 00	335,225 00	18,975 00	Rs. 822,270 00

Colombo, 10th January, 1956.

* Bonus Shares

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

EXECUTORS

ESTATE—TUDUGALLEGE DON RICHARD WIJEWARDENE, DECEASED.

SCHEDULE III

No. 4
Voluntary
Final Account
—Continued

Lanka Estate Agency Ltd.—(1-4-53 to 31-3-54)

		<u>INCOME</u>		<u>CAPITAL</u>				<u>INCOME</u>		<u>CAPITAL</u>	
1953											
April	1 To	Balance as per Schedule II to the Balance Sheet dated 16th July 1955	Rs.	72,741	74						
1954											
March	31 ,,	Galpokuna Estate A/c being proceeds sale of Galpokuna copra for period from 1-4-53 to 31-3-54	Rs.	284,703	56						
		Proceeds sale of coconuts to estate labourers		739	28						
		—do— milk		14,122	32						
		—do— ghee		544	50						
		—do— coconut shells		1,160	00						
		—do— coconut rafters		10	00						
				251,279	66						
	,,	Mrs. Ruby Wijewardene (General A/c) being elephant hire for the period from 1-4-53 to 31-3-54		350	00						
	,,	Geekinigedera Estate A/c being proceeds sale of copra for period from 1-4-53 to 31-3-54	Rs.	19,871	35						
		Proceeds sale of nuts to estate residents		395	76						
		Sundry Income		83	30						
				20,350	41						
			Rs.	344,721	81						
1953											
May	14	By Cheque	Rs.	45,000	00						
Octr.	26 ,,	Cheque		40,000	00						
1954											
March	31	Galpokuna Estate A/c being estate expenditure as per Superintendent's reports for the twelve months to 31st March 1954		119,748	57						
	,,	Geekinigedera Estate A/c —do—		30,999	85						
	,,	Remittance to the Hongkong & Shanghai Banking Corporation in re-imbusement of a payment made by the Executors towards the funeral expenses of the late Lewis Fernando, padda boat tindal		100	00						
	,,	Lorry hire on 9,000 nuts transported to "Warrington" and other bungalows during the 12 months		420	00						
	,,	Payment to Mrs. Ruby Wijewardene on account elephant hire for year 31-3-53		367	73						
	,,	Surveyor's fee for preparing copy of plan connected with Gonagehadapuwatte land		67	34						
	,,	Cost of ledger for final accounts		11	50						
	,,	Balance C/over to Balance Sheet		108,007	32						
			Rs.	344,721	81						

Colombo, 10th January, 1956.

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

EXECUTORS

ESTATE — TUDUGALLEGE DON RICHARD WIJEWARDENE, DECEASED.George Stuart & Co. Ltd. — Arcadia Estate A/c.SCHEDULE IVNo. 4
Voluntary
Final Account
—Continued

			<u>INCOME</u>	<u>CAPITAL</u>
1958				
Jany.	1 To	Balance as per Schedule III to the Balance Sheet dated 16th July 1955	Rs. 48,141 20	
Decr.	31 ,,	Arcadia Estate A/c being proceeds sale of tea for 1958 ..	80,138 47	
			Rs. <u>128,279 67</u>	<u>— —</u>

			<u>INCOME</u>	<u>CAPITAL</u>
1958				
April	11 By	Cheque	Rs. 25,000 00	
Decr.	31 ,,	Arcadia Estate A/c being estate expenditure for Season 1953	59,542 20	
	,,	Bonus payments for Season 1952 as follows :—		
		Mr. H. G. Dickinson	Rs. 250 00	
		Mr. J. J. D. Scott	250 00	500 00
	,,	Balance C/over to Balance Sheet	43,237 47	
			Rs. <u>128,279 67</u>	<u>— —</u>

Colombo, 10th January, 1956.

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

EXECUTORS

ESTATE—TUDUGALLEGE DON RICHARD WIJEWARDENE, DECEASED.

SCHEDULE V

Other Debts Due by the Deceased (1-4-53 to 31-3-54).

		Debts due on 31-3-53 per accounts to that date	Further Debts due on 13-6-50 not in- cluded in the ac- counts up to 31-3-53	Paid during the period 1-4-53 to 31-3-54	Debts Due on 31-3-54
Income Tax					
for year of assessment 1948/49 per notice of assessment dated 11-5-50 ..	Rs. 242,196 40				
for year of assessment 1949/50 per notice of assessment dated 12-5-50 ..	223,785 11				
	Rs. 465,981 51				
Less Paid during the period 1-4-52 to 31-3-53 per last Balance Sheet	65,931 51	400,000 00	—	—	400,000 00
for year of assessment 1950/51 (1-4-50 to 13-6-50—date of death)—Assess- ment dated 19-6-53		—	32,569 33	32,569 33	—
Messrs. Edward Reid & Begg		600 00	—	—	600 00
Hospital Street Property		200 00	—	—	200 00
Profits Tax (part) for 1950 (Period 1-4-49 to 31-3-50)—Charge No. PG. 2539		—	9,059 81	9,059 81	—
		Rs. 400,800 00	Rs. 41,629 14	Rs. 41,629 14	Rs. 400,800 00

Colombo, 10th January, 1956

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

EXECUTORS

ESTATE—TUDUGALLEGE DON RICHARD WIJEWARDENE, DECEASED

SCHEDULE VI

No. 4
Voluntary
Final Account
—Continued

Income Account—(1-4-53 to 31-3-54)

To	Lanka Estate Agency Ltd. for remittance made to the Hongkong and Shanghai Banking Corporation in re-imburement of a payment made by the Executors towards the funeral expenses of the late Lewis Fernando, padda boat tindal	Rs.	100 00	By	Balance as per Schedule V to the Balance Sheet dated 16th July 1955	Rs.	721,682 20
					.. Dividends on shares collected during the period 1-4-53 to 31-3-54—See Statement "A" attached	Rs.	28,817 60
	.. Lanka Estate Agency Ltd. being lorry hire on 9,000 nuts transported to "Warrington" and other bungalows during the 12 months to 31-3-54		420 00		Refund of tax overdeducted from dividends paid on 30-10-50 and 7-3-52 in respect of Seasons 1949/50 and 1950/51 on 125 Shares in Lanka Estate Agency Ltd.	9 38	28,826 98
	.. Geekinigedera Estate being excess of expenditure over income incurred in working the estate during the 12 months to 31st March 1954 ..		10,648 94		.. Mrs. Ruby Wijewardene (General A/c) being expenditure incurred in maintaining the elephant on Galpokuna Estate charged to that estate expenditure as follows now transferred and adjusted :— ..		
	.. Expenditure incurred on Arcadia bungalows and premises during the year ended 31st March 1954		1,959 38		for period 1-4-51 to 31-3-52	116 16	
	.. Colombo Office (Lake House) a/c being salaries of staff and other expenses for the year ended 31-3-54		3,045 87		for period 1-4-52 to 31-3-53	33 27	149 43
	.. Cost of cheque book of 240 forms	Rs.	14 40		.. Galpokuna Estate being excess of income over expenditure on the working of the estate during the year ended 31st March 1954		131,531 09
	.. Postage and registration charges		— 80		.. Arcadia Estate being excess of income over expenditure on the working of the estate during the year ended 31st December 1953		20,096 27
		Rs.	15 20		.. Anderson Estate being excess of income over expenditure on the working of the estate during the year ended 31st March 1954		21,162 07
	.. Applicable to Income	Rs.	7 60		.. Rent of Arcadia Bungalows for the year ended 31st March 1954 ..	2,475 00	
	.. Surveyor's fee preparing copy of plan connected with Gonagehadapuwatte land		67 34		.. Proceeds sale of flowers	1,499 66	3,974 66
	.. Cost of ledger for final accounts		11 50				
	.. Arcadia Estate lease rent etc. paid during the period 1-4-53 to 31-3-54 — See Statement "B" attached		1,253 11				
	.. Thimbirigasyaya Properties being cost of plucking nuts, weeding and clearing etc. during the period 1-4-53 to 31-3-54		104 10				
	.. Rates and taxes for four quarters		46 40				
	.. Mrs. Ruby Wijewardene being allowances paid to her for the 12 months April 1953 to March 1954		18,000 00				
	.. Mr. P. S. Wijewardene being allowances paid to him for the 12 months April 1953 to March 1954		6,000 00				
	.. Mrs. Nalini Wickremesinghe being allowances paid to her for the 12 months April 1953 to March 1954		6,000 00				
	.. Mrs. Ranees Gomes —do.— —do.—		6,000 00				
	.. Mrs. Kusuma Gooneratne —do.— —do.—		6,000 00				
	.. Master Ranjit Wijewardene being allowances paid to him for the 12 months April 1953 to March 1954		6,000 00				
	.. Balance carried over to Balance Sheet		861,758 51				
		Rs.	<u>927,422 70</u>				Rs. <u>927,422 70</u>

Colombo, 10th January, 1956

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

EXECUTORS

STATEMENT "A"

ESTATE — TUDUGALLEGE DON RICHARD WIJEWARDENE, DECEASED

Dividends on Shares — (1-4-53 to 31-3-54)

ASSOCIATED NEWSPAPERS OF CEYLON LTD.

2026 ordy : shares of Rs. 100/- each			
10% 2nd interim dividend for 1952			
declared on 1-9-53	..	..	Rs. 20,260 00
<u>Less</u> Income Tax at 30%	..	..	6,078 00
			Rs. 14,182 00
5% final dividend for 1952			
declared on 23-12-53	..	..	Rs. 10,130 00
<u>Less</u> Income Tax at 30%	..	..	3,039 00
			7,091 00
			Rs. 21,273 00

ASSOCIATED NEWSPAPERS OF CEYLON LTD.

1813 Pref : shares of Rs. 100/- each			
6% dividend for 1953 declared on 31-12-53	..	..	Rs. 10,878 00
<u>Less</u> Income Tax at 30%	..	..	3,263 40
			7,614 60

LAND AND HOUSE PROPERTY CO. LTD.

2000 shares of Rs. 10/- each			
4% 1st and final dividend for year ended 31-3-53 declared			
on 21-8-53	..	..	800 00
<u>Less</u> Income Tax at 30%	..	..	240 00
			560 00
			Rs. 29,447 60

<u>DEDUCT</u> Total of dividends due to (a) Mrs. Sita Seneviratne, (b) Mr. Nanda Seneviratne and (c) Miss Kumari Seneviratne (now Mrs. Dassanaikie) on a total of 150 preference shares in the Associated Newspapers of Ceylon Ltd. bequeathed to them under Clause 8 (i) (ii) and (iii) of the Will of the deceased	..	..	630 00
			Rs. 28,817 60

Colombo, 10th January, 1956

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

EXECUTORS

STATEMENT " B "

ESTATE — TUDUGALLEGE DON RICHARD WIJewardENE, DECEASED

No. 4
Voluntary
Final Account
—ContinuedLeaseholds — Renewals — (1-4-53 to 31-3-54)

1953				
Sept.	7	The Chief Accountant, C.G.R. Maradana, being lease rent for period from 1-10-53 to 30-9-54 on renewal of Lease No. LC 8686 for 5 years at revised rate	Rs.	280 00
	21	The Chief Accountant, C.G.R. Maradana, being rent for period 1-10-53 to 30-9-54 in respect of Lease No. 11057/0	Rs.	2 50
		Postal Order Commission		— 05
				<u>2 55</u>
Oct.	29	The Government Agent, Badulla, being rent on Lease No. A. 99031 for Lots 48, 49 and 55 in T.S.P.P. 28 for the years 1953 — 1954 ..		17 60
Nov.	10	The Government Agent, Badulla, being rent for 1954 on renewal of Lease No. 1024 for 5 years at revised rate		15 00
Dec.	10	The Government Agent, Badulla, being rent for 1954 :—		
		On Lease No. 944	Rs.	16 00
		On Lease No. 875		61 00
				<u>77 00</u>
1954				
Jany.	6	The Government Agent, Badulla, being rent on Lease No. 978 for 1953/54 payable on 30-6-53	Rs.	69 75
		Interest from 1-7-53 to 10-1-54 at 9% per annum		3 35
				<u>73 10</u>
	9	The Government Agent, Badulla, being rent as follows :—		
		On Lease No. 350 — Plan No. 2397 issued for Lot 55 AF 1 in FVP. 115 for 1954	Rs.	39 08
		On Lease No. 554 for Lots 55 AF in FVP. 115 due on 14-8-54 (for 1954)		185 50
		On Lease No. 974 for 1953/54 due on 9-2-53		68 28
		On Lease No. 993 for Lots 388 in T.S.P.P. due on 1-7-54 ..		500 00
				<u>787 86</u>
			Rs.	<u><u>1,253 11</u></u>

Colombo, 10th January, 1956

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

EXECUTORS

ESTATE—TUDUGALLEGE DON RICHARD WIJEWARDENE, DECEASED

SCHEDULE VII

Estate Account—(1-4-53 to 31-3-54)

To	Other Debts Due to the deceased — being moneys due to the deceased as undernoted written off to this account in terms of Clause 11 of the Will of the deceased :—					By	Balance as per Schedule VI to the Balance Sheet dated 16th July 1955	Rs.	1,943,589 81
	Mrs. Marcus Rockwood	Rs.	1,275 00				Stocks, Shares or Debentures of Companies—being value at par of 105 Bonus shares of Rs. 10/- each in the Lanka Estate Agency Ltd. allotted on 14-12-53		1,050 00
	Mr. Marcus Rockwood		1,200 00				Amount received in excess of the inventory value on repayment made on the 12,650 shares in the Commercial Products of Ceylon Ltd. ..		18,975 00
	Mr. B. E. Weerasinghe		5,000 00	Rs.	7,475 00		Other Debts Due to the deceased—being 2nd and final return of capital at Rs. 1/79½ per share on 100 shares in the Pareekanni Travancore Rubber Co., Ltd. (in voluntary liquidation)	Rs.	179 50
							<u>Less</u> amount taken into account in the accounts to 31-3-52		100 00
									79 50
..	Executorship Expenses :—						Arcadia Bungalows being amount recovered on breakage by tenant.		27 15
	Cyril E. S. Perera his fee for consultations correspondence and opinion relating to Floyds Paintings		157 50						
	Cost of cheque book of 240 forms	Rs.	14 40						
	Postage and registration charges		— 80						
		Rs.	<u>15 20</u>						
	Applicable to Capital		7 60						
	Cost of one steel cabinet		315 00		480 10				
..	Legal Expenses :—								
	Messrs F. J. & G. de Saram in settlement of their account dated 16-3-54 for services rendered re sale of Thimbirigasyaya properties				3,740 00				
..	Other Debts Due by the deceased :—								
	Income tax for 1950/51 (1-4-50 to 13-6-50)—assessment dated 19-6-53 — Charge No. JE 365.		32,569 33						
	Profits Tax (part) for 1950 (Period 1-4-49 to 31-3-50)—Charge No. PG. 2539.		9,059 81		41,629 14				
..	Balance carried over to Balance Sheet	Rs.			1,910,397 22				
		Rs.			<u>1,963,721 46</u>			Rs.	<u>1,963,721 46</u>

Colombo, 10th January, 1956.

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

EXECUTORS

BALANCE SHEET STATEMENTS OF ACCOUNTS
AND SCHEDULES OF

No. 4
Voluntary
Final Account
—Continued

THE ESTATE OF THE LATE MR. TUDUGALLEGE DON
RICHARD WIJEWARDENE
OF COLOMBO

FOR THE YEAR ENDED 31st MARCH 1953

DATED 16TH JULY 1955

F. J. & G. DE SARAM,
Proctors & Notaries,
COLOMBO, CEYLON.

LIABILITIES

B/Forward — Rs. 8,252,632 86

ASSETS

B/Forward Rs. 2,852,893 38

SUNDRY DEBTORS

On account rent of Arcadia Bungalows :—
Mr. P. Murugesupillai — rent for March 1957 — 50 00
Mr. D. P. Thirma Vithana—rent from December to March 1957 175 00
225 00

On account refund on taxes due by the Colombo Municipality in respect
of No. 32, Siripa Road — 103 85
328 85

MRS. RUBY WIJEWARDENE (GEN: A/C)

Balance as per last Balance Sheet 6,178 25

CASH IN HAND

Petty cash at Lake House 186 00

CASH AT BANKS

Hongkong & Shanghai Banking Corpn :—Executors' "D.R.W." A/c :—
On Income Account — 39,142 01
On Capital A/c (overdrawn) 19,667 55
19,474 46

National Bank of India, Ltd.—Executors' "D.R.W." A/c :—
On Income Account 869,973 82
On Capital A/c (overdrawn) 496,351 90
373,621 92
393,096 88

Rs. 3,252,632 68

Rs. 3,252,632 86

AUDITOR'S CERTIFICATE

I have audited the books and accounts of the Estate of the late Mr. D. R. Wijewardene kept at the office at Lake House and as well as by Messrs. F. J. & G. de Saram, Colombo, for the year ended 31st March 1957.

I have accepted as correct the working accounts of Galpokuna and Geekiyanagedera Estate for the above period, submitted by Messrs. Lanka Estate Agency Ltd. and the working a/c of Arcadia Estate for the year ended 31st December 1956, as submitted by Messrs. George Steuart & Co. Ltd.

I have vouched all items of Income and Expenditure of the Estate with connected bills, receipts vouchers and other documents. I have obtained all information and explanations I wanted.

I hereby certify that the Balance Sheet above set forth and the Schedules marked I to V and Statements A & B attached hereto, correctly disclose the Income and Expenditure for the period and the financial position of the Estate of the late Mr. D. R. Wijewardene, as at 31st March 1957, according to the best of my information and explanations given to me and as shown by books and accounts examined by me.

Colombo, 9th January, 1958.

Sgd :— D. H. P. MUNAWEERA,
REGISTERED AUDITOR.

Colombo, 10th January 1958.

Sgd. : G. B. S. GOMES
Sgd. : C. E. L. WICKREMESINGHE
EXECUTORS

ESTATE — TUDUGALLEGE DON RICHARD WIJEWARDENE — DECEASED

BALANCE SHEET AS AT 31st MARCH, 1953.

LIABILITIES

OTHER DEBTS DUE BY THE DECEASED

As per Schedule IV attached — Rs. 400,800 00

SUSPENSE A/C NO. 1

As per Balance Sheet as at 31st March 1952 Rs. 78 00
Add Amount due to Messrs. F. J. & G. de Saram for payments made by them during the year to 31-3-53 held in suspense for subsequent settlement 594 70

SUSPENSE A/C NO. 2

As per Balance Sheet as at 31-3-52 1,466 64
Deduct Amount of Anderson Estate a/c current as at date of death taken over by the Executors and utilised for the payment of estate duty, now adjusted 1,306 86

MOVABLES IN THE UNITED KINGDOM

Amount awaiting transfer to Income Column—for adjustment (See Schedule I) 242 15

SUSPENSE A/C (MOVABLE PROPERTY INCLUDING CASH GIFTED BY THE DECEASED WITHIN FIVE YEARS OF HIS DEATH)

Dividends received during the period 1-4-52 to 31-3-53 on 1,396 ordinary shares of Rs. 100/- each in the Associated Newspapers of Ceylon Ltd. applied for by the deceased during his lifetime and paid for on 4-12-51 (2nd call) by the estate held in suspense pending disposal 16,130 49

THIMBIRIGASYAYA PROPERTIES

Sale proceeds of Lots Nos. 1 to 7, 14 to 16 and 22 to 24 awaiting verification and subsequent transfer to Estate Account 347,450 00

SUNDRY CREDITORS

Deposit on rent held in respect of Arcadia Bungalows as follows :—
J. N. de Silva 50 00
J. Thamodaram 100 00

MRS. SITA SENEVIRATNE

Dividends for 1950, 1951 and 1952 on 50 Preference shares of Rs. 100/- each in the Associated Newspapers of Ceylon Ltd. bequeathed under Clause 8(i) of the Deceased's Will 651 00

MR. NANDA SENEVIRATNE

Dividends for 1950, 1951 and 1952 on 50 Preference shares of Rs. 100/- each in the Associated Newspapers of Ceylon Ltd. bequeathed under Clause 8 (ii) of the Deceased's Will 651 00

Carried over Rs. 766,907 12

Intld :— D. H. P. M.

ASSETS

IMMOVABLE PROPERTIES

As per Balance Sheet as at 31st March 1952 Rs. 1,566,275 00

HOUSEHOLD GOODS, JEWELLERY, MOTOR CARS, ETC.

As per Balance Sheet as at 31st March 1952 Rs. 78,067 00
Deduct Value of household furniture and effects at "Warrington" and jewellery taken over by Mrs. Ruby Wijewardene in terms of Clause 5 of the Deceased's Will Rs. 20,626 00
Value of the two motor cars transferred into the name of Mrs. Ruby Wijewardene in terms of Clause 5 of the Deceased's Will 12,588 00

MONEY IN BANKS

As per Balance Sheet as at 31st March 1952 104 87

OTHER DEBTS DUE TO THE DECEASED

As per Balance Sheet as at 31st March 1952 7,575 00

STOCKS, SHARES OR DEBENTURES OF COMPANIES

As per Balance Sheet as at 31st March 1952 1,136,100 00
Add Value at par of 137 Bonus shares of Rs. 10/- each in the Lanka Estate Agency Ltd. allotted on 7-3-52 and 27-1-53 1,370 00

MOVABLES IN THE UNITED KINGDOM

As per Schedule I attached 242 15

UNCASHED DIVIDENDS

As per Balance Sheet as at 31st March 1952 159 78

LANKA ESTATE AGENCY LTD.

As per Schedule II attached 72,741 74

GEORGE STEUART & CO. LTD.— ARCADIA ESTATE A/C

As per Schedule III attached 48,141 20

STOCK OF PRODUCE AT ANDERSON ESTATE

Value of 3015 lbs. rubber 3,415 39

ELECTRIC DEPOSIT A/C

Security deposit on lights at :—
Arcadia Bungalows 35 00
"Brookside" 40 00

SUSPENSE A/C (MOVABLE PROPERTY INCLUDING CASH GIFTED BY THE DECEASED WITHIN FIVE YEARS OF HIS DEATH)

As per Balance Sheet as at 31st March 1952 69,800 00

Carried over Rs. 2,950,853 13

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

LIABILITIES

Brought forward	Rs.	766,907 12
MISS KUMARI SENEVIRATNE (NOW MRS. KUMARI DASSANAIKE— WIFE OF MR. ASHLEY DASSANAIKE)		
Dividends for 1950, 1951 and 1952 on 50 Preference shares of Rs. 100/- each in the Associated Newspapers of Ceylon Ltd. bequeathed under Clause 8 (iii) of the Deceased's Will		651 00
MRS. RUBY WIJewardENE (GENERAL A/C)		
Amount credited in Galpokuna Estate a/c by the Lanka Estate Agency Ltd. being elephant hire due to her as follows:—		
for year ended 31-3-52	Rs.	561 00
for year ended 31-3-53		401 00
		962 00
INCOME ACCOUNT		
At credit as per Schedule V		721,682 20
ESTATE ACCOUNT		
At credit as per Schedule VI		1,943,589 81
<hr/>		
Carried over	Rs.	3,433,792 13

Intld:— D. H. P. M.

ASSETS

Brought forward	Rs.	2,950,853 13
SUSPENSE A/C NO. 1		
As per Balance Sheet as at 31-3-52	Rs.	16,000 00
Add Payment to Messrs. F. J. & G. de Saram to meet the monthly allowances to the 6 beneficiaries for the months of September and October 1952 held in suspense pending disposal	Rs.	8,000 00
		24,000 00
Less Payments made to the 6 beneficiaries to the debit of their respective accounts		24,000 00
		— —
SUNDRY DEBTORS		
Anderson Estate Superintendent in account		1,270 05
Arcadia Bungalow rent:—		
J. N. de Zilva	Rs.	25 00
J. Carr		150 00
		175 00
		1,445 05
MRS. RUBY WIJewardENE (GENERAL A/C)		
Amount debited to the Executors' account with the Lanka Estate Agency Ltd. relating to Galpokuna and Geekinigedera Estates being payment to her on account elephant hire for the year ended 31-3-52		444 84
Sundry repairs and Municipal rates in respect of "Warrington" paid by the Estate as shown in the accounts to 31-3-52 payable by her in accordance with Clause 18 of the deceased's Will		1,358 25
		1,803 09
CASH IN HAND		
Petty Cash (including Rs. 11/51 forwarded at death)		35 69
HONGKONG AND SHANGHAI BANKING CORPORATION—EXECUTORS "D.R.W." A/C		
On Income Account		43,608 74
On Capital Account (overdrawn)		19,383 04
		24,225 70
Carried over	Rs.	2,978,362 66

Sgd:— G. B. S. GOMES
Sgd:— C. E. L. WICKREMESINGHE

LIABILITIES

Brought forward Rs. 3,433,792 13

Rs.	<u>3,433,792 13</u>

AUDITOR'S CERTIFICATE

I have audited the books and accounts of the Estate of Late Mr. D. R. Wijewardene kept at the office at Lake House, and as well by Messrs. F. J. & G. de Saram for the year ended March 31, 1953.

I have accepted the working accounts of Galpokuna and Geekinigedera Estates as submitted by Messrs. The Lanka Estate Agency Ltd., and of Arcadia Estate by Messrs. George Steuart & Co., for the period ended March 31, 1953.

I have seen bills, receipts and vouchers in support of payments and also the connected documents supporting income.

I have obtained all information and explanation I wanted.

I hereby certify that the statements of accounts marked Schedule I to VI, and the Balance Sheet above set forth, correctly disclose the income and expenditure for the year, and the financial position of the Executors account of the Estate of Late Mr. D. R. Wijewardene as at March 31, 1953, according to best of my information and explanation given to me, and as shown by the books of accounts.

Colombo, 19th April, 1955

Sgd :— D. H. P. MUNAWEERA

REGISTERED AUDITOR

ASSETS

Brought forward Rs. 2,978,362 66

NATIONAL BANK OF INDIA LTD. COLOMBO —

EXECUTORS "D.R.W." A/C

On Income Account	Rs. 570,258 91	
Capital Account (overdrawn)	114,829 44	455,429 47
		Rs. <u>3,433,792 13</u>

Colombo, 16th July, 1955

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

EXECUTORS

SCHEDULE I**ESTATE — TUDUGALLEGE DON RICHARD WIJewardENE, DECEASED****MOVABLES IN THE UNITED KINGDOM (1-4-52 to 31-3-53)**No. 4
Voluntary
Final Account
—Continued

Balance as per Balance Sheet as at 31-3-52 Rs. 30,018 21

Deduct amount realised on :—

(a) Standard Life Assurance Co. Policy No. 28711 WL/E for £. 1000- -	£.	1000	0	0
Vested Bonus		845	14	0
Intermediate Bonus		15	5	0
	£.	1860	19	0

(b) Moneys in the Hongkong and Shanghai Banking Corporation				
London	£.	361	2	8
<u>Less</u> Bank Charges		0	1	0
		361	1	8

(c) Moneys held by Mrs. Marcus Rockwood in London		25	0	0
	£.	2247	0	8

£. 2,247/0/8 at ex : 1/6 1/16 29,856 78

Rs. 156 43

Loss sustained in exchange written off to Estate Account
(See Schedule VI)

156 43

Interest received on the Policy moneys of the Standard Life Assurance Co. as follows :—

From 29-9-50 to 7-11-51 at $\frac{1}{2}\%$	£.	10	6	0
From 8-11-51 to 11-3-52 at $\frac{3}{4}\%$		4	14	1
From 12-3-52 to 6-10-52 at 2%		21	4	2
	£.	36	4	3
<u>Less</u> Income Tax		17	3	10
	£.	19	0	5

£. 19/0/5 at ex : 1/6 1/16 Rs. 252 73

Transferred to credit of Income Account (See Schedule V) 252 73

Interest at 2% paid on estate duty of £. 22/9/4 on the U.K. assets from 14-6-50 to 28-3-52 (1 year and 289 days) .. £. 0/15/11 at ex : 1/6 1/16 Rs. 10 58

Transferred to the debit of Income Account (See Schedule V) 10 58

NOTE :— The figure of Rs. 242/15 shown in the Balance Sheet represents the balance income—Rs. 252/73 less interest Rs. 10/58—which needs adjustment between Capital and Income.

Colombo, 16th July, 1955

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

EXECUTORS

ESTATE—TUDUGALLEGE DON RICHARD WIJEWARDENE, DECEASED

SCHEDULE II

LANKA ESTATE AGENCY LTD—(1-4-52 to 31-3-53)

		<u>INCOME</u>	<u>CAPITAL</u>			<u>INCOME</u>	<u>CAPITAL</u>
1952				1952			
April	1 To Balance as per Schedule IV to the Balance Sheet dated 20th May 1954	Rs. 62,960 70		July 28	By Cheque	Rs. 30,000 00	
				Sept. 11	„ Cheque	20,000 00	
1953				1953			
March 31	„ Galpokuna Estate A/c being proceeds sale of Galpokuna copra for period from 1-4-52 to 31-3-53	Rs. 169,828 48		March 31	„ Galpokuna Estate A/c being estate expenditure as per Superintendent's report for the period 1-4-52 to 31-3-53	121,223 33	
	Proceeds sale of coconuts to estate labourers	774 96			„ „ Geekinigedera Estate A/c being estate expenditure as per Superintendent's report for the period 1-4-52 to 31-3-53	34,278 66	
	—do— sale of milk	13,972 96			„ „ Payment to Mrs. D. R. Wijewardene being on account elephant hire for 1951/52	444 84	
	—do— sale of ghee	1,419 00			„ „ Transport charges on :—		
	—do— sale of coconut shells	1,756 36			3450 coconuts	Rs. 96 00	
	—do— sale of one pair bulls	300 00			Rice and Mangoes	4 00	
	—do— sale of coconut logs	14 00				100 00	
	Elephant hire	401 00			„ „ Payment to Mr. Hector Perera, Proctor, being his fee in connection with J. H. Podihamy's land	31 50	
	Sundries	9 00	Rs. 188,475 76		„ „ Payment of purchase price of Gonagehadapuwatte land	475 00	
	„ „ Geekinigedera Estate A/c being proceeds sale of Geekinigedera copra for period from 1-4-52 to 31-3-53	27,424 85			„ „ Balance carried over to Balance Sheet	72,741 74	
	Proceeds sale of nuts to estate labourers	305 76				Rs. 279,295 07	
	—do— sale of minor produce	128 00	27,858 61				
			Rs. 279,295 07				

Colombo, 16th July, 1955.

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

EXECUTORS

ESTATE—TUDUGALLEGE DON RICHARD WIJEWARDENE, DECEASED

GEORGE STEUART & CO. LTD.—ARCADIA ESTATE A/C

SCHEDULE III

No. 4
Voluntary
Final Account
—Continued

		<u>INCOME</u>	<u>CAPITAL</u>			<u>INCOME</u>	<u>CAPITAL</u>
1952				1952			
Jan. 1	To			Decr. 31	By		
	Balance as per Schedule V to the Balance Sheet dated 20th May 1954	Rs. 26,751 21			Arcadia Estate A/c being estate expenditure for the year 1952	Rs. 54,476 33	
					Bonus payments for Season 1951 to :—		
					Mr. H. G. Dickinson	Rs. 400 00	
					Clerk	30 00	
					Kanakapulle	80 00	510 00
Decr. 31	By				Balance carried over to Balance Sheet	48,141 20	
	Arcadia Estate A/c being proceeds sale of tea for 1952	76,376 32					
		Rs. <u>103,127 53</u>				Rs. <u>103,127 53</u>	

Colombo, 16th July, 1955.

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

EXECUTORS

ESTATE—TUDUGALLEGE DON RICHARD WIJEWARDENE, DECEASED

SCHEDULE IV

OTHER DEBTS DUE BY THE DECEASED (1-4-52 to 31-3-53.)

	Debits due on 31-3-52 per accounts to that date	Further debts due on 13-6-50 not included in the accounts to 31-3-52	Paid during the period 1-4-52 to 31-3-53	Debits due on 31-3-53
Income Tax				
for year of assessment 1948/49 per notice of assessment dated 11-5-50	Rs. 242,106 00	Rs. 242,106 00	—	—
Add amount not provided for in the accounts to 31-3-52	90 40	Rs. 90 40	—	—
for year of assessment 1949/50 per notice of assessment dated 12-5-50	223,735 11	223,735 11	—	—
	<u>Rs. 465,931 51</u>	—	Rs. 65,931 51	Rs. 400,000 00
Profits tax for 1949 not provided for in the accounts to 31-3-52	—	4,905 00	4,905 00	—
Hessrs. Edward Reid & Begg	600 00	—	—	600 00
Mr. C. S. de S. Seneviratne	68 00	—	68 00	—
Arcadia Estate Account				
Messrs. George Steuart & Co. for lent labour	3,788 14*	—	3,788 14	—
Hospital Street Property	200 00	—	—	200 00
Messrs. F. J. & G. de Saram (four accounts — one dated 26-5-49 and three dated 9-3-53 for professional services rendered up to date of death).	8,042 50	—	8,042 50	—
	Rs. 478,489 75	4,995 40	Rs. 82,685 15	Rs. 400,800 00

* The amount of debt due at date of death was Rs. 3,614/86 and the balance Rs. 123/28 was an expense incurred subsequent to death. This sum of Rs. 123/28 has therefore been charged to Income Account (*vide* Schedule V) and the necessary adjustment made in the Capital account.

Colombo, 16th July, 1955

Sgd :— G. B. S. GOMES
Sgd :— C. E. L. WICKREMESINGHE
EXECUTORS

ESTATE — TUDUGALLEGE DON RICHARD WIJEWARDENE, DECEASED

SCHEDULE V

No. 4
Voluntary
Final Account
—Continued

INCOME ACCOUNT — (1-4-52 to 31-3-53)

To Messrs. Ford, Rhodes, Thornton & Co., in settlement of their account dated 15-5-52 for Rs. 675/- for professional services rendered in connection with Income Tax and Profits Tax relating to the Estate of the deceased—amount applicable to Income	Rs. 425 00	By Balance as per Balance Sheet as at 31st March 1952	Rs. 630,632 34
„ Messrs. Ford, Rhodes, Thornton & Co., in payment of their account dated 13-1-53 for services rendered re examination of returns of income for year ended 31-3-50 and for period from 1-4-50 to 13-6-50	300 00	„ Movables in the United Kingdom being interest from 29-9-50 to 6-10-52 allowed on the Standard Life Assurance Co. Policy moneys of £. 1860/19/-	£. 36 4 3
„ Movable in the United Kingdom being interest for period 14-6-50 to 28-3-52 on estate duty of £. 22/9/4 paid on the value of the assets in the U.K.—£. 0/15/11 at ex. 1/6 1/16 (See Schedule I)	10 58	„ <u>Less</u> Income Tax	17 3 10
„ Mrs. Sita Seneviratne being dividends for 1950 and 1951 on 50 Preference Shares of Rs. 100/- each in the Associated Newspapers of Ceylon Ltd. bequeathed to her in terms of Clause 8 (i) of the Deceased's Will	441 00	„	£. 19 0 5
„ Mr. Nanda Seneviratne being dividends for 1950 and 1951 on 50 Preference Shares of Rs. 100/- each in the Associated Newspapers of Ceylon Ltd. bequeathed to him in terms of Clause 8(ii) of the Deceased's Will	441 00	„ £. 19/0/5 at ex : 1/6 1/16 (See Schedule I)	252 73
„ Miss Kumari Seneviratne (now Mrs. Kumari Dassanaik) being dividends for 1950 and 1951 on 50 Preference Shares of Rs. 100/- each in the Associated Newspapers of Ceylon Ltd. bequeathed to her in terms of Clause 8 (iii) of the Deceased's Will	441 00	„ Dividends on shares collected during the period 1-4-52 to 31-3-53 — See statement "A" attached	67,818 10
„ Lanka Estate Agency Ltd., being transport charges on :—		„ Sale of rafters	174 30
3,450 coconuts	Rs. 96 00	„ Galpokuna Estate being excess of income over Expenditure on the working of the estate during the year ended 31st March 1953	Rs. 67,252 43
Rice and mangoes	4 00	„ <u>Less</u> Elephant hire for the period due to Mrs. Ruby Wijewardene included in the above figure	401 00
„ Lanka Estate Agency Ltd. for payment made to Mr. Hector Perera Proctor, being his fees in connection with J. H. Podihamy's land	31 50	„ Arcadia Estate being excess of income over expenditure on the working of the estate during the year ended 31st December 1952	21,389 99
„ Lanka Estate Agency Ltd. for purchase price paid for Gonagehadapuwatte land	475 00	„ Anderson Estate being excess of income over expenditure on the working of the estate during the year ended 31st March 1953	1,251 33
		„ Thimbirigasyaya Properties being rent of Premises No. 38 for the period April to September 1952	95 00
		„ Rent of Arcadia bungalows for the year ended 31st March 1953	Rs. 2,200 00
		„ Proceeds of sale of Flowers	1,178 64
		„ Electric Deposit a/c being security deposit on lights at Arcadia Bungalow charged in the Income Account for year ended 31-3-52 (Included in the figure of Rs. 14,995/64) now adjusted	35 00
		„ Mrs. Ruby Wijewardene being sundry repairs and Municipal rates in respect of "Warrington" charged in the income Account for year ended 31-3-52 now adjusted	1,358 25
Carried over	Rs. 2,665 08	Carried over	Rs. 793,237 11

No. 4
Voluntary
Final Account
—Continued

	Brought forward	Rs.	2,665 08
To	Geekinigedera Estate being excess of expenditure over income incurred in working the estate for the period from 1-4-52 to 31-3-53		6,420 05
„	Payment for sawing coconut rafters		116 20
„	Thimbrigasyaya Properties being salaries and other expenses for the period from 1-4-52 to 31-3-53	Rs.	2,869 71
	Municipal rates for 2nd, 3rd and 4th quarters 1952		77 56
			<hr/>
„	Expenditure incurred on Arcadia bungalows and premises for the year ended 31st March 1953	Rs.	1,690 61
	<u>Less</u> Deposit on lights in respect of Brookside charged to Electrical deposit account		40 00
			<hr/>
„	Colombo Office (Lake House) a/c being salaries of staff and other expenses for the period from 1-4-52 to 31-3-53		3,289 93
„	Renewal premium for one year from 21-9-52 on Policy No. 41129 of the Ocean Accident & Guarantee Corporation Ltd. re Oil Paintings		381 90
„	Cost of binding two books		15 50
„	Messrs. Ford, Rhodes, Thornton & Co., for compiling adjusted profit		400 00
„	Postage on Air freight letter to London		61 00
„	Arcadia Estate lease rent etc. paid during the period 1-4-52 to 31-3-53 See Statement "B" attached		2,072 84
„	Mrs. Ruby Wijewardene being allowances paid to her for the 12 months April 1952 to March 1953		18,000 00
„	Mr. P. S. Wijewardene being allowances paid to him for the 12 months April 1952 to March 1953		6,000 00
„	Mrs. Nalini Wickremesinghe being allowances paid to her for the 12 months April 1952 to March 1953		6,000 00
			<hr/>
	Carried over	Rs.	50,020 38

Brought forward	Rs.	793,237 11
		<hr/>
Carried over	Rs.	793,237 11

	Brought forward	Rs. 50,020 38
To	Mrs. Ranees Gomes being allowances paid to her for the 12 months April 1952 to March 1953	6,000 00
„	Mrs. Kusuma Gooneratne being allowances paid to her for the 12 months April 1952 to March 1953... .. .	6,000 00
„	Master Ranjit Wijewardene being allowances paid to him for the 12 months April 1952 to March 1953	6,000 00
„	Cost of re-wiring " Warrington " for lights	2,850 25
„	Messrs. George Steuart & Co., for lent labour re Arcadia Estate (See Schedule IV)	123 28
„	Mrs. Ruby Wijewardene being elephant hire for year ended 31st March 1952 included in the Income Account for that year (part of Rs. 145,405/02 — net income from Galpokuna Estate) now adjusted	561 00
„	Balance carried over to Balance Sheet	721,682 20
		<u>Rs. 793,237 11</u>

	Brought forward	Rs. 793,237 11
		<u>Rs. 793,237 11</u>

Colombo, 16th July, 1955.

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

EXECUTORS

ESTATE—TUDUGALLEGE DON RICHARD WIJEWARDENE DECEASEDSCHEDULE I.Lanka Estate Agency Ltd.-(1-4-56 to 31-3-57)

1956						1956						
April	1	To Balance as per Schedule II to the Balance Sheet dated 6-9-1957	Rs.	81,408	01	May	10	By Cheque on account profits —	Rs.	35,000	00	
1957						1957						
March	31	„ Galpokuna Estate being proceeds sale of copra for period 1-4-56 to 31-3-57 :—				March	23	„ — do —		75,000	00	
		Cwts. 5933-0-14		195,913	06	1957						
		Sale of milk — (33566 bottles)		10,313	20	March	31	„ Galpokuna Estate being estate expenditure for the 12 months ended 31st March 1957 as per Superintendent's reports —		116,019	71	
		Sale of 6568 nuts to residents		525	44							
		Sale of Ghee (4 bottles)		24	00							
		Sundry Income		1,710	21			„ „ „ Geekinigedera Estate being estate expenditure for the 12 months ended 31st March 1957 as per Superintendent's report		36,743	78	
				208,485	91							
		„ Geekinigedera Estate being proceeds sale of copra for period 1-4-56 to 31-3-57 :—						„ „ „ Income Account being transport charges on coconuts to Colombo during the year ended 31st March 1957 —		480	00	
		Cwts. 1254-2-14		42,712	08							
		Sale of 3459 nuts to residents		276	72			„ „ „ Balance carried over to Balance Sheet		70,038	08	
		Sundry Income		398	85							
				43,387	65							
				Rs.	333,281	57				Rs.	333,281	57

Colombo, 10th January, 1958.

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

EXECUTORS

STATEMENT "A"

ESTATE — TUDUGALLEGE DON RICHARD WIJEWARDENE, DECEASED

DIVIDENDS ON SHARES — (1-4-52 to 31-3-53)

ASSOCIATED NEWSPAPERS OF CEYLON LIMITED

2,026 Ord; shares of Rs. 100/- each

1952					
Octr :	8	12½% interim dividend for 1951 declared on 3-10-52	Rs. 25,325 00		
		<u>Less Income Tax at 30%</u>	7,597 50	Rs. 17,727 50	
1953					
Jany :	2	15% final dividend for 1951 declared on 22-12-52	Rs. 30,390 00		
		<u>Less Income Tax at 30%</u>	9,117 00	21,273 00	
Febv :	24	15% interim dividend for 1952 declared on 19-2-53	Rs. 30,390 00		
		<u>Less Income Tax at 30%</u>	9,117 00	21,273 00	Rs. 60,273 50

ASSOCIATED NEWSPAPERS OF CEYLON LIMITED

1,813 Pref; shares of Rs. 100/- each

1953					
Jany :	2	6% dividend for 1952 declared on 29-12-52 .. .	Rs. 10,878 00		
		<u>Less Income Tax at 30%</u>	3,263 40	7,614 60	

LAND AND HOUSE PROPERTY CO. LIMITED

2,000 shares of Rs. 10/- each

1952					
Sept :	15	4% 1st and final dividend for year ended 31-3-52 declared on 12-9-52	Rs. 800 00		
		<u>Less Income Tax at 30%</u>	240 00	560 00	
					Rs. 68,448 10

<u>DEDUCT</u>	total of dividends due to (a) Mrs. Sita Seneviratne, (b) Mr. Nanda Seneviratne and (c) Miss Kumari Seneviratne (now Mrs. Kumari Dassanaike) on a total of 150 Preference shares in the Associated Newspapers of Ceylon Ltd. bequeathed to them under Clause 8(i) (ii) (iii) of the Will of the deceased	630 00			
					Rs. 67,818 10

Colombo, 16th July, 1955.

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

EXECUTORS

STATEMENT " B "

ESTATE — TUDUGALLEGE DON RICHARD WIJEWARDENE, DECEASED

No. 4
Voluntary
Final Account
—Continued.

LEASEHOLDS — RENEWALS — (1-4-52 to 31-3-53)

1952					
May	8	Paid Govt. Agent, Badulla, being lease rent on			
		Lease No. 993 due for 1 year from 1-7-52	Rs.	500 00	
		Lease No. 554 due for 1 year from 14-8-52		185 50	
		Lease No. 974 due for 1 year from 9-2-52		63 28*	
			Rs.	748 78	
		Interest from 9-2-52 — 12-5-52			
		94 days @ 9% p.a. (Lease No. 974)		1 47	Rs. 750 25
July	28	Paid Govt. Agent, Badulla, being lease rent on			
		Lease No. A.99031 for Lots 48, 49 and 55 in T.S.P.P.L. 8 for			
		years 1950/53			52 50
	31	Paid Govt. Agent, Badulla, being lease rent on			
		Lease No. 350 for 1952	Rs.	39 08	
		Interest from 29-2-52 to 2-8-52 (156 dys) @ 9% p.a. ..		1 50	40 58
Augt.	22	Paid The Chief Accountant, C.G.R. being lease rent for period			
		1-10-52 to 30-9-53 on Lease No. 11057/0			2 50
		—do.— —do.— Lease No. 8686/0			210 00
	26	Paid the Government Agent, Badulla, being balance rent on			
		Lease No. A 99031 for years 1950/53			30
Nov.	10	Paid Govt. Agent, Badulla, being lease rent on Lease No. 978 for			
		1952	Rs.	69 75	
		Interest from 1-1-52 to 14-11-52 @ 9% p.a. (319 dys) ..		5 51	75 26
Dec.	2	Paid Govt. Agent, Badulla, being lease rent for 1953 on :			
		Lease No. 875	Rs.	61 00	
		Lease No. 944		16 00	
		Lease No. 1024		10 00	87 00
1953					
Febry.	10	Paid Govt. Agent, Badulla, being lease rent for 1953 on Lease			
		No. 350 Lot 55 AF. 1 in FVP. 115			39 08
	14	Paid Govt. Agent, Badulla, being lease rent on :			
		Lease No. 554 for Lots 55 AF in FVP 115 due on 14-8-53 ..	Rs.	185 50	
		Lease No. 974 due on 9-2-53		63 28**	248 78
	21	Paid Govt. Agent, Badulla, being lease rent on Lease			
		No. 993 for Lots 388 in T.S.P.P. due on 1-7-53			500 00
March	9	Paid Govt. Agent, Badulla, being lease rent on			
		Lease No. 978 for 1952/53 payable on 30-6-52	Rs.	69 75	
		Less Amount to credit with the G.A.		3 16	66 59
			Rs.		2,072 84

* This payment as now ascertained is for one year from 9-2-51.

** This payment as now ascertained is for one year from 9-2-52.

Colombo, 16th July, 1955

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

EXECUTORS

ESTATE — TUDUGALLEGE DON RICHARD WIJewardENE, DECEASED

SCHEDULE VI

ESTATE ACCOUNT — (1-4-52 to 31-3-53)

To	Messrs. Ford, Rhodes, Thornton & Co., in settlement of their account dated 15-5-52 for Rs. 675/- for professional services rendered in connection with the Income Tax and Profits Tax relating to the estate of the deceased — (amount applicable to Capital)	Rs.	250 00	
„	Other Debts due by the Deceased :—			
	further liability on account income tax for the year of assessment 1948/49—Notice of assessment dated 11-5-50—(difference between Rs. 242,196/40 and Rs. 242,106/-)	Rs.	90 40	
	Profits Tax for 1949		<u>4,905 00</u>	4,995 40
„	Movables in the United Kingdom—being loss sustained in exchange written off (See Schedule I)			156 43
„	Executorship Expenses :—			
	Stamp on Demand draft from London for £.2,199/0/5	Rs.	— 06	
	Messrs. A. Y. Daniel & Son unrecovered charges on Lot 4 Thimbirigasyaya Properties		216 60	
	Advertising sale of Thimbirigasyaya properties in Daily News and Dinamina		<u>1,200 00</u>	1,416 66
„	Legal Expenses :—			
	Messrs. F. J. & G. de Saram in settlement of account dated 12-3-52 in connection with acquisition by Government of Medikele Estate	Rs.	307 00	
	Mr. P. S. Martensz, Solicitor, London, being his fees and disbursements (a/c dated 7-10-52) re Assets in the U.K.—£. 43/15/5 at ex 1/6 1/16		<u>581 60</u>	888 60
„	Estate Duty at 1% on £. 2,247/1/8 being value of the assets in the U.K.—£. 22/9/4 at ex : 1/6 1/16			298 51

Carried over Rs. 8,005 60

By	Balance as per Balance Sheet as at 31st March 1952	Rs.	1,983,041 13
„	Stocks Shares or Debentures of Companies—being value at par of 137 Bonus Shares of Rs. 10/- each allotted by the Lanka Estate Agency Limited on 7-3-52 and 27-1-53		1,370 00
„	Proceeds sale of bricks and tiles from Thimbirigasyaya property		275 00
„	Other Debts due by the Deceased — being amount due to Messrs. George Steuart & Co., for lent labour re Arcadia Estate now transferred back to this account as it is an expense subsequent to death and is applicable to Income		123 28

Carried over Rs. 1,984,809 41

	Brought forward	Rs.	8,005 60
To	Household Goods, Jewellery, Motor Cars etc. being value of:—		
	the two motor cars of the deceased taken over by Mrs. Ruby Wijewardene in November 1950 in terms of Clause 5 of the Will now written off	Rs.	12,588 00
	household furniture and effects at "Warrington" and, Jewellery taken over by Mrs. Ruby Wijewardene in terms of Clause 5 of the Will subsequent to death now written off ..	20,626 00	33,214 00
	„ Balance carried over to Balance Sheet		1,943,589 81
		Rs.	<u>1,984,809 41</u>

	Brought forward	Rs.	1,984,809 41
<hr/>			
		Rs.	<u>1,984,809 41</u>

Colombo, 16th July, 1955.

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

EXECUTORS

No. 4
Voluntary
Final Account
—Continued

BALANCE SHEET STATEMENTS OF ACCOUNTS
AND SCHEDULES OF

THE ESTATE OF THE LATE MR. TUDUGALLEGE DON
RICHARD WIJEWARDENE
OF COLOMBO

FOR THE PERIOD FROM 14th JUNE 1950 TO
31st MARCH 1952

DATED 21st MAY 1954

ESTATE—TUDUGALLEGE DON RICHARD WIJEWARDENE—DECEASED

Balance Sheet as at 31st March 1952

No. 4
Voluntary
Final Account
—Continued

LIABILITIES

ASSETS

FUNERAL EXPENSES AND OTHER DEBTS DUE BY THE DECEASED

As per Schedule VI attached — 478,489 75

SUSPENSE A/C NO. 2

Dividend of the Clunes Estates Co., of Ceylon Ltd., declared on 5-4-45 on 275 shares credited to income held in suspense pending transfer to capital — 159 78
Anderson Estate A/c current at date of death held in suspense pending adjustment .. 1,306 86 1,466 64

SUSPENSE A/C NO. 1

Amount due to Messrs. F. J. & G. de Saram held in suspense for subsequent settlement 78 00

SUNDRY CREDITORS

Deposit on rent of Brookside — 100 00
—do— two roomed cottage — 50 00
—do— Thimbirigasyaya No. 38 — 24 00
Arcadia Cottage rent paid in advance for April and May — 300 00 474 00

INCOME A/C

At credit as per Schedule VII — 630,632 34

ESTATE A/C

At credit as per Schedule VIII — 1,983,041 13

IMMOVABLE PROPERTIES

Value as at date of death —

Galpokuna Estate — 900,000 00
Geekinigedera Estate — 200,000 00
Arcadia Estate — 90,000 00
Anderson Estate — 71,000 00
Thimbirigasyaya Properties Rs. 195,000 00
LESS Proceeds sale of building material — Rs. 2,000 00 193,000 00

“ Warrington ” — 108,000 00
Orthaseda — 75 00
Weeragodawatte & Ambagahawatte — 200 00
Kottakande — — —
Galkandahena, Galkandakelle and Wewaihalmukalana — — —
Meegahakotuwekumbura and Palugahakumbura Wellabodawatta and Thalagahawatta — 3,000 00
Dambugahawatta — 1,000 00
1,566,275 00

Medikele Estate — acquired by Government in October 1950 for Rs. 20,000 00
LESS Value in books — Rs. 14,937 00

Excess realised transferred to Estate A/c See Schedule VIII — Rs. 5,063 00 — — 1,566,275 00

HOUSEHOLD GOODS, JEWELLERY, MOTOR CARS ETC.

(a) **“ WARRINGTON ”**

Household furniture & effects as per Mr. J. G. Vandersmagt's valuation dated 22-9-1950 — Rs. 15,576 00
Books —do— Rs. 10,000 00
Paintings by Donald H. Floyd — Rs. 16,000 00
Jewellery — Rs. 5,050 00 46,626 00

(b) **“ ARCADIA ”**

Household furniture &c at bungalow as per Mr. Chas H. Peiris' valuations dated 4-11-50 Rs. 15,809 25
Cottage —do— Rs. 1,951 50
Brookside —do— Rs. 387 25
Lodge —do— Rs. 705 00 18,853 00

Carried over 3,094,181 86

Sgd :— D. H. P. MUNAWEERA

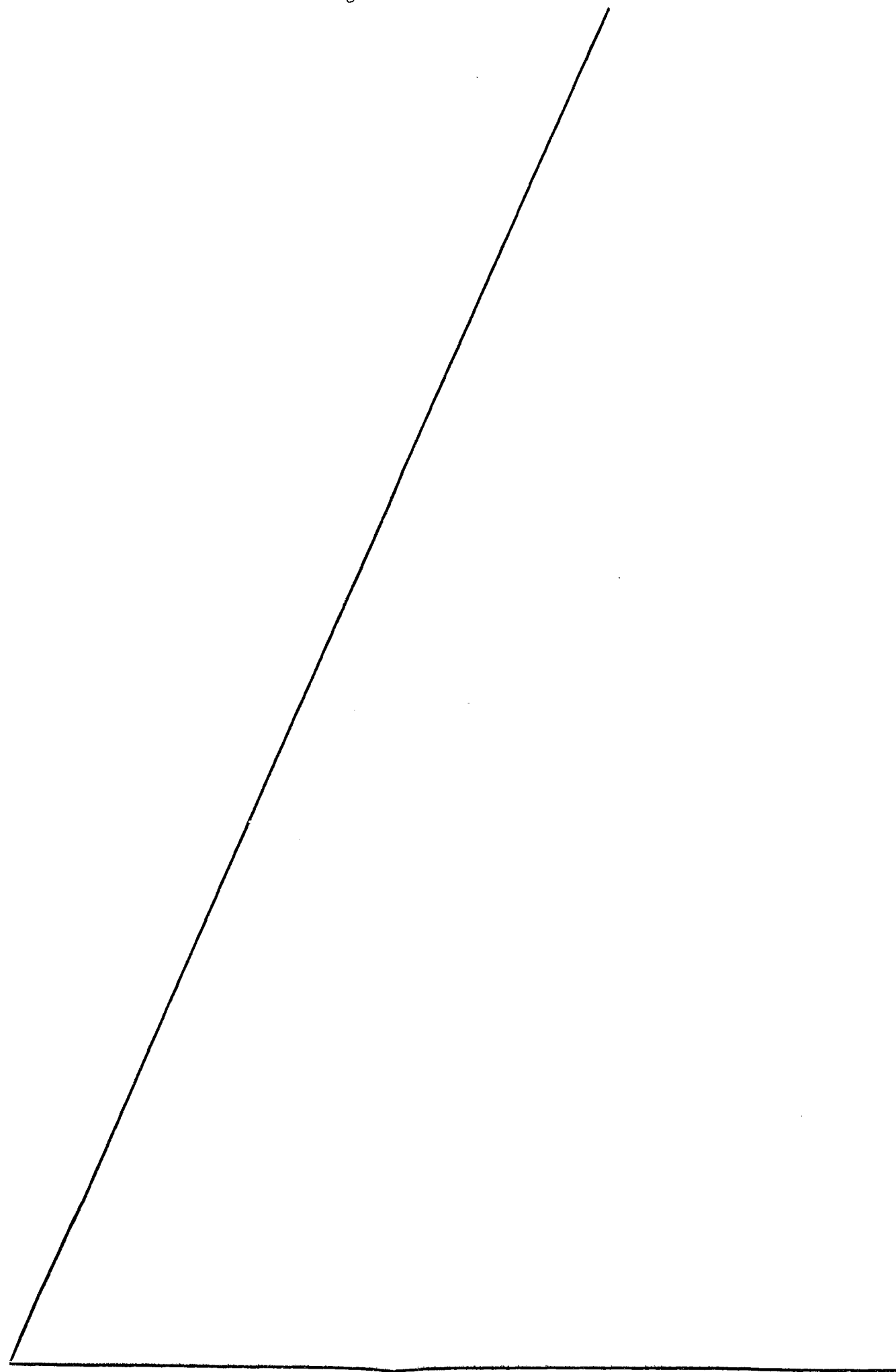
Carried over 65,479 00 1,566,275 00

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

LIABILITIES

Brought forward 3,094,181 86



Carried over 3,094,181 86

Sgd :— D. H. P. MUNAWEERA

ASSETS

Brought forward — 65,479 00 1,566,275 00

(c) **MOTOR CARS**

Chevrolet Car No. CI. 5085	Rs.	9,088 00		
Mercedes Car No. X 9749	Rs.	3,500 00	12,588 00	78,067 00

MONEY IN BANKS

(a) National Bank of India Ltd., Colombo styled — Don Richard Wijewardene Anderson Estate A/c	Rs.	1,306 86		
D. R. W. Estates A/c	Rs.	1,683 79		
Don Richard Wijewardene	Rs.	178,371 23	181,361 88	
(b) Mercantile Bank of India Ltd., Colombo			76,033 27	
(c) Imperial Bank of India, Colombo			274,580 66	
(d) Hongkong & Shanghai Banking Corporation, Colombo —			104 87	
			<u>532,080 68</u>	
Deduct amount paid to the Commissioner of Estate Duty under Section 53 of the Estate Duty Ordinance			531,975 81	104 87

OTHER DEBTS DUE TO THE DECEASED

As per Schedule I attached — 7,575 00

STOCKS SHARES OR DEBENTURES OF COMPANIES

As per Schedule II attached — 1,136,100 00

MOVABLE IN THE UNITED KINGDOM

As per Schedule III attached -- 30,013 21

UNCASHED DIVIDENDS

7% Interim dividend for 1944/45 declared on 5-4-45 on 275 shares of Rs. 10/- each in the Clunes Estates Co., of Ceylon Ltd. —		192 50		
LESS Income Tax at 17%		32 72		
			<u>159 78</u>	

LANKA ESTATE AGENCY LTD.

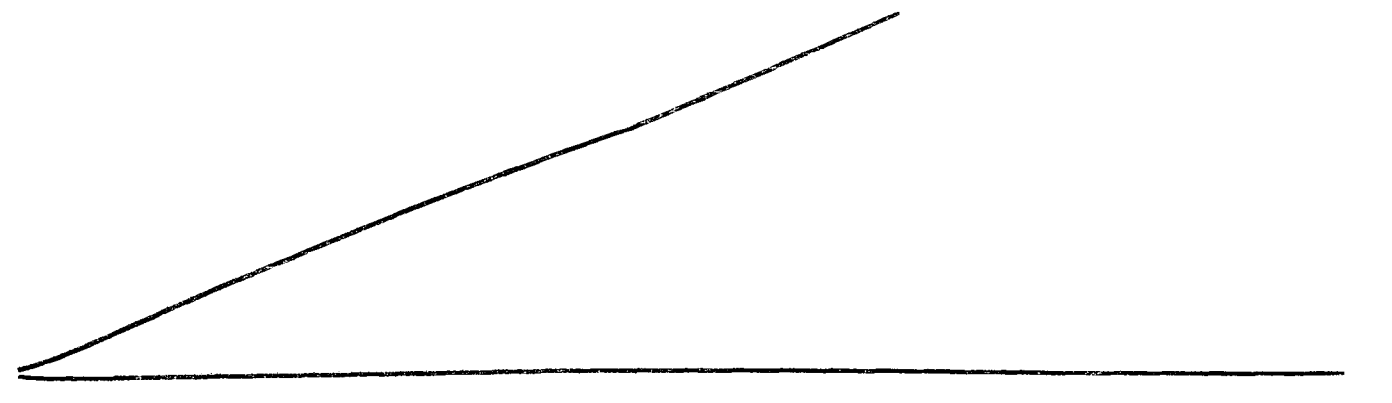
As per Schedule IV attached — 62,960 70

GEORGE STEUART AND CO. ARCADIA ESTATE A/C

As per Schedule V attached

STOCK OF PRODUCE AT ANDERSON ESTATE

Value of 4144 Lbs Rubber — 5,531 83



Carried over 2,913,538 00

Intld :— G. B. S. G.

Intld :— C. E. L. W.

LIABILITIES

Brought forward..... 3,094,181 86

ASSETS

Brought forward—..... 2,913,538 60

No. 4
Voluntary
Final Account
—Continued**SUSPENSE A/C (MOVABLE PROPERTY INCLUDING CASH GIFT-
ED BY THE DECEASED WITHIN FIVE YEARS OF HIS DEATH)**

Amount paid to Associated Newspapers of Ceylon Ltd., being 2nd call on 1396 Ordinary shares applied for by the deceased during his life time held in suspense pending disposal 69,800 00

SUSPENSE A/C NO. 1

Amount paid to Messrs. F. J. & G. de Saram to meet the monthly allowances of the six beneficiaries for the months of April, May, June and July 1952 held in suspense pending disposal..... 16,000 00

NATIONAL BANK OF INDIA LTD., COLOMBOOn Income Account..... 470,265 36
Capital Account (overdrawn)..... 408,256 05 62,009 31**CASH IN HAND**Petty cash at June 14, 1950 Rs. 11 51 }
Petty cash in Current A/c Rs. 323 37 } 334 88**HONGKONG AND SHANGHAI BANKING CORPORATION**On Executors "D.R.W." A/c Rs. 6,322 31 }
On "C.E.L.W." A/c Rs. 19,996 78 } 26,319 09**SUNDRY DEBTORS**Anderson Estate Superintendent in account — Rs. 6,069 78 }
Arrears of rent of —
Arcadia two roomed
cottage Rs. 25 00 }
38 Thimbrigasyaya Rs. 85 20 Rs. 110 20 } 6,179 98

Rs. 3,094,181 86

Rs. 3,094,181 86

I have audited the books and accounts kept at the Lake House and at Messrs. F. J. & G. de Saram, for the Estate of Late Mr. Tudugalle Don Richard Wijewardene, for the period from 14th June 1950 to 31st March 1952.

I have accepted the accounts submitted by Messrs. Lanka Estate Agency Limited, in respect of Galpokuna and Geekinigedera Estates, and by Messrs. George Steuart & Co., in respect of Arcadia Estate.

I have seen receipts and vouchers supporting payments and the connected documents in support of income.

I have obtained all information and particulars I wanted.

Subject to these, I hereby certify that the Balance Sheet made up as at 31st March 1952 and above set forth, and the Statements of Accounts marked Schedules I to VIII and Statements A & B to be correct in accordance with information and details given to me and as shown by the books of accounts referred to above.

Sgd :— D. H. P. MUNAWEERA,
REGISTERED AUDITOR.

Colombo, 20th May, 1954

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

EXECUTORS

ESTATE — TUDUGALLEGE DON RICHARD WIJEWARDENE, DECEASED

SCHEDULE I

OTHER DEBTS DUE TO THE DECEASED — (14-6-50 to 31-3-52)

Particulars of Asset	Inventoried Value	Increase by Official Valuation	Realised between 14-6-50 to 31-3-52	Unrealised Assets on 31-3-52
Landscape Estate Ltd. — Directors' fee for 1949 & 1950.	450 00	—	450 00	—
Messrs. Peiris & Abeyewardene — sale proceeds of Anderson Estate rubber made up as follows :—				
Prior to death of deceased Rs. 5,566 78				
Stock at death of deceased (Part of Rs. 4,015/55) 3,897 23				
After death of deceased (Part of Rs. 4,015/55) 118 32				
After death of deceased (Part of Rs. 4,015/55) 5,949 41				
	Rs. 15,531 74			
Less Proceeds sale of rubber after death (Rs. 118/32 plus Rs. 5,949/41) 6,067 73	9,464 01	—	9,464 01	—
Lanka Estate Agency Ltd. — cash in hand	19,867 59	—	19,867 59	—
Stock — Galpokuna Estate — 320920 nuts Rs. 48,098 27				
Geekinigedera Estate — 29588 nuts 6,567 46	54,665 73	—	54,665 73*	—
Superintendent's Account Current — Geekinigedera Estate Rs. 1,264 72				
Superintendent's Account Current — Galpokuna Estate 7,575 56	8,840 28	—	8,840 28	—
Mrs. Marcus Rockwood	1,275 00	—	—	1,275 00
Mr. Marcus Rockwood	1,200 00	—	—	1,200 00
Mr. B. E. Weerasinghe	5,900 00	—	—	5,000 00
Pareekanni Travancore Rubber Co., Ltd., (in Vol Liq) return of capital in respect of 100 shares (provisional)	100 00	—	—	100 00
Mola Eliya Coconut Estates Co., Ltd.,—2nd and Final return of capital in respect of 4200 shares	4,935 00	—	4,935 00	—
Nett income from rents of premises at 4th & 5th Cross Streets, Colombo, from 1-4-50 to 13-6-50	651 44	—	651 44	—
Rowlands Limited	124 05	—	124 05	—
Carried over	106,573 10	—	98,998 10	7,575 00
Intld :— G.B.S.G.				
Intld :— C.E.L.W.				

SCHEDULE I (Contd.)

No. 4
Voluntary
Final Account
—Continued

Particulars of Asset	Inventoried Value	Increase by Official Valuation	Realised between 14-6-50 to 31-3-52	Unrealised Assets on 31-3-52
Brought forward —	Rs. 106,573 10	—	98,998 10	7,575 00
Anderson Estate — Account Current	Rs. 1,795 62	—	—	—
Less amount included in error	1,306 86	—	488 82	—
Arcadia Estate :				
Stock of tea	Rs. 11,218 77**	—	—	—
Moneys to credit of Proprietors' Account	98,513 89	—	—	—
Balance to credit of Estate A/c with George Steuart & Co.	2,713 31	—	112,445 97	—
Government Electrical Department — electric deposit	84 99	—	84 99	—
Commercial Products of Ceylon Ltd.— Directors' fees for 1949 Rs. 250/- and from 1-1-50 to 13-6-50 Rs. 136/50	386 50	—	386 50	—
Associated Newspapers of Ceylon Ltd.				
Directors' fee for 1949	Rs. 1,187 50	—	—	—
Share of fee for 1950	556 00	—	1,743 50	—
Postmaster General — Trunk Call Deposit — Telephone No. 96 Diyatalawa	10 00	—	10 00	—
	221,732 88	—	214,157 88	7,575 00

* The sum of Rs. 54,665/73 has been treated as income in terms of the Will of the deceased. See Income Account (Schedule VII).

** The sum of Rs. 11,218/77 has been treated as income in terms of the Will of the deceased. See George Steuart & Co.— Arcadia Estate A/c (Schedule V).

Colombo, 20th May 1954

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

EXECUTORS

ESTATE—TUDUGALLEGE DON RICHARD WIJEWARDENE DECEASED

SCHEDULE II.

No. 4
Voluntary
Final Account
—ContinuedGeorge Steuart & Co. Ltd.—Arcadia Estate A/c.

1956	April	1	To Balance as per Schedule III to the Balance dated 6-9-1957	Rs.	63,107 83		
	Decr.	31	„ Arcadia Estate being proceeds sale of tea for 1956 as per working Account —		115,687 05		
				Rs.	<u>178,794 88</u>		
1956	June	21	By Cheque on account profits	Rs.	36,000 00		
	Decr.	31	„ Arcadia Estate being estate expenditure for Season 1956 ..		83,445 53		
			„ „ „ Bonus payments for Season 1955 as follows :—				
			Mr. H. G. Dickinson	Rs.	600 00		
			Mr. G. W. Horne	Rs.	200 00		
			Subordinate Staff	Rs.	330 00		
			Bungalow Caretaker		<u>100 00</u>	1,230 00	
1957	March	29	„ Cheque on account profits		11,500 00		
		31	„ Balance carried over to Balance Sheet —		46,619 35		
				Rs.	<u>178,794 88</u>		

Colombo, 10th January, 1958.

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

EXECUTORS

ESTATE — TUDUGALLEGE DON RICHARD WIJEWARDENE, DECEASED
STOCKS, SHARES OR DEBENTURES OF COMPANIES (14-6-50 to 31-3-52)

SCHEDULE II

Name of Company	Number of Shares	Nominal Value	Probate Value	Redeemed or Sold			Balance on 31-3-52
				Total Realised	Excess Realised	Short Realised	
Associated Newspapers of Ceylon Ltd.	2026 (Ordy)	202,600 00	607,800 00	—	—	—	607,800 00
—do—	1813 (Pref)	181,300 00	181,300 00	—	—	—	181,300 00
Bank of Ceylon	68	3,400 00	8,670 00	9,424 80	754 80	—	—
British Ceylon Corporation Ltd.	500	3,750 00	6,250 00	7,672 50	1,422 50	—	—
Ceylon Theatres Ltd.	250	2,500 00	2,000 00	3,465 00	1,465 00	—	—
Colombo Apothecaries Co. Ltd.	67	670 00	586 25	593 00	6 75	—	—
Cargills (Ceylon) Ltd.	675	6,750 00	5,337 50	6,775 32	1,437 82	—	—
Ceylon Business Express Ltd.	2	200 00	—	—	—	—	—
Ceylon Motor Insurance Assoc : Ltd.	10	100 00	100 00	90 00	—	10 00	—
Commercial Products of Ceylon Ltd.	12650	126,500 00	316,250 00	—	—	—	316,250 00
Goodhouse Ltd.	500	5,000 00	1,500 00	—	—	—	1,500 00
High Forests' Estates Co. Ltd.	500	5,000 00	15,500 00	14,231 25	—	1,268 75	—
Kaluganga Valley Tea & Rubber Co. Ltd.	300	3,000 00	5,175 00	5,940 00	765 00	—	—
Kelani Tea Garden Co. Ltd.	935	9,350 00	10,285 00	11,570 63	1,285 63	—	—
Lanka Estate Agency Ltd.	125	1,250 00	1,250 00	—	—	—	1,250 00
Land & House Property Co. Ltd.	2000	20,000 00	23,000 00	—	—	—	23,000 00
Landscape Estates Ltd.	144	1,440 00	2,160 00	3,207 60	1,047 60	—	—
Lanka Tiles Ltd.	1000	10,000 00	5,000 00	—	—	—	5,000 00
Low Country Food Products Ltd.	3	1,500 00	—	—	—	—	—
Millers Ltd.	3375	33,750 00	28,687 50	31,654 75	2,967 25	—	—
Photo Cinex Ltd.	416	4,160 00	6,240 00	4,324 32	—	1,915 68	—
Rubli Rubber Co. Ltd.	1500	7,500 00	10,500 00	11,137 50	637 50	—	—
Subarn Theatres Ltd.	50	500 00	—	—	—	—	—
Usk Valley (Kalutara) Rubber Co. Ltd.	165	1,650 00	2,475 00	3,675 38	1,200 38	—	—
Wagolla Estates Ltd.	600	6,000 00	1,350 00	3,564 00	2,214 00	—	—
		637,870 00	1,241,416 25	117,326 05	15,204 23	3,194 43	1,136,100 00

Colombo, 20th May, 1954

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

EXECUTORS

SCHEDULE IIINo. 4
Voluntary
Final Account
—Continued.ESTATE — TUDUGALLEGE DON RICHARD WIJEWARDENE, DECEASEDMOVABLES IN THE UNITED KINGDOM (14-6-50 to 31-3-52)

(a) Moneys due under Standard Life Assurance Co. Policy					
No. 28711 WL/E for £. 1000/-	£.	1000	0	0	
Vested Bonus		845	14	0	
Intermediate Bonus		15	5	0	£. 1860 19 0
(b) Moneys in the Hongkong & Shanghai Banking Corporation					
London	£.	361	1	10	
5 unused cheque leaves				10	361 2 8
(c) Moneys held by Mrs. Marcus Rockwood in London					25 0 0
					£. 2247 1 8

£. 2247-1-8 at exchange a/5 31/32 Rs. 30,013 21

Colombo, 20th May, 1954

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

EXECUTORS

ESTATE — TUDUGALLEGE DON RICHARD WIJEWARDENE, DECEASED

SCHEDULE IV

LANKA ESTATE AGENCY LTD. (14-6-50 to 31-3-52)

				INCOME	CAPITAL					INCOME	CAPITAL			
1950	June 14	To Cash in hand	Rs.	19,867 59		19,867 59		1950	Aug. 8	By Cheque	Rs.	40,000 00	11,292 13	28,707 87
		Stock —						Octr. 14	„ „				50,000 00	
		Galpokuna Estate	Rs.	48,098 27	48,098 27			1951	Jany. 5	„ „			50,000 00	
		Geekinigedera Estate	Rs.	6,567 46	6,567 46			March 31	„ „				50,000 00	
		Superintendent's a/c current								Galpokuna Estate A/c —				
		Galpokuna Estate	Rs.	7,575 56		7,575 56				being estate expenditure as per Superintendent's report for the period from 14-6-50 to 31-3-51			89,000 33	
		Geekinigedera Estate	Rs.	1,264 72		1,264 72				Geekinigedera Estate A/c — being estate expenditure as per Superintendent's report for the period from 14-6-50 to 31-3-51			23,338 53	
			Rs.	<u>83,373 60</u>	<u>54,665 73</u>	<u>28,707 87</u>				Payment to Mrs. R. Wijewardene	Rs.	2,000 00		
1951	March 31	Galpokuna Estate A/c —								Rs. 2,000 00				
		Proceeds sale of —								Value of 23 bushels paddy to Mrs. R. Wijewardene	Rs.	138 00		
		Galpokuna copra for period from 14-6-50 to 31-3-51	Rs.	228,058 00						Sundries	Rs.	58 50	2,196 50	
		—do— coconut shells	Rs.	2,440 75						Balance carried down —			57,352 94	
		—do— 23 bushels paddy	Rs.	138 00										
		—do— Ghee	Rs.	1,742 00										
		—do— Milk	Rs.	9,603 13										
		—do— coconuts to estate labourers	Rs.	601 20										
		—do— Elephant hire	Rs.	428 00	243,011 08									
		Geekinigedera Estate A/c —												
		Proceeds sale of —												
		Geekinigedera crop for period from 14-6-50 to 31-3-51	Rs.	35,045 87										
		—do— Sundry income	Rs.	3 10										
		—do— coconuts to labourers	Rs.	180 74										
		—do— coconut shells	Rs.	181 25										
		—do— minor produce	Rs.	137 66	35,498 62									
					Rs. <u>333,175 43</u>	<u>28,707 87</u>							Rs. <u>333,175 43</u>	<u>28,707 87</u>
1951	April 1	To Balance brought down			57,352 94									
1952	March 31	Galpokuna Estate A/c												
		Proceeds sale of —												
		Galpokuna copra for period from 1-4-51 to 31-3-52	Rs.	242,400 54										
		—do— coconut shells	Rs.	1,581 30										
		—do— cattle	Rs.	9,040 00										
		Carried over	Rs.	253,021 94	57,352 94									
1951	May 31	By Cheque											50,000 00	
	Augt. „	„ „											10,000 00	
	Novr. 30	„ „											30,000 00	
1952	March 31	Galpokuna Estate A/c												
		being estate expenditure as per Superintendent's reports for the period from 1-4-51 to 31-3-52											122,561 29	
		Carried over										Rs.	212,561 29	

Intld :— G. B. S. G.
Intld :— C. E. L. W.

		<u>INCOME</u>	<u>CAPITAL</u>
	Brought forward —	Rs. 253,021 94	57,352 94
To	Galpokuna Ghee for period from 1-4-51 to 31-3-52 —	Rs. 867 00	
	„ —do— Milk —	Rs. 12,625 43	
	„ —do— Empty manure bags.....	Rs. 120 20	
	„ —do— coconuts to estate labourers —	Rs. 766 24	
	„ —do— Elephant hire —	Rs. 561 00	
	„ —do— Sundries —	Rs. 4 50	267,966 31
		<hr/>	
1952	March 31 „ Geekinigedera Estate A/c —		
	„ Proceeds sale of —		
	„ Geekinigedera copra for period from 1-4-51 to 31-3-52	Rs. 26,329 75	
	„ —do— coconuts to estate labourers —	Rs. 310 08	
	„ —do— minor produce —	Rs. 66 44	
	„ —do— sundry income	Rs. 16 15	26,722 42
		<hr/>	
		Rs. 352,041 67	<hr/>

		<u>INCOME</u>	<u>CAPITAL</u>	No. 4 Voluntary Final Account — Continued
1952	March 31	Brought forward —	212,561 29	— —
		By Geekinigedera Estate A/c —		
		being estate expenditure as per Superintendent's report for the period from 1-4-51 to 31-3-52 —	29,853 18	
		„ Payments made on account as follows —		
		on 26-7-51 —	Rs. 25,000 00	
		on 17-3-52 —	Rs. 20,000 00	45,000 00
		„ Elephant hire paid to Mrs. D. R. Wijewardene for season 1950/51	428 00	
		„ Retiring gratuity paid to Lewis Fernando —	500 00	
		„ Payment to Superintendent, Galpokuna Estate for purchase of Engiehamy's block of land —	Rs. 500 00	
		Proctors' fees, stamps and survey fees etc. —	Rs. 198 00	
		Sundries —	Rs. 40 50	738 50
		„ Balance —	62,960 70	
			<hr/>	
			Rs. 352,041 67	<hr/>

Colombo, 20th May, 1954

Sgd :— G. B. S. GOMES
 Sgd :— C. E. L. WICKREMESINGHE
 EXECUTORS

ESTATE—TUDUGALLEGE DON RICHARD WIJEWARDENE—DECEASED

SCHEDULE V

GEORGE STEUART & CO. ARCADIA ESTATE A/C (14-6-50 to 31-3-52)

		<u>INCOME</u>	<u>CAPITAL</u>			<u>INCOME</u>	<u>CAPITAL</u>
1950				1950			
June	14 To Stock of Tea —		11,218 77	June	14 By Balance due to Superintendent on estate account for May 1950	Rs. 375 62	
	Moneys to credit of Properties A/c		98,513 89		Expenditure from 1-6-50 to 13-6-50	Rs. 1,371 07	1,746 69
	Balance to credit of Estate account with Messrs. George Steuart & Co.		2,713 31				
Decr.	31 ,, Arcadia Estate A/c —			Decr.	31 ,, Unsold tea at date of death accounted for by Messrs. George Steuart & Co.,		11,218 77
	Proceeds sale of tea from 14-6-50 to 31-12-50 made up as follows —				,, ,, Arcadia Estate A/c —		
	Stock of tea at date of death sold and treated as income in terms of the Will —	Rs. 11,218 77			Estate expenditure for period from 14-6-50 to 31-12-50 —	12,382 60	
	Proceeds sale of tea made subsequent to date of death —	Rs. 19,371 49			,, ,, Balance carried down	Rs. 118,046 37	99,480 51
	Profit on firewood —	Rs. 358 20					
		Rs. 30,948 46	112,445 97			Rs. 30,948 46	112,445 97
1951				1951			
Jany.	1 To Balance brought down —			March	6 By Cheque —	Rs. 110,000 00	99,480 51
	On account with the National Bank of India Ltd., Colombo —	Rs. 110,013 89			Decr.	31 ,, Arcadia Estate A/c —	
	with George Steuart & Co.	Rs. 7,867 47				Estate expenditure for the year 1951	50,402 64
	With Estate	Rs. 165 01			,, ,, being bonus payments for season 1950 as follows —		
		Rs. 118,046 37	18,565 86		Mr. H. G. Dickinson	Rs. 400 00	
					Clerk	Rs. 30 00	480 00
Decr.	31 ,, Arcadia Estate A/c —				,, ,, Balance		26,751 21
	Proceeds sale of tea and sundry receipts for 1951		69,537 48			Rs. 88,103 34	99,480 51
			Rs. 88,103 34				

Colombo, 20th May, 1954

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

EXECUTORS

ESTATE — TUDUGALLEGE DON RICHARD WIJEWARDENE, DECEASED

FUNERAL EXPENSES AND OTHER DEBTS

No. 4
Voluntary
Final Account
—Continued

DUE BY DECEASED (14-6-50 to 31-3-52)

	Debts due on 13-6-50		Paid		Balance Debts due on 31-3-52	
1. FUNERAL EXPENSES						
Messrs A. F. Raymond & Co.	1,300	—	1,300	—	—	—
Associated Newspapers of Ceylon Ltd.	128	37	128	37	—	—
S. Jayasinghe	13	70	13	70	—	—
A. N. Seneviratne	61	50	61	50	—	—
The Rosary	10	—	10	—	—	—
Messrs. Hendrick & Sons	190	—	190	—	—	—
Cane Furnishers	73	60	73	60	—	—
	Rs. 1,777	17	1,777	17	—	—
2. OTHER DEBTS DUE BY DECEASED						
Sir Frank Gunasekera	1,500	—	1,500	—	—	—
Nellie Ferdinands	195	—	195	—	—	—
Mrs. L. Ranasinghe	135	—	135	—	—	—
Edward Reid & Begg	600	—	—	—	600	—
E. C. de S. Seneviratne	68	—	—	—	68	—
Associated Newspapers of Ceylon Ltd.	10,856	33	10,856	33	—	—
P. Mohideen Saibo	144	76	144	76	—	—
Ceylon Cold Stores Ltd.	99	—	99	—	—	—
Lalvani Bros.	35	—	35	—	—	—
Commercial Products of Ceylon Ltd.	1,038	63	1,038	63	—	—
M. P. Gomez & Co.	84	06	84	06	—	—
Cargills (Ceylon) Ltd.	204	34	204	34	—	—
Millers Ltd.	134	54	134	54	—	—
Walker Sons & Co. Ltd.	234	35	234	35	—	—
Ceylon Cold Stores Ltd.	106	77	106	77	—	—
Perera & Sons Ltd.	287	21	287	21	—	—
City Dispensary	18	70	18	70	—	—
Millers Ltd.	64	87	64	87	—	—
Lalchands	181	60	181	60	—	—
M. C. Abdul Rahim & Bros.	195	62	195	62	—	—
Tudawe Bros.	322	10	322	10	—	—
S. N. Namasivayam Chetty	105	75	105	75	—	—
W. Podisingho & Sons	105	—	105	—	—	—
Moosajees	45	75	45	75	—	—
Goodhouse Ltd.	23	70	23	70	—	—
G. N. G. Walles	141	50	141	50	—	—
M. P. Gomez & Co.	168	63	168	63	—	—
Walker Sons & Co. Ltd.	98	70	98	70	—	—
Kundanmals	26	—	26	—	—	—
Eastern Silk Stores	95	50	95	50	—	—
Hirdramani	54	—	54	—	—	—
Standard Electric Co.	82	50	82	50	—	—
Cargills (Ceylon) Ltd.	140	38	140	38	—	—
Warrington Bungalow A/c :—						
Electricity Bill		153 46				
Telephone Calls		17 35				
Colombo Gas & Water Co. Ltd.						
1 ton Coke	67 00					
May 1950 a/c	27 75	94 75				
C/Over		265 56			668	—
	17,593	29	16,925	29		

Intld :— G. B. S. G.

Intld :— C. E. L. W.

No. 4
Voluntary
Final Account
—Continued

		Debts due on 13-6-50		Paid		Balance Debts due on 31-3-52	
B/Forward	265 56	17,593	29	16,925	29	668	—
K. Paramu for grass	97 00						
Municipal Treasurer tax for 2nd qr. 1950 :—							
Warrington	206 25						
Hospital Street property	75 00						
Thimbirigasyaya	426 35						
Colombo Gas & Water Co. Ltd.							
June 1950 a/c	32 25						
Water rates 1st and 2nd qr. 1950	297 60	1,118	76	1,118	76	—	—
Office A/c — Lake House & Warrington							
Salaries — June 1950	205 00						
Salaries — July 1950	205 00						
Petty Cash	100 00	510	—	510	—	—	—
Thimbirigasyaya Properties a/c							
S. Jayasinghe — Wages — June 1950	109 00						
—do— — July 1950	104 90	213	90	213	90	—	—
Anderson Estate A/c							
Hunter & Co. Ltd.		213	18	213	18	—	—
Arcadia Bungalow							
Postmaster General							
Electric Bill	52 50						
—do— —do—	15 30						
June 1950 — Wages	230 00	297	80	297	80	—	—
Arcadia Estate A/c							
Amount due to Messrs. George Steuart & Co. on lent labour &c		3,738	14	—	—	3,738	14
Amount due to Superintendent on Estate a/c		1,746	69	1,746	69	—	—
Deposit on Rent set against rent :—							
Thimbirigasyaya Properties	139 50						
Arcadia Bungalow	125 00	264	50	264	50	—	—
Hospital Street Property		200	—	—	—	200	—
Arcadia Bungalow A/c							
Tudawe Bros. Ltd.		12,946	44	12,946	44	—	—
Income Tax							
Year of Assessment 1948/49							
Assessment dated 11-5-50	242,106 00						
Year of Assessment							
1949/50 Assessment dated 12-5-50	223,735 11	465,841	11	—	—	465,841	11
Donald H. Floyd		26,713	10	26,713	10	—	—
Richardson & Co. Ltd.		106	26	106	26	—	—
F. X. Pereira		22	—	22	—	—	—
C/Over		581,525	17	61,077	92	470,447	25

Intld :— G. B. S. G.

Intld :— C. E. L. W.

	Debts due on 18-6-50		Paid		Balance Debts due on 31-3-52	
B/Forward—	531,525	17	61,077	92	470,447	25
Messrs. F. J. & G. de Saram for professional services rendered up to date of death as follows :—						
Account dated 26-5-49	132	00				
—do— 9-3-53	3,378	00				
—do— 9-3-53	302	50				
—do— 9-3-53	4,230	00				
	8,042	50	—	—	8,042	50
Compensation to rival claimants to Medikele Estate						
	1,559	50				
Out of pocket expenses re acquisition proceedings						
	1,709	50	1,709	50	—	—
Rs.	541,277	17	62,787	42	478,489	75

Colombo, 20th May, 1954

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE
EXECUTORS

ESTATE — TUDUGALLEGE DON RICHARD WIJEWARDENE — DECEASED

SCHEDULE VII

INCOME ACCOUNT — (14-6-50 to 31-3-52)

To Mrs. Kusuma Gooneratne being allowances paid to her for the months October 1950 to March 1952 (both months inclusive)		7,750 00	
„ Mrs. Ruby Wijewardene being allowances paid to her for the months July 1950 to March 1952 (both months inclusive)		31,500 00	
„ Master Ranjit Wijewardene being allowances paid to him for the months July 1950 to March 1952 (both months inclusive)		10,500 00	
„ Mr. P. S. Wijewardene being allowances paid to him for the months October 1950 to March 1952 (both months inclusive)		7,750 00	
„ Mrs. Nalini Wickremesinghe being allowances paid to her for the months October 1950 to March 1952 (both months inclusive)		7,750 00	
„ Mrs. Ranees Gomes being allowances paid to her for the months October 1950 to March 1952 (both months inclusive)		7,750 00	
„ Lanka Estate Agency Limited being payment to Lewis Fernando being retiring gratuity		500 00	
„ Lanka Estate Agency Limited being payment made to Superintendent, Galpokuna Estate for purchase of Engiehamy's block of land	500 00		
Proctor's fees, stamps, survey fees etc.	198 00		
Sundries	40 50	738 50	
„ Lanka Estate Agency Limited being Elephant hire paid to Mrs. D. R. Wijewardene for Season 1950/51		428 00	
„ Geekinigedera Estate being excess of expenditure over income incurred in working the estate for the period from 1-4-51 to 31-3-52		3,130 76	
„ Share of cost of cheque book, postage etc.	1 50		
—do— —do— —do—	7 50	9 00	
„ Payments made to the Ocean Accident and Guarantee Corporation Ltd. being annual premium on "All Risks" (Oil Paintings) Policy No. 41129 from 21-9-51 to 21-9-52		881 90	
„ Thimbirigasyaya Properties being salaries repairs etc. for period from 14-6-50 to 31-3-52	2,951 45		
Municipal taxes, compensation to tenants etc.	779 10	3,730 55	
„ "Warrington" a/c being sundry repairs and Municipal rates in respect of Warrington bungalow for period from 14-6-50 to 31-3-52	1,358 25		
Wages for August and September 1950 Paid to T. E. Z. Abdue	60 00	1,418 25	

Carried over Rs. 88,336 96

By Dividends on shares collected during the period 14-6-50 to 31-3-52—see Statement A attached			207,783 27
„ Interest on Mortgage Bond No. 2884 by Mr. P. Don Jinadssa for period 15-3-50 to 5-10-50 (Balance principal Rs. 10,000/- at 8% p.a.)			449 32
„ Realised value of stock of coconuts on Galpokuna and Geekinigedera Estates on date of death of deceased, treated as income in terms of the Will —			
Galpokuna Estate	48,098 27		
Geekinigedera Estate	6,567 46	54,665 73	
„ Rents due at date of death since received and treated as income in terms of the Will —			
Thimbirigasyaya Properties	58 82		
Arcadia bungalows	147 50	201 32	
„ Galpokuna Estate being excess of income over expenditure on the working of the estate as follows —			
From 14-6-50 to 31-3-51	154,010 75		
From 1-4-51 to 31-3-52	145,405 02	299,415 77	
„ Geekinigedera Estate being excess of income over expenditure on the working of the estate for the period from 14-6-50 to 31-3-51			12,165 09
„ Arcadia Estate being excess of income over expenditure on the working of the estate for the period —			
From 14-6-50 to 31-12-50	18,565 86		
From 1-1-51 to 31-12-51	18,704 84	37,270 70	
„ Anderson Estate being excess of income over expenditure on the working of the estate as follows:—			
From 14-6-50 to 31-3-51	97,420 47		
From 1-4-51 to 31-3-52	24,028 05	121,448 52	
„ Thimbirigasyaya Properties being proceeds sale of plantains and coconuts for period from 14-6-50 to 31-3-52	56 00		
—do— —do— rents	962 13	1,018 13	
„ Weeragodawatte and Ambagahawatte (Sedawatte properties) being rent from the tenants from 1-4-49 to 31-3-51 as per statement "B" attached			58 25
„ Arcadia Bungalow being proceeds sale of flowers for the period from 14-6-50 to 31-3-52	697 28		
Rent on Arcadia bungalows received during the above period	2,327 50	3,024 78	

Carried over 737,495 88

Intld :—G. B. S.G.

Intld :—C. E. L. W.

	Brought forward —		83,386 96
To	Arcadia bungalow being salaries and other expenses etc., for the period from 14-6-50 to 31-3-52		14,995 64
„	Arcadia estate lease rent etc., paid during the period 14-6-50 to 31-3-52		600 98
„	Lanka Estate Agency Limited payments made to Mrs. R. Wijewardene		
	On account	2,000 00	
	Value of 23 bushels paddy	188 00	
	Sundries	58 50	2,196 50
„	Colombo Office balance expenses incurred up to 31-3-52		5,733 46
„	Balance		630,632 34
		Rs.	<u>737,495 88</u>

Colombo, 20th May, 1954

Sgd :— G. B. S. GOMES
Sgd :— C. E. L. WICKREMESINGHE
EXECUTORS

Brought forward — 737,495 88

No. 4
Voluntary
Final Account
—Continued

Rs. 737,495 88

STATEMENT "A"

ESTATE — TUDUGALLEGE DON RICHARD WIJEWARDENE, DECEASED

DIVIDENDS ON SHARES — (14-6-50 to 31-3-52)

ASSOCIATED NEWSPAPERS OF CEYLON LIMITED

2126 Ordv : shares of Rs. 100/- each

1951						
June	4.	12½% interim dividend for 1949 declared on 12-9-50	Rs.	25,325 00		
		Less Income Tax at 25%		6,331 25	18,993 75	
	„	12½% final dividend for 1949 declared on 29-12-50	Rs.	25,325 00		
		Less Income Tax at 25%		6,331 25	18,993 75	
1952						
Jany.	15.	20% dividend for 1950 declared on 3-1-52	Rs.	40,520 00		
		Less Income Tax at 28%		11,345 60	29,174 40	67,161 90

ASSOCIATED NEWSPAPERS OF CEYLON LIMITED

1813 pref : shares of Rs. 100/- each

1951						
June	4.	6% dividend for 1950 declared on 21-12-50	Rs.	10,878 00		
		Less Income Tax at 25%		2,719 50	8,158 50	
1952						
Jany.	9.	6% dividend for 1951 declared on 28-12-51	Rs.	10,878 00		
		Less Income Tax at 28%		3,045 84	7,832 16	15,990 66

BANK OF CEYLON

68 shares of Rs. 50/- each

1951						
April	28.	6% final dividend and 3% bonus for year ended 30-9-50 declared on 9-12-50 ..	Rs.	306 00		
		Less Income Tax at 25%		76 50	229 50	229 50

Note :— shares sold on 6-4-51 and 9-4-51.

BRITISH CEYLON CORPORATION LTD.

500 shares of Rs. 7/50 each

1951						
July	12.	8% interim dividend for 1950 declared on 2-12-50	Rs.	300 00		
		Less Income Tax at 25%		75 00	225 00	225 00

Note :— shares sold on 28-5-51

CEYLON THEATRES LIMITED

250 shares of Rs. 10/- each.

Note :— shares sold on 11-4-51

COLOMBO APOTHECARIES CO., LTD.

67 shares of Rs. 10/- each

1952						
Feby.	28.	5% interim dividend for year ended 31-3-50 declared on 18-6-50	Rs.	33 50		
		Less Income Tax at 25%		8 38	25 12	
1951						
July	23.	7% final dividend for year ended 31-3-50 declared on 6-11-50	Rs.	46 90		
		Less Income Tax at 25%		11 75	35 15	

C/Over Rs. 60 27 83,607 06

Intld :—G. B. S. G.
Intld :—C. E. L. W.

		B/Forward	Rs.			
1951		.. .. .		60 27	88,607 06	No. 4 Voluntary Final Account —Continued
July	23.	5% interim dividend for year ended 31-3-51 declared on 4-6-51	Rs. 33 50			
		Less Income Tax at 28%	9 38	24 12	84 39	
		<u>Note</u> :— shares sold on 26-4-51				
CARGILLS (CEYLON) LIMITED						
675 shares of Rs. 10/- each						
1951	April	28. 7% final dividend for year ended 31-3-50 declared on 25-8-50	Rs. 472 50			
		Less Income Tax at 25%	118 12	354 38		
				
	..	5% interim dividend for year ended 31-3-51 declared on 24-11-50	Rs. 337 50			
		Less Income Tax at 25%	84 38	253 12	607 50	
		<u>Note</u> :— shares sold during period 26-4-51 and 10-5-51				
CEYLON BUSINESS EXPRESS LTD.						
2 shares of Rs. 100/- each						
CEYLON MOTOR INSURANCE ASSOCIATION LTD.						
10 shares of Rs. 10/- each						
1951	Octr.	30. 8% dividend for year ended 31-3-50 declared on 29-12-50	Rs. 8 00			
		Less Income Tax at 25%	2 00	6 00	6 00	
		<u>Note</u> :— shares sold on 18-10-51				
COMMERCIAL PRODUCTS OF CEYLON LTD.						
12650 shares of Rs. 10/- each						
1951	June	30. 20% 1st and final dividend for 1949 de- clared on 11-12-50	Rs. 25,300 00			
		Less Income Tax at 25%	6,325 00	18,975 00		
	Decr.	4. 70% interim dividend for 1950 declared on 30-11-51	Rs. 88,550 00			
		Less Income Tax at 28%	24,794 00	63,756 00		
		14. 30% final dividend for 1950 declared on 11-12-51	Rs. 37,950 00			
		Less Income Tax at 28%	10,626 00	27,324 00	110,055 00	
GOODHOUSE LTD.						
500 shares of Rs. 10/- each						
HIGH FORESTS ESTATES CO. LTD.						
500 shares of Rs. 10/- each						
1951	April	11. 8% interim dividend for 1950 declared on 18-8-50	Rs. 400 00			
		Less Income Tax at 25%	100 00	300 00		
				
	..	10% second interim dividend for 1950 de- clared on 21-11-50	Rs. 500 00			
		Less Income Tax at 25%	125 00	375 00		
		C/Over		675 00	194,359 95	

Intld :—G. B. S. G.

Intld :—C. E. L. W.

		B/Forward	Rs.	675 00	194,359 95
1951					
April	11.	25% final dividend for 1950 declared on 27-2-51	Rs.	1,250 00	
		Less Income Tax at 25%		312 50	937 50
					1,612 50

Note:—shares sold on 18-4-51 and 23-4-51

KALUGANGA VALLEY TEA AND RUBBER CO. LTD.

300 shares of Rs. 10/- each

1951					
May	12.	10% interim dividend for 1950 declared on 11-9-50	Rs.	300 00	
		Less Income Tax at 25%		75 00	225 00
	„	10% second interim dividend for 1950 declared on 23-11-50	Rs.	300 00	
		Less Income Tax at 25%		75 00	225 00
	„	40% final dividend for 1950 declared on 22-3-51	Rs.	1,200 00	
		Less Income Tax at 25%		300 00	900 00
					1,350 00

Note :— shares sold on 18-4-51

KELANI TEA GARDEN CO. LTD.

935 shares of Rs. 10/- each

1951					
May	5.	5% interim dividend for 1950 declared on 5-12-50	Rs.	467 50	
		Less Income Tax at 25%		116 88	350 62
	„	15% final dividend for 1950 declared on 21-3-51	Rs.	1,402 50	
		Less Income Tax at 25%		350 62	1,051 88
					1,402 50

Note :— shares sold on 9-4-51

LANKA ESTATE AGENCY LIMITED

125 shares of Rs. 10/- each

1951					
June	30.	15% final dividend for year ended 31-3-50 declared on 30-10-50	Rs.	187 50	
		Less Income Tax at 28%		52 50	135 00
1952					
March	18.	15% final dividend for year ended 31-3-51 declared on 7-3-52	Rs.	187 50	
		Less Income Tax at 30%		56 25	131 25
					266 25

LAND AND HOUSE PROPERTY CO. LTD.

2000 shares of Rs. 10/- each

1951					
July	2.	3% dividend for year ended 31-3-50 declared on 17-11-50	Rs.	600 00	
		Less Income Tax at 25%		150 00	450 00
	„	3% dividend for year ended 31-3-51 declared on 14-6-51	Rs.	600 00	
		Less Income Tax at 28%		168 00	432 00
					882 00

C/Over Rs. 199,873 20

Intld :—G. B. S. G.

Intld :—C. E. L. W.

B/Forward Rs. 199,873 20

No. 4
Voluntary
Final Account
—ContinuedLANDSCAPE ESTATES LIMITED

		144 shares of Rs. 10/- each				
1951						
July	2.	5% dividend for 1949 declared on 21-6-50	Rs.	72 00		
		<u>Less</u> Income Tax at 25%		18 00	54 00	
	„	10% interim dividend for 1950 declared on 11-9-50	Rs.	144 00		
		<u>Less</u> Income Tax at 25 %		36 00	108 00	
	„	10% second interim dividend for 1950 declared on 20-12-50	Rs.	144 00		
		<u>Less</u> Income Tax at 25%		36 00	108 00	
	„	25% third interim dividend for 1950 declared on 30-3-51	Rs.	360 00		
		<u>Less</u> Income Tax at 25%		90 00	270 00	
	„	5% final dividend for 1950 declared on 24-5-51	Rs.	72 00		
		<u>Less</u> Income Tax at 28%		20 16	51 84	
1951						
Augt.	23.	10% interim dividend for 1951 declared on 20-8-51	Rs.	144 00		
		<u>Less</u> Income Tax at 28%		40 32	103 68	695 52

Note: shares sold on 18-10-51LANKA TILES LIMITED

1000 shares of Rs. 10/- each — — —

LOW COUNTRY FOOD PRODUCTS LTD.

3 shares of Rs. 500/- each — — —

MILLERS LIMITED

3375 shares of Rs. 10/- each

1952						
March	10.	5% interim dividend for year ended 31-3-50 declared on 15-5-50 payable on 19-6-50	Rs.	1,687 50		
		<u>Less</u> Income Tax at 25%		421 88	1,265 62	
1951						
April	28.	7% final dividend for year ended 31-3-50 declared on 22-9-50	Rs.	2,362 50		
		<u>Less</u> Income Tax at 25%		590 63	1,771 87	
	„	5% interim dividend for year ended 31-3-51 dec: on 6-12-50	Rs.	1,687 50		
		<u>Less</u> Income Tax at 25%		421 88	1,265 62	4,303 11

Note:—shares sold during period 11-4-51 and 8-5-51PHOTO CINEX LIMITED

416 shares of Rs. 10/- each

1951						
Augt.	30.	4% dividend for year ended 31-3-50 dec: on 7-7-50 on <u>166 shares</u>	Rs.	66 40		
		<u>Less</u> Income Tax at 25%		16 60	49 80	
		C/Over	Rs.	49 80		204,871 83

Intld:—G. B. S. G.

Intld:—C. E. L. W.

No. 4
Voluntary
Final Account
—Continued

1951 Augt.	30.	B/Forward	Rs.	49 80	204,871 83
		8% dividend for year ended 31-3-50 dec : on 7-7-50 on 250 shares	Rs.	200 00	
		<u>Less Income Tax at 25%</u>		50 00	150 00
		5% interim dividend for year ended 31-3-51 dec : on 29-3-51 on 416 shares	Rs.	208 00	
		<u>Less Income Tax at 25%</u>		52 00	156 00
		5% final dividend for year ended 31-3-51 dec : on 24-7-51 on 416 shares	Rs.	208 00	
		<u>Less Income Tax at 28%</u>		58 24	149 76
					505 56

Note :—shares sold on 18-10-51

RUBLI RUBBER CO. LIMITED

1,500 shares of Rs. 5/- each

1951 April	11.	30% first and final dividend for 1950 dec: on 20-3-51	Rs.	2,250 00	
		<u>Less Income Tax at 25%</u>		562 50	1,687 50
					1,687 50

Note :—shares sold on 6-4-51

SUBARN THEATRES LIMITED

50 shares of Rs. 10/- each

USK VALLEY (KALUTARA) RUBBER CO. LTD.

165 shares of Rs. 10/- each

1951 April	11.	5% interim dividend for 1950 dec: on 15-8-50	Rs.	82 50	
		<u>Less Income Tax at 25%</u>		20 63	61 87
		10% second interim dividend for 1950 dec : on 11-12-50	Rs.	165 00	
		<u>Less Income Tax at 25%</u>		41 25	123 75
		45% final dividend for 1950 dec : on 14-3-51	Rs.	742 50	
		<u>Less Income Tax at 25%</u>		185 62	556 88
					742 50

Note :—shares sold on 3-4-51

WAGOLLA ESTATES LIMITED

600 shares of Rs. 10/- each

Note :—shares sold on 9-4-51

					Rs.	207,807 39
		<u>Deduct</u> — Proceeds of 5% net interim dividend for year ended 31-3-51 declared on 4-6-51 by the Colombo Apothecaries Co. Ltd. on 67 shares as shown above refunded to buyer of these shares.				24 12
					Rs.	<u>207,783 27</u>

Colombo, 20th May, 1954

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

EXECUTORS

STATEMENT " B "

ESTATE — TUDUGALLEGE DON RICHARD WIJEWARDENE — DECEASED

No. 4
Voluntary
Final Account
—Continued

Rent of Sedawatte Properties Nos. 5/6, 82, 82d, for the two years from April 1, 1949 to March 31, 1951

Rent of 82, 82d	Rs. 17/50 per mensem for two years —	..	..	..	..	..	Rs.	420	00
Rent of 5/6	Rs. 6/- per mensem for two years —	..	..	..	..	..	Rs.	144	00
							Rs.	<u>564</u>	<u>00</u>
Expenses	Taxes for two years —	..	..	..	..	..	Rs.	59	52
	Rent Receipt book —	..	..	..	..	..	Rs.	1	35
	One Lavatory Bucket —	..	..	..	..	..	Rs.	5	00
							Rs.	<u>65</u>	<u>87</u>
Each Co-owners' share —	1/9th of the total rent ..	..	..	..	..	..	Rs.	62	66
<u>Less</u>	1/7th share of expenses ..	..	..	..	..	..	Rs.	9	41
							Rs.	<u>53</u>	<u>25</u>
The Estate of late Mr. D. R. Wijewardene 1/9th share									
from 1-4-49 to 13-6-50 (14½ months)	..	..	..	..	..	..	Rs.	32	17
from 14-6-50 to 31-3-51 (9½ months)	..	..	..	..	..	..	Rs.	21	08
							Rs.	<u>53</u>	<u>25</u>
Dr. D. E. Wijewardene — 1/9th share of nett income	..	..	..	..	..	..	Rs.	53	25
Mrs. A. F. Seneviratne —do— —do—	..	..	..	..	..	..	Rs.	53	25
Mr. D. C. Wijewardene —do— —do—	..	..	..	..	..	..	Rs.	53	25
Mr. D. A. T. Wijewardene —do— —do—	..	..	..	..	..	..	Rs.	53	25
Mrs. D. W. Wijewardene —do— —do—	..	..	..	..	..	..	Rs.	53	25
The Estate of three minor children of Late Mr. D. P. A. Wijewardene—3/36th share of nett income	..	..	..	..	..	..	Rs.	37	51
							Rs.	<u>357</u>	<u>01</u>
Total rent collected 3/4th share of Gross Rent —	..	..	..	..	..	..	Rs.	422	88
<u>Less</u> Expenses as above—	..	..	..	..	..	..	Rs.	65	87
							Rs.	<u><u>357</u></u>	<u><u>01</u></u>

Colombo, 20th May, 1954

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

EXECUTORS

ESTATE — TUDUGALLEGE DON RICHARD WIJEWARDENE, DECEASED

SCHEDULE VIII

ESTATE ACCOUNT — (14-6-50 to 31-3-52)

		Inventoried value of assets	Increased by Offi- cial valuation	Realised between 14-6-50 to 31-3-52	Unrealised assets on 31-3-52
Cash in the House		61 51	—	61 51	—
Money in Banks					
National Bank of India Ltd., Colombo Styled :—					
Don Richard Wijewardene — Anderson Estate A/c —	1,306 86	—	—	—	—
D. R. W. Estates Account	1,683 79	—	—	—	—
Don Richard Wijewardene	178,371 23	—	—	—	—
	181,361 88	—	—	—	—
Mercantile Bank of India Ltd., Colombo	76,033 27	—	—	—	—
Imperial Bank, of India, Colombo	274,580 66	—	—	—	—
Hongkong & Shanghai Banking Corporation, Colombo —	104 87	532,080 68	—	531,975 81	104 87
Stocks Shares or debentures of Companies					
As per Schedule II	—	1,241,416 25	—	105,316 25	1,136,100 00
Money out on Mortgages ..					
Amount due by Mr. P. Don Jinadasa on Mortgage Bond No. 2884 dated 14-6-44 (H. A. Abeywardene N.P.)	10,000 00				
Balance Principal	199 45	10,199 45	—	10,199 45	—
Interest at 8% per annum from 15-3-50 to 13-6-50					
NOTE — The sum of Rs. 199/45 has been treated as income in terms of the deceased's Will and is included in the sum of Rs. 449/32 shown in the Income Account (Schedule VII)					
Other Debts due to the Deceased as per Schedule I	—	221,732 88	—	214,157 88	7,575 00
Household Goods, Jewellery, Motor Cars etc.					
“Warrington” — household furniture, books and paintings etc.	41,576 00				
—do— Jewellery	5,050 00	46,626 00	—	—	—
“Arcadia” — household furniture etc., at bungalow, cottage, Brookside and Lodge		18,853 00	—	—	—
Motor Cars					
Chevrolet Car No. CL. 5085	9,088 00				
Mercedes Car No. X. 9749	3,500 00	12,588 00	78,067 00	—	78,067 00
Rents Accrued Due at date of death					
Thimbirigasyaya Properties	53 82				
Arcadia Bungalows	147 50	201 32	—	201 32	—
NOTE — The sum of Rs. 201/32 has been treated as income in terms of the Will of the deceased and is shown in the Income Account — (Schedule VII)					
Movables in the U.K. As per Schedule III	—	30,013 21	—	—	30,013 21
Arrears of Salary or Pension					
Salary and allowance for June 1950 from the Associated Newspapers of Ceylon Limited	—	2,200 00	—	2,200 00	—
Uncashed Dividends and Interest Accrued Due, 7% interim dividend for 1944/45 declared by the Clunes Estates Co., of Ceylon Ltd., on 275 shares, less 17% income Tax		159 78	—	—	159 78
Carried over	Rs.	2,116,132 08	—	864,112 22	1,252,019 86

Intld :—G. B. S. G.
Intld :—C. E. L. W.

	Inventoried value of assets	Increased by official valuation	Realised between 14-6-50 to 31-3-52	Unrealised assets on 31-3-52
Brought forward —	2,116,132 08	—	864,112 22	1,252,019 86
Any other Movable Property				
Ceiling fans, goods at Kotahena Stores and Building material at Iceland Building ..	11,675 00	—	11,675 00	—
Immovable Property —				
Galpokuna Estate	900,000 00	—	—	900,000 00
Geekinigedera Estate	200,000 00	—	—	200,000 00
Anderson Estate	71,000 00	—	—	71,000 00
“ Warrington ”	108,000 00	—	—	108,000 00
Orthaseda	75 00	—	—	75 00
Weeragodawatte & Ambagahawatte	200 00	—	—	200 00
Kottakande	—	—	—	—
Galkandahena, Galkandakele and Wewaihmukalana	—	—	—	—
Meegahakotuwakumbura, Paligahakumbura	—	—	—	—
Wellabodawatta and Thalagahawatta	3,000 00	—	—	3,000 00
Dambugahawatte	1,000 00	—	—	1,000 00
Medikele Estate	14,937 00	—	14,937 00	—
Arcadia Estate	—	—	—	—
Tea	30,000 00	—	—	—
Bungalow Premises —	60,000 00	—	—	90 000 00
Thimbirigasyaya Properties				
No. 28, Randoli Lane & Nos. 32, 34, 36, 38, 40, 50 and 50 (1-6)				
Siripa Road —	195,000 00	—	2,000 00	193,000 00
Deduct	3,711,019 08	—	892,724 22	2,818,294 86
Liabilities —				
Funeral Expenses as per Schedule VI	1,777 17	—	—	—
Other debts due by the deceased —do—	541,277 17	—	—	—
Net Value of Estate	3,167,964 74			

Net Value of Estate as shown above		3,167,964 74
Add Excess amount realised over and above the inventory value on the sale of Medikele Estate as follows —		
Realised on Sale —	20,000 00	
Inventory value	14,937 00	5,063 00
Refund of July 1950 wages in respect of Thimbirigasyaya properties (included in cheque for Rs. 9,015/08 credited on 20-9-50)		104 90
Proceeds sale of three rolls of barbed wire		50 00
Excess realised on the sale of shares — See Schedule II		15,204 23
Proceeds sale of second hand dover stove and tagrams at Arcadia Bungalow		361 00
		3,188,747 87

Deduct		
Interest paid by Mr. P. Don Jinadasa on Mortgage Bond No. 2884 as shown above treated as income —	199 45	
Legacies paid — as per Statement “ C ” attached	19,896 00	
Loss incurred on sale of shares — See Schedule II	3,194 43	
Value of stock of coconuts on Galpokuna & Geekinigedera Estates on date of death realised and applied as income — See Schedules I and VII	54,665 73	
Value of unsold tea on Arcadia Estate at date of death accounted for by Messrs. George Stuart & Co., written off to this account	11,218 77	
Rent accrued due at death since realised and treated as income as shown above	201 32	
Executorship expenses — as per Statement “ D ” attached	15,756 09	
Renovations to Arcadia Bungalow during the period from 14-6-50 to 31-3-52	30,622 00	
Profits Tax for 1948	7,297 20	
Legal Expenses — Messrs. F. J. & G. de Saram for stamp duties and disbursements incurred and to be incurred	6,000 00	

Carried over **Rs. 148,550 99** **3,188,747 87**

Intld :—G. B. S. G.

Intld :—C. E. L. W.

No. 4
Voluntary
Final Account
—Continued

Brought forward —	Rs.	148,550 99	3,188,747 87
Estate Duty —		<u>1,057,155 75</u>	<u>1,205,706 74</u>
Balance carried over to Balance Sheet			<u>Rs. 1,983,041 13</u>

Colombo, 20th May 1954

Sgd :— G. B. S. GOMES
Sgd :— C. E. L. WICKREMESINGHE
EXECUTORS

STATEMENT " C "ESTATE — TUDUGALLEGE DON RICHARD WIJEWARDENE, DECEASEDNo. 4
Voluntary
Final Account
—ContinuedLEGACIES A/C — (14-6-50 to 31-3-52)

Paid legacies in terms of Clause 9 of the Will of the deceased —

P. C. A. Nelson —	Rs.	5,000 00
E. E. C. Abeyesekera —	Rs.	5,000 00

Paid legacies in terms of Clause 10 of the Will of the deceased —

Kapuge Ego Nona —	Rs.	1,000 00
John —	Rs.	1,000 00
D. S. Gunasekera —	Rs.	480 00
F. P. Gunadasa —	Rs.	96 00
C. Karuppen	Rs.	300 00
N. E. Ananthan —	Rs.	540 00
K. K. Sevadas —	Rs.	270 00
H. M. Appuhamy or order —	Rs.	1,000 00
N. Kanappan —	Rs.	1,000 00
Banda —	Rs.	210 00
D. H. P. Munaweera —	Rs.	2,500 00
T. E. Z. Abdue —	Rs.	1,000 00
	Rs.	<u>19,896 00</u>

Colombo, 20th May, 1954

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

EXECUTORS

ESTATE—TUDUGALLEGE DON RICHARD WIJEWARDENE, DECEASED

SCHEDULE IV

No. 4
Voluntary
Final Account
—Continued

Income Account — (1-4-56 to 31-3-57)

To	Mr. D. H. P. Munaweera in settlement of his account dated 28-6-56 for services rendered during period 1955 September to 1956 June re auditing of books, preparing income tax accounts etc.—	Rs.	800 00	By	Balance as per Schedule VI to the Balance Sheet dated 6th September 1957—	Rs.	876,609 09
„	expenditure incurred in respect of Thimbirigasyaya properties, during year ended 31-3-57 as follows :— ..			„	Dividends on shares collected during the period 1-4-56 to 31-3-57—see Statement “ A ” attached		27,677 10
	Wages of Watcher —		90 00	„	Arcadia Estate being excess of income over expenditure on the working of the Estate during the year ended 31st December 1956 —		31,011 52
	Picking nuts		14 40	„	Anderson Estate being excess of income over expenditure on the working of the estate during the year ended 31st March 1957 —	16,814 15	
	Demolishing boundary wall and fixing existing barbed wire fence ..		204 60	„	Amount received in respect of re-planting subsidy —	4,265 61	21,079 76
	Municipal Taxes on Garden Nos. 36 & 50/1, Siripa Road, for 1954, 1955 and up to 3rd Quarter 1956 with warrant costs —	45 23	354 23	„	Galpokuna Estate being excess of income over expenditure on the working of the estate during the year ended 31st March 1957 —		92,466 20
„	Rates paid to the Municipal Commissioner, Negombo, for the four quarters ended 31st March 1957 in respect of :—			„	Geekinigedera Estate being excess of income over expenditure on the working of the estate during the year ended 31st March 1957 —		6,643 87
	Dambugahawatte (Nos. 51 & 51/1, Lewis Place, Negombo)		3 12	„	Rent of Arcadia Bungalows for the year ended 31st March 1957 — ..	2,125 00	
	Wellabodawatte & Thalagahawatte (No. 51/2, Lewis Place, Negombo)		5 32	„	Sale of flowers —	249 64	2,374 64
„	Lease rent paid during the period 1-4-56 to 31-3-57 in respect of Arcadia Estate leases — See Statement “ B ” attached —		1,288 69				
„	Postal Order commission remitting rates in respect of Negombo properties—		20				
„	Cost of one ledger —		30 00				
„	Part cost of cheque book		3 00				
„	Expenditure incurred on Arcadia bungalows for the year ended 31st March 1957—		2,282 31				
„	Salaries of staff and overtime payments incurred during year ended 31-3-57 in respect of Colombo Office (Lake House)	1,480 00					
„	Cost of cheque book —		6 00				
„	Postage stamps		6 95				
„	Transport charges on coconuts to Colombo during the year ended 31st March 1957 —		480 00				
„	Mrs. Ruby Wijewardene being allowance for the twelve months ended 31st March 1957		18,000 00				
„	Mr. P. S. Wijewardene — do —		6,000 00				
„	Mrs. Nalini Wickremesinghe — do —		6,000 00				
„	Mrs. Rancee Gomes — do —		6,000 00				
„	Mrs. Kusuma Gooneratne — do —		6,000 00				
„	Mr. Ranjit Wijewardene — do —		22,991 58				
„	Balance carried over to Balance Sheet		986,130 78				
		Rs.	1,057,862 18				

Rs. 1,057,862 18

Colombo, 10th January, 1958

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

EXECUTORS

STATEMENT " D "

No. 4
Voluntary
Final Account
—Continued

ESTATE — TUDUGALLEGE DON RICHARD WIJEWARDENE, DECEASED

EXECUTORSHIP EXPENSES — (14-6-50 to 31-3-52)

Paid cost of cheque book etc.	Rs.	4 50	
Paid share of cost of cheque book &c.	Rs.	1 50	
Paid Mrs. R. Wijewardene expenses for three months alms giving	Rs.	2,000 00	
Interest charged by bank on account over draft allowed to Mr. G. B. S. Gomes	Rs.	61 00	
Paid Mr. J. A. Martensz air passage from Canberra to Colombo and back and his expenses in Colombo	Rs.	4,516 22	
Paid Mr. J. G. Vandersmagt for valuation of household goods and furniture at " Warrington "	Rs.	300 00	
Paid Mr. A. J. C. Peiris for valuing Galpokuna and Geekinigedera Estates	Rs.	2,543 75	
Paid share of cost of cheque book of 240 forms and postage charges	Rs.	7 55	
Paid Ceylon Daily News advertising building materials	Rs.	50 00	
Paid Dinamina —do— —do—	Rs.	60 00	
Paid Ocean Accident & Guarantee Corporation Ltd., being annual premium on all risks (Oil Paintings) Policy No. 41129 for one year from 21-9-50	Rs.	381 90	
Paid Charles H. Peiris for valuation of Medikele Estate	Rs.	210 00	
„ Charles H. Peiris for valuation of Warrington and Thimbirigasyaya properties	Rs.	1,050 00	
„ fee for route licence re-alms giving	Rs.	2 00	
„ Wilfred Perera for inventory of furniture at Arcadia bungalow	Rs.	350 00	
„ T. E. Z. Abdue, gratuity	Rs.	360 00	
„ Charles H. Peiris fee for valuation of Arcadia bungalow	Rs.	787 50	
„ A. D. Layton for valuation of Anderson Estate	Rs.	200 00	
„ for transport of materials etc. from Lake House to Iceland Buildings	Rs.	148 70	
„ for typing copies of inventory and valuation reports	Rs.	25 00	
„ for printing Geekinigedera Estate plan	Rs.	8 00	
„ for painting Galpokuna Estate iron safe and paints	Rs.	96 63	
„ for repairs to Galpokuna Estate fibre mills	Rs.	30 09	
„ for two van trips to Warrington	Rs.	4 00	
„ for typing copies of accounts for Messrs. Ford, Rhodes, Thornton & Co.	Rs.	492 30	
Carried over	Rs.	3,764 22	Rs. 9,926 42

Intld :— G. B. S. G.

Intld :— C. E. L. W.

	Brought forward	..	..	..	..	..	Rs.	3,764 22	Rs.	9,926 42	
Paid	for mounting plan on cloth	..	..	..	..	..	Rs.	10 50			
„	Millers Ltd. for repairs to Radiogram	..	..	..	..	..	Rs.	175 00			
„	fee for renewal of revolver licence	..	..	..	..	..	Rs.	15 00			
„	cost of wall paper for drawing room at Warrington	..	..	..	..	..	Rs.	980 00			
„	for transport of Radiogram from Millers Limited	..	..	..	..	..	Rs.	3 00			
„	Cyril E. S. Perera re Floyds paintings	..	..	..	..	..	Rs.	210 00			
„	C. S. de S. Seneviratne re Floyds paintings	..	..	..	..	..	Rs.	21 00			
„	E. S. Tudugalla for survey of Thimbirigasyaya properties	..	..	..	..	..	Rs.	500 00			
„	for typing four copies of valuation report and High Court decision	..	..	..	..	..	Rs.	20 00			
„	Commercial Products of Ceylon Ltd., for transporting two cows and calves	..	..	..	..	..	Rs.	20 00			
„	cost of Government Publications	..	..	..	..	..	Rs.	32 95	Rs.	5,751 67	
„	H. W. Cave & Co., Ltd., cost of cash book, ledger & journal — Ceylon	..	..	..	..	..	Rs.	52 00			
„	Daily News cost of 4 rubber stamps —	..	..	..	..	..	Rs.	26 00	Rs.	78 00	
									Rs.	<u>15,756 09</u>	

No. 4
Voluntary
Final Account
—Continued

Colombo, 20th May, 1954

Sgd :— G. B. S. GOMES

Sgd :— C. E. L. WICKREMESINGHE

EXECUTORS

IN THE DISTRICT COURT OF COLOMBO

In the matter of the Last Will and Testament of Tudugallege Don Richard Wijewardene of "Warrington", Braybrooke Place, Colombo in the Island of Ceylon.

Testamentary
Jurisdiction
No. 14315

AND

Deceased

In the matter of the Voluntary Final Account of

1. GEORGE BENJAMIN SIRISENA GOMES of No. 113, 5th Lane, Colpetty, Colombo aforesaid, and
2. CYRIL ESMOND LUCIEN WICKREMESINGHE of No. 115, 5th Lane, Colpetty, Colombo aforesaid

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the proving Executors of the Last Will and Testament of the said deceased.

Petitioners.

I, GEORGE BENJAMIN SIRISENA GOMES of No. 113, 5th Lane, Colpetty, Colombo aforesaid do hereby solemnly sincerely and truly declare and affirm and I, CYRIL ESMOND LUCIEN WICKREMESINGHE of 115, 5th Lane Colpetty, Colombo aforesaid do hereby make oath and say that the charge made in the foregoing account of proceedings and schedules annexed for moneys paid by us to creditors and beneficiaries under the Will and for necessary expenses are 20 correct; that we have been charged therein all the interest for moneys received by us and embraced in the said account for which we are legally accountable; that the moneys stated in the said account as collected were all that were collectible according to the best of our knowledge information and belief on the debts stated in such account at the time of this statement thereof; that the charges in the said account for the increase in the value of any assets are correctly made; and that we do not know of any error in the said account or anything omitted therefrom which may in anywise prejudice the rights of any party interested in the said estate AND we further say that the sums under twenty rupees charged in the said account for which no vouchers or other 30 evidences of payment are produced or for which we may not be able to produce vouchers or other evidences of payment have actually been paid and disbursed by us as charged and that the said account contains to the best of our knowledge and belief a full and true statement of all our receipts and disbursements on account of the estate of the said deceased and of all moneys and other property belonging to the said estate which have come into our hands or which have been received by any other person by our order or authority for our use

and that we do not know of any error or omission in the account to the prejudice of any creditor of or person interested in the estate of the said deceased.

No. 4
Voluntary
Final Account
—Continued

Declared and affirmed by the }
within named GEORGE BENJAMIN }
SIRISENA GOMES at Colombo this }
16th day of July 1958. }

(Sgd.) G. B. S. GOMES

Before me

(Sgd.) (illegibly)
A Justice of the Peace

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Signed and sworn to by the with- }
in named CYRIL ESMOND LUCIEN }
WICKREMESINGHE at Colombo this }
16th day of July 1958. }

(Sgd.) C. E. L. WICKREMESINGHE.

Before me

(Sgd.) (illegibly)
A Justice of the Peace.

No. 5

Application for Judicial Settlement of the Voluntary Final Account

No. 5
Application for
Judicial Settle-
ment of the
Voluntary Final
Account
17-7-58

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IN THE DISTRICT COURT OF COLOMBO

In the matter of the Last Will and Testament of TUDU-
GALLEGE DON RICHARD WIJEWARDENE of "Warrington",
Braybrooke Place, Colombo in the Island of Ceylon,

Deceased.

Testamentary
Jurisdiction
No. 14315.

In the matter of the Voluntary Final Account of -

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1. GEORGE BENJAMIN SIRISENA GOMES of No. 113,
5th Lane, Colpetty, Colombo aforesaid and
2. CYRIL ESMOND LUCIEN WICKREMESINGHE of
No. 115, 5th Lane, Colpetty, Colombo, aforesaid,

the proving executors of the Last Will and Testa-
ment of the said deceased.

Petitioners.

No. 5
Application for
Judicial Settlement of the
Voluntary Final
Account
17-7-58
—Continued

The petition of the petitioners abovenamed appearing by DAVID ERNEST MAARTENSZ, WILLIAM HENRY EDWIN LUDOVICI, GEORGE NEIL STEWART DE SARAM, ALBERT REGINALD TAMPOE, VICTOR GNANARATNAM COOKE, VERNON CUMBERBATCH VAN GEYZEL KELAART, RAJANATHAN DEVASENAPATHY and ABDUL CAREEM ABDUL HASEEB practising in partnership under the name, style and firm of F. J. & G. DE SARAM and their assistants VELUPILLAI MURUGESU, PERCY SELVADURAI THAMBYAH, MAURICE STANLEY WALLBOEFF, CLARENCE VALENTINE WELIKALA and SHIRLEY MARK FERNANDO their proctors state as follows :—

1. The petitioners do hereby tender the Voluntary Final Account of 10 their proceedings as proving executors of the Will of TUDUGALLEGE DON RICHARD WIJEWARDENE of "Warrington" Braybrooke Place, Colombo aforesaid.

2. On the 21st day of March 1951 probate of the Will was issued to the petitioners.

3. The petitioners subsequently caused an Inventory of the property and estate of the deceased to be prepared and it is filed in this Court. According to the said Inventory the said property and estate amounts as therein set forth by appraisement to Rs. 3,298,960/40, after deducting liabilities claimed by way of deduction. 20

4. The persons interested in the estate of the said deceased as legatees creditors or otherwise and their places of residence to the best of the petitioners knowledge information and belief are as follows :-

(a) PHILIP SEEVALI WIJEWARDENE
of No. 12, 27th Lane,
Inner Flower Road,
Colombo 3.

(b) NALINI WICKREMESINGHE
of No. 115, 5th Lane,
Colombo 3. 30

(c) RANEE GOMES
of No. 113, 5th Lane,
Colombo 3.

(d) KUSUMA GOONERATNE
of No. 30/1, Bagatelle Road
Colombo 3.

(e) The trustees of the Trust created by Clause 15 (5) of the Will called the Aggabodhi Trust viz.—

JAMES AUBREY MAARTENSZ
of No. 20, Galle Face Court No 2,
Colombo 3. 40

and the petitioners.

5. Part I of the Voluntary Final Account contains a statement of the unrealised assets and how they have been dealt with.

6. Part II of the said Voluntary Final Account contains a statement of all receipts and payments.

7. Part III of the said Voluntary Final Account contains a statement of the final distribution of the residuary estate.

8. Upon the judicial settlement of the petitioners' Voluntary Final Account which forms part of the affidavit annexed the estate is ready to be distributed after payment of legal expenses and further expenses of administration and further income tax, the expenses of this accounting and of any further accounting.

WHEREFORE the petitioners pray—

- (a) that the Voluntary Final Account of their proceedings as such proving executors may be judicially settled and that the creditors or persons claiming to be creditors and the legatees be cited to attend such settlement
- (b) that the Court do direct and decree the payment and distribution of the estate that remains to be distributed to the persons so entitled according to their respective rights
- (c) that the Court do decree to whom distributive shares are payable, the sums if any, to be paid, and all questions concerning the same
- (d) for costs and for such other and further relief as to this Court seems meet.

Colombo, 17th July, 1958.

(Sgd.) F. J. & G. DE SARAM
Proctors for Petitioners.

Settled by

G. T. SAMARAWICKREME
N. E. WEERASOORIA
Advocates.

Objections of P. S. Wijewardene to the Voluntary Final Account

IN THE DISTRICT COURT OF COLOMBO

In the matter of the Last Will and Testament of TUDU-GALLEGE DON RICHARD WIJEWARDENE of "Warrington", Braybrooke Place, Colombo in the Island of Ceylon.

Deceased.

Testamentary
 Jurisdiction
 No. 14315

AND

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In the matter of the Voluntary Final Account of

1. GEORGE BENJAMIN SIRISENA GOMES of No. 113, 5th Lane, Colpetty, Colombo aforesaid, and
2. CYRIL ESMOND LUCIEN WICKREMESINGHE of No. 115, 5th Lane, Colpetty, Colombo aforesaid

the proving Executors of the Last Will and Testament of the said deceased.

Petitioners.

Vs.

PHILIP SEEVALI WIJEWARDENE of No. 12, 27th Lane, Inner Flower Road, Colombo 3.

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Contestant.

Philip Seevali Wijewardene a Legatee under the Will of the said Tudugallege Don Richard Wijewardene deceased, appearing by Vernon Bertrand Stanislaus Abraham and Charles Joseph Oorloff practising in partnership under the name style and firm of ABRAHAMS and their Assistants Leslie William Frederick Perera Jayasuriya and Mahinda Abhaya Ellepola his Proctors contests the Voluntary Final Account filed by George Benjamin Sirisena Gomes and Cyril Esmond Lucien Wickremesinghe the Executors of the said Will and alleges that the said account is erroneous in the following particulars :-³⁰

1. The Contestant is entitled to have the income arising from the properties devised to him by the said Will brought to his credit in the said account as from the First January 1954, which is the true date for distribution and,

accordingly, Part III of the Voluntary Final Account should be amended so as to credit the Contestant with the following sums :—

No. 6
Objections of
P. S. Wijewardene
to the Voluntary
Final Account
30-10-58
—Continued

- (a) nett income of half share of Galpokuna Division of Galpokuna Group for the period 1.1.54 to 31.12.57 Rs. 146, 316/20
- (b) one fourth the nett income from 2,026 fully paid Ordinary shares in Associated Newspapers of Ceylon Limited for the period 1.1.54 to 31.12.57 and one fourth of the nett income of 2,026 bonus fully paid Ordinary shares in the same Company Rs. 21,829/90
- 10 (c) nett income from 250 fully paid Ordinary shares in Associated Newspapers of Ceylon Limited and from 250 fully paid Ordinary bonus shares for the period 1.1.54 to 31.12.57 of the same Company Rs. 9,215/00
- (d) one-fourth nett income from 396 fully paid Ordinary Associated Newspapers of Ceylon Limited shares for the period 1.1.54 to 31.12.57 and one-fourth nett income from 396 fully paid Ordinary bonus shares of the same Company Rs. 3,649/14
- (e) one-fifth of nett income from 1,663 Preference shares in Associated Newspapers of Ceylon Limited Rs. 6,585/48

20 2. The division of Galpokuna Division of Galpokuna Group as shown in Schedule III of Part I of the Voluntary Final Account read with X attached to the said schedule is contrary to the provisions of the said Will since field No. 1 of the said Galpokuna Division, 71 acres 1 Rood .05 Perches in extent has been excluded from Tracing 3 annexed to the said Schedule III.

3. The number of Ordinary shares of Rs. 100/- each in the Associated Newspapers of Ceylon Limited as shown in Schedule III of Part I of the Voluntary Final Account is incorrect since the number of shares to which the Contestant is entitled to is 1,711.

30 4. The Contestant states that the settlement trustees are not entitled to the 250 remaining shares referred to in the note subjoined to Schedule I of Part I of the Voluntary Final Account.

5. Of the pictures devised to the Contestant a painting of the Assembly Hall on Independence Day has been disposed of by the Executors and the Contestant claims the sum of Rs. 12,500/- as the true value of the said painting. The Contestant should be given credit in this sum in the Voluntary Final Account filed by the Petitioners.

40 6. The legal fees and charges as shown in the Voluntary Final Account are excessive. Further, the legal fees and charges not appearing in the Voluntary Final Account but appearing in the Annual Balance Sheets filed in Court are also excessive. The Contestant submits that only such sums as may be taxed or allowed by Court should be debited to the Estate.

No. 6
Objections of
P. S. Wijewardene
to the Voluntary
Final Account
30-10-58
—Continued

7. The deduction of the sum of Rs. 59,370/17 from the moneys due to the Contestant and as shown in Part III (Residue) of the Voluntary Final Account and in Note Z attached thereto is contrary to the directions in the Will and should be deleted.

8. The debit item "Paid Mr. J. A. Maartensz air Passage from Canberra to Colombo and back and his expenses in Colombo" found in statement "D" attached to the Balance Sheet for the period 14th June 1950 to 31st March 1952 is not properly chargeable to the Estate and should be deleted.

9. The Contestant further reserves the right and privileges of making the foregoing objections more definite and certain, and of interposing other and further objections to the said account, or to any of the acts of the said Executors.

(Sgd.) ABRAHAMS

Proctors' for Contestant.

Colombo this 30th day of October 1958.

Settled by :

FELIX R. DIAS, Esq.

AELIAN KANNANGARA, Esq.

WALTER JAYAWARDENE, Esq.

Advocates.

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No. 7

No. 7
Petition of the
Trustees (Right
Hon. L. M. D. de
Silva, Q.C. and
D. S. Jayawickra-
ma, Q.C.) to be
added as Parties:-
24-2-59

Petition of the Trustees (Right Hon. L. M. D. de Silva, Q.C. and D. S. Jayawickrama, Q.C.) to be added as Parties

IN THE DISTRICT COURT OF COLOMBO

In the matter of the Last Will and Testament of TUDU-GALLEGE DON RICHARD WIJewardene of "Warrington" Braybrooke Place, Colombo in the Island of Ceylon.

Deceased.

Testamentary
Jurisdiction
No. 14315.

AND

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In the matter of the Voluntary Final Account of GEORGE BENJAMIN SIRISENA GOMES and CYRIL ESMOND LUCIEN WICKREMESINGHE both of Colombo aforesaid the proving executors of the will of the deceased.

On this 24th day of February 1959.

The petition of the Right Honourable LUCIAN MACULL DOMINIC DE SILVA, Q.C. and DIYASENA SUDHIRA JAYAWICKREMA, Q.C., appearing by ANIL DAHAMAN GOONEWARDENE their Proctor sheweth as follows :—

No. 7
Petition of the
Trustees (Right
Hon. L. M. D. de
Silva, Q.C. and
D. S. Jayawickra-
ma, Q.C.) to be
added as Parties :-
24-2-59
—Continued

1. Under and by virtue of a deed of settlement executed on 28th February 1950 the late Mr. D. R. Wijewardene created a Trust for the benefit of his children including the contestant in these proceedings.
2. The petitioners are the Trustees of the said Trust.
3. In fulfilment of the terms of the said deed of settlement the late Mr. D. R. Wijewardene transferred *inter alia* 6,000 Ordinary shares in the Associated Newspapers of Ceylon Limited to the petitioners and a further 1,000 Ordinary shares in the said Company out of 1,396 Ordinary shares to be allotted to him for the purposes of the said Trust.
4. The late Mr. D. R. Wijewardene applied for an allotment of the said 1,396 shares to him for the purposes aforesaid, but the said Mr. D. R. Wijewardene died on 13th June 1950 before the said shares were allotted to him.
5. The said 1,396 shares were thereafter allotted to the Executors of the Last Will of the late Mr. D. R. Wijewardene on 12th December 1951.
6. On the 28th January 1955 the said Executors transferred to the petitioners 750 shares out of the said 1,000 Ordinary shares and are desirous of transferring to the petitioners a further 250 shares, as indicated by them in the notes subjoined to Schedule 1 of Part I of the Voluntary Final Account now filed.
7. The petitioners are entitled to the said remaining 250 shares and to that proportion of bonus shares issued by the said Company in respect of the said 250 shares and are further entitled to have the said shares transferred to them by the said Executors and to receive payment from the said executors of all dividends received by them, not only in respect of the said 250 shares and bonus shares but also in respect of the said 750 shares before the same were transferred to the Newspaper Settlement Trustees.
8. The contestant in these proceedings contests the right of the petitioners to the said 250 shares and to the said proportion of bonus shares.
9. The rights of the petitioners as Trustees aforesaid are directly affected by these proceedings and they are parties interested in these proceedings.
10. The petitioners are parties whose presence is necessary to enable the Court to finally and effectually adjudicate upon the questions involved in these proceedings.

WHEREFORE the petitioners pray :—

- i. that they be added as parties to these proceedings ;

No. 7
Petition of the
Trustees (Right
Hon. L. M. D. de
Silva, Q.C. and
D. S. Jayawickra-
ma, Q.C.) to be
added as Parties :-
24-2-59
—Continued

- ii. that the said 250 shares and the relative bonus shares be transferred forthwith by the executors to them ;
- iii. that the said executors be directed to pay to the petitioners the amount of all dividends received by them and referred to in paragraph 7 of this petition ;
- iv. that they be granted their costs and such other and further relief as to the Court shall seem meet.

(Sgd.) A. D. GOONEWARDENE,
Proctor for Petitioners.

No. 8
Proceedings before
the District Court
and Issues
Framed
9-3-59
10-3-59

No. 8

10

Proceedings before the District Court and Issues Framed

(See page 162 for Issue Framed and page 187 for further additional Issue)

9th March 1959.

MR. Advocate N. E. WEERASOORIA, Q. C., with MR. Advocate G. T. SAMARAWICKREMA for the executors instructed.

MR. Advocate WALTER JAYAWARDENE with Messrs. R. A. KANNANGARA, FELIX DIAS and DESMOND FERNANDO for the contesting respondent instructed

MR. Advocate. NADESAN, Q.C., with MR. Advocate RAFAEEK for 3rd respondent instructed.

MR. Advocate E. B. WIKREMENAYAKE, Q.C., with MR. Advocate WANIGATUNGE for the Intervenients instructed. ²⁰

Of consent, the Intervenients are added as respondents.

Mr. Weerasooria opens his case :- The late Mr. Wijewardene made Will No. 1620 of 26.5.50 (P1) and he died on 13.6.50. He named three executors in the Will, Mr. Aubrey Maartensz, Mr. George Gomes (1st petitioner) and Mr. C. E. Wickremasinghe (2nd petitioner). Mr. Maartensz did not take office. The other two executors functioned as executors. Application was made for probate on 30.1.51. Probate was issued on 21.3.51. Inventory was filed on 8.7.58 and these papers were filed on 17.7.58. Shortly prior to the making of ³⁰ the Will, Mr. Wijewardene made a deed of settlement in regard to the shares which he then held and which were also to be allotted to him in the Associated Newspapers Ltd. That deed of settlement, which is a non-notarial document, is dated 28.2.50. He created a trust in respect of the shares he held. Originally the trustees were Mr. L. M. D. de Silva and Mr. David Maartensz. Later Mr. Maartensz retired and now in his place Mr. Jayawickrema has been appointed. The trustees are Mr. L. M. D. de Silva and Mr. Jayawickrema. They are the Intervenients. The settlement was in respect of 6,000 ordinary paid up shares.

(Mr. Weerasooria marks a certified copy of the deed of settlement as P2).

(Mr. Jayawardene states that he has no objection to a certified copy being marked subject to his right at any later stage to ask the original itself to be produced if he finds a discrepancy between the certified copy and the photostat copy which he has in his possession.)

No. 8
Proceedings before
the District Court
and Issues
Framed
9-3-59
10-3-59
—Continued

Mr. Wijewardene held in fact issued fully paid up shares of the number of 8026. He had applied for and been allotted further 1396 shares. What he did on this settlement was, he settled 6000 fully paid ordinary shares on the trust deed. In regard to the schedule to P2, on allotment one there is no dispute in regard to the 6000 shares. Refers to Recitals (a) and (b) in regard to the 1396 shares. Further shares were to be issued to the shareholders and Mr. Wijewardene was entitled to 1396 shares. Refers to Item 2 in the schedule. The contestant's position is that he is entitled to 1/4th of these 1000 shares.

(Mr. Jayawardene states that his position is that the estate is entitled to the 1000 shares referred to in paragraph 2 of the schedule to P2 and that the contestant is entitled to 1/4th or 250 shares out of that.)

It is common ground that 396 shares passed under the Will. The balance 1000 out of the 1396 shares were dealt with under the deed of settlement. According to the contestant, the deed of settlement was of no avail in respect of the shares to be allotted, and in the result they fell into the residue and he is entitled to 1/4th.

(Mr. Jayawardene states that his position is that the executors have paid for the shares out of the estate and if it is held that these shares form part of the deed of settlement, then the payment for the shares should be made by the trustees and not by the executors and the accounts will require amendment in that regard.

Mr. Weerasooria states that the executors have not taken up any position in this case but have merely acted on the basis of advice given to them.)

(Mr. Weerasooria marks the appointment of Mr. Jayawickreme in place of Mr. Maartensz as P3 Deed No. 199 dated 10.1.56.)

(Mr. Jayawardene states that he has no objection to the document being marked but he does not accept the appointment of Mr. Jayawickreme as a valid appointment as a trustee.)

Mr. Weerasooria continues :- Refers to Objection 3 of the statement of objections filed by the contestant. He has stated that he is entitled to 1711 shares. In the account the share holding of the contestant is given as 1211, which the contestant says is wrong. There was a bonus issue on 30.3.57 in respect of all the shares in the company and for every share held by a person he was issued one share. The 250 shares the contestant held plus bonus shares 250 would come to 500 and plus the 1211 the contestant's holding would come to 1711.

(Mr. Jayawardene states that the question is whether at the time of the death of Mr. Wijewardene he held 8026 shares in his name.)

No. 8
 Proceedings before
 the District Court
 and Issues
 Framed
 9-3-59
 10-3-59
 —Continued

At the date of settlement the share holding of Mr. Wijewardene was 8026. Certificates had issued in his favour for that number. That is mentioned in P2. There was a shareholders' meeting held on 9.8.48. A directors' meeting was held on 9.2.50. There was a further directors' meeting on 6.4.50 at which Mr. Wijewardene's application for 1396 shares in terms of the directors' meeting of 9.2.50 was noted. The application of Mr. Wijewardene was on 7.3.50. After the meeting of 9.2.50, a circular was sent to all shareholders on 16.2.50 giving a date by which an application had to be made. The letter was to be received before 15.3.50. The first call on the new issue was paid by cheque with his letter. Mr. Wijewardene died before an allotment was made to him personally. He died on 13.6.50. At that date no new shares 10 on the basis of this allotment had been issued to anyone. Subsequently the other shareholders were allotted their quota on 13.9.50. The final call was due on 15.9.50 and in the meantime as he was dead the directors met on 13.9.50 and no action was taken in regard to Mr. Wijewardene's new issue. The second call was paid on 10.12.51 and the directors resolved on 12.12.51 to issue those shares to the executors for which the executors paid. Certificates were issued to the executors. The executors subsequently transferred 750 out of the 1000 shares to the settlement trustees. The question is raised by the contestant whether the 1000 shares formed part of the estate or whether 20 the deceased could validly deal with it in the settlement on the basis that he had already been stated to be entitled to this prior to his death. Paragraphs 3 and 4 of the contestant's objections have been dealt with. Refers to the note in schedule I of the account. Refers to paragraph 1 (c) of the contestant's objections. In regard to 750 shares out of the 1000 that appear to come under the settlement, three of the beneficiaries under the rest and residue in the Will have accepted the position that the 1000 shares did actually pass under the settlement and did not form part of the residuary estate. The contestant is interested only in 250 shares.

(Mr. Jayawardene states that he has an interest in the entirety of the 30 1000 shares and not merely 250 shares.)

Refers to paragraph 2 of the objections. The executors have been advised that in regard to the terms of the Will and certain other documents the division of certain properties should be made in a certain way. Executors have submitted accounts on the basis of the advice given to them as to what would be the correct division. Refers to Clause 15 of P1, sub-clause (1) (b). He has asked the trustees to hold a divided half share of Galpokuna Division of Galpokuna Group. In sub-clause 2 (b) he refers to the Udabaddawa Division of Galpokuna Group and in Clause 3 sub-clause (b) he refers to the other divided half share of Galpokuna Division of Galpokuna Group. Refers to Plan dated 25.10.56. 40

(Mr. Jayawardene states that the maps will have to be proved.) The total area has been regarded as Galpokuna Group. It has been divided into blocks.

Block A is in extent 223A - 3R - 1.5P. Block B is 207A - 0R - 39.5P. We have regarded the extent shown in the tracing as the whole of the extent that should be given to the contestant and Ranee in terms of Clause 15, sub-clause 1 (b) and 15, sub-clause 3 (b) and we have given to Nalinee what we

regarded as the Udabaddawa Division of Galpokuna Group which lies to the north of the land divided in Tracing 3. The objection taken is that the Field No. 1 should come in to be divided. Block A is allotted to the contestant. Refers to schedule III. The valuation of Block A is Rs. 441,009/14. Refers to schedule V. The valuation of Block B is Rs. 441,009/15. The difference in the extent is only 15A in the two blocks. What is proposed to be given to Nalinee is shown in schedule IV. It is in tracing 2 (P4). It is in extent 185A - 3R - 13·5P, which is 22 A less than Lot B and about 38A less than Lot A. The value is Rs. 384,530/74. There is another valuation of Rs. 492,452/78.

10 We have added both together and divided by two. The average valuation is Rs. 438,491/76. The same basis of valuation was adopted in the other two cases also. In regard to Lots A and B, refers to Note X in schedule III. On 15.1.38 Mr. H. A. Abeyewardene had given to the late Mr. Wijewardene a statement headed "Galpokuna Group 183A - 2R - 1P". He refers in the statement to a plan of 5.10.36 made by Mr. Peris, whom the executors will call. That statement refers to several deeds. Mr. Abeyewardene summarises the title to the entire land depicted in the plan of 5.10.36. Mr. Abeyewardene at the instance of Mr. Wijewardene put together all the deeds which were available as well as certified copies of deeds which he obtained and he bound

20 them together in one bundle as the title deeds of Udabaddawa Division, Galpokuna Group, in extent 183A - 2R - 0P. Attached to the bundle of deeds is the plan made by Mr. Peris dated 5.10.36. It is stated to be a plan of Udabaddawa Division. Under that it says "Including Field No. 1 of Galpokuna Group" and under that "Galpokuna Group etc". The surveyor will say that Field No. 1 of Galpokuna Group is included in a plan made by him for Mr. Wijewardene on 5.10.36. If you take out 71 acres out of 183 you get 112. The 71 acres will be divided equally among the other two. They will get each instead of Rs. 441,009/-, Rs. 513,124. Refers to Clause 21 of the Will. The question is whether 71A is portion of Udabaddawa Division or whether it

30 should be excluded from the land to be allotted to Nalinee.

Adjourned for lunch.

(Sgd.) P. SIVA SUPRAMANIAM.
Additional District Judge.

Resumed after lunch. Same appearances

Mr. Jayawardene states that he is now instructed that the other plan was made by the same surveyor at the same time and dated the same day, and it is now in Court.

Mr. Nadesan states that one plan was of Udabeddawa Division, comprised of Udabeddawa Estate and other lands consolidated with it, and the other

40 plan of Galpokuna Group, including Udabeddawa Division and Galpokuna Estate consolidated with other lands.

Mr. Weerasooria states the other plan is of Galpokuna Group, the whole estate, made by Mr. Peris on the same day, bearing the same date, and hands over to Mr. Jayawardene plan dated 5.10.56, made by Mr. Peris.

Mr. Jayawardene examines the plan and returns it to Mr. Weerasooria.

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Mr. Weerasooria refers to para 7 of the objections. He draws attention to part III of the Final Account, page 3, 4th line on left side "Mr. P. S. Wijewardene Rs. 67,057/02. From that sum has been deducted the amount which is due to the Trustees of Aggabodhi Trust. Rs. 59,370/17, the item in objection 7. *Vide* note "Z". All the amounts are given, totalling Rs. 2,503,859/-. What is due to Mr. Wijewardena for his share is given. Others have to contribute to make the deficit to the devisee of the property that was sold for payment of estate duty. The Trustees had to pay the Estate duty, and, therefore, the property referred to in Note "Z" was sold under Clauses 23 and 16 (1). That property was given, by clause 15 (5) (e) to Aggabodhi subject to the trust. The contesting respondent has had the benefit of the payment of the estate duty. He has to pay Rs. 59,370/17, which has been deducted from the cash residue payable. ¹⁰

Mr. Jayawardene points out that the Trustees are asked to execute a charge upon the properties of the other beneficiaries to the extent to which they stood to benefit by the sale of some other properties. That is what ought to have been done. There was no need to keep money or anything else with regard to the equalisation. All that was necessary was that the properties should stand charged with the amount. It affects the question of distribution. No money was necessary. ²⁰

Mr. Weerasooria refers to clause 16. Trustees were empowered to mortgage or to arrange for the set off of the amounts chargeable. It will be a question of considering the relative clauses. The figures are common ground.

Mr. Jayawardene submits that he does not agree.

Mr. Weerasooria submits that it is not denied that the Estate duty was paid and the property was sold for the figure mentioned. The contestant has not challenged any figure in the accounts.

Mr. Jayawardene states there are certain matters with regard to the sale of this property on which he would want explanation from the Trustees - why it was sold. With regard to the actual figures, they may be correct but he ³⁰ wants the facts of the sale placed before court.

Mr. Weerasooria wishes to know whether contestant challenges any particular item with regard to the figures, not with regard to the way in which the figures should be worked out according to legal interpretation.

Mr. Jayawardene states he is not asking for vouchers, though Court may want that for the reason that the normal affidavits and vouchers have not been filed. He wants explanation of the accounts to be judicially settled. As regards the way in which the accounts were made he would want proof.

Mr. Weerasooria submits that he is going on the basis of the objections filed, and there is no objection with regard to the accounts. It was assumed ⁴⁰ that items of accounts were correct; that a particular payment was made on a particular day or a particular income received on a particular day.

Mr. Jayawardene says those are important matters to his client. Somebody should speak to the details in the accounts. There is no affidavit.

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Mr. Weerasooria states that there is no objection taken that a certain sum of money was not received on a particular day. The affidavit has been filed at the end of the accounts.

Mr. Jayawardene peruses the record and admits that the affidavit is filed. He submits that the executors must take the risk of proving or not proving the Accounts. He questions the Distribution with regard to the availability of money on a particular day. With regard to credits and debits, actual
10 amounts, he would not worry, but as to when they were paid or received is very very important.

Mr. Weerasooria states that the last balance sheet, schedule 8 is from 13.6.50, the date of death, to 31.3.52. Next to the balance sheet is a statement of other debts due to the deceased; then stocks, shares or debentures of the Company; then the Lanka Estate Agency, showing receipts from different estates and what was paid out. The estates were coconut properties in Kurunegala District and were worked by the Lanka Estate Agency, which gave the accounts for this particular period. *Vide* Schedule 5. Arcadia was a tea property with a bungalow at Diyatalawa which was managed by George Steuarts. The
20 income for the different periods are stated. Then come the statement of funeral expenses, the details of debts due, the income account from 14.6.50 to 31.3.52, and also the expenses. The balance is given. Attached to that is Statement A showing dividends on shares, with dates of receipts of the dividends. Statement B is the Rent statement of the Sedawatte properties. Statement C is of legacies paid. Each schedule has a date. *Vide* schedule dated 20.5.54. The date is given at the end of the Balance sheet. All these accounts have been sent to the heirs in regard to that period. Accounts of the subsequent periods have been done in the same way. They were also sent. The next is a Balance Sheet dated 31.3.53. The item "Thimbirigasyaya
80 properties" appears on the left-hand side - "Sale of lots". It is signed by the Executors. The Auditors certified under date 19.4.55.

Mr. Jayawardene points out that it is not known when that money has come in. Schedule 8 is with regard to most of the monies realised between 14.6.50 and 31.3.52, a very long period. The date of distribution is the date on which Trustees had sufficient money to pay under clause 14. When those trusts were discharged, there was a contingent trust in favour of the contestant. He wants to know when that contingent trust arises. It is not much use to say they were realised in the course of a year or between 14.6.50 and 31.3.52. Contesting respondent is at issue with regard to the particular date.

40 Mr. Weerasooria states that if contesting respondent wanted any particular figure it would have been supplied.

Mr. Nadesan submits that the date when the estate duty was finalised is more important than when the executors got the money.

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Mr. Weerasooria states he has no difficulty in proving when the payment was made. He wants to know what the items are which he has to prove. Contesting respondent cannot leave it in the present form by merely saying he does not want vouchers but wants the accounts proved.

In answer to court, Mr. Jayawardene submits he wants to know when moneys came on the sale of properties ; he is not interested in payments, of amounts below Rs. 500/- but in big payments, as of estate duty etc ; he would want proof. Somebody must say he prepared the accounts and be able to say when a particular item was received or paid. Many of the items are composite, not separate items. Many are grouped. Contesting respondent says that 10 looking at the accounts, assuming them to be right, it appears that all the trusts listed in Clause 14 (1) (4) could have been satisfied by the executors before January 1954, and the contingent trust in his favour arose at that time. He is not in a position to say exactly a particular item should have been brought to credit at a particular time. The executors date of distribution is 1957. According to contesting respondent, it is much earlier. To decide that, the accounts before court do not disclose the date on which these moneys were distributed. If somebody gets into the box he can be asked when the moneys were received. Court could then say when there was sufficient money in their hands to discharge the trusts listed. It is not necessary for the executors 20 to get into the box but the person who prepared the accounts could do so. *Vide* Clause 14.

Mr. Nadesan submits that the question of when payments were received is a matter of academic interest. No trustee or executor will pay out any money unless he finalises matters with the Estate Duty Dept. When that was finalised is of more importance. His submission is that it is the only matter. Once that is fixed, what happened in the past would be merely academic.

Mr. Weerasooria wishes to know the items in respect of which the contesting-respondent would want details. The books were available for inspection and they were invited to inspect the books. The dates of receipts and 30 payments could have been verified from the Cash Book. Then they could ask for evidence on certain specific matters. Only then could anybody get into the box and give details.

Mr. Jayawardene states that his client's position is that the date of distribution, December 1957, is wrong. That has to be proved by the executors. For that, they have to prove the presentation of the Accounts. Somebody has signed the Accounts. There is a certificate not verified on oath by a Registered Auditor.

In answer to court, Mr. Jayawardene says he wants to know when the receipts and disbursements of items of over Rs. 1000/- were received or paid. 40

Mr. Weerasooria states that the books are available and the information that contesting respondent wants may be taken from them. If they want information about when a particular item was received or paid he would prepare and furnish a statement with regard to them, which would be supplementary to the Balance Sheet.

Mr. Jayawardene states that when the Executors call the person who prepared the accounts to prove the date of distribution, he would examine the witness to show what the proper date of distribution should be,

Mr. Nadesan says it is for the man who kept the books to give evidence on the accounts.

Mr. Weerasooria refers to Objection 5. *Vide* clause 7 of the will. Mr. Wijewardene nominated the contesting respondent as the person to whom his pictures and paintings were to be given. For the painting of the Assembly Hall on Independence Day, the contesting respondent claims Rs. 12,000/-. That is not included as part of the assets of the deceased; and coming within the nomination of Mr. Wijewardene, as it does not come within the description of "my pictures and paintings". That picture did not belong to Mr. Wijewardene at any time. Deceased invited an artist, who did a number of paintings. Subsequently, certain paintings were purchased by Mr. Wijewardene, and contesting respondent has taken them. There was in fact a picture of the Assembly Hall on Independence Day which Mr. Wijewardene did not purchase. Executors do not concede that its value is Rs. 12,000/-.

Vide para 6 - re legal fees, which are shown in the Final Account and which contesting respondent says are excessive. *Vide* Final Account part II page 2-Rs. 36975. *Vide* B/Sheet at Schedule 6 for period 1.4.54 to 31.3.55. Bills for services rendered are available. Executors have paid the amounts. Executors have taken the view that having regard to the work done and the value of the estate under administration and the numerous difficulties which had to be decided upon with different parties, particularly the Revenue authorities, for which steps had to be taken and having regard to the division of the estate and how the administration should proceed, the fees charged are reasonable and not excessive.

Re objection 8, *vide* Statement E. Mr. Maartensz, one of the executors and one who was in close touch with Mr. D. R. Wijewardene, was the High Commissioner for Ceylon in Australia at one time, and, in connection with certain matters of administration of the estate, he came from Canberra to Colombo and went back to Australia. Executors paid Rs. 4,516/22 for his air passage. Executors felt it was necessary for him to come back, having regard to his particular relations with the deceased and the necessity for his advice.

Vide statement 1. Contestant fixes the date of distribution as 1.1.54. Accounts have been filed making the date of distribution as the 31st December, 1957. It is conceded that the Accounts will have to be adjusted if the date of distribution is 1.1.54 and not 31.12.57, but it is not conceded that the contesting respondent's contention is right that the date of distribution is 1.1.54. He wishes to know from Mr. Jayawardene how that date has been arrived at.

Mr. Jayawardene states that is the latest possible date on which it can be fixed. It might be earlier. Executors must say why they fix on 31.12.57 as the date before he can say why he fixes it as 1.1.54.

Mr. Weerasooria refers to clauses 13, 14 and 15 of the will. The will fixes the date of distribution. The date of distribution is after Clause 15 (1) to (4) are given effect to. 9 Years have not elapsed since the testator died. The trusts in sub-clauses 1 to 4 have to be determined before the date of distribution comes in. Clauses 3 and 4 depend on Clause 15 (4). *Vide* sub clauses (e) & (f).

(Further hearing tomorrow (10.3.59).

(Sgd.) V. SIVA SUPRAMANIAM
Additional District Judge.
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Resumed. Same appearances.

Mr. Weerasooria refers to Clause 15 with reference to the date of distribution. Before the question of distribution arises there must be determination of the trusts referred to in clause 14 (1) to (4). *Vide* Clause 20 - (1) Galpokuna Division of Galpokuna Group was to be divided into two so that each may be of the same value or as nearly as possible though not of the same extent ; (2) Geekiyanagedera Estate was given under Clause 15 (4) and (5) (d) to Kusuma and the Aggabodhi Trust. In regard to Geekiyanagedera estate, Kusuma was to get 150 acres and not more than 200 acres, and the balance was to go to the Aggabodhi Trust. Clause 20 provided for the division of Galpokuna Division. Geekiyanagedera was also to be divided ; Clause 20 (3) is material with regard to that. Those provisions of the will had to be carried out before the question of distribution arises - the payment of all dues, estate duty, income tax, calls on shares (Rs. 20,000/-), and the difference in the valuation if any of the different block to be allotted to the heirs. Executors will prove when it became practicable to effect those divisions according to the will. Cash had to be provided for the payment of compensation to Kusuma on difference of values. *Vide* Part II of the main Account - page 2 - the difference in regard to Kusuma, Rs. 287,076/65. If the contesting respondent's position in regard to Field No. 1 is correct that it should go to himself and Rani, the amount of compensation will be more. The Executors had to attend to certain matters in the course of the administration. The value of the shares in the Associated Newspapers was fundamentally important, because there had been hardly any sales in the open market and the value of the estate which the deceased died possessed of would depend on what value the Revenue authorities would place upon each share.

Re shares of Associated Newspapers, the provisional assessments were made on 3.3.51. For the purpose of the provisional assessment, Rs. 300/- per share was fixed as the value. Certain shares had been transferred in August 1948, which were valued at Rs. 600/- per share, and, ultimately, for the purpose of valuation, accepted as Rs. 506/-. The question of valuation was under discussion between the lawyers for the Executors and the Estate Duty Department. It is not necessary to state what steps were taken to achieve the result. The final assessment was agreed upon on 6th August 1957. The provisional assessment was on 3rd March 1951. By letter of 19th June 1958, executors were informed of the final assessment though the computation was on 6th August 1957. The provisional assessment could have been altered, and so, could not have been acted upon for the purpose of distribution. The final assessment and provisional assessment are filed of record. Certificate was on 12th February 1959. *Vide* Final Assessment of 19th June 1958 ; at page 2, net value of the estate is Rs. 5,841,629/-. Estate Duty is Rs. 1,460,414/-, at 25 per cent. The figure of 836,860/93 is the Executor's assessment, apart from the settlement. The Newspapers settlement is 2 million 493 thousand, the free estate 3,348,644. The sum of Rs. 836,860/93 is the duty on the free estate. The total duty payable is 1,460,414/-.

(Mr. Weerasooria marks as P5 provisional assessment of 3rd March 1951 and as P6 the final assessment of 19th June 1958.) There was an amendment to P6 on 12th February 1959 - a small difference. Although the formal notice

was sent on 19th June 1958, the figure had been given to the Executors in August 1957. That was the first time the Executors were in a position to know what the estate duty was going to be and how the estate was to be divided up. Till the final assessment it was risky for the Executors to act on the provisional assessment.

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Besides, income tax and profits tax had to be paid. In regard to the Profits tax for 1949, the pre-death period, assessment was sent to the Executors on the 7th of December 1957.

(The assessment is marked P7.

10 Mr. Jayawardene wants this document to be formally proved as there might be earlier assessments.)

(Mr. Weerasooria marks profits tax assessment for 1950 dated 17.3.55 (P8), for the year 1951, from 1.4.50 to 13.6.50, dated 8.12.54 (P9), notice of income tax for the period 1.4.50 to 13.6.50 issued on 7.12.57 (P10).

Mr. Jayawardene wants all documents marked after P7 proved.)

Additional assessment was made for the year 1949-50 on the 3rd of March 1955. (Assessment marked P12). Both in regard to Profits tax and income tax, it is upto the date of death, which was a liability of the estate. For the Profits Tax year 1953 the notice is dated 9.3.55 (marked P13), for the
20 period 1952 the notice is dated 9.3.55 (marked P14), for the period 1951, the notice is dated 27.12.54 (marked P15).

For Income tax for 1954-55 notice issued dated 12.3.55 (marked P16), for 1950-1952 notice issued dated 12.3.55 (marked P17), for 1952-53 notice issued dated 12.3.55 (marked P18), for 1953-1954 notice issued dated 12.3.55 (marked P19), for 1951-1952 notice issued dated 7.2.55 (marked P20).

The Testator, prior to death, had gifted certain properties. The question would arise whether those gifts would form part of the estate for the purpose of estate duty. If the gift properties came within the five year period and duty on those properties was payable by the estate, then the rate of duty on the
30 free estate will be higher. The first question is, "Who is liable" ; the second question is, "What is the value of the estate". Vide P6 - there are movables which had been gifted to the heirs. With reference to the item of Rs. 111,500/-, the Testator's mother had made a will giving the property to the testator—undivided interests in Fourth Cross Street and Hospital Street properties—and giving the power to appoint any one of the children, and the contestant was given this particular property. Vide Clause 12. The contestant took up the position that no duty was payable by him in regard to that property. Ultimately, the contestant agreed that duty was payable by him. That was in 1957. The Executor's position is that apart from any other matter that
40 transpired, the question of distribution could not possibly arise before December 1957, because the Estate Duty payment was finalised only late in 1957, and even the taxes payable were ultimately finalised between 1955 and 1957. Whether certain gifted properties would be exempted from estate duty was a matter of vital concern, because, if they were included, the rate would have been higher.

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Re objections 1 (a), (b), (c), (d) - the figures show a difference between the period from 1.1.54 and 31.12.57. It is so stated.

Mr. Weerasooria marks plan of Galpokuna Group P21.

I inform Mr. Weerasooria that it would be more convenient if the points in dispute are formulated as Issues ;

Mr. Weerasooria suggests the following Issues :

- (1) (a) Is the true date for distribution the 1st of January 1954 or the 31st of December 1957, or any other date ?
- (b) If the date for distribution is a date other than 31st December 1957, does the Final Account require amendment ? 10
- (2) (a) Does field No. 1 marked Lot 1 in the Plan P21 and expressed to contain an extent of 67 acres 1 rood and 23 perches form part of the Galpokuna Division or of the Udabaddawa Division ?
- (b) If the said field forms part of Galpokuna Division, should it form part of the corpus of Galpokuna Division to be divided between the contestant and Rani in terms of Clauses 15 (1) and 15 (3) respectively of the last Will ?
- (3) (a) Are the settlement trustees entitled to the 250 remaining shares referred to in the note conjoined to Schedule I Part I of the Voluntary Final Account ? 20
- (b) If not, is the contestant entitled to 1711 ordinary shares in the Associated Newspapers of Ceylon Ltd.
- (4) (a) Was the painting of the Assembly Hall one of the paintings devised to the contestant in terms of Clause 7 of the Will ?
- (b) Was the said painting disposed of by the Executors ?
- (c) If so, is the contestant entitled to a sum equal to its value ?
- (d) If Issues 4 (a), 4 (b) and 4 (c) are answered in the affirmative, to what sum is the contestant entitled ?
- (5) (a) Is the deduction of Rs. 59,370/17 referred to in para 7 of the contestant's statement contrary to the directions in the Will ? 30
- (b) If so, should that deduction be deleted ?
- (6) Are the legal fees and charges shown in the Voluntary Final Account and annual Balance Sheets excessive ?

- (7) Is the Debit item referred to in paragraph 8 of the contestant's statement not properly chargeable to the estate?

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Mr. Jayawardene suggests the following additional Issues :

- (8) Are the settlement trustees entitled to a thousand shares referred to as item 2 of the Schedule 2 of the deed of settlement under the terms thereof?
- (9) If Issue (8) is answered in the negative,
- (a) is the contestant entitled to 250 of the said shares together with the bonus shares issued thereon?
- 10 (b) If so, should accounts be adjusted upon that footing?

Mr. Jayawardene states that he is suggesting these Issues 8 and 9 instead of 3 (a) & (b).

I inform Mr. Jayawardene that Issues 3 and 8 & 9 can stand and be dealt with together.

Mr. Jayawardene moves to amend Issue 5 by the addition of a further-sub-issue (5c) in the following form:

- (5) (c) Should the Executors, in lieu of making deductions against the contestant and against other beneficiaries, have executed charges upon the property falling to each beneficiary for sums so deducted?

20 He also suggests :

- (10) Should the legal fees and charges referred to in Issue 6 be taxed by court and only such fees and charges as are allowed on taxation be properly included in the accounts?

He suggests that Issue 2 (a) be reframed as follows :

- (2) (a) Does the field No. 1 described as Lot No. 1 in P21 and expressed to contain the extent of 67 acres 1 rood and 23 perches, and the portions of land tinted in blue and yellow to the west of the said Lot 1 form part of Galpokuna Division or of Udabaddawa Division of Galpokuna Group?

30 Mr. Weerasooria has no objection to this issue being substituted in place of 2 (a) suggested by him.

I accept Issue 2 (a) in the amended form suggested by Mr. Jayawardene.

Mr. Wikremanayake suggests the additional Issue :

- (11) If issue (8) is answered in the affirmative, are the Executors liable to pay the balance calls on the said shares?

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Arising from Issue 11, Mr. Jayawardene suggests :

- (12) Are the claims of the settlement trustees if any to the 250 shares referred to prescribed ?

Mr. Wikremanayake has no other Issues to suggest.

Mr. Nadesan does not wish to suggest any issues.

Mr. Jayawardene suggests the further Issue :

- (13) Are the Executors liable to pay interest for any default in performance of their duties under the Will in terms of Section 23 of the Trust Ordinance ?

Mr. Jayawardene states he restricts his claim to interest from the Executors or Trustees upon the court finding that the Executors and trustees have not distributed the estate on the proper date of distribution.

I accept the Issues.

No. 9

Petitioners' (Executors') Evidence

No. 9
 Evidence of H.
 A. Abeywardena
 Examination

Mr. Weerasooria calls :—

H. A. Abeywardena.—Sworn,—Proctor, S.C. and Notary Public, Colombo.

I have been in practice for over 45 years — 47 years. (Shown a document marked P22) This is a statement dated 15.1.38 which I have signed. It is headed “Galpokuna Group — A183. R2. 1P. In that statement I refer to certain extents in plan of the 5th October 1936 made by Mr. Peris. I also refer to different blocks which comprise that extent. A number of title deeds and Crown Grants are referred to. At the conclusion of the statement, in the last paragraph, I say that for the purpose of treating the entirety of Galpokuna Group in extent 183 acres 2 roods and 1 perch in plan made by Mr. Peris as a distinct entity and for the purpose of having all the deeds relating to the title thereto in one volume, certified copies of deed 5754 and Crown Grant dated 6.6.1911 and title plan 276999 are required. The deeds referred to in my statement have been bound in one volume and the cover of the volume contains the statement “Title Deeds of Udabaddawa Division, Galpokuna Group, in extent 183 acres 2 roods and 1 perch, property of D. R. Wijewardene Esquire, Volume III”. The title deeds were put together in my office, and the cover was also put in the office ; it must have been done by me.

(To COURT :

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Evidence of H.
A. Abeywardena
Examination
—Continued

The inscription on the cover was written by my notarial clerk. I identify his handwriting.)

He must have done that on my instructions.

(Mr. Weerasooria marks the bundle of deeds, together with the cover, as P23). The bundle of deeds that are bound together contains a certified copy of a Crown Grant which has been issued on my application.

10 (Mr. Weerasooria marks Crown Grant dated 6.6.1911 as P23a). The Copy is dated 31st January 1938. The certified copy P23a has attached to it a title plan No. 276999 of 24.4.1911 (marked P23b). It is stated to be a plan of an allotment of land called Galpokuna Estate in Udabaddawa and Pallewela Villages. In the same bundle is another certified copy applied for by me of deed No. 5754 dated 2.2.1917 (marked P23c). I must have applied for the two certified copies on the instructions of Mr. Wijewardene, to complete the title. There is also stitched in the same bundle a plan dated 5.10.36 made by Surveyor Edwin O. P. I cannot read the surname. My report refers to this land as a plan of Surveyor Edwin O. Peris.

20 (Mr. Weerasooria states he will be calling the surveyor, and marks the plan P23d.

Mr. Jayawardene wants the plan proved.)

This is one of the plans referred to in my report. At the foot of the plan it is stated to be a plan of Udabaddawa Division including field No. 1 of Galpokuna Group.

Q. You said earlier you got this done on the instructions of Mr. Wijewardene ?

A. Yes.

Evidence of
H. A. Abeywardene
Cross-examination.

Cross-examined by Mr. Jayawardene :

80 (Shown P22) P22 is my report. I have headed it " Galpokuna Group A183. R2. 1P ".

Q. Throughout this report you do not use or make any reference to an Udabaddawa Division or Udabaddawa Group --- no reference to Udabaddawa at all ?

A. Yes, except that reference in that plan.
The plan refers to Udabaddawa Division. Except for the reference in the plan, my report does not mention Udabaddawa Division.

No. 9
Evidence of
H. A. Abeywardena
Cross-examination
—Continued

- Q. The plan referred to speaks of “Udabaddawa Division including field No. 1 of Galpokuna, Galpokuna Group?”
- A. Yes.
- Q. Your purpose appears to be to examine the title deeds which are relevant to the lands in the plan?
- A. I do not think I was asked to examine the title -- I was given a set of deeds and to have those deeds in one volume referring to the 183 acres 2 roods and 1 perch shown in the plan. I was not asked to examine title.
- Q. With regard to how this was bound, who wrote this, you cannot now say?
- A. The heading on the cover was done by my notarial clerk. It was not done by me.
- Q. Why Volume III?
- A. I do not know if any other sets of deeds were given to me. I cannot remember now.
- Q. You cannot at this date say whether you specifically instructed your clerk to write these specific words?
- A. I cannot.
- Q. Can you say one way or the other whether the task you are asked to do here was in relation to any particular will that he had made at the moment?
- A. No. He never mentioned any will.
- Q. You cannot say one way or the other whether it relates to a will and in fact he did not mention any will?
- A. Yes.
- Q. You cannot say one way or the other whether Mr. Wijewardene intended to dispose of the particular corpus shown in Peris’ plan?
- A. No, I cannot say.
- Q. You cannot say what the purpose might have been?
- A. I cannot.

Cross-examined by Mr. Nadesan :

No. 9
Evidence of
H.A. Abeywardena
Cross-examination.
—Continued.

(Shown P21 - plan of Galpokuna Group) That is a plan dated 5th October 1936.

Q. The total extent of Galpokuna is 594 acres ?

A. The aggregate is not shown anywhere.

Q. It is shown as 591 acres 3 roods 38 perches ?

A. Yes.

(Shown P23d).

10 Q. The plan in respect of which you put together the title deeds in P23 appears to be of a portion of the land in P21 ?

A. Yes.

I refer in my report P22 to a plan dated 5th October of an allotment of land in extent 183 acres 2 roods 1 perch.

Q. P23d which is in the bundle of deeds put together by you P23, shows Udabaddawa Division including field No. 1 of Galpokuna of Galpokuna Group situated in Kurunegala in extent 183 acres 2 roods 1 perch ?

A. Yes.

20 Q. It is this extent that you refer to in your report P22 as 183 acres 2 roods 1 perch ?

A. Yes.

Q. You also refer to this as a plan of 5th October 1936 made by Mr. Peris ?

A. Yes.

Q. Will it be correct to say, so far as your statement P22 is concerned, that it refers to the land depicted in plan P23d ?

A. The land in extent 183 acres is in the plan P23d.

Q. You have summarily put down Galpokuna Group ?

A. Yes.

80 Q. You have not put down Udabaddawa Division inclusive of Field No. 1 on top ?

A. Yes,

No. 9
Evidence of
H.A. Abeywardena
Cross-examination.
—Continued

- Q. To be more accurate, these also could have been put on top ?
- A. Yes.
- Q. You would have been more accurate if you had done so ?
- A. Yes.
- Q. There is no Galpokuna Group of 183 acres 2 roods 1 perch ?
- A. Yes.
- Q. Galpokuna Group is 591 acres 3 roods 38 perches ?
- A. A portion of Galpokuna Group including Udabaddawa is 183 acres 2 roods and 1 perch ?
- Q. It is in respect of that portion of Galpokuna Group that you have got all the deeds put together and all the plan relating to that portion put together ?
- A. Yes.
- Q. In P22 you are setting out the various deeds of the various lots which comprise the land of 183 acres 2 roods 1 perch, which is comprised in plan P23d ?
- A. Yes.
- Q. You had at that time a number of title deeds in respect of those various lots of land which comprise this block ?
- A. I must have had. 20
- Q. Having referred to the various title deeds in P22, you finally say “for the purpose of treating the entirety of Galpokuna Group in extent 183 acres 2 roods 1 perch” which, more accurately should read “for the purpose of treating the entirety of Udabaddawa Division including field No. 1 of Galpokuna, Galpokuna Group”. Instead of that you have summarily put down Galpokuna Group of 183 acres 2 roods 1 perch ?
- A. Yes.
- Q. “As a distinct entity for that purpose and for the purpose of having all the deeds relating to the title together in one volume certified copies of deed 5754 and Crown Grant dated 6th June 1911 are required”. Those were the only two documents that were missing. That is how you applied and obtained certified copies of both the Crown Grant and deed 5754 and included those two documents 30

along with the rest of the title deeds and bound them together with the plan?

No. 9
Evidence of
H. A. Abeywardena
Cross-examination
—Continued

A. Yes.

deed 5754, refers to a number of allotments of land. Among those allotments, allotments Nos. 2, 3, 4, 5 and 6 refer to an allotment of land called Galpokuna Estate. P23c dealt with, among other lands, various allotments of land described as Galpokuna Estate.

10 Q. You considered that for the purpose of getting all the title deeds relating to the land depicted in P23d together, it was necessary also to include this deed 5754 which is marked P23c?

A. I said that in my report.

Cross-examined by Mr. Wickremanayake : Nil.

(Mr. Jayawardene moves for permission to put a few more questions to the witness in cross-examination. Mr. Nadesan objects.

Order : I allow the application.)

Further Cross-examined by Mr. Jayawardene :

Q. In answer to Mr. Nadesan you stated that instead of heading your report as you have done you might have more accurately given the description given in the plan?

20 A. Yes.

Q. Apart from that, you have no knowledge of these lands?

A. None whatever.

I was shown P21. I have no recollection of having seen this before.

Q. When you answered questions with regard to this, you were merely answering questions by yourself referring to the plan?

A. Yes.

Q. You had neither seen the plan nor did you know the lands?

A. Yes.

30 Q. You were shown P21 and you were asked to read the statement "Plan of Galpokuna Group".?

A. Yes.

No. 9
Evidence of
H. A. Abeywardena
Cross-examination
—Continued

- Q. Did you examine title or look at or compile the title deeds of Galpokuna Group as such?
- A. Not of the entirety but an extent of 183 acres according to that plan.
- Q. If the particular plan by which you are asked to give a particular group had a reference to a field No. 1 of Galpokuna, you would have had to go and search for title of Galpokuna in so far as it was necessary to find the title to what was called Field No. 1?
- A. I must have taken it for granted that Galpokuna Division Field 1 was part of the 183 acres 2 roods 1 perch. 10

(Adjourned for lunch.)

(Sgd.) V. SIVA SUPRAMANIAM,
Additional District Judge,
10-3-59.

After Lunch. Appearances as before

H. A. Abeywardena—Recalled—Sworn :

Cross-examined by Mr. Jayawardene—*continued* :

(Shown P23)

Q. Could you please give us an explanation for the words "Volume 3" appearing on the cover? 20

A. I cannot.

(Mr. Weerasooria states that a number of volumes had been handed over to Messrs. F. J. & G. de Sarams and they had numbered the volumes and P23 is marked Volume 3 by them).

Q. You stated that the title page was written by your clerk?

A. Yes.

Q. Have you any comments to offer with regard to the words "Volume 3"? Is that also in the handwriting of your clerk?

A. I could not say that.

(Shown Plan P21) There are various pencil entries made against each so lot like Volume 3, Volume 2, Volume 1.

(Mr. Weerasooria states that those pencil entries too had been made at the office of Messrs. F. J. & G. de Sarams).

Q. Do you happen to know about various Wills made by Mr. D. R. Wijewardene?

A. No.

... for permission to question the witness on certain
 (Mr. Nadesan) such he could have questioned him before he concluded his
 examination but which he omitted to do by an oversight.

No. 9
 Evidence of
 H.A. Abeywardena
 Cross-examination
 —Continued

Mr. Jayawardene has no objection.

I allow the application).

To Mr. Nadesan with my permission :

In P23d there is a computation dated 5.11.41 which is signed by Mr. E.
 M. Anthonisz, Licensed Surveyor. I identify his signature. I am
 quite familiar with his signature. He has done a lot of work for me.
 Mr. E. M. Anthonisz is now dead. (Shown P21) There is a computa-
 tion dated 6.11.41 signed by Mr. E. M. Anthonisz, Licensed Surveyor.
 I identify his signature.

Re-examination : Nil.

(Sgd.) V. SIVA SUPRAMANIAM,
 Additional District Judge.

Cyril E. S. Perera.—Sworn—Advocate—Colombo.

I am a Q.C. and Advocate for 30 years. I knew the late Mr. D. R.
 Wijewardene. I had something to do with certain pictures of
 Mr. Floyd. That was shortly before Mr. Wijewardene's death.

Evidence of
 Cyril E. S.
 Perera—
 Examination

Q. What is your recollection in regard to that ?

A. Mr. Floyd wanted a certain figure for his paintings. He had
 come here and painted at the invitation of Mr. Wijewardene.
 He wanted a certain figure for those paintings.

(To COURT :

I did not know Mr. Floyd at all. He did not speak to me).

In regard to the paintings, he had demanded a certain figure for the
 pictures. The matter was mentioned to me by Mr. Wijewardene
 and I was asked to settle the matter in regard to the purchase price.
 I did not know Mr. Floyd personally and he had written a letter in
 extremely bad mood. As I did not know him I got in touch with
 Mr. Atukorale who knew him very well and told him to write to
 Mr. Floyd in a particular way and eventually as a result of correspond-
 ence between Mr. Atukorale and Mr. Floyd the price of £2,000 was
 fixed for all paintings exclusive of the Assembly Hall picture.

Cross-examination by Mr. Jayawardene : Nil.

Cross-examination by Mr. Wanigatunga : Nil.

Cross-examination by Mr. Nadesan : Nil.

(Sgd.) V. SIVA SUPRAMANIAM,
 Additional District Judge.

E. W. Atukorale.—Affirmed—60—Business.

I knew Mr. Floyd. He did work for Mr. Wijewardene. There were sixty paintings. The paintings included a painting of the Assembly Hall on the Independence Day. He did it on his own. It was done for himself. Subsequently Mr. Wijewardene purchased the paintings except the one he painted for himself, *i.e.* the Assembly Hall.

(To COURT :

Mr. Wijewardene bought the rest of the paintings. The Assembly Hall painting was not purchased).

10

That painting is in my possession at Turret House, Turret Road. It is Mr. Floyd's picture. He wants me to see whether I could sell it. I could not get a buyer. It is in my possession. I am keeping it for sale on behalf of Mr. Floyd.

Evidence of
E. W. Atukorale
—
Cross-examination.

Cross-examination by Mr. Jayawardene :

At the time Mr. Floyd came to Ceylon I was not an agent of Mr. Floyd. At the time he was painting the pictures I was at Lake House and Mr. Wijewardene wanted Ceylon paintings done. He knew that I knew Mr. Floyd. So I asked Mr. Floyd whether he would come and do this work for Mr. Wijewardene.

20

(To COURT :

Mr. Floyd was in England. I had known him earlier. I was in Wales myself. At the instance of Mr. Wijewardene I got in touch with Mr. Floyd and he came down to Ceylon).

Mr. Wijewardene paid for his expenses. He was kept here by Mr. Wijewardene. Mr. Wijewardene wanted him to paint Anuradhapura, Polonnaruwa and other interesting views of Ceylon.

(To COURT :

- Q. Did he specify what paintings were to be done by Mr. Floyd?
- A. In Anuradhapura and Kelaniya. He mentioned certain places and in the meantime anything. When he was away in up country he painted different pictures).
- Q. Quite apart from some specific pictures Mr. Wijewardene mentioned, he was told he could paint anything he wished to?
- A. The Assembly Hall did not come into Mr. Wijewardene's request at all. He took the opportunity when he was here to have a recording of this picture of the Assembly Hall for himself. It was perfectly known to Mr. Wijewardene that this does not come into his collection at all.

Q. Did Mr. Wijewardene ask him specifically to paint other pictures apart from the Independence Hall?
some.

Q. Everyone?

A. I cannot say everyone.

Q. Some of them?

A. Yes.

Q. Which of them?

A. The first one was at Kelaniya Temple.

10 I cannot say how many such requests were made. I am not an agent of Mr. Floyd. I have that picture with me now. I have had it with me since it was painted, I think since 1948. It was in the G.O.H. store room for a number of years. I think about four years in my possession. I was in charge of that picture. Then it went to Maharagama. I had a home there. It has been in my possession from the time it was painted. I did not part with the possession of that except to Major T. F. Jayawardene. I have now kept it at Mr. T. F. Jayawardene's drawing room. The rest of the time it has been with me. I did not
20 part with it except for the period it was in the possession of Mr. Jayawardene. I changed the frame of that recently. When it had to go to Mr. Jayawardene's drawing room, the frame that was there did not suit the surroundings. So we had to put another frame.

(To Court : I handed it to Mr. Jayawardene about last year.)

I have not paid for this picture. I could not say who paid for the frame. I had a frame for it. I did not pay anything for my frame. I could not say who paid for the first frame. It was in a frame when Mr. Floyd asked me to take it over. I do not know whether he put in a frame. It was in a frame when he handed it to me. At the time Mr. Floyd gave the picture to me, I was an employee of Mr. D. R. Wijewardene. I did not insure the picture. I do not know whether Mr. Jayawardene
30 has insured it. (Shown D1 an insurance policy dated 21.9.49) (Allowed subject to proof) I see an insurance policy. There is Item 42. It is described as "Assembly Hall (Independence Day)". The size of it is 50" x 40".

Q. Is the picture about which you have been speaking a picture of 50" x 40"?

A. I should think so.

Q. Question repeated?

A. Must be.

Q. Question repeated?

A. It may be.

Q. It may be bigger or it may be smaller?

A. Yes.

Q. You cannot say whether Item 42 in D1 is the very picture you have?

A. I am not in a position to say.

According to the endorsement in D1, the policy is in favour of the executors of Mr. D. R. Wijewardene. The endorsement is dated 15.9.50. On 21.9.49 there is another endorsement regarding certain items that are excluded. I do not know anything about those pictures.

(To COURT :

Q. Do you know that a painting of the Assembly Hall on Independence Day was insured by the executors in this case?

A. I do not know.

Q. Was it in the possession of the executors at any time?

A. No.)

I know definitely that Mr. Floyd painted only one picture. He never made a copy of it. When it was being painted I went there.

Q. Were you right through with him when he was painting in Ceylon? 20

A. Yes and no.

He was in Polonnaruwa, Anuradhapura, Kandy, Arcadia. He was with his wife there. He was in Colombo. Mr. Wijewardene arranged for him to stay at various places. Sometimes he stayed with Dr. Wijewardene. At Arcadia he was there for quite a long time.

Q. You cannot say whether he did or did not make more than one picture of the Assembly Hall?

A. Not to my knowledge.

Q. You cannot say when any of these pictures listed, 60 odd pictures, were painted? 30

A. I cannot say.

Q. Are many paintings which have been painted not to your knowledge?

A. Yes.

Q. Is it correct to say that of the listed paintings the majority of them have been painted without your knowledge?

A. Yes.

10 Mr. Floyd gave this painting to me. He asked me to remove the picture I think if I remember right from Dr. Wijewardene. He gave a letter I suppose. I removed it soon after it was painted. It was exhibited at the Art Gallery and all the pictures he painted. Whether I took a letter from Mr. Floyd I cannot remember. I think I removed it from Dr. Wijewardene.

Q. Or was it from Warrington?

A. I cannot say.

Q. Might be?

A. Might.

Q. Might have been removed by van?

A. Yes.

Q. By Lake House van?

20 A. I cannot say.

Q. If anyone says so would you deny it?

A. I would not say no.

Q. And that was after Mr. Wijewardene's death?

A. I am not sure.

(To COURT :

I cannot say whether I took it into my custody after Mr. Wijewardene's death or before).

30 I removed the painting before he went away or after he went away I cannot say. I removed it in 1948 or 1949 must be. It was in 1947 or 1948. Mr. Floyd started painting the picture in 1947. It may have been in 1947.

No. 9
Petitioners'
(Executors')
Evidence
—Continued

E. W. Atukorale—
Cross-examination
—Continued

(TO COURT :

Mr. Floyd was here for a few months and left the said. cannot say whether I had removed it before Mr. Floyd left. I promised to send it to him. I had it packed. Then he said "See I here". I had the picture. I offered it to Mr. Dudley Senanayake).

Q. It may have been after Mr. Wijewardene's death you cannot say?

A. Yes.

Q. You may have removed it from Warrington you cannot say?

A. No.

All these pictures were hung in the Art Gallery in frames and the 10 pictures that belonged to Mr. Wijewardene were left with him, and the picture that did not belong to Mr. Wijewardene I removed it.

(TO COURT :

Q. From where?

A. I cannot remember.

Q. If it was at Warrington, you cannot say why it was at Warrington?

A. After the Exhibition all the pictures were taken back to Warrington or Dr. Wijewardene's I cannot remember.)

Mr. Floyd last wrote to me about this picture some years ago. It was 20 about five years ago. I cannot say if I have that letter. I did not know on what subject I was going to be questioned on today. I was asked by De Sarams. I saw them in the office and told them exactly what I am telling the court now. This morning I was asked to come to Court.

Q. You had reason to think that you were to be questioned about this picture?

A. Yes.

Q. Why didn't you bring the letter of Mr. Floyd to court?

A. I do not think I have the letter. I did not even look for it.

Q. Did it strike you it might be relevant?

A. No.

At De Sarams office I was shown papers which stated that I should take charge of the picture of Floyd. Naturally some letter must have passed through.

No. 9
Petitioners'
(Executors')
Evidence
—Continued

Q Did you tell the proctors that you were uncertain as to the date and place from which you removed the picture ?

Evidence of
E. W. Atukorale—
Cross-examination
—Continued.

A. I do not think they asked me.

Q. Could you give us a general description of this picture ?

A. The Assembly Hall and the Duke of Gloucester handing Independence over to Mr. D. S. Senanayake; his staff and the Ministers were all on the platform and the masses.

10

The central figures are that of Mr. D. S. Senanayake and the Duke of Gloucester and his retinue and the Prime Minister's retinue.

Q. Can you say roughly whether there are about 15 or 16 figures ?

A. I cannot say.

It is an oil painting.

Q. How big are the figures of Mr. D. S. Senanayake and the Duke of Gloucester ?

A. About 3', 2½ — 3'.

Q. Mr. Floyd has not been paid for this picture ?

A. Unless I sell it.

20

For this particular picture I did not demand a figure from Mr. L. J. de S. Seneviratne. I did not offer it to the Government. I offered it to Mr. Dudley Senanayake for Rs. 10,000. That is what Mr. Floyd wants me to ask for it. That was some years ago when he was the Prime Minister. It was after Mr. Wijewardene's death. After that I did not make any other efforts to sell.

Q. That was the first and last effort to sell ?

A. I may have mentioned to a few friends.

Q. Question repeated ?

A. No. I think I asked the late Mr. E. P. A. Fernando also. That was later.

30

My first effort to sell it was to Mr. Dudley Senanayake and thereafter to Mr. E. P. A. Fernando. Thereafter I have not told anyone to find

No. 9
Petitioners'
(Executors')
Evidence
—Continued

Evidence of
E. W. Atukorale
Cross-examination
—Continued

buyers. I did not employ any broker to sell it either before or after asking Mr. Dudley Senanayake and Mr. E. P. A. Fernando. I do not remember when Mr. Dudley Senanayake became Prime Minister.

Q. Messrs. De Sarams had a conversation with you regarding this picture ?

A. Yes.

That was last week. They first contacted me a week or ten days ago. Before that I had no correspondence with them. I had no occasion to tell them anything. I was not written to by them. They got me on the phone. Now I know that they are the proctors for the executors. I know the executors. I did not have any conversation with them on this matter at any time.

Q. Are you aware of any circumstance by which they could have connected you with this picture ?

A. I do not know.

Q. Or any circumstance by which the executors could have connected you with this picture ?

A. I do not know.

(To COURT :

Q. Did you have any talk with Mr. Cyril E. S. Perera with regard to this picture ?

A. Yes.

Q. When ?

A. When certain payments were made to Mr. Floyd during Mr. D. R. Wijewardene's lifetime I had to go and see Mr. Perera and we came to some arrangement and Floyd accepted and since then I met him this morning on this matter.)

I do not have any recollection about the details of those talks.

Q. Mr. Wijewardene was a careful man with regard to business matters ?

80

A. I do not know. I cannot say.

I worked in Lake House for five years during the lifetime of Mr. Wijewardene and after. I am no longer there now.

(Shown D1 -- the schedule)

Q. Have you seen the picture referred to in Item 1 ?

A. Yes.

I saw it when it was being painted.

Q. Have you seen the picture No. 2 ?

A. I have seen practically all the pictures.

Q. Question repeated ?

A. I cannot say.

No. 9
Petitioners'
(Executors')
Evidence
— Continued

Evidence of
E. W. Atukorale—
Cross-examination
— Continued

10 Item 34 I have seen. It is fairly big. It is about 3' x 4' or 3 ½' x 4'.
Item 34 is marked 18" x 14" in D1. There must have been two pictures
of the same thing. I remember in the harbour he painted a fairly big
picture.

Q. There must have been two pictures of the same thing ?

A. I am speaking of the big picture he did in the harbour. He may
have done a small picture. I do not know.

Q. Assuming that he did two pictures, there would have been two
pictures of the same thing ?

A. I do not know. Why should he paint two pictures of the same
thing ?

20 I may have seen Item 60. I do not remember. I have seen Item 50.
It was a fairly big picture. It was about 2 ½' x 3'.

Cross-examination by Mr. Wanigatunge and Mr. Nadesan : Nil.

Re-examination

(Shown a letter P24) This is signed by me. It is dated 7.11.50. It is
addressed to the executors. Mr. Floyd was out of the island at the time.
I was acting for him at the time. I refer in P24 to a letter of 6.11.50.
I cannot say whether I have that letter with me.

Evidence of
E. W. Atukorale
Re-Examination.

(Mr. Weerasooria marks a copy of that letter P25 dated 6.11.50).

80 (Shown P25) In reply to P25 I wrote my letter P24 giving an extract
from the letter of Mr. Floyd. I received thereupon a further letter on
8.11.50 (P26) from Mr. Alwis who signed the earlier letter on behalf of
the executors. Thereafter I took delivery of the picture. I got the
letter of authority P27 from Mr. Floyd dated 29.11.50. It is the original
letter I received. I know Mr. Floyd's signature. He has written to
me often. P27 is exactly in terms of the draft suggested in P26. On
this authority I took over the picture and it has been in my custody

No. 9
Petitioners'
(Executors')
Evidence
—Continued

Evidence of
E. W. Atukorale
Re-Examination
—Continued

Evidence of
E. A. Peiris
Examination

all these years. As far as I am aware personally there was no other Assembly Hall picture. I do not know anything about the insurance in regard to which I was questioned. I had nothing to do with D1. I do not know anything about it.

(Sgd.) V. SIVA SUPRAMANIAM,
Additional District Judge.

Edwin A. Peiris—Sworn—63—Surveyor—Moratuwa.

(Shown Plan P23d) This is signed by me. (Shown Plan P21) This is signed by me.

Cross-examination by Mr. Jayawardene :

10

(Shown P21) I made this whole plan. I compiled the Reference. The extents are not mine. The computation of the extents under the heading "Reference" is mine. The tablet on the top of my tablet is not mine. These blue and yellow marks are not mine. Lot 1 is a part of Galpokuna. There is a portion to the West of Lot 1. There is an area edged in blue in extent 2A - 0R - 38P. It was done by me. There is an extent of 1A - 2R - 9P. That is done by me. There is an area 3A - 13P. That is not done by me. Lot 2 is Lot 2 of Galpokuna. It is the portion tinted yellow. It was not done by me. Lot 3 is part of Galpokuna. It is not done by me. Lot 7 and Lot 11 are portions 20 of Galpokuna. The yellow portion is not done by me. To the East of Lot 11 is a yellow block. It is not done by me. To the East of Lot 11, the lots 1A - 1R - 34P, 1A - 3R - 3P, 2A - 3R - 20P are not done by me. In bold figures there are two 1's. To the west of the plan there is an area marked 67A - 1R - 23P on which appears a bold 1. I have put boldly as 1 in an area 28A - 0R - 15P. Similarly, the figure 2 has been boldly marked for an area 44A - 3R - 0P as well as 49A - 2R - 10P. The figure 3 has been boldly written in two places, 51A - 3R - 29P and 31A - 1R - 20P.

Q. In your Reference you have a series of numbers in the first column ? 30

A. Those are the field numbers.

Thereafter there is a series of numbers 1 to 5 and another series 1 to 24. Thereafter there are three columns indicating areas, coconut, buildings and gardens, deniya etc.

Q. Take the first fields Nos. 1 to 3 ?
(Witness volunteers) That is Udabaddawa Division.

Q. Is there anything to show that 1, 2 and 3 is Udabaddawa Division ?

A. On the body of the plan I have written Udabaddawa.

Q. 1 to 11 are field numbers of what ?

A. Galpokuna Estate.

40

Q. Galpokuna Estate, is it known by any other name ?

A. Galpokuna Estate and Udabaddawa are known as Galpokuna Group.

Q. Is there any other name as far as you are aware for Galpokuna Estate ?

A. I do not know.

Q. How many divisions are there in Galpokuna Group ?

A. 14 fields.

Q. You have stated that this is Udabaddawa Division ?

10 A. Yes, Udabaddawa.

I have written Udabaddawa on the plan. It is a portion of Galpokuna Group.

Q. What is the name of that ?

A. It is called Udabaddawa Division of Galpokuna Group.

Q. Is there any other division of Galpokuna Group in that sense ?

Q. The balance is Galpokuna Estate.

When both these estates are joined together we call it Galpokuna Group.

20 Q. There is a name Udabaddawa Division. Is there any other division apart from Udabaddawa Division which comprises Galpokuna Group ?

A. There is no other division.

Q. If you take away Udabaddawa Division, what is left ?

A. Galpokuna.

Q. The areas in the tablet, fields Nos. 1, 2 and 3 ?

A. That is Udabaddawa.

Q. Field Nos. 1 to 11 are of what ?

A. Galpokuna.

Q. Lot Nos 1 to 5 in the second column relates to what ?

A. Refers to Udabaddawa.

80 1 to 24 refer to Galpokuna.

No. 9
Petitioners'
(Executors')
Evidence
—continued.

Evidence of
E. A. Peiris
Examination
—Continued

Q. Did you have any instructions about this plan?

A. Yes, from Mr. Wijewardene, to make a survey of Galpokuna Group.

Q. Did he ask you to differentiate between Udabaddawa and Galpokuna?

A. In detail he wanted the survey done.

Q. He wanted it done in the manner you have done it in the plan?

A. Yes.

Before I completed the job I showed him the draft.

Q. Division of fields 1 to 3 of Udabaddawa and division of 1 to 11 of Galpokuna, did he comment on them?

A. He approved of them.

I think the dotted lines in field 1 are the markings of different title plans. It was not done by me. It has been done later. Similarly, there are dotted lines in field No. 2. There are dotted lines in fields 6 and 4 of Galpokuna. That must have been done by somebody else. There are dotted lines in field 10 of Galpokuna. It must have been done by somebody else. There are dotted lines in fields 11 and 7 also done by somebody else. There are dotted lines in field 2 of Udabaddawa. I cannot remember how many plans I did for Mr. Wijewardene at this time. I did only one survey. This was the survey I did. After the survey you can prepare any number of plans. If I remember right I prepared another plan. I cannot say exactly. I do not have those books. If Counsel produces a plan I can say it is a plan made by me. I was keeping the records. I have retired now and I have done no work for over ten years. I do not have the field books or diaries now.

(Further Hearing on 25th June, 1st, 2nd and 9th July 1959).

(Continued on Page 188)

(Sgd.) V. SIVA SUPRAMANIAM,
Additional District Judge.

No. 10

80

Amended Objections of P. S. Wijewardene to the Voluntary Final Account

IN THE SUPREME COURT OF CEYLON

In the matter of the Last Will and Testament of TUDU-GALLEGE DON RICHARD WIJewardene of "Warrington," Braybrooke Place, Colombo in the Island of Ceylon.

Testamentary
Jurisdiction
No. 14315

and

Deceased

In the matter of the voluntary Final Account of :
1. GEORGE BENJAMIN SIRISENA GOMES of No. 113,
5th Lane, Colpetty, Colombo aforesaid, and

40

No. 10
Amended Ob-
jections of P. S.
Wijewardene to
the Voluntary
Final Account—
2-6-59

2. CYRIL ESMOND LUCIEN WICKREMESINGHE of
No. 115, 5th Lane, Colpetty, Colombo aforesaid

the proving Executors of the Last Will and Testa-
ment of the said deceased.

Petitioners.

Vs.

PHILIP SEEVALI WIJEWARDENE of No. 12,
27th Lane, Inner Flower Road, Colombo 3.

Contestant.

No. 10
Amended Ob-
jections of P. S.
Wijewardene to
the Voluntary
Final Account
2-6-59
—Continued

10 Philip Seevali Wijewardene a Legatee under the Will of the said Tudu-
gallege Don Richard Wijewardene deceased, appearing by Vernon Bertrand
Stanislaus Abraham and Charles Joseph Oorloff practising in partnership
under the name style and firm of Abrahams and their Assistants Leslie William
Frederick Perera Jayasuriya and Mahinda Abhaya Ellepola his Proctors
contests the Voluntary Final Account filed by George Benjamin Sirisena
Gomes and Cyril Esmond Lucien Wickremesinghe the Executors of the said
Will and alleges that the said account is erroneous in the following
particulars :—

1. The Contestant is entitled to have the income arising from the pro-
20 perties devised to him by the said Will brought to his credit in the said account
as from the First January, 1954 which is the true date for distribution and,
accordingly, Part III of the Voluntary Final Account should be amended
so as to credit the Contestant with the following sums :—

- (a) nett income of half share of Galpokuna Division of Galpokuna
Group for the period 1.1.54 to 31.12.57 Rs. 146,316/20.
- (b) one-fourth the nett income from 2026 fully paid Ordinary
shares in Associated Newspapers of Ceylon Limited for the
period 1.1.54 to 31.12.57 and one-fourth of the nett income
of 2026 bonus fully paid Ordinary shares in the same Company
30 Rs. 21,829/90 ;
- (c) nett income from 250 fully paid Ordinary shares in Associated
Newspapers of Ceylon Limited and from 250 fully paid Ordinary
bonus shares for period 1.1.54 to 31.12.57 of the same Company
Rs. 9,215/- ;
- (d) one-fourth nett income from 396 fully paid Ordinary Associated
Newspapers of Ceylon Limited shares for the period 1.1.54 to
31.12.57 and one-fourth nett income from 250 fully paid Ordinary
bonus shares of the same Company Rs. 3,649/14 ;
- (e) one-fifth of nett income from 1663 Preference shares in Associated
40 Newspapers of Ceylon Limited Rs. 6,585/48.

2. The division of Galpokuna Division of Galpokuna Group as shown in
the Schedule III of Part I of the Voluntary Final Account read with 'X'

attached to the said Schedule is contrary to the provisions of the said Will since field No. 1 of the said Galpokuna Division, 71 Acres, 1 Rood, 05 Perches in extent has been excluded from Tracing 3 annexed to the said Schedule III.

3. The number of Ordinary shares of Rs. 100/- each in the Associated Newspapers of Ceylon Limited as shown in Schedule III of Part I of the Voluntary Final Account is incorrect since the number of shares to which the Contestant is entitled to is 1711.

4. The Contestant states that the settlement trustees are not entitled to the 250 remaining shares referred to in the note subjoined to Schedule I of Part I of the Voluntary Final Account. 10

5. Of the pictures devised to the Contestant a painting of the Assembly Hall on Independence Day has been disposed of by the Executors and the Contestant claims the sum of Rs. 12,500/- as the true value of the said painting. The Contestant should be given credit in this sum in the Voluntary Final Account filed by the Petitioners.

6. The legal fees and charges as shown in the Voluntary Final Account are excessive. Further, the legal fees and charges not appearing in the Voluntary Final Account but appearing in the Annual Balance Sheets filed in Court are also excessive. The Contestant submits that only such sums as may be taxed or allowed by Court should be debited to the Estate. 20

7. The deduction of the sum of Rs. 59,370/13 from the moneys due to the Contestant and as shown in Part III (Residue) of the Voluntary Final Account and in Note Z attached thereto is contrary to the directions in the Will and should be deleted.

8. The debit item "Paid Mr. J. A. Maartensz air Passage from Canberra to Colombo and back and his expenses in Colombo" found in Statement "D" attached to the Balance Sheet for the period 14th June 1950 to 31st March 1952 is not properly chargeable to the Estate and should be deleted.

9. The Contestant states that the Executors and Trustees have availed themselves of their character as such for their own advantage by using the 30 shares in Associated Newspapers of Ceylon Limited held in trust for the Contestant.

(a) against the interests of the Contestant to amend the Articles of Association of the Company ;

(b) against the interests of the Contestant to mortgage the assets of the Company to pay bonuses to themselves and others.

10. The Contestant states that by reason of the aforesaid acts the Contestant has suffered loss and damages in a sum of Rs. 123,640/62 which the Contestant claims from the Executors and Trustees in these proceedings.

11. The Contestant further states that the Executors are chargeable with 40 the difference between profits tax on the undistributed estate of the Testator,

and the profits tax payable if the Estate had been duly distributed according to the Will.

12. The Contestant further reserves the right and privilege of making the foregoing objections more definite and certain, and of interposing other and further objections to the said Account, or to any of the acts of the said Executors.

Colombo this 2nd day of June 1959

(Sgd.) ABRAHAMS
Proctors for Contestant.

Settled by :

10 FELIX R. DIAS Esq.,
 AELIAN KANNANGARA Esq.,
 WALTER JAYAWARDENE Esq.,
 Advocates.

No. 10
Amended Ob-
jections of P. S.
Wijewardene to
the Voluntary
Final Account
2-6-59
—Continued

No. 11

Proceedings before the District Court and Orders made by Court

25th June, 1959

No. 11
Proceedings before
the District Court
and Orders made
by Court
25-6-59

Inquiry resumed. Same appearances.

20 Mr. J. H. W. Fernando files proxy of J. Aubrey Maartensz, Benjamin
 Gomes and Cyril Esmond Wickremesinghe, Trustees of the Aggabodhi
 Trust.

Mr. Dias states that he received notice of the application this morning. He states that the contestant is not aware that Mr. J. A. Maartensz is one of the Trustees of the Aggabodhi Trust.

Mr. Nadesan states that in the petition of the Executors, Mr. Maartensz is referred to as one of the Trustees, and proxy is filed accordingly.

I accept the proxy filed.

Mr. Nadesan appears with Mr. Rafeek instructed by Mr. Walter Fernando for the Trustees of the Aggabodhi Trust.

Of consent, errors in previous day's proceedings are corrected.

30 Mr. Weerasooria states that since the last date he has received notice
 of a motion amending the objections filed by the contestant so as to
 include objections 9, 10 and 11. He submits that to decide objections
 9 and 10 in the amended objections, this Court is not the forum, and,
 certainly, they cannot be raised in these proceedings. These are not
 matters for Judicial Settlement proceedings. He objects to the amend-
 ment.

No. 11
 Proceedings before
 the District Court
 and Orders made
 by Court
 25-6-59
 —Continued

Mr. Jayawardene submits that the matters come within Sections 736 and 740. These proceedings should, if possible, put an end to all disputes between the contestants - the Executors and Trustees on the one hand and the heirs on the other, so as to render unnecessary any further litigation. If the section is wide enough to cover it, he has a right to come to court; if it does not, he is not shut out. It arises out of the matters complained of. His client's complaint is that his shares have been taken over and made use of. The claim arises out of the use of property itself. He concedes, in answer to Court, that it will complicate these proceedings. If a party takes action to destroy the asset¹⁰ or reduce or partly destroy the asset, he is entitled to come in. The value of the shares has been diminished. The claim is not a mere claim for damages. The Executors should make good the reduction, in value. If those voting rights were used to amend the Articles to increase the borrowing powers and to borrow money for the purpose of paying normal demands and Christmas bonuses to staff as well as to themselves, that is a matter that will bring down the value and has brought down the value. It is a matter that can be taken up in these proceedings: Whether they diminished the value of the shares. He does not mind the damages being limited to the diminution of value. 20

Mr. Weerasooria states he does not object to objection 11.

Mr. Nadesan refers to paragraph 12 of the objections. He states he appears for one of the people who voted for the resolution to increase the borrowing power. The objection he has to this matter being investigated is that it will take an interminable length of time. He voted for increase of borrowing powers not to pay bonuses but because any Company must have funds. Bonuses are paid out of profits, not out of moneys borrowed.

The sections cited for the contestant have nothing to do with the matter. Section 736 (1) has no bearing. 736(2) also has nothing to do with it. 30

Mr. Jayawardene states that he mentioned that if a particular property is destroyed or made less in value, that is a matter on which he could come in. He draws attention to Section 738 & 739 (d).

Mr. Nadesan submits that counsel for contestant now realises Section 736 has nothing to do with the matter. Section 740 deals with the distribution of the estate. The court is dealing with the Executors' accounts. Accounting party is not claiming that something perished or was lost without the fault of the accounting party, and Section 738 has nothing to do with the matter. Judicial settlement is conclusive evidence of matters in Section 739(d), and not others. If there were⁴⁰ shares in his hands and they were sold at a low price, or there was an increase in value, the accounting party has to account for it.

The contestant is a shareholder of a Company. Executors say they have shares in a certain Company. Contestant says executors, by utilising his shares, have affected the shares. Can another share holder, not interested in the estate, come into these proceedings as a creditor.

The matter is one for an action in tort. Contestant could move court to have certain resolutions rescinded. If one of the Executors, while going to Galpokuna Estate, runs down the contestant, can he come into these proceedings and claim damages? Contestant alleges a tort and claims damages. The damages have to be ascertained in a separate action. Could it be said that if the Executors as Executors have been guilty of tort, in respect of the contestant or anybody, the matter can be brought into these proceedings. Objections 9 and 10 should be rejected. If they are accepted, proceedings will be interminable. Paragraph 12 contains a threat of further proceedings also. His client has only limited interests in this case.

No. 11
Proceedings before
the District Court
and Orders made
by Court
25-6-59
—Continued

Mr. Wikremanayake associates himself with the objections taken by Mr. Weerasooria and Mr. Nadesan. He refers to Section 729 and 730. The matters referred to in objections 9 and 10 do not affect the estate of the deceased. He associates himself with the objections to paragraph 12. Contestant should make up his mind.

ORDER

I am of opinion that the matters set out in paragraphs 9 and 10 of the amended statement filed by the contestant are matters that do not properly fall within the purview of these proceedings. I refer the contestant to a separate action in regard to these matters. The amended objection which he has set out in paragraph 11 will properly fall within the scope of these proceedings, and is accepted.

(Sgd.) V. SIVA SUPRAMANIAM
Additional District Judge.

Mr. Kannangara suggests the following Additional Issue :

(Additional
Issue No. 14

- (14) Are the Executors chargeable with the difference between the Profits Tax on the undistributed estate of the Testator and the Profits Tax payable if the Estate had been duly distributed according to the will?

Mr. Kannangara states, in answer to court, that if the estate had been distributed in time there would have been no Profits Tax payable.

Mr. Weerasooria, Mr. Nadesan and Mr. Wikremanayake have no objection to the additional Issue.

I accept the Issue.

Mr. Kannangara states that the entry at page 16 that Mr. Jayawardene wants all documents marked after P7 proved should be amended to read "all documents marked before and after P7 proved", as some of the documents, P5 and P6, fall within the same category as P7 to P10.

No. 11
 Proceedings before
 the District Court
 and Orders made
 by Court
 25-6-59
 —Continued

Mr. Weerasooria objects to the amendment suggested and states that the record shows that proof was required by Mr. Jayawardene only at the stage at which document P7 was marked.

ORDER

I do not think there is any error in the record of the proceedings which requires amendment. The objection appears to have been raised for the first time when document P7 was marked.

(Sgd.) V. SIVA SUPRAMANIAM
Additional District Judge.

(Petitioners' (Executors') Evidence) (Continued)

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued
 —
 Evidence of
 E. A. Peiris
 Cross-examination
 —Continued

Edwin A. Peiris,—Sworn, recalled.

10

Cross-examination by Mr. Nadesan :

I do not know Mr. Sivali Wijewardene very well. I came to know him only a few weeks ago. I came to know him before the last date of trial, about 10 days before the last date of trial. I gave evidence on the last date. After the evidence, I got down from the witness box and travelled in his car. He gave me a lift. That was the second time I met him. I was going to Fort and he gave me a lift. Though he had known me only 10 days prior, he gave me a lift. He inquired where I was staying. He did not inquire about my health. He sent for me in connection with the survey. He inquired and I gave him informa- 20
 tion about the survey. This may have been a survey of 1936. If it is dated 1936, it must be so. I cannot exactly remember the date. The date on the plan is 5th October 1936.

Q. You met him 10 days before the last date of trial and got a lift in his car and tried to recall what had happened 22 years earlier?

A. But he had no plan with him. I had no notes and I tried to recall what happened 22 years earlier. I told him what I could. He showed me a line on a plan he had and asked me what it indicated. I told him it was a field boundary.

Q. Were you able to recall any of the details with regard to the cir- 30
 cumstances under which you came to make this plan?

A. That is of the entire extent.

Q. Though it was 22 years earlier?

A. Yes.

(Shown P21) This is a plan made by me and signed by me. This is a correct plan,

Q. You have written at the top "Plan of Galpokuna Group including Udabaddawa Division". Is that right?

A. Yes, quite correct.

Q. You told my learned friend that the entirety of the land depicted on the plan is Galpokuna Group? Is that correct?

A. That is correct.

Q. So, Galpokuna Group, according to you, includes the Udabaddawa Division also. That is correct?

A. Yes.

10 Q. So when you use the words "Plan of Galpokuna Group including Udabaddawa Division" you mean "Galpokuna Group which includes Udabaddawa Division"?

A. Galpokuna Group.

Q. When you write here "Plan of Galpokuna Group including Udabaddawa Division", what you mean is "Galpokuna Group which includes Udabaddawa Division"?

A. Yes.

Q. "Including" means "it includes". That is the sense in which you used it. Correct?

20 A. Yes.

Q. You have no doubt in your mind that Udabaddawa Division is included in Galpokuna Group?

A. Not at all.

Q. It is part of Galpokuna Group and you have no doubt in your mind that when you say "including", it includes?

A. Included as a group.

I mean that it is included in the Galpokuna Group. On the 5th of October 1936 I made another plan (P23d). It was done on the same day. I swear to the correctness of the plan.

30 Q. On that plan, on the same day, you state here "Udabaddawa Division including Field No. 1 of Galpokuna"?

A. Yes, it is written there.

Q. "Including" you have used in the other plan to mean "which includes"?

No. 9
Petitioners'
(Executors')
Evidence
—Continued
—
Evidence of
E. A. Peiris—
Cross-examination
—Continued

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued
 —
 Evidence of
 E. A. Peiris—
 Cross-examination
 —Continued

- A. As a group.
- Q. You have used that to mean “which includes”?
- A. Yes.
- Q. In this also you use the word to mean “which includes”?
- A. Yes.
- Q. Therefore, in P23d when you say “Udabaddawa Division including field No. 1 of Galpokuna”, what you mean is “Udabaddawa Division which includes field No. 1 of Galpokuna”?
- A. The plan shows that.
- I mean what the plan shows. 10
- Q. You used the word “including” to mean “which includes”. That is what you have used in making Plan P21?
- A. No.
- Q. In P21 you have used the word “including” to mean “which includes”?
- A. Yes.
- Q. On the same day, in P23d you have used the word “including” to mean “which includes”?
- A. Which includes field No. 1 of Galpokuna.
- Q. (Shown P21) When you say “Galpokuna Group including Uda-²⁰ baddawa Division” that means that Udabaddawa Division is a part of Galpokuna Group?
- A. Yes.
- Q. Similarly, in P23d, when you write “Udabaddawa Division including field No. 1 of Galpokuna”, it means that field No. 1 is part of Udabaddawa Division?
- A. I did not mean that.
- Q. Here you did not mean that?
- A. No.
- Q. Has this anything to do with the conversation you had with ³⁰ Mr. Seevali Wijewardene 10 days prior to the last trial date?
- A. No.

Q. Has it anything to do with your travelling in the motor car with him that day?

A. No.

Q. Independently?

A. Independently.

No. 9
Petitioners'
(Executors')
Evidence
—Continued

Evidence of
E. A. Peiris—
Cross-examination
—Continued

(Shown P23d) The total extent of the land shown in P23d is 183 acres 2 roods and 1 perch. In making my plan I used red and other colours. I used neutral tint in respect of Lot 2 of the extent of 2 acres no rood 30 perches. It was surveyed by me. I surveyed the whole of the
10 portion marked red together with Lot 2 in extent 2 acres no rood 38 perches, tinted neutral, another two lots totalling in extent 1 acre 2 roods nine perches, which had originally been tinted neutral. I did not survey anything else.

Q. You find that subsequent to your survey certain other portions have been surveyed and they are marked on the plan?

A. They are added on the plan (P23d).

Q. You find the particulars of the lots added on, tabulated under the full extent?

A. Yes.

20 Those lots are coloured yellow. That may have been done on the 6th of November 1941. That date is shown there and it is signed by Mr. Anthonisz. I do not know his signature.
(Shown P21)

Q. Similarly, in respect of plan P21, there are a number of allotments which have been subsequently added?

A. There are.

Q. Which are all tinted in yellow?

A. Yellow I suppose.

Q. Those extents of land have been added?

30 A. To the group plan.

Q. There is an entry on 6.11.1941 made by Mr. Anthonisz, Licensed Surveyor?

A. Yes.

Q. Who sets out the portions added?

A. Yes.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued
 —
 Evidence of
 E. A. Peiris—
 Cross-examination
 —Continued

P21 is a plan of the entire group.

- Q. Looking at the land as a whole, the portion shown as field No. 1 of Galpokuna Estate naturally falls with the fields Nos. 1, 2 and 3 of Udabaddawa Estate?
- A. It adjoins that.
- Q. In a natural division, it falls with them?
- A. Yes.
- Q. If somebody desires to convert the entirety of the group into two divisions, putting Lot 1 of Galpokuna Estate and Lots 1, 2 and 3 of Udabaddawa Estate into one division would be a natural division?
- A. That depends.
- Q. I refer to the geography of it?
- A. Yes.
- Q. The rest of the land forms one compact unit?
- A. Yes, one compact unit.

(Shown in bundle of title plans and deeds marked P23 deed No. 1023 dated 25th November 1919—Mr. Weerasooria marks the document P23e)

- Q. Deed 1023 is a deed of transfer dated 25.11.1919 in respect of an estate called and known as Udabaddawa formerly called Gladys Land?
- A. Yes.
- Q. The deed refers in the Schedule to the Properties being surveyed and plan 4170 being made of the Udabaddawa Estate?
- A. Yes.

(Shown plan No. 4170 dated 9.8.1918—Mr. Weerasooria marks it P23f) This is the plan of Udabaddawa Estate referred to there. In the plan itself, the old name, Gladys Land, is used. The land contained in P23f is Udabaddawa Estate formerly known as Gladys Land. 30

- Q. This corresponds to Lots 1, 2 and 3 of your plan P23d of Udabaddawa Division?
- A. Yes.
- Q. Not Lot 1 of Galpokuna Estate?

A. Yes.

Q. At the time you were asked to make the survey of Udabaddawa Division there was already in existence a plan of Udabaddawa Estate of 1918?

A. Yes, there has been.

Q. The plan was already there?

A. It had been.

Q. P23f is in respect of Udabaddawa Estate or Gladys Land?

A. Yes.

10 Q. It is a plan of that estate?

A. Yes.

Q. Your plan P23d is of Udabaddawa Division?

A. Including lot 1 of Galpokuna Group. The heading says "including field 1 of Galpokuna".

P21 is a plan of Galpokuna Group.

Q. Why don't you say including Udabaddawa Division?

A. When you say Group both estates are taken together.

Q. That is the reason?

A. Yes.

20 Q. When you say Division any small portion cannot be taken?

A. Yes.

Q. Is that a rule?

A. There is no definite rule.

Q. Notwithstanding the fact that there was a plan of Udabaddawa Estate in 1918 you were asked to make a plan of Udabaddawa Estate again?

A. No, I was asked to make a plan of portion of Galpokuna Group showing Udabaddawa Division and a portion of Galpokuna Estate.

30 Q. As one entity?

A. I do not know what it is.

No. 9
Petitioners'
(Executors')
Evidence
—Continued

Evidence of
E. A. Peiris—
Cross-examination
—Continued

Q. If one estate is known as Udabaddawa Estate and another as Galpokuna Estate, is there anything wrong in amalgamating them as one Group and thereafter dividing into two divisions?

A. There is nothing wrong.

Q. In creating the new divisions, is there anything wrong in taking a portion of Galpokuna Estate and putting that into an Udabaddawa Division?

A. There is a difference.

Q. In creating a division, two divisions, is it necessary that one should create a division according to the estate. Can't you create a division on a different basis.

(Mr. Kannangara objects. Question withdrawn.)

Q. You yourself cannot recall what happened 22 years ago?

A. To a certain extent I can remember.

From 1916 I have been working as a surveyor. I retired only a few months ago—in April 1959. There were two dates of trial. I came on both the dates. On the first and second dates of trial I went with Mr. Seevali Wijewardene. I was called on the first date of inquiry.

Q. You were called on the second date?

A. I was present on both dates.

20

I was called on the second date. I was a witness summoned by the Executors.

Cross-examination by Mr. Wikremanayake : Nil.

Re-examination : Nil.

(Sgd.) V. SIVA SUPRAMANIAM,
Additional District Judge.
25-6-1959.

Evidence of E. E.
C. Abeysekera
Examination.

E. E. C. Abeysekera,—Sworn, 44 years, Secretary, Associated Newspapers of Ceylon Ltd., Colombo :

On the 9th of August 1948 there was a general meeting of the Company and a resolution was passed increasing the Share capital. (Resolution is marked P28.) In pursuance of that Resolution, a Directors' meeting was held on 9th February, 1950. (Resolution is marked P29). The Chairman was Mr. D. R. Wijewardene. In pursuance of Resolution P29, a Circular was issued on 16th February 1950 (Copy of circular is marked P30). Mr. D. R. Wijewardene was entitled to 1,396 shares,

according to the resolution of the Directors. A Circular letter was sent to Mr. Wijewardene offering him the shares. Subsequently, Mr. D. R. Wijewardene made an undated application for 1,396 shares, together with cheque for Rs. 69,800/-, the amount to be paid on application.

(Mr. Weerasooria marks the application P31.)

I have a duplicate of a letter dated 7th March, acknowledging receipt of the payment and application (marked P32). A Director's meeting was held on 6th April 1950 (Minutes marked P33) at which a note was made of the application by Mr. Wijewardene for 1,396 shares. Mr. Wijewardene died on 13th June 1950. On the 12th of December 1951, at a Directors' Meeting (Minutes marked P34), the shares for which Mr. Wijewardene had applied *viz.* 1,396 shares, were allotted to his Executors, Mr. G. B. S. Gomes and Mr. C. E. L. Wickremesinghe. Apart from the new shares to which I referred, Mr. Wijewardene held, at the beginning of February 1950, 8,026 shares.

Q. 6,000 out of the 8,026 shares were transferred on the 28th of February 1950 to Mr. L. M. D. de Silva and D. E. Maartensz, the Settlement Trustees ?

A. The transfer has been registered on 17th April 1950.

The transfer was signed and dated 28th February 1950.

(Certified copy of transfer marked P35.)

Subsequently, 750 shares of the new Issue were transferred to Mr. L. M. D. de Silva and David Maartensz on the 3rd of September 1954, registered on the 28th of January 1955. The transfer has been signed by the transferor on 3rd September 1954.

(Certified copy of transfer marked P36. Mr. Kannangara states he has no objection to copies being marked.)

(Adjourned for lunch.)

(Sgd.) V. SIVA SUPRAMANIAM,
Additional District Judge.
25-6-1959.

25th June, 1959.

Hearing resumed after lunch.

E. E. C. Abeysekera,—Sworn, recalled.

Cross-examination by Mr. E. B. Wikremanayake ;

I have been secretary since 1950. The books relating to the members' registers are with me. The company was registered in 1926. (Memorandum of the Articles of Association are marked I-1). The managing director was Mr. D. R. Wijewardene in 1950. He remained the managing director till he died. He was the first managing director.

No. 9
Petitioners'
(Executors')
Evidence
—Continued

—
Evidence of E. E.
C. Abeysekera
Examination.
—Continued

Evidence of E. E.
C. Abeysekera
Cross-examination.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued

Q. On 28.2.50 he executed a deed of trust?

A. Yes, it is already marked P2.

Q. The circular you mentioned indicated that the company was issuing share certificates?

A. Yes.

Evidence of E. E.
 C. Abeysekera
 Cross-examination.
 —Continued

Q. A copy of it was sent to Mr. Wijewardene?

A. Yes.

Q. There was no prohibition there to say that no one could be nominated?

A. No.

10

The first call was made and that call was paid for by Mr. Wijewardene. He held 8,026 shares. In the second issue he was allotted 1,396 shares. The shares were not called for, they were first offered. Before the 2nd call became due Mr. Wijewardene died. On 13.9.50 the Directors met again and at that meeting mention was made in regard to the issue of shares. At that meeting the applications were tabled and taken up for allotting. The second call fell due on 13.9. I am sorry, the applications had been tabled at an earlier meeting, that is on 6.4.50. (the minutes are marked P33).

Q. On 13.9.50 did they consider the application of D. R. Wijewardene again?

A. Yes, at that meeting the allotment was taken and there is a minute that was passed.

In regard to Mr. D. R. Wijewardene the following minute was made "In view of the death of Mr. D. R. Wijewardene it was resolved that no further action be taken regarding 1,396, he had applied for".

(Mr. Wikremanayake moves to mark a certified copy of the minutes as I-2.

Mr. Jayawardene moves that the original itself be marked at this stage and he consents to a certified copy being put in to the record in place of the original at a later stage.

Mr. Wikremanayake withdraws the document.)

Q. The second call for shares was made and they were issued?

A. The shares were registered in the name of the executor.

Cross-examination by Mr. Jayawardene :

No. 9
Petitioners'
(Executors')
Evidence
— Continued
—
Evidence of E. E.
C. Abeysekera
Cross-examination.
—Continued

Q. Could you tell me the particular provision in the Memorandum of the Articles of Association or the Articles of Association empowering the shares to be transferred to the trustees ?

A. There is no specific provision as such, but under clause 30 (8).

Q. There was an amendment of the Articles in 1949 ?

A. Yes, there is an additional sub-section after sub section (8) that is sub section (9).

Q. Has there been any further change apart from that amendment of 30.12.49 ?

A. No.

Q. Does the Articles of Association marked I-1 in this Court include that particular amendment ?

A. Yes.

Q. I-1 is complete and up to date ?

A. Yes.

Q. In the case of the 6200 shares that were transferred in the name of the trustees what were the steps taken ?

A. The transfer form was received and placed before the directors and on their approval registered in the name of the company.

The circular I referred to is not in this file. I have a certified copy of that particular circular. This circular was approved by the directors. The usual practice is to send the circular in draft form to the directors, after it is approved the circular is sent out.

Q. Was there a resolution for the issue of a circular ?

A. Yes, on 9.2.50.

Q. What was the resolution marked ?

A. P29.

Q. What are the terms ?
(Witness reads out the minute)

Q. Is there anything else contained in the circular outside the matters that were resolved on that resolution ?

A. The circular incorporates all those provisions but has an opening paragraph which explains, otherwise there is nothing outside.

No. 9
Petitioners'
(Executors')
Evidence
—continued.

Evidence of E. E.
C. Abeyskera
Cross-examination.
—Continued

The circular refers to a request, of which I have a copy. Such a form was sent to Mr. Wijewardene and it was returned signed. I have that. (Witness hands the document to Mr. Jayawardene)

Q. This letter of request is the same as the application you referred to earlier?

A. Yes.

Q. After Mr. Wijewardene sent that letter of request did he address any communication to you or to the company regarding the shares?

A. No.

10

There was no communication at all in regard to shares. The letter of request is undated but it was probably sent on 7.3.50. Even before 7.3.50 there was no other communication in regard to the allotment of shares to him. I am familiar with the Articles of Association of the company.

Q. Is there anything in the constitution of the company that could prevent legally the directors of the company resolving that the shares that were issued could be allotted or could be transferred to a nominee of the person entitled to the shares; that the person who was entitled to the shares could nominate a person within the 20 class of persons mentioned as Mr. Wijewardena was, was there anything to prevent him from nominating another, to prevent a transfer to the nominee or the allotment to the nominee?

A. A new allotment would be covered by resolution relating to such allotment. In this particular case there was no such provision. I cannot express an opinion on that point.

Q. In any case Mr. Wijewardene was actually in a position to have any resolution that he desired passed?

A. He had the requisite majority to alter the articles.

Q. He had 3/4 majority?

30

A. Yes.

Q. If he wanted to alter the terms of the resolution arrived at he could have?

A. He had the necessary voting power to alter the articles.

Q. He could have, if he wanted, any resolution passed?

A. He had the necessary voting power but I do not know whether he could have done it, may be that the resolution was not in accordance with the Companies Ordinance.

Q. If he was within the law he could have if he wanted to ?

A. He could have altered the articles which would have made it possible.

Q. As a matter of fact Mr. Wijewardene did amend the articles to make it possible to transfer ?

A. Yes, in December.

Q. It was done at his instance ?

A. I believe so.

Q. Was there any resistance to that by anybody at all ?

10 A. I was not the secretary of the company on that date of the passing of the resolution on 30.12.49.

I have the minutes of that date. The proposal was carried unanimously. On 13.9.50 there was a meeting of the Directors. I have the minutes of that meeting.

(the minutes are marked, the original in the first instance D2. Mr. Jayawardene states he is marking the original but at a later stage he might move to be permitted to leave a certified copy on record.)

Q. The second call for shares was made on 10.2.51 ?

A. The meeting was on 12.12.51.

20 (The minutes of that meeting are marked D3)

Q. Most of the persons who had been issued shares had made the second call by 30.12.50 ?

A. Except Muriel Wijewardene, yes.

Q. The second call should have been made by September 1950 ?

A. Yes.

Q. What was the delay due to ?

A. I am not in a position to say, I do not know.

Q. Was there any correspondence with regard to that matter ?

80 A. No, except that when the allotments was taken up at our meeting on 30.9.50 a note was made with regard to these particular shares. It was: "In view of the death of Mr. D. R. Wijewardene it was resolved that no further action be taken for the present".

No. 9
Petitioners'
(Executors')
Evidence
—continued.

Evidence of E. E.
C. Abeysekera
Cross-examination.
—Continued

No. 9
Petitioners'
(Executors')
Evidence
—continued.

Evidence of E. E.
C. Abeysekera
Cross-examination.
Continued—

- Q. The first call for shares was made by Mr. Wijewardene, the second by Mr. Gomes and Mr. C. E. L. Wickremesinghe, they held shares in their own names?
- A. The second call for the shares was from Mr. Gomes and Mr. Wickremesinghe who were the executors. I am sorry I will have to check up as to who had issued the cheque. There was a letter from the lawyers of the executors, I have not brought that letter. I can produce it.
- Q. When it was transferred to the trustees was there any consideration?
- (Mr. Weerasooria states that the second call was made by the executors and shown in the accounts.)
- A. I cannot say on the document whether there was any consideration or not, but there is the endorsement here by the transferors and transferees. (The endorsement is on the reverse of P36).
- Q. At the back of P36 is a declaration by the Transferors and Transferees?
- A. Yes.
- Q. We hereby declare that the transaction in respect of which the within mentioned transfer is executed is a transfer of shares applied for by the shareholder. That is true is it not? It is by D. R. Wijewardene a share holder?
- A. Yes.
- Q. Was any undertaking given by Mr. D. R. Wijewardene to the company?
- A. As far as I am aware there was no written undertaking.
- Q. There was no undertaking to the company so far as you are aware?
- A. No.
- Q. Who were the shareholders at the time of the testator's death?
- A. About 25 to 30 people were holding shares.
- Q. How many shares did the deceased have at the time of his death?
- A. 8020.
- Q. Then Mr. C. E. L. Wickremesinghe?
- A. 163.

10

30

Q. Mr. Gomes ?

A. 504.

Q. Mr. Gunaratne ?

A. 164 shares.

Q. Mr. P. R. Wijewardena ?

A. 165 shares.

Q. Any other members of the Testator's family ?

A. Mrs. N. W. Wickremesinghe - 41 shares.

Q. Mr. J. R. Gomes ?

A. 41 shares.

Q. Mr. K. Gunaratne ?

A. 41 shares.

Q. Then the trustees ?

A. There was no trustees at that time of death. What I have stated earlier is at the time of the allotment not at the time of death.

Q. At the time of death ?

A. At death D. R. Wijewardene had 2026 shares on 13.6.50.

Q. P. S. Wijewardene had how many shares ?

A. 165.

20

Q. Mr. C. E. L. Wickremesinghe ?

A. 165.

Q. Mrs. Wickremesinghe ?

A. 41.

Q. Mr. Gomes ?

A. 504 shares.

Q. Mrs. Gomes

A. 41 Shares

No. 9
Petitioners'
(Executors')
Evidence
—Continued

Evidence of E. E.
C. Abeysekera
Cross-examination
Continued—

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued

Evidence of E. E.
 C. Abeysekera
 Cross-examination.
 —Continued

- Q. Mr. Gunaratne ?
- A. 164 shares.
- Q. Mrs. Gunaratne ?
- A. 41 shares.
- Q. The trustees ?
- A. The shares registered in the names of Mr. L. M. D. de Silva and Mr. Maartensz, on that date, are 6000.
- Q. Who were the Directors up to Mr. D. R. Wijewardene's death or immediately prior to the death ?
- A. Mr. G. B. S. Gomes, Mr. L. M. D. de Silva, Mr. C. E. L. Wickre- 10
 mesinghe Mr. P. C. V. Nelson and Mr. D. R. Wijewardene.
- Q. Who were the Directors on 9.2.50 ?
- A. On 9.2.50 also the same list of Directors.
- Q. On 12.12.1951 ?
- A. Mr. L. M. D. de Silva, Mr. G. B. S. Gomes, Mr. C. E. L. Wickreme-
 singhe, Mr. P. C. V. Nelson and Mr. L. C. Gunaratne.
- Q. Mr. P. C. V. Nelson is an employee of the Company ?
- A. Yes, he was appointed director in 1950.
- Q. In addition was he employed in the company ?
- A. In the sense he is, as a Director, an employee. He was a Director. 20
- Q. He was employed there before he was appointed a director ?
- A. Yes.
- Q. Thereafter did he have any other appointment or did he receive any salary apart from the salary or emoluments of a director.
- A. He received the Director's fees and a salary as working Director.
- Q. Apart from that ?
- A. Nothing.
- Q. He was working as a Director and as such he received a salary ?
- A. Yes,

Q. When did Mr. L. M. D. de Silva cease to be a director ?

A. On 30.9.52.

Q. Who took his place ?

A. Mr. D. E. Maartensz was appointed Director in lieu of the vacancy created by the resignation of Mr. L. M. D. de Silva. That was on the resolution passed on 4.11.52.

Q. Who are the present members of the Board ?

A. The present members of the board are M/s. D. S. Jayawickrama, Gomes, C. E. L. Wickremesinghe, L. C. Gunaratne and Nelson.

10 Q. When was Mr. Jayawickrama appointed ?

A. He was elected at a meeting of the members of the Company on 22.12.56 by the shareholders.

Q. To the vacancy created by ?

A. Mr. Maartensz retired from the board on the same date 22.12.56.

Q. Did Mr. Maartensz have two appointments as Director or did he function from the date he was first appointed ?

A. There was a short break I think of a few days. He was originally appointed on 6.11.52 and he functioned till 13.1.56 then he resigned and was reappointed on 25.1.56 and functioned till 22.12.56.

20 Q. Mr. C. E. L. Wickremesinghe was also a working director ?

A. Yes.

Q. He had been a working director prior to the death of Mr. D. R. Wijewardene ?

A. Yes.

(Mr. Nadesan wishes to know the relevancy of these questions to the issues raised in the case. Mr. Jayawardena states that they are to show the motive for the postponement of the distribution of the estate.)

Q. Could you tell us what emoluments he was entitled to ?

30 A. I cannot say. The director's fee is Rs. 1000/- a year. As managing director he gets approximately Rs. 3000/- a month, that is over and above the salary of a director. And he is entitled to advances.

No. 9
Petitioners'
(Executors')
Evidence
—Continued

Evidence of E. E.
C. Abeysekera
Cross-examination
—Continued

No. 9
Petitioners'
(Executors')
Evidence
—continued.

Evidence of E. E.
C. Abeysekera
Cross-examination.
—Continued

Q. Mr. Gomes has similar emoluments ?

A. Yes.

Q. Mr. Gunaratne is a working director ?

A. Yes, he gets a little less than that.

Q. They have also the advantage of foreign travel, or call it opportunities of foreign travel ?

A. Yes.

Q. Who controls the policy of the Company ?

A. The directors.

Q. Mr. D. R. Wijewardene, how much did he get as working director ? 10

A. Must have been a Rs. 1000/- or 1500/- a month, that was in 1949.

Q. Mr. Nelson ?

A. He may have got the same emoluments as Mr. Gunaratne, I do not know what the position was prior to Mr. D. R. Wijewardene's death. Today he gets Rs. 2500/- a month apart from the Director's fees.

Cross-examination by Mr. Nadesan :—

Q. What was your salary at the time of D. R. Wijewardene ?

A. I cannot quite recollect, about Rs. 600/- or 700/- a month. 20

Q. What is your salary today ?

A. Rs. 2775/- a month.

Q. Since D. R. Wijewardene's time your salaries have gone up ?

A. Yes.

Q. D. R. Wijewardene apart from drawing Rs. 1500/- a month drew the major sum of dividends as the major shareholder ?

A. Yes.

Q. He drew the bulk of the company's income in the shape of dividends ?

A. Yes.

I was appointed Secretary of the Company in January 1950. That was prior to the death of D. R. Wijewardene. It is usual for there to be an increase of salary when there is a promotion.

No. 9
Petitioners'
(Executors')
Evidence
—Continued

Q. What was your salary in January 1950 as Secretary ?

A. Subject to correction, I cannot be exact, on my recollection it was 600/- or 700/-.

Evidence of E. E.
C. Abeysekera
Cross-examination.
—Continued

Q. In January 1950 after you became secretary ?

A. Yes.

Q. From when have you drawn Rs. 2775/- ?

10 A. The beginning of last year.

Q. The 6000 shares you said were transferred on 28.2.1950 ?

A. Yes, the date of signature of the transfer form which has been registered.

Q. The date of transfer is 28.2.50 ?

A. Yes.

Q. In respect of these 6000 shares the owner of these shares would have been entitled to a *pro rata* allotment of 1026 shares ?

A. Yes.

20 Q. At the rate of 1396 shares for 8000 odd shares, for 6000 shares it would be 1026 ?

A. Yes.

(Sgd.) V. SIVA SUPRAMANIAM
Additional District Judge.
25.6.1959.

Further hearing 1.7.59.

(Sgd.) V. SIVA SUPRAMANIAM.
Additional District Judge.
25.6.1959.

1st July, 1959.

30 Appearances as before.

Mr. Nadesan states that he has no further questions to put to the last witness.

No. 9
Petitioners'
(Executors')
Evidence
— Continued.

Evidence of E. E.
C. Abeysekera
Cross-examination
— Continued

Evidence of C. B.
E. Wickremasinghe
Examination.

Mr. Wikremenayake also states that he has no further questions to put to the last witness.

Mr. Weerasooria states that he has no questions to put to the last witness in Re-examination.

Mr. Weerasooria calls :—

C. B. E. Wickremasinghe—Sworn, Deputy Commissioner, Inland Revenue, Colombo.

In 1951 I was Assistant Commissioner of Estate Duty. One of the estates which was being administered at that time was the estate of the late Mr. D. R. Wijewardene. I received a declaration dated 24.1.51. 10
What I have in the file is the original and what is filed in court is the duplicate. Both documents are sent to our department and we send one to the court with the assessment. That is the duplicate. I have the original. The nett value of the estate according to the original declaration, as assessed by me, is Rs. 5,222,273/- and value of Trust estate Rs. 2,040,231/-. The value of the estate less the Trust estate was Rs. 3,182,042/-. I assessed the estate duty on the provisional assessment at Rs. 795,510/50 for the executors. Duty already paid was Rs. 20,000/- and the balance due was Rs. 775,510/50. That was paid and I issued the certificate to court. The certificate is on the docu- 20
ment P5. P5 includes the declaration, the provisional assessment and the certificate. (Shown schedule No. 2) There is an item of 2026 ordinary shares of Rs. 100/- each in Associated Newspapers of Ceylon Ltd. at Rs. 300/- per share valued at Rs. 607,800/-. Provisionally that valuation was accepted. It was on that basis that I provisionally assessed. The estate that was disclosed in the declaration was a considerably large estate. It is one of the largest I have come across in the course of my duties. It consisted of immovable properties and shares of considerable value. The liabilities including income tax are shown as Rs. 511,396/84. (Shown schedule No. 9 - Item 39) The 30
deduction for income tax is given as Rs. 465,841/11. There is a further declaration dated 6.5.53 (P37).

(Mr. Weerasooria states that he will file a certified copy of the document).

Attached to that is a letter dated 6.5.53 from Messrs. F. J. & G. de Saram enclosing the declaration (P37a). In the further declaration further assets were disclosed amounting to Rs. 165,274/- and schedule 3 to the further declaration disclosed property designated as "exempt property" representing property gifted by the deceased to Mr. G. B. S. Gomes, Mrs. I. R. Gomes, Mrs. Kusuma Gunaratne, Mr. L. C. Gunaratne, Mr. C. E. L. Wickremasinghe and Mrs. Nalini Wickremasinghe. 40
An exemption was claimed in respect of those properties. This claim for exemption did not include any properties gifted to Mr. Seevali Wijewardene, the contestant. I refer to paragraph 4 of P37a. Reference is made to certain properties which were gifted directly by the deceased and appointed property.

(Mr. Weerasooria refers to Clause 12 of the Will)

No. 9
Petitioners'
(Executors')
Evidence
— Continued

Evidence of C. B.
E. Wickremasinghe
Examination.
— Continued

I was requested to get the necessary information from the contestant. I wrote to Messrs. F. J. & G. de Saram a letter dated 25.5.53 (P38) in regard to the value of the ordinary shares of Associated Newspapers giving my valuation at Rs. 493/- a share, which is Rs. 193/- more than the valuation in the declaration. Thereafter the question of the valuation was under consideration by our department. On 12.8.54 I wrote to Messrs. de Saram P39 stating that clarification was necessary in regard to certain points. Altogether there were 12 points which
10 needed clarification. In regard to the gifted properties I received a letter dated 8.10.54 from Messrs. de Saram (P40) giving particulars of the properties gifted to Mr. Seevali Wijewardene. In regard to P40 in respect of the immovable properties I wanted further particulars and I received them in the letter of 14.10.54 from de Sarams (P41). On 14.6.54 I wrote a letter to Messrs. de Saram (P42) referring to their letter of 6.5.53 (P37a) stating that I had called for a declaration from Mr. P. S. Wijewardene in regard to the gifted property and that he had requested me to obtain the statement from Messrs. de Saram. I annexed to that letter a copy of his reply dated 26.5.53
20 to our letter of 7th May. I produce P43 our letter of 7.5.53 and his reply P44. I must have had interviews with Mr. Wijewardene, but I do not think it was at this stage. He has called at the office on 22.7.53. He has interviewed the Assessor and not me in regard to gifted property and appointed property. There was a subsequent telephone conversation on 19.9.53 with the Assessor. He was requested, as an accountable party, to furnish a declaration in respect of the life interest and gifted property. The deceased had a life interest. On 4.5.55 in connection with the liabilities I received a letter from Messrs. de Saram (P45) reproducing the clauses of the Will of Mrs.
30 Helena Wijewardene and citing certain authorities and stating that Mr. Wijewardene was liable to pay the duty and not the executors as contended by Mr. Wijewardene. On 4.5.55 there were two views before our department, one was that the executors were liable as claimed by Mr. Wijewardene and the other was that Mr. Wijewardene was liable as claimed by the executors. Ultimately the department's view was that Mr. Wijewardene was liable. He was informed of that fact on 22.7.53. There is no record that he accepted the position. He was noticed to furnish a declaration but I am not sure whether he sent one. The department took the view that he was accountable. He took the
40 view that he was not liable. Ultimately we made the assessment on 4.6.58 (P46).

(To Court: This assessment on Mr. P. S. Wijewardene was issued care of Messrs. F. J. & G. de Saram, Proctors.)

We received a letter from Messrs. Abrahams dated 18.2.55 (P47). (P47 read). I gave them that date, namely, 5.3.55. The interview took place actually on 12, March.

(Mr. Jayawardene states that when parties made application to the department for certain information they were told that the information could not be disclosed as it was privileged.)

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued

Evidence of C. B.
 E. Wickremesinghe
 Examination
 —Continued

Mr. Wickremesinghe states that has no objection to disclosing any information if ordered to do so by Court.

I inform Mr. Wickremesinghe that subject to any statutory prohibition by which he may be governed, there is no objection to his disclosing any matter that may be in his official file in answer to questions by Counsel. If any matter on which he is questioned is one that he is statutorily prohibited from disclosing, he will, of course, not disclose such information.)

There were interviews in 1955. There was an interview on 19.3.57, with Mr. Advocate Walter Jayawardene and Mr. Wijewardene in connection with payment of estate duty for the appointed and gifted property. That was only on one point, on the gift of cash of Rs. 60,000. 10

Q. When were the values of the gifted property and appointed property agreed upon between Mr. Wijewardene and yourselves?

A. I should say the final agreement was on 19.3.57.

There was an interview on 4.12.56. There was an earlier letter of mine to Mr. Wijewardene in which I set out the items on which he would be liable. The subsequent letters and interviews were on those items I refer to my letter of 22.12.54 (P48). The interviews were in respect of some of the matters raised in P48. One of those items is the item of Rs. 60,000/-. That was the item in respect of which an interview was 20 held on 19.3.57. There was an earlier interview also on 4.12.56. The items referred to in P48 were the items disclosed by the executors in their letters P40 and P37a. Ultimately the assessment was made on 4.6.58 and sent to Mr. Wijewardene care of Messrs. de Sarams. The estate owned a bungalow by the name of Warrington. It was valued by the executors in the original declaration at Rs. 108,000/-. A declaration giving particulars of house properties was received (P49). In the official valuation it was increased by Rs. 198,000. We received a letter of 16.3.55 (P50) from de Sarams contesting our increased valuation to Rs. 306,000/-. They forwarded a valuation report from Mr. Ferdi- 30 nands. I believe we refused to vary it. The final assessment was made on 4.6.58. Certificate P6 is dated 19.6.58. The actual assessment was on 4 June. The final assessment contains lists 1 and 2 giving the increase by the official valuation. In regard to house property Item 1, the increase is Rs. 198,000/-. Item 1 in the declaration is Warrington and the valuation was increased by Rs. 198,000/-. The executors took exception to our valuation of the ordinary shares of Associated Newspapers referred to in P38. In the final assessment the shares do not come into the lists showing increases. We accepted the valuation as made in the original declaration. We made an investigation and accepted the 40 executor's valuation. The final valuation contains a statement setting out the items in respect of which increases were made. List 1 shows the shares in respect of which there were increases by the official valuation. There are five items where increases were made. No increase was made in respect of the shares of Associated Newspapers. We made the final assessment on 4.6.58. There is a note by the clerk "Draft

assessment typed for the reference to the proctors". It is in the file before a letter dated 4.9.57 and it is after a document dated 21.8.57. (Shown P51 document entitled Assessment of Estate Duty) This is the original. I have in the file the duplicate of P51. P51 has on it the frank "F. J. & G. de S. 6/8". I referred to a further declaration of 6.5.53 (P37) and a claim for exemption P 37a in respect of gifted property other than those of Mr. Wijewardene. Some of the properties in schedule 3 were exempted but I think most of them were taxed. What is taxed is shown in P6. In schedule 3 in respect of the properties for which exemption was claimed certain values were stated.

10

Q. In the final assessment the figures you arrived at as values, were they the same or different?

A. Some of the share valuations were increased.

Q. Were any valuations of immovable properties increased?

A. Yes.

The figures appear in the final assessment. Income tax assessments were also made in respect of this estate.

(Shown P52 dated 12.5.50 Notice of assessment of income tax for the year 1949/50 — Allowed subject to proof) My frank is on this, I cannot identify the initials. P52 is a notice on the deceased. (Shown P53 dated 17.2.53 Notice of assessment for the year 1949/50 on the executors — Allowed subject to proof) It bears my frank. (Shown P54 Notice on the executors for the year 1950/51 dated 19.6.53 — Allowed subject to proof) It bears my frank. (Shown P55 dated 6.12.51 Notice of assessment on the executors Profits Tax for the year 1948 — Allowed subject to proof) This bears my frank.

20

Q. These notices have been issued by your department?

A. I couldn't vouch for that except to say that they appear to be documents which go out of our department.

30

It is customary to frank notices. Notices of assessment do not bear the Assessor's signature nor that of the Assistant Commissioner. Only the frank is put on them.

(Mr. Jayawardene states that he wishes to make certain submissions before he begins the cross-examination. He wishes to have a ruling in regard to the order in which the cross-examination should be conducted by Counsel appearing for the various parties. He states that this matter arose on an earlier occasion in connection with the cross-examination of witness Peiris but on that occasion the subject-matter was one which Mr. Nadesan's client was interested and the Court allowed him to cross-examine after he (Mr. Jayawardene) had finished his cross-examination. But, in regard to the matters deposed to by this witness, he states that neither Mr. Nadesan's client nor the clients represented by

40

No. 9
Petitioners'
(Executors')
Evidence
—continued.

Evidence of C. B.
E. Wickremesinghe
Examination.
—Continued

No. 9
 Petitioners'
 (Executors')
 Evidence
 —continued.

Evidence of C.B.
 E. Wickremesinghe
 Examination.
 —Continued

other Counsel have an interest and therefore they should be called upon to cross-examine this witness before he cross-examines the witness. The second matter he wishes to mention is that he should have all the documents marked by Counsel for the executors to enable him to cross-examine the witness. In the case of some documents, though the markings were given, the documents themselves which were intended to be tendered were not in the hands of Counsel at the time of marking although the originals were in Court.

Mr. Nadesan states that if Mr. Jayawardene's contention in regard to the date of distribution succeeds, then it is to the advantage of his 10 client also. He says he has on the material available to him from the executors not objected to the accounts. If the accounts are disturbed in the way the contestant wants, it is to his client's benefit. The financial interest of his client is identical with that of the contestant. The normal rules of procedure must be followed. There is no reason to depart from the normal rules. He says he may not have any questions to ask the witness in cross-examination now, but after the witness has been cross-examined by Mr. Jayawardene it may be that he may have questions to ask the witness.

Mr. Wikremanayake states that there is a conflict of interest between 20 Mr. Jayawardene's client and his client. He states that he may not have any questions to ask the witness now but it may be that after he has been cross-examined by Mr. Jayawardene, he may have to put certain questions to the witness. He refers to Section 163 C.P.C. and submits that there is no reason for any departure from the ordinary rules.

ORDER

Mr. Jayawardene's first application is that Counsel for the respondents who have not contested the accounts filed by the executors should be called upon to cross-examine the witness before he is called upon to do 30 so. At an earlier stage of these proceedings he raised this same matter but did not press it in view of the fact that the witness who gave evidence deposed to facts which affected the case of the other respondents.

Mr. Nadesan admits that his client has not objected to the accounts filed, but he states that the financial interest of his client is identical with that of the contestant and if the contestant succeeds his client too will stand to benefit.

Mr. Wikremanayake states that his dispute is in regard to certain shares transferred to the Trustees and although no evidence has been given by this witness so far which affects that matter, it may be that after Mr. 40 Jayawardene's cross-examination he may be obliged to question the witness on some aspects.

In a regular action where there are several defendants the normal rule is for the defendants to state their respective cases in the order in which their names appear in the pleadings and for their respective Counsels to

cross-examine in that order. But, if, however, there is no conflict of interest between the plaintiff and some of the defendants, the normal rule is to call upon the persons who have no conflict of interest to put their questions in cross-examination, if any, before the contesting party begins his cross-examination. In these proceedings the contesting respondent is named as the 2nd respondent in the original petition and consequently his name appears before that of the respondents represented by Mr. Nadesan and the intervenients represented by Mr. Wikremanayake. So far as the Accounts are concerned, according to the papers filed, Mr. Nadesan's client as well as the intervenients have accepted the correctness of the accounts filed by the executors. The only party who is contesting the accounts is the 2nd respondent. I am, therefore of opinion that it will be more satisfactory if the parties who have no contest with the executors complete their cross-examination, if any, before Counsel for the contesting respondent is called upon to cross-examine.

10

As regards Mr. Jayawardene's second application, Mr. Weerasooria agrees to hand over the documents that were marked to Mr. Jayawardene to enable him to conduct the cross-examination.

20

I call upon Mr. Nadesan to begin the cross-examination of the witness now in the box.

(Sgd.) V. SIVA SUPRAMANIAM
Additional District Judge.

Mr. Nadesan states that he has no questions to put in cross-examination.

Mr. Wikremanayake states that he has no questions to put in cross-examination as so far nothing has been said which touches his case.

(Adjourned for Lunch).

(Sgd.) V. SIVA SUPRAMANIAM
Additional District Judge.

30

Resumed after lunch. Same appearances.

C. B. E. Wickremesinghe—Sworn, recalled :

Cross-Examination by Mr. Jayawardene continued :

Q. You were asked some questions about Income Tax, Profits Tax Assessments marked P51 to P55 ?

A. Yes.

No. 9
Petitioners'
(Executors')
Evidence
—Continued

Evidence of C. B.
E. Wickremesinghe
Examination
—Continued

1.7.59.

Evidence of C. B.
E. Wickremesinghe
Cross-examination.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued

Evidence of C. B.
 E. Wickremesinghe
 Cross-examination
 —Continued

Q. Do you know the circumstances in which those assessments came to be made?

A. I cannot say without looking into the file.

I do not know if I did anything on those assessments.

I signed and allowed the assessments which bear my frank. I cannot say whether these are the ones.

(To COURT :

If my frank appears on a notice, normally, it means that I signed and allowed the assessments.)

I do not know when I dated them except that they should be the 10 dates that are on the documents. I would have signed and allowed those assessments near about those dates.

Q. How much earlier?

A. I cannot say.

Q. In a big estate like this, assessments are sometimes signed and allowed at varying times before the notices are sent out?

A. If it is simply a matter of entering the record, there should be an interval of a month or six weeks.

Normally, that is the interval, but it may be longer, dependent on how busy the office is. 20

Q. If there is an appeal from any Income Tax assessment and, after the appeal is filed there is a settlement, I am not saying there was, then the notice of assessment can be signed any time thereafter?

A. Yes.

Normally, amended assessments on settlement are issued as soon as possible after a settlement.

Q. That would take longer than the other cases where you allowed. You will be satisfied after a settlement by an Assessor?

A. Not in every case, but in rare cases. 30

Q. In a big matter would not a settlement arrived at between the assessee and the assessor have to be reported by the Assessor to you in any way?

A. There is no strict rule compelling him to do so but if it involved a discharge of a large amount he would have to take authority.

Q. Having all those matters before you, you cannot confidently say how much prior to an actual service of notice there might have been a settlement?

No. 9
Petitioners'
(Executors')
Evidence
—Continued

A. It is difficult to fix a time but normally we expect assessors to finalise matters soon after settlements are reached.

Evidence of C. B.
E. Wickremesinghe
Cross-examination
—Continued

Q. In this particular case can you say how long?

A. No.

(Shown P4). That is an assessment for the Income Tax year ending 31.3.51. The notice of assessment bears the date 19.6.53.

Q. Is it likely that this was the first assessment that was issued in respect of the particular tax that year.

A. I cannot say.

I cannot say how long before that the assessment was made or appeal settled. I cannot say whether any of these notices of assessment relate to years when there were returns or when there were no returns.

Q. If there are no returns, normally, the period taken for assessment of tax and issue of notice will take longer?

A. Yes.

Q. Could be much longer than in cases where a prompt return is sent?

20

A. Yes.

Q. The difference could be even two years sometimes, if you spend time in making up a return?

A. Invariably, instructions to officers are to finish their work within a year of assessment; so, if there is no return by six months after the commencement of the tax year, we would either prosecute him or make an assessment.

Q. Will you not admit there are many cases where there is a great amount of delay in sending out notices of assessment, arising from non-sending of returns?

30

A. Usually longer than when a return is received because we spend time in getting a return.

If the Assessor was diligent it should not take as long as two years. We expect people to make returns and notice them. We have no hesitation in prosecuting if we cannot get a return by any other means.

No. 9
Petitioners'
(Executors')
Evidence
—Continued

Evidence of C. B.
E. Wickremesinghe
Cross-examination
—Continued

Q. Would you prosecute Messrs. de Sarams if they delayed returns for 2 years or would you keep reminding 3 or 4 times before prosecuting?

A. We have several forms, warning notices, which we issue to everybody before we prosecute.

In exceptional cases sending out of notices of assessment may be delayed 2 years, as a result of non-sending of returns. In other cases, we would estimate the assessment or prosecute, if there is delay.

Q. Even on estimate or on compelling, non-sending of a return would delay the assessment quite appreciably? 10

A. Yes.

On the provisional assessment P5 I have indicated the tax payable and the value of the property upon which the tax is assessed.

Q. Could you tell us the limits of the total estate on which 25 per cent is payable, relevant to this estate?

A. On a net estate of between 4 and 6 millions. That rate is in respect of people dying in 1950. The next slab is "6 millions to 10 millions"—30 per cent. Between 3 and 4 millions, the rate is 20 per cent. The provisional assessment is dated 3rd March. I am aware of this case. It was not done by me. I stepped in to deal with some of the difficult points. It is the assessor's duty to assess. The Assessor works under my supervision.

Q. Between the assessment of 3rd March P5 and P6 was there any other assessment?

A. No assessment issued to any of the parties. There was a payment made before—Rs. 20,000/- we have an internal assessment when payment is made.

(To COURT :

The assessment sent to Mr. P. S. Wijewardene care of Messrs. de Sarams was only an apportionment.) 30

The provisional assessment was made on 1st March and an amended assessment on 4th June, and a further assessment in January, 1959.

Q. On the declaration P5 you made the assessment at page 6 of that form?

A. That is by the Assessor.

Q. Was a similar assessment made when the additional declaration of property P37 was made ?

A. Not immediately, as a number of points had to be cleared.

No assessment was made until after 1958.

Q. On P37, no notice of assessment has been sent ?

A. Assets disclosed in the declaration were assessed in 1958.

A notice of assessment was sent on the 4th of June, 1958. (Shown P6) P6 is the assessment.

(To COURT :

10

P6 looks like the copy sent to the Court. Probably, the original went to the Executor. 9 copies have been typed as there are 8 separate assessments and P6, filed of record, is one of those 9 copies. When there is an apportionment, each of the persons assessed, donees of the estate, gets a copy of the full assessment which we make on the estate plus the apportioned tax he has to pay).

(Shown second typed document next to P6).

Q. Is this the full document as it originally was, that is to say, as it went out, or is it only half a sheet ?

20

A. I think that is the correct one because in the other part of the sheet that I have is given what relates to tax payable by some other party.

That is in respect of Mr. L. M. D. de Silva and Mr. David Maartensz, as Trustees. That part of the document is contained in the sheet of paper in my file. (Shown letter dated 13.12.58 addressed by Commissioner of Estate Duty to Mr. P. S. Wijewardene marked D4). That shows the apportionment of estate duty in respect of the estate. (Sheet attached to D4 is marked D4a) D4a is a copy of what is in my file.

Q. The document filed of record is not the original complete document that you sent out ?

30

A. I would not like to be too certain about that. If I was issuing this document I would not issue both of them to the Executors. I would issue only that part that is on the record. It shows the tax the Executor has to pay. I can only surmise.

Q. Do you know whether the second part was sent to the Executors or not ?

A. I cannot.

No. 9
Petitioners'
(Executors')
Evidence
—Continued

Evidence of C. B.
E. Wickremesinghe
Cross-examination
—Continued

No. 9
Petitioners'
(Executors')
Evidence
—Continued

Evidence of C. B.
E. Wickremesinghe
Cross-examination
—Continued

Q. The last but one item in the Document P6 in the record reads :
“ Amount transferred to charge No. 9602 ”?

A. Yes.

Q. You find Rs. 114,000/- had been transferred to charge 9,602 ?

A. Yes.

Q. This document, as you find in Court, does not show whose the charge number is and what happened to the Rs. 114,000/- ?

A. It does not.

The other assessments to which the tax related are shown in the full document.

10

Q. It shows that Rs. 114,000/- paid by the Executors and Trustees under the Will had been transferred to a charge upon an assessment made upon some other persons, the settlement trustees ?

A. Yes.

Q. Normally, is it correct to say that you do not transfer money like that except upon a direction by the persons who pay ?

A. Correct.

Q. Such a transfer would be made only on advice or direction by the Trustees and Executors under the Will that such a transfer should be made ?

20

A. Yes.

Q. Was there an apportionment of duty consequent upon the original assessment P5 ?

A. Yes.

The total estate was Rs. 5,222,273. The Executors were assessed on Rs. 3,182,042/- and Trustees Rs. 2,040,231/-. The Executors were asked to pay Rs. 795,510/-. I cannot say when the first payment by the Executors was made in respect of that. The apportionments are shown in the document D4a. According to D4a, Rs. 1,570,155/- has been paid between 29th September, 1950 and 12th June, 1951, but I do not know who paid. I have not verified those matters. The apportionment is right. It should have been paid by the Executors. I know nothing to the contrary. D4a also shows that the settlement trustees paid on 12.6.51 Rs. 248,412/-.

Q. Did the Department ask the Executors to pay a greater sum than Rs. 775,510/- afterwards ?

A. I believe the final assessment was Rs. 836,860/-.

Q. Were the Executors asked to pay any greater sum than Rs. 775,510/- between the date of assessment March, 1951 and 12.6.51 ?

A. No.

They were not asked to pay a greater sum upto the date of the final assessment. At the final assessment, the total amount the Executors were asked to pay was Rs. 836,860/-. The file with me does not indicate the dates on which the payments were made, except what is stated in the notice.

Q. Do you know whether or not the Executors made a further payment of 2 lakhs in 1956 on account of estate duty ?

A. No.

Q. So far as you are concerned you say there was no occasion for such further payment of a further 2 lakhs ?

A. I do not know how to answer the question.

I have not called for a further payment.

Q. Mr. Seevali Wijewardene had to make payment of estate duty on account of property on which you thought he had to pay duty and for which he was accountable ?

A. Yes.

Q. You wrote to Mr. Wijewardene a letter informing him that he was liable to pay estate duty on certain properties which you listed and the amounts against them ?

A. Yes.

That is the document of 22.12.54. I gave evidence-in-chief on that letter. (Mr. Weerasooria states the document is P48).

Q. Some of the items mentioned here were not ultimately taxed ?

A. Some were not, but the details will appear in the notice of assessment.

We taxed him on Rs. 230,572/-. That was the value which was taxed on him. There were certain discussions and correspondence with the Department in respect of the estate duty Mr. P. S. Wijewardene, had to pay. He contended that he was not liable. I believe his

No. 9.
Petitioners'
(Executors')
Evidence
—Continued

Evidence of C. B.
E. Wickremesinghe
Cross-examination.
—Continued

No. 9
Petitioners'
(Executors')
Evidence
—Continued

Evidence of C. B.
E. Wickremesinghe
Cross-examination.
—Continued

letter was in the file. He said that if anybody was accountable it was the Executors. We ruled that he had to pay.

Q. Thereafter he came to you several times asking you to allow them as exemptions ?

A. Yes.

Only part of item of cash in P40 was taxed. Similarly, there were certain items reduced and the figure came to Rs. 230,572/-. We issued assessments on Mrs. Nalini Wickremesinghe, Mr. K. Gunaratne, Mr. P. C. A. Nelson, I. R. Gomes and Mrs. Molamure, in addition to one on P. S. Wijewardene. All were done on 4.6.58. Prior to that, no 10 assessments were issued on these persons.

The total estate was Rs. 5,041,659/-. I have indicated in D4a what the various people have to pay. These are the amounts that have been deducted.

Q. These are also the amounts with which these particular persons have been charged with estate duty ?

A. Yes, those have been deducted.

The deductions are the correct taxes that each person had to pay.

Q. The value of those properties could easily be ascertained by multiplying the figures in D4a by four ?

20

A. Yes, 25 per cent.

Q. You did not doubt the good faith of the Executors in any way ?

A. No.

I had no reason at all and there is nothing in the files on which I could doubt their good faith. We accepted the declarations. We had discussions with regard to values. I had no reason to doubt their *bona fides* or that of the beneficiaries.

Q. There are 2 declarations of property by the Executors—P5 and P37 ?

A. Yes.

30

There was no further declaration by the Executors or their lawyers in connection with this estate ; I cannot find any in the file. I had an idea there was a declaration by Mrs. Wijewardene, but I cannot get it in the file—a declaration made by Messrs. de Sarams on her behalf. I was looking for that but I cannot find it in the file with me. So far as I am aware and the records show, the property attracting duty, which we charged, were declared by the Executors—both as regards the duty payable and value.

Re-Examination :

In D4a there is a statement that the total sum of Rs. 105,313/50 had been set off against the liability due from the persons stated in the statement.

No. 9
Petitioners'
(Executors')
Evidence
—Continued

Evidence of C. B.
E. Wickremesinghe
Re-examination.

Q. They were beneficiaries under the Will ?

A. I believe so, but I did not tax them *qua* beneficiaries. I have in the file a letter from Messrs. de Sarams dated 5.12.57 in regard to a refund of estate duty (marked P56). (2nd to 4th paras put to witness.) I also have with me a letter dated 18.3.58 from Messrs. de Sarams in regard to the duty payable by the Newspaper Settlement Trustees (marked P57). (Para 4 of P57 put to witness). After one year, one has to pay interest at 4 per cent on the duty. By payment of the sums against the amount payable by the donees, that interest was reduced. In regard to Mr. P. S. Wijewardene, charge 3062, the amount was Rs. 56,788/-, according to D4a. After 1 year, interest at 4 per cent would have had to be paid by him. In D4 I refer to the apportionment of duty.

10

Q. Before you sent the letter, did you inform the assesses of the amounts on which assessments are made ?

A. In this case, I think we have done that. That was done in August, 1957.

20

(Sgd.) V. SIVA SUPRAMANIAM,
Additional District Judge.
1.7.59.

A. Driberg.—Sworn, 32 years, Assessor, Inland Revenue Department : (Witness hands over a letter from the Commissioner of Inland Revenue authorising him to appear on his behalf in answer to the summons served on him).

Evidence of
A. Driberg—
Examination.

(Shown P7). It is a notice of repayment of profits tax, dated 7.12.57, issued by the department. It is signed by me. (Shown P8).

30

Q. That is the notice of assessment of profits tax for the year 1950 dated 17.3.55, issued by the Department ?

A. It appears to be issued by our Department.

(To COURT :

It bears the frank of one of the Commissioners but, apart from that, I cannot say it is issued by the department.)

No. 9
Petitioners'
(Executors')
Evidence
—Continued

Evidence of
A. Drieberg—
Examination.
—Continued.

Q. P9 dated 8.11.54 is also issued by the Department ?

A. Again I say it appears to be issued by the Department.

(TO COURT :

I have the office copy. P8 and P9 contain the same particulars as are found in the office copy.)

P10, notice of repayment of income tax for the year ending 31.3.51 is signed by me. P11 is notice of repayment of income tax for the year ending 31.3.49, dated 7.12.57, signed by me. P12 is notice of assessment for the year ending 31.3.54 dated 3.3.55. P10, P11 and P12 appear to have been issued by the Department and contain the same 10 particulars as in the Assessments on file. So too are P13, profits tax year 1953, notice of assessment dated 9.3.55, P14 notice of assessment for the profits tax year 1952 dated 9.3.55, P15, notice of assessment of profits tax year 1954 dated 27.12.54, P16, notice for the year ending 31.3.55 dated 12.3.55, P17, notice of assessment for the year ending 31.3.51, dated 12.3.55, P18, notice of assessment for the year ending 31.3.53 dated 12.3.55, P19, notice of assessment for the year ending 31.3.54 dated 12.3.55, P20, notice of assessment of income tax for the year ending 31.3.52, P52, notice of assessment for the year ending 31.3.50 dated 12.5.50, P53, notice of assessment of income tax for 20 the year ending 31.3.50 dated 17.2.53, P54 notice for the year ending 31.3.51 dated 19.6.53, P55, profits tax assessment for 1948 dated 6.12.51, P58, notice of assessment for the year ending 31.3.48 dated 31.3.51, P59, notice for the year ending 31.3.49 dated 11.5.50, P60, notice for the year ending 31.3.49 dated 31.3.52, P61 notice of assessment for year ending 31.3.57 dated 15.8.57, P62 notice of assessment of profits tax for the year 1948 dated 17.3.55, P63, profits tax notice of assessment for 1949 dated 8.12.52, P64 notice of assessment for profits tax year 1949 dated 17.3.55, P65 notice of assessment for profits tax year 1950 dated 3.8.53, P66, notice of profits tax for 1955 dated 24.11.58, P67, 30 notice of assessment for profits tax year 1956 dated 20.12.58, P68, notice of assessment for profits tax year 1954 dated 9.3.55, P69, notice of assessment of income tax for the year ending 31.3.58 dated 27.5.58.

(Shown a document "Appeals against assessment" dated 26.11.54 signed by Assessor, Unit 3) I identify the signature of A. G. O. Perera, who was an Assessor.

(Document is marked P70).

Cross-examination by Mr. Nadesan and Mr. Wikremanayake: Nil.

(Mr. Jayawardene wishes to know from Mr. Weerasooria whether he would question the witness as to whether returns were sent for the 40 tax years 1947-48, 48-49, 49-50, 50-51, 52-53, 54-55, 55-56, and also whether returns for profits tax in the same years were sent, whether

Evidence of
A. Drieberg—
Cross-examination

any appeals were taken from the assessments of income tax and profits tax of the years mentioned and if settlements regarding taxes were arrived at, what were the date of such settlements of taxes. Mr. Jayawardene states that if he puts those questions to the witness, the witness may not furnish answers in view of Section 4 of the Income Tax Ordinance, but that it would be open to counsel for the executors to do so.

No. 9
Petitioners'
(Executors')
Evidence
—Continued
—
Evidence of
A. Drieberg —
Cross-examination
—Continued

Mr. Weerasooria states he has already put to the witness all the questions he considers necessary.)

10 **Cross-examination** by Mr. Jayawardene :

(Shown letter addressed to contestant dated 29th June by somebody signing on behalf of the Commissioner of Inland Revenue) I cannot identify the signature.

(Mr. Jayawardene states he will prove the document).

It refers to a file number. The file referred to is not in my hands. I do not have the carbon copy of the letters in the files I have with me. (Shown P7) it is an assessment of repayment of profits tax. Normally, on settlement of an appeal, if tax had been overpaid, the Department makes a refund, in the normal course. P7 was in respect of profits tax for 1949. That was an appeal. I have it with me. I plead privilege with regard to that document.

(*To be Continued*)

(Sgd.) V. SIVA SUPRAMANIAM,
Additional District Judge.

Mr. Jayawardene hands in an additional list of witnesses and documents, and moves for summons on the witnesses named therein. He states that the Proctors for all parties have taken notice and have no objection.

I allow the application.

Further hearing tomorrow.

(Sgd.) V. SIVA SUPRAMANIAM,
Additional District Judge.
1.7.59.

2.7.59.

Inquiry resumed. Same appearances.

A. B. F. Drieberg.—Sworn, recalled.

Cross-examination by Mr. Jayawardene (*contd.*)

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued

Evidence of
 A. Driberg —
 Cross-examination
 —Continued

Q. When notices of assessment go out in cases where no returns have been made by the assessee, is it usual to type on the back of the notices of assessment that appeals will not be entertained unless the assessee sends a return ?

A. It is done but I won't say it is done invariably.

In some cases it may not be done. I have already spoken to a number of assessments.

Q. In how many of those cases did your office receive a return ?

A. I am afraid I cannot answer that question.

I claim privilege.

10

Q. In how many of these cases were appeals taken ?

A. Again I claim privilege and I cannot answer that question.

Q. In some of those cases were there settlements ?

A. Again I claim privilege and I cannot answer.

Q. Could you give us the dates of any of those settlements ?

A. I am sorry I cannot ; I claim privilege.

Q. Would you tell us who represented the executors in any matter of the Income Tax returns ?

A. I claim privilege and I am sorry I cannot answer the question.

Q. Would your Department give any information on matters with regard to which I questioned you in the box except to the Executors or their authorised agents ?

A. No.

Q. They would give it to the assessee and their lawful constituted agents ?

A. Yes.

Q. The only persons who would know the answers to my questions would be the persons who have custody of your records and the assessee or their agents ?

A. Yes.

Q. In this particular case the Executors have not authorised you to disclose any of the matters I have questioned you on—Mr. Seevali Wijewardene or any other person ?

No. 9
Petitioners'
(Executors')
Evidence
—Continued

A. I cannot answer that question either. I claim privilege.

Evidence of
A. Drieberg—
Cross-examination.
—Continued.

Q. Have they asked you not to divulge any of these matters to anybody ?

A. I cannot answer that.

Q. You claim privilege on the general law or upon any statute ?

A. Income Tax Ordinance Section 4 (3).

10 Mr. Jayawardene moves for a ruling in regard to the privilege claimed by the witness in answer to his questions.

ORDER

The witness is entitled to claim privilege under Section 4 (3) of the Income Tax Ordinance and I uphold his plea.

(Sgd.) V. SIVA SUPRAMANIAM,
Additional District Judge.

Q. Have you known a person named Bernard Jayasundera who is working in your Department ?

A. Yes.

20 I know his initials—E. B. D. At the moment, I think, he is in the Collection Branch. I have seen his handwriting.

Q. If I show you his signature would you be able to identify it ?

A. I should be able.

(Shown a document).

Q. Does that bear the signature of Mr. Jayasundera ?

A. Seems to bear. I cannot be hundred per cent certain.

Q. So far as you are concerned, it looks like Mr. Jayasundera's ordinary signature ?

30 A. We don't see their signatures normally but we see their initials on Minutes and things like that.

I cannot read any initials on the signature in the document.

No. 9
Petitioners'
(Executors')
Evidence
—Continued

Evidence of
A. Driberg—
Cross-examination
—Continued

Q. Do you know whether any attempt was made on the part of any parties in this particular case, apart from the Executors, to obtain any information regarding these assessments from your office ?

A. I am not aware.

Q. In this case, did you make every one of the assessments to which you have spoken ?

A. No.

(Shown P8 and P65) P65 is an assessment for Rs. 25,189/60. P8 is an assessment connected with P65. Under P65, the full amount payable was Rs. 25,189/60. There are no common figures as between P8 and P65.

Q. Can you say how P8 and P65 are connected ?

A. I claim privilege and cannot answer the question.

Q. P8 is an assessment of Rs. 6,429/50 ?

A. Yes.

Q. That assessment of Rs. 6,429/50 is not an assessment in addition to the Rs. 25,189/60 which he was called upon to pay by P65 ?

A. Yes.

It was not extra. (Shown P12, P52 and P53). These are assessments.

Q. You agree that the amount of Rs. 19,540/48 in P12 is not an assessment in addition to the amounts to be paid under P52 and P53 ?

A. It is an addition to P52 but not an addition to P53.

Q. P8 was a similar thing—a reduction ?

A. Yes.

(Shown P62 and P55).

Q. The amount of Rs. 7,297/20 on P62 is not in addition to the 10,000/- in P55 ?

A. Yes, not in addition.

Q. It is a deduction ?

A. Yes.

(Shown P55). On the face of it, P55 is an assessment without a return. I say so because there is a statement on it that "Appeal will not be valid unless a return is made." (Shown P62) P62 bears an endorsement, "Paid on 7.1.52."

No. 9
Petitioners'
(Executors')
Evidence
—Continued

Q. But the date of P62 is 17.3.55 ?

A. Yes, that is the date on which the notice was issued.

Q. But the endorsement speaks of payment on the 7th of January, 1952 ?

A. Yes.

Evidence of
A. Driberg—
Cross-examination
—Continued

10

(Shown P64). It is an assessment dated 17.3.55 and bears the endorsement in pencil "paid on 6.1.53."

Q. According to the reverse of P64, the notice of assessment appears to have been made without a return from the assessee ?

A. Yes, to judge by the notes contained on the reverse of the notice of assessment.

(Shown P55).

Q. That is the same thing ?

A. Yes.

20

Q. Judging from what appears on the face of it, it is an assessment without a return being furnished ?

A. Yes.

(Shown P65).

Q. From what appears on it, it is an assessment without a return being furnished ?

A. I cannot say because the notes don't specifically say that a return had not been made.

Q. But might be—certain allowances had not been claimed and it says the assessment is provisional ?

A. I cannot infer from that that no return had been made.

30

Q. Profits of the period have been assessed under Section 6 (4) of the Profits Tax Ordinance and Stationary allowance has been granted etc. You cannot definitely say whether there was a return or not ?

A. I cannot.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued
 —
 Evidence of
 A. Driberg —
 Cross-examination
 —Continued

(Shown P15).

Q. Could you say whether anything appearing on the face of P15 suggests that it is an assessment made without a return? It is an assessment of round figures?

A. Yes, that would seem to indicate, I wouldn't say that it was without a return—it would indicate that it was an estimate assessment.

Q. Which sometimes is made when there is no return?

A. May be. The date of P15 is 27.12.54.

(Shown P20).

10

Q. Similarly, you get a round sum assessment here?

A. Yes.

Q. Looking at what you find in P20, what does it indicate?

A. It is clearly an estimated assessment in the absence of a return. (Shown P14). It is an assessment made in the absence of a return. It is not the same kind of document as the previous document. (Shown P13) P13 too is an assessment made in the absence of a return.

Q. Normally, would it be correct to say that before you assess arbitrarily, in the absence of a return, you would draw the attention of 20 the assessee to sending the return?

A. That is not done in every case.

Q. Normally, that would be the case?

A. We would normally send a reminder.

(Shown P19). That assessment too has been made in the absence of a return. (Shown P16) P16 too is an assessment made in the absence of a return. (Shown P54). The date of assessment is 19.6.53.

Q. It bears the endorsement that it has been paid on the 17th of what month?

A. It looks like the 17th of July, 1953.

30

Q. These endorsements I referred to were made by your office?

A. They were not.

(Shown P60). P60 bears the endorsement "no additional tax payable" in pencil. (Shown P63). There is a similar endorsement on P63,

“ paid Rs. 4,905 as advised by F. R. and T ” and dated 5.3.53. (Shown P67). P67 is also an assessment made in the absence of a return. (Shown P68) P68 is also an assessment made in the absence of a return.

(Shown P64). P64 is also an assessment made in the absence of a return. (Shown P63). P63 is also an assessment made in the absence of a return.

No. 9
Petitioners'
(Executors')
Evidence
—Continued

Evidence of
A. Drieberg —
Cross-examination
—Continued.

Q. Can you tell us the dates of payment of any of these assessments ?

A. I am sorry I cannot. I have not got the records to enable me to do so and, also, I claim privilege.

10 **Re-examination**

Evidence of
A. Drieberg —
Re-examination.

Where an income tax return is made, profits tax would be based on the figures returned in the Income Tax return, with certain adjustments.

Q. Do people who send income tax returns also send Profits tax returns ?

A. I cannot say always. They should send.

Q. Where there are no Profits tax returns made, how would you tax them ?

A. We would take the income tax figure generally. We would tax them on those figures more or less. There is nothing in the law which compels a taxpayer to furnish audited accounts, but, in cases of big businesses or estates, normally, we would ask for an audited statement of accounts.

20

Q. Returns have to be accompanied by statements of accounts verified by the Auditors. That is the practice ?

A. Yes.

To Mr. Jayawardene with my permission :

There is an obligation to send a return. Supporting material in the form of audited statements can be sent after sending a return, and it is often done.

30 **To Mr. Nadesan with my permission :**

For returns to be made, statements of accounts have to be prepared first, in the case of big estates. Then only you find out the income. The income tax return specifies that in respect of the estates for which they make the return the statement of accounts should be sent. For the return that is required. You have to annex the statement of accounts.

No. 9
Petitioners'
(Executors')
Evidence
—Continued

Evidence of
A. Drieberg —
Re-examination
—Continued

Q. But as to whether you require audited statements is another matter?

A. Yes.

Q. Actually, when you make the return, the return form requires that the statement of accounts should accompany the return?

A. Yes.

(Sgd.) V. SIVA SUPRAMANIAM,

Additional District Judge.

2.7.59.

Evidence of
A. Alfred Perera—
Examination.

Arthur Alfred Perera—Sworn, 68 years, Licensed Surveyor, Maha- 10
watte Road, Grandpass.

I have been a licensed surveyor for the last 47 years. I prepared certain tracings in respect of Galpokuna Group. (Shown P21) P21 is a plan of Galpokuna Group. I made tracings on the basis of certain instructions given to me. One of those tracings is the tracing No. 3 filed of record in this case.

(Mr. Weerasooria marks it P71).

(Shown P71). On the tracing I have marked on the righthand side "Partition No. 1," Block A—223A. 3R. 1.5P, Block B 207A. 0R. 39.5P. The area of land shown in the tracing No. 3 (P71), I have 20 divided into two blocks of nearly the same extent. On the north of tracing P71 there is shown a main road. That road is from west to east. There is a road leading from the main road up to the area covered by the tracing. Just before it reaches the area covered by the tracing, I have written on the left side "Galpokuna Division Field 1" and "Udabaddawa Division field 3." The road passes those two blocks and comes into the area covered by blocks A and B.

It is a dividing line between blocks A and B upto a certain point in the tracing. There is road access to both blocks A and B from the main road, from the road that branches from the main road. (Shown P71— 30 tracing No. 3). Just under the word "plan" are written the words "of fields 2 to 11 of Galpokuna Estate." (Shown a tracing T4 of part of Galpokuna Group—marked P72). In P72 I have shown a certain area which is also divided into two blocks, A and B. On P72 I say "Partition No. 2." It is said to be a plan of fields 1 to 11 of Galpokuna Estate. Block A is 253A. 2R. 37.25P and Block B 248A. 2R. 4.25P.

My tracing T3 did not include field No. 1. Tracing T4 includes field No. 1. Field No. 1, in extent 67 acres 1 rood, 23 perches, as stated in P72, falls within block A of P72. Access to both blocks A and B in 40

P72 is also from the main road, that is to say, the same road access as I showed in tracing T3.

No. 9.
Petitioners'
(Executors')
Evidence
—Continued

(Adjourned for lunch).

Evidence of
A. Alfred Perera—
Examination
—Continued

(Sgd.) V. SIVA SUPRAMANIAM,

Additional District Judge.

2.7.59.

After lunch. Appearances as before.

Errors in previous day's proceedings corrected, of consent.

A. A. Perera—Recalled—Sworn.

10 **Examination-in-chief** (*continued*):

In regard to tracing P71 and tracing P72, the approach to the blocks into which I divided the area was the existing main road. To the east of the lots there is a village committee road. I also made certain tracings giving the road approach from the village committee or minor road. (Shown tracing T5—P73). This is a tracing of fields 2 to 11 of the fields shown in the plan P21 of Galpokuna Group. P21 is a certain plan which consists of blocks 1 to 11. For the purpose of P73 I made a tracing of fields 2 to 11 of that plan. That tracing does not contain field No. 1. I have taken the area without field
20 No. 1 and divided into blocks A and B. The northern block is A and the southern block is B. In P73 there are two blocks, A & B. A is the northern block 202A—17P. B is the southern block 228A—3R—24P. I show in P73 the main road and the entrance from the main road through a road leading to block A.

Q. Have the blocks A and B road access from any other road?

A. Yes. We have to construct the road. They have acquired this land for that purpose. V.C. road is an existing road. I have seen that.

30 On the day I went to the land I saw the V.C. road. It is a minor road. The V.C. road is not connected at present with blocks A and B.

Q. But you have shown in tracing P73 two lines how that V.C. road can be connected up?

A. There is a sandy track.

No. 9
Petitioners'
(Executors')
Evidence
—Continued

Evidence of
A. Alfred Perera—
Examination.
—Continued

There is a branch from the V.C. road along the south western side of the V.C. road going to the detached blocks of the same group. By that means also there is a possibility of coming to the land. The information given to me was that leading up to the branch from the V.C. road is a block of land which has been purchased by the estate for the purpose of constructing a road connecting blocks A and B ultimately with the V.C. road. I have shown in P73 the way in which the blocks A and B can be connected up to the V.C. road. What I have shown in P73 is what I myself saw on the land. Even the title deed relative to the purchase was given to me.

10

(Mr. Weerasooria marks on P73 as X—Y the sand track leading from the V.C. road).

In P73 I have drawn two lines which joins the point X. I have written within the lines "sandy track." That extends from X—Y and goes beyond. I have marked it in the plan as village road. The sandy track goes to the detached portions Nos. 6 and 7. They are portions of field 11. At the point Y I have shown two parallel dotted lines leading up to block 11 coloured pink at the point Z. I was shown the deed and the plan relative to the purchase of the land along which I have shown the lines Z-Y.

20

Q. On the construction of the road along Z—Y it would be a motorable road ?

A. It is a possibility.

(Shown tracing T6—P74). It is a tracing from P21. I have shown a tracing of fields 1 to 11 from P21. I have divided the area within the tracing into two blocks A and B. Block A is 234A—0R—16.5P. Block B is 268A—0R—25P. The tracing P74 takes in field No. 1. P74 includes fields 1 to 11. I have shown, as in P73, a tracing of the V.C. or minor road, of the sandy track, the proposed connection from the sandy track to field No. 11. That is the identical approach as shown in P73. In this also block A is to the north and block B is to the south.

(Shown tracing T1—P75). This is a tracing from P21 of what I marked as Udabaddawa Division of Galpokuna Group and I have shown field No. 1 in extent 28A—15P, No. 2, 49A—2R—10P, No. 3, 31A—1R—20P and other lots all in extent 114A—2R—13P. I have marked at the foot "Plan of Udabaddawa Division of Galpokuna Group." P75 has on its western boundary field No. 1 of Galpokuna Estate. P75 excludes field No. 1 of Galpokuna Estate.

I went to Galpokuna Group prior to making the tracings. Mr. Carl Vangeyzel went with me the second time. First time I went alone. The land was of different plantations and contained buildings. In making this division which I have now spoken to and which appear on the tracings, I got instructions from Messrs. de Saram and thereafter I got the valuation from Mr. Carl Vangeyzel. Mr. Neil de Saram was

40

there and on the last day I got written instructions from the firm, Messrs. F. J. & G. de Saram. Mr. Vangeyzel gave me the values of the various fields and of the buildings. Having given me the values I was asked to divide the fields 1 to 11 into two sub-divisions making their values as equal as possible, that is, by using the existing road through Udabaddawa land as the access and to make another division of fields 2 to 11 using the same road through Udabaddawa division as the access. The other scheme of division was, adopting the same valuation, to divide the same fields 1 to 11 with the V. C. road access as the approach road. In the same manner fields 2 to 11 were to be divided into two as equal in value as possible and giving the V.C. road as the main approach road. That is how the tracings came to be made.

No. 9.
Petitioners'
(Executors')
Evidence
—Continued

Evidence of
A. Alfred Perera—
Examination.
—Continued

Cross-examination by Mr. Nadesan : Nil.

Evidence of
A. Alfred Perera—
Cross-examination.

(Mr. Nadesan states that he has no questions to put in cross-examination but he wishes to have an opportunity of clarifying any points that may be given by this witness in his evidence under cross-examination by Mr. Jayawardene if such clarification becomes necessary).

Cross-examination by Mr. Wikremenayake : Nil.

Cross-examination by Mr. Jayawardene :

(Shown P71—P74). These tracings were prepared by me on 25.10.56.

Q. The outlines of every part of what you call fields 1 to 11 of Galpokuna Estate and the outlines of the tracings P73 and P71 was not independent work done by you ?

A. No.

I did this : first of all I went to the estate to verify the plan P21 that was given to me. When I verified I saw some places which were subsequent purchases made by the estate and in some places portions not belonging to the estate now. I actually took into account what was in their possession at this time. I prepared the headings of these. They are my own. The valuations were given by Mr. Vangeyzel. I only prepared a scheme of partition based on that valuation in October, 1956. I received instructions about a month or so before that. It was after those instructions I first went to the estate to verify the plan. Thereafter I went along with Mr. Vangeyzel a couple of weeks later. I prepared the scheme of partition after I went with Mr. Vangeyzel. (Shown P75). This is Udabaddawa Division of Galpokuna Group. To the west I say field No. 1 of Galpokuna Estate. P72 is a tracing of fields 1 to 11 of Galpokuna Estate. Field No. 1 of Galpokuna Estate which I show in P75 is field No. 1 in P72. I do not have the full letter written to me by Messrs. de Sarams. I have only half the letter. I paid two visits to Galpokuna and Udabaddawa. I went there on two occasions. Those are the two occasions I referred to in evidence. I did not go thereafter.

No. 9.
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
A. Alfred Perera—
Cross-examination
—Continued.

Q. You are clear that these tracings were prepared in accordance with the instructions of Messrs. de Sarams?

A. Yes.

Q. Were the valuations of Mr. Vangeyzel shown to you?

A. Given to me.

I have with me the rough notes of the particulars of values and my calculations. I was given one valuation report of Mr. Vangeyzel. I cannot give the exact date of that report. We made the visit in September, 1956, I think. About a month thereafter I got the values. It was about a month before the preparation of the tracings. In examination-in-chief I said certain deeds were shown to me. Those title deeds covered the proposed road. That was the purchase. (Shown P78).

Q. Show me the piece of land in respect of which deeds were shown to you?

A. Z—Y. They have purchased a little more on one side of the road right up to the fence. I asked for this and they showed me. That was the only title deed that was shown to me.

To Mr. Nadesan with my permission :

I referred to the letter I received from Messrs. de Sarams. I am Arthur Perera. I have with me a letter of 2.8.56 written to me by Messrs. F. J. & G. de Saram. I produce it 3R1. It refers to a letter to me of the 27th ultimo. It was thereafter I visited the property. I have also in my possession another document which says "Instructions for Valuations" from Messrs. F. J. & G. de Saram. I produce those instructions 3R2. On the reverse of 3R1 there are certain pencil entries made by me. That is my rough work. On 3R2 on the face of it there are pencil entries on both sheets. The typed portion is what I received. 3R2 is obviously a copy of a document sent to Mr. Vangeyzel. Mr. Vangeyzel gave me the valuations to enable me to divide this equally as possible on the two basis mentioned.

Re-examination. Nil.

(Sgd.) V. SIVA SUPRAMANIAM,

Additional District Judge.

Mr. Weerasooria states that the next witness he proposes to call is Mr. Carl Vangeyzel, but the witness is not present in court and moves for permission to call him on the next date.

It is now 3-30 p.m. He states that he has no other short witnesses whom he can call today.

Mr. Jayawardene states that he is anxious that this case should be finished as early as possible and, therefore, he has no objections to the two reports of Mr. Vangeyzel (copies of which had been furnished to his client) being admitted in evidence without Mr. Vangeyzel being called as a witness to prove them.

No. 9.
Petitioners'
(Executors')
Evidence
—Continued.

Mr. Nadesan and Mr. Wikremenayake consent :

Mr. Weerasooria marks as P76 valuation report dated 8.12.56 on Galpokuna Group, P77 second valuation report of Mr. Vangeyzel dated 29.7.57.

10 Mr. Jayawardene states that he has no objection to the valuation of Geekiyanagedera by Mr. Vangeyzel also being marked without Mr. Vangeyzel being called as a witness.

Messrs. Nadesan and Wikremenayake have no objection.

Mr. Weerasooria marks the valuation of Geekiyanagedera which is attached to P76 as P76a and as P77a the valuation of Geekiyanagedera which is attached to P77.

Mr. Weerasooria wishes to know whether the contesting respondent is raising any objection in regard to Geekiyanagedera and, if so, what the contest is.

20 Mr. Jayawardene states that he does not contest the valuation of Geekiyanagedera and does not raise any objections in regard to Geekiyanagedera itself, but he states that if his contention in regard to Galpokuna is accepted, then the scheme submitted by the petitioners in regard to extent and equalisation will have to be revised.

Mr. Weerasooria states that as in the case of Galpokuna he has prepared alternative schemes of division for Geekiyanagedera and he would like to prove them unless those divisions are accepted by the respondents.

30 Mr. Jayawardene states that he has no objection to two tracings of Geekiyanagedera being admitted without proof.

(Mr. Weerasooria marks tracing T7 as P78 dividing Geekiyanagedera and as P79 the tracing T8 showing the alternative scheme of division).

Mr. Weerasooria calls :—

G. B. S. Gomes—affirmed—41—Managing Director, Associated Newspapers of Ceylon Ltd., Colombo.

Evidence of
G. B. S. Gomes—
Examination.

I am at present a Managing Director of the Associated Newspapers of Ceylon Ltd. The other Managing Director is Mr. C. E. L. Wickremesinghe. I married a daughter of the late Mr. D. R. Wijewardene in

No. 9.
Petitioners'
(Executors')
Evidence
—Continued

Evidence of
G. B. S. Gomes—
Examination
—Continued

1942, that is, Rani Wijewardene. I was first associated with the Associated Newspapers of Ceylon Ltd. in December, 1943—I am not quite sure of this—or early in January, 1944 as Manager of the Circulation and Transport Department. Later I was elected a Director in 1946. There was a small interruption. I was elected a Director when Mr. Hulugalle was on leave. I gave up the post and later I was re-elected. Except for a very small period I have continuously been a Director of the company from 1946. At the time I got married or thereabouts I was gifted some shares by Mr. D. R. Wijewardene, who was the Managing Director of the company. It was about 100 10 shares. I am not sure of the date. I know Mrs. Gomes had been given a few shares prior to Mr. Wijewardene's death but I am not aware of the occasion on which shares were given. Mr. Wijewardene died on 13.6.50. Under the Will the executors appointed were Mr. J. A. Maartensz, myself and Mr. C. E. L. Wickremesinghe. At the time of Mr. Wijewardene's death, Mr. Maartensz was in Australia functioning as High Commissioner. Mr. Wickremesinghe was in Canada on a business trip. I was the only executor in Ceylon. I communicated with my co-executors. The executors had to take charge of the estate. I was advised to do so by Messrs. F. J. & G. de 20 Saram whom I consulted. The estate was a very considerable one. I was asked to take charge of all the title deeds and documents of scrips and other things which were in Mr. Wijewardene's house, in his safe and generally in the premises. In regard to the co-executors, as they were not present here, I asked my lawyers, who were mentioned in the Will, what I should do about the matter and it was generally agreed between myself and the lawyers that we should ask both the executors who were not here to return as quickly as they can. In Clause 29 of the Will the testator had expressed his desire that Messrs. F. J. & G. de Saram shall be employed in all matters relating to the 30 proving of the Will. I knew Mr. J. A. Maartensz personally at that time. Mr. Wijewardene knew him. It is correct that they were very good friends and one in whom Mr. Wijewardene had confidence. The members of the family knew Mr. Maartensz very well.

Q. Did he hold their confidence as well?

A. I must presume he held their confidence because on Mr. Wijewardene's death practically every member of the family who was a beneficiary, who are parties to this case, was anxious that Mr. Maartensz should attend. I conveyed my own desire that Mr. Maartensz and Mr. Wickremesinghe should be back and the 40 feeling that was prevalent among the members of the family that Mr. Maartensz should come back to Ceylon.

Later Mr. Maartensz came to Ceylon. He came back by air. Mr. Maartensz had to make special arrangements to come to Ceylon. He did not stay very long on that visit. He may have stayed 2 or 3 months. I am not quite sure. He met the other members of the family after his arrival. I acted in consultation with him in regard to estate matters. In point of fact, all of us met him at Warrington shortly after he arrived. The beneficiaries met him. Mr. Maartensz himself did not take out probate.

Q. Subsequently through your proctors application was made for probate of the Will on 9.1.51 ?

A. Yes.

Q. And probate was issued on 21.3.51 to Mr. Wickremesinghe and yourself ?

A. Yes.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Examination.
—Continued

(Further hearing on 9.7.59).

(Sgd.) V. SIVA SUPRAMANIAM,
Additional District Judge.

9.7.59.

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Appearances as before.

G. B. S. Gomes—Recalled—Affirmed ;

Examination-in-chief (*continued*) :

Mr. Wijewardene made a Will on 26.5.50 (P1). He owned both movable and immovable properties and shares in the Associated Newspapers. Prior to his making his Will he had executed certain gifts of properties and shares and also cash. He had also signed a deed of settlement in respect of shares in the Associated Newspapers (P2) of 22.2.50. It is referred to as the Newspaper Settlement Trust. The Trustees appointed were Mr. L. M. D. de Silva and Mr. David Maartensz. 6,000 shares which he then held together with 1,000 shares out of 1,396 shares which he had applied for in the proposed new issue were part of that settlement trust. Mr. David Maartensz is not a settlement trustee now. In his place Mr. D. S. Jayawickrema has been appointed by Deed P3 of 10.1.56. In Mr. Wijewardene's Will P1, among other provisions, in Clause 14(i) he directed that certain income should be used to pay the debts, his funeral and testamentary expenses including estate duty, legacy duty and other duty. In Clause 15 he named the date of distribution to be either nine years after his death or as from the determination of the trusts declared in Clause 14 sub clauses 1, 2, 3 and 4. In Clause 15 he also provided for a division of Galpokuna Group. Udabaddawa Division of Galpokuna Group was devised to his daughter Nalini and the Galpokuna Division was to be given a half share to Seevali (the contestant) and the other half to Rani, *i.e.* Mrs. Gomes. He provided in the Will as to the method of valuation. He also owned at the time of his death a property in Thimbirigasyaya in respect of which provision was made in the Will. Certain lots of the Thimbirigasyaya land were given to the four children and the remainder to the trustees of the Aggabodhi Trust. Under Clause 15(5) of the Will he created the Aggabodhi Trust. Aggabodhi was the name of his youngest son who is called Ranjit Wijewardene. The trustees of the Aggabodhi Trust were myself, Mr. Wickremesinghe

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No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued.

Evidence of
 G. B. S. Gomes—
 Examination.
 —Continued.

and Mr. Maartensz. The three of us were the executors and trustees of the Will. At the time of his death Mr. Wijewardene owned certain movable and immovable property apart from other property and the shares in the Associated Newspapers. One of the main properties was the Galpokuna Group, another was Geekiyanagedera. He also had a property at Diyatalawa called Arcadia and also Anderson Estate, which is a rubber estate. During Mr. Wijewardene's lifetime, Galpokuna Group was managed by the Lanka Estate Agency and Geekiyanagedera also by that. Anderson Estate was managed by Mr. Wijewardene at Lake House. He used to employ one or two clerks, 10 which he called the estate department, and those clerks kept the books but the control was from Lake House. Arcadia was handed over to George Steuarts. The Newspaper shares were in the hands of Associated Newspapers Ltd. It was a separate limited liability company. After Mr. Wijewardene died, in regard to Galpokuna Group, we continued the arrangement that was in force at that time. In regard to Geekiyanagedera and Arcadia it was the same. Anderson Estate was managed from the Lake House Office. It was managed by us. Accounts were kept by the persons who managed the properties. The accounts of the executors and trustees were entrusted by us to Messrs. 20 F. J. & G. de Saram. They kept our accounts and the trust accounts of the executors. Accounts were duly kept. Each financial year in respect of Galpokuna Group and Geekiyanagedera, the Lanka Estate Agency sent us a statement of the annual accounts which ended on 31 December. In respect of Arcadia, George Steuarts sent us a statement and in respect of Anderson Estate we got the estate accounts from the Superintendent and we made up the final statement showing profit and loss account. As far as the Associated Newspapers Co., Ltd., was concerned, we hold stocks in it and they did not have to 30 account to us other than to pay dividends to us as trustees and executors. As each account was received it was sent to our lawyers and they arranged for the auditing of the accounts. The accounts were audited regularly during my tenure of office as executor. They were entered in the books. After the auditing balance sheets were prepared. We signed them and sent copies to the beneficiaries as well as a copy to Messrs. Ford Rhodes Thornton who were preparing the executors' income tax returns. They did so. Generally the taxation was entrusted to Ford Rhodes Thornton. During Mr. Wijewardene's time Messrs. Ford Rhodes Thornton did his income tax returns. We continued the old practice. Returns were sent and assessments made. 40 Payment was made in terms of the assessment after appeals, in case of appeals, generally after Ford Rhodes Thornton were satisfied that that was the best they could do for us in respect of taxation. The relevant balance sheets for the periods have all been filed as part of the accounts of the executors in this case. Those are correct accounts. I affirm to the correctness of the accounts. I presume the books are in court.

Q. Prior to the death of the testator, had his income tax liabilities in all been finalised?

A. We discovered after his death that they had not been finalised. 50

There were still outstanding the liabilities for certain years. Those for 1947/48 had not been finalised and notice of assessment was received P58 dated 31.3.51. Similarly, for 1948/49 notice of assessment P59 of 11.5.50 and also for 1948/49 notice of assessment P60 dated 31.3.52. There were appeals in respect of 1948/49 and 1949/59. I was advised in regard to this matter by our lawyers. I understood that there would be some advantage to the estate from the point of view of income tax if it could be argued that there was no cessation of his business in agriculture as a result of his death. The tax authorities took up the opposite view. The decision in Ceylon was in favour of the tax payer but the department insisted on taking it to the Privy Council. Mr. Maartensz told me this. I was advised to await the result of a parallel case which I was told was on the same footing before we made a decision in regard to our tax liability.

No. 9
Petitioners'
(Executors')
Evidence
—Continued

Evidence of
G. B. S. Gomes -
Examination
—Continued

10 Q. The view taken by the department was that the taxpayer was liable?

A. The view taken was that there was a cessation of business.

Q. The matter was finally decided on by the Privy Council in favour of the taxpayer?

20 A. No, in favour of the tax authorities.

It was decided in October, 1957.

(Mr. Weerasooria states that he will refer to the decision later).

The Income Tax liability of the estate, as there were two views, was not finalised until that decision. I clearly understood at the time that we should await the result of this case because if it went in the way we hoped it would it would be to the benefit of the estate. We made an original declaration and we received a provisional assessment P5 on 3.3.51. In that the executors valued the Associated Newspapers shares at Rs. 300/-. The Estate Duty Department took the view in 30 P38 that a value of Rs. 493/- per share would be placed on it. The executors contested the valuation of the department. Ultimately in the final assessment P6 of 19.6.58 the department assessed us on the basis of Rs. 300. The question arose as to whether the estate of the beneficiaries should pay estate duty upon certain gifted properties of considerable value. The contestant had been gifted certain properties by Mr. Wijewardene from his personal property prior to his death and also Mr. Wijewardene had the power under his mother's Will to make an appointment in respect of certain properties himself choosing the beneficiary. By his Will P1—Clause 12—Mr. Wijewardene devised property to his son the contestant. The position 40 of the executors was that the beneficiaries were liable to pay the duty on the gifted property and the appointed property. The contestant took the opposite view. The other beneficiaries did not contest their liability to pay the estate duty.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued

Evidence of
 G. B. S. Gomes—
 Examination
 —Continued

(Mr. Weerasooria marks as P80 letter by the contestant to Mr. David Maartensz dated 22.5.55).

P80 is a letter by the contestant to Mr. David Maartensz. He took up the position that he was not liable to pay estate duty. On 27.2.56 our proctors wrote to Mr. Wijewardene a letter P81. Subsequently our lawyers received a letter P82 dated 27.3.57 from the contestant. Our lawyers received P83 dated 4.6.57, from the contestant. P83 refers to a letter of our Lawyers of 25.5.57 to the contestant P84.

(Mr. Kannangara has no objection to a copy being marked).

It was only in June, 1957 that this question as to who is liable to pay 10 duty on the appointed and gifted properties was ultimately finalised. The earlier letters in this connection were produced when the Commissioner of Estate Duty gave evidence P41 to P44. In regard to the payment of the liability by the contestant, he arranged a bank guarantee and so informed the executors by letter P85 of 7.11.57. He gives particulars and how Rs. 56,788 is payable. In regard to the other beneficiaries, they paid us in cash and we instructed the Estate Duty department that they could square up from the personal liability from the funds due to us. Apart from the question of gifted and appointed properties, there were other matters on which there were 20 differences of opinion between the executors and the contestant. At one stage a conference was arranged among the parties. Our lawyers received a letter from the contestant dated 11.4.56(P86). On 12.4.56 our lawyers wrote letter P87 to the contestant.

(Mr. Kannangara has no objection to a copy being marked).

Our lawyers were always willing to give an inspection of the documents he asked for. The reply to that letter was P88 dated 16.4.56. The conference was held early in May where all the beneficiaries and their lawyers met. I was present. Mrs. D. R. Wijewardene was also present. It was on 3.5.56. There did not seem to be any agreement 30 in regard to any of the issues discussed and it was ultimately decided that we should make our own decision as some of the lawyers indicated that it was our responsibility to make a decision and they would like us to make a decision in regard to the matters in dispute. There were certain issues with regard to division of Galpokuna. They were the main issues, namely, the division of Galpokuna and Uda-baddawa Division, what constituted Uda-baddawa Division and Galpokuna Division etc.

It was decided that the portion to the east be given to one of the beneficiaries and there was a dispute in regard to extent. There was a 40 dispute in regard to the 1,000 shares which the trustees of the settlement claimed from the executors for which Mr. Wijewardene had only made an application and had not received an allotment. I do not know whether the question of Floyd's paintings and insurance were also discussed. There was a suggestion made with regard to Galpokuna that we should get the group valued on the basis of the values prevail-

ing at that time, *i.e.* in 1956. In regard to division, there was a general feeling that we would examine what values would be thrown up as a result of the various interpretations that would be put forward in regard to division. We wanted to have a discussion as to how the persons would fare. I cannot remember who made a particular suggestion but there was an agreement that it would be valued and as to the effect of the division. In regard to Galpokuna, the executors appointed Mr. Vangeyzel to make a valuation of Galpokuna and Geekiyanagedera and Mr. Perera, the Surveyor, was to divide the property according to various directions that we gave. Instructions by our lawyers as to the basis on which the valuation should be made were sent both in respect of Galpokuna Group and Geekiyanagedera dated 18.7.56. (3R2). We received the valuations of Mr. Vangeyzel and tracings sent by Mr. Perera. The first valuation of Galpokuna Group is P76, second valuation of Galpokuna Group is P77, first valuation of Geekiyanagedera attached to P76 is P76a and the second valuation of Geekiyanagedera attached to P77 is P77a.

No. 9
Petitioners'
(Executors')
Evidence
—Continued

Evidence of
G. B. S. Gomes —
Examination
—Continued

The deceased had at the date of his death a bound bundle of title deeds P23 on the face of which was written "Title Deeds of Udabaddawa Division Galpokuna Group in extent 183A—2R—IP property of D. R. Wijewardene Esq." Under that is written "Volume 3." I am not sure who wrote that. In the bundle itself towards the end of it there is a report by Mr. H. A. Abeyewardene P22 and also the plan P23d of Udabaddawa Division. The extent in the plan is 183A—2R—IP. I was a member of the family since 1942. I had occasion to meet Mr. Wijewardene very often.

Q. Did he at any time express any view in regard to the division of his immovable property?

A. (Witness thinks for some time) Yes.

Q. What was it?

(Mr. Kannangara objects to the admissibility of the statements of the deceased.

Mr. Weerasooria refers to Section 32(2) of the Evidence Ordinance.

The witness is sent out of Court.

Mr. Weerasooria submits that it is admissible if the witness does know whether the testator intended to divide the property in any way and whether in the course of a conversation the testator expressed how he intended to divide the property.

Mr. Weerasooria states that for the present he would move to withdraw the question without prejudice to his right to move to lead evidence on this point at a later stage).

No. 9
Petitioners'
(Executors')
Evidence
—Continued

Evidence of
G. B. S. Gomes—
Examination
—Continued

G. B. S. Gomes—Recalled—Affirmed :

Examination-in-chief continued :

I stated that at the conference the decision was that the executors should take a decision. In regard to the division of Galpokuna Group, the executors had with them the bundle of title deeds, the plan and Mr. Abeyewardene's report and later the valuation reports of Mr. Van geysel and the tracings of Mr. Perera, and also the supplementary valuations. The point in issue was in regard to Field No. 1 of Galpokuna Estate in extent 67A—1R—23P. In these judicial settlement papers the distribution we have suggested is on the basis that Nalini should be given Field No. 1. Schedule III refers to Lot A. Schedule V refers to Block B. Note X is headed "Statement concerning the partitioning of Galpokuna Division of Galpokuna Group." The figures are worked out there by which each lot comes to Rs. 441,009/14. In Schedule IV Nalini gets the Udabaddawa Division of Galpokuna Group according to Tracing No. 2 (P4) which is in value Rs. 438,491/76. In tracing No. 3 (P71) Lot A is 223A—3R—1.5P. Lot B is 207A—0R—39.5P. In Schedule IV the extent is 185A—3R—13.5P. That is Udabaddawa Division. Galpokuna Group was divided to two daughters and one son. According to the distribution which the executors have decided upon, the value of one daughter and one son is exactly the same and another daughter gets about Rs. 6,000/- less than each of the other two. In regard to the extent one daughter and one son get nearly the same, the difference being 15 acres, and the other daughter gets 185 acres which is less by 40 acres odd in the one case and about 22 acres in the other. The executors ask the court to accept that the distribution be on that basis.

Q. Before you took the actual method of division and after dividing Galpokuna division into two divisions how did you decide which is to get which?

A. We decided to draw lots. It was done by one of my co-executors.

I was not in Ceylon.

I was not present at the drawing. I participated in the division. The two beneficiaries concerned were informed. Later I came to know that lots were drawn, Lot A to the contestant and Lot B to my wife. P89 is a letter by the contestant to Messrs. de Sarams dated 7.11.57.

(Adjourned for Lunch).

(Sgd.) V. SIVA SUPRAMANIAM,

Additional District Judge. 40

9.7.59.

Resumed after lunch. Same appearances.

G. B. S. Gomes—Affirmed, recalled.

No. 9
Petitioners'
(Executors')
Evidence
—Continued

—
Evidence of
G. B. S. Gomes —
Examination
—Continued

The Privy Council case referred to in my evidence is reported at 59 NLR 193—decided on 2.10.1957. I referred to Geekiyanagedera Estate mentioned in Clause 15(4), item b. One of the beneficiaries was Kusuma, who was given a divided portion of Geekiyanagedera Estate, not less than 150 acres and not more than 200 acres, to be selected by the Testator's Trustees in their absolute discretion, in one block, out of the estate, plantation and premises. The other portion was to be given to Mr. R. S. Wijewardene for whom we are trustees. That provision is in clause 15(5), item d—the portion excluding the portion to be given to Kusuma. There was further provision in Clause 15(4), f, that a sum of money representing the difference in value contemplated in Clause 20 of the Will should be given to Kusuma. Clause 20(3) provided that in effecting the division of Geekiyanagedera Estate, a sum of money be paid to her, representing the difference between what Kusuma was selected to be given and given and the value of a half share of Galpokuna Division. Further reference is made to the provision of money in Clause 14(4) in respect of the difference in value. It was in order to carry out the directions of the testator that the Executors obtained valuation reports of Geekiyanagedera by Mr. Van Geyzel (P76a, P76b and P77a), and also the tracings by Mr. Perera of Geekiyanagedera (P78 and P79), and the division which the Executors decided upon is shown in Schedule 6 of our Account. We show 150 acres valued at Rs. 153,832/50 and, under that figure, Rs. 287,176/65 as the difference in value in terms of Clause 20, so that Kusuma herself may get Rs. 441,009/15, as in the case of the contestant and his sister Ranee. We have provided the difference in the Account in Part II page 2. It was necessary for the Executors, to bear in mind the necessity of paying this money, being the difference, to Kusuma at the time of distribution. We have accordingly done so in our Accounts, nearly 3 lakhs of rupees. I stated that Mr. Wijewardene owned certain shares in the Associated Newspapers Ltd. He made a settlement of 6,000 shares on P2, which he had already held, and a thousand shares for which he had applied. He had made that application prior to his death. Document P31 of 7.3.50 has been produced through the Secretary of the Associated Newspapers Ltd. With his application he sent cheque for Rs. 69,800/- and undertook to pay the balance on allotment. It had been intimated to him by a Circular, P30, what his allotment would be. That application was noted at the Director's meeting (P33) of the 6th of April, 1950. At a meeting held on 12.12.51 (P34), a letter dated 10.12.51, was tabled from Messrs. F. J. & G. de Saram, Proctors, on behalf of the Proving Executors, requesting the allotment of 1,396 ordinary shares in terms of the Board resolution of 9.2.50, and it was resolved to make an allotment of 1,396 shares to Mr. Gomes and Mr. Wickremesinghe jointly. The letter was on behalf of Mr. Gomes and Mr. Wickremesinghe as proving Executors. The letter dated 10.12.51 referred to was written

No. 9.
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Examination
—Continued

to the Secretary of the Associated Newspapers Ltd., copy of which I produce as P90. Subsequently, the Executors were allotted, as shown in P34, 1,396 shares, which was the amount that Mr. Wijewardene had applied for. The Newspaper Settlement Trustees, Mr. L. M. de Silva and Mr. David Maartensz wrote to the Executors a letter dated 27.3.51.

(Mr. Weerasooria marks the letter P91. Mr. Kannangara wishes it to be noted that the contesting respondent does not accept the statements contained in the letter P91).

After receipt of P91, the Executors wrote to all the beneficiaries, including the contestant, an undated letter signed by the proving Executors, myself and Mr. Wickremesinghe (P92), enclosing a copy of P91, a copy of the opinion by Mr. H. V. Perera and Mr. Samarawickrema, copy of the statement of facts submitted to counsel, copy of letter received by the Executors from Mr. Perera and Mr. Samarawickrema, stating that the advice that was received by the Executors was that the trustees of the Settlement are entitled to the 1,000 shares. (Para 4 of P92 put to witness). The proving Executors later wrote to the Settlement Trustees letter dated 13.3.52 (P93), and asked for a cheque for the amount due. The three beneficiaries who agreed to transfer were Mrs. Wickremesinghe, Mrs. Gunaratne and my wife, Mrs. Gomes. Accordingly, by P36 the executors transferred 750 shares on 3.9.54 to the Settlement Trustees. Mr. Wijewardene himself had earlier transferred 6,000 shares by P35 on 28.2.50 to the Settlement Trustees. Under the Will, the testator created 2 Trusts, one in regard to the payment of estate duty and other dues, clause 14, and a Trust for his son, Aggabodhi, called the Aggabodhi Fund, by Clause 15. The Trustees of that Fund were the same three persons whose names I have given as Executors. The Aggabodhi Trust Fund was for the purpose of holding the properties referred to in Clause 15(5) and the income for his son, Aggabodhi, until he attained the age of 25 years or until the date of distribution, whichever shall be later. In Clause 15, the Trustees were asked to hold the Trust Estate upon certain Trusts and under Sub-clause (1) they were to hold a number of ordinary shares fully paid or partly paid in the Associated Newspapers Ltd. as shall be equivalent to 1/4 of his holding in ordinary shares in the Company, not including shares in the voluntary settlement referred to in Clause 4, which is the Settlement Trust P2, which he made prior to the Will. The other four children, other than Aggabodhi, were to get 1/4th of the ordinary shares the testator held, excluding what were dealt with by the deed of settlement.

(Mr. Weerasooria states he will produce a certified copy of the Trust deed. He states the original is with him and could be referred to by counsel for contestant).

(Shown a copy) Clause (b) states that the Issued Share Capital at the date of the document P2 is 11,500 fully paid shares. It further states the Settlor is the registered holder of 8,026 shares and that he is entitled to 1,396 shares out of the 2,000 further shares which had been recently

issued but not yet allotted. By that deed, he settled on the Trust 6,000 of the ordinary shares he held and 1,000 which had been issued but not allotted. In all, the Trust would have held 7,000 out of 11,500 plus 2,000 shares, *i.e.* 13,500. That would be more than half the Share capital. The holder of more than half the Share Capital would naturally have the controlling interest in a Company. According to the Clause in the Will to which I earlier referred, the children other than Aggabodhi were to have equally the shares which he would have held after giving effect to the settlement. I produce a statement (P94) showing how the holding of the five children would be on the basis that a thousand shares are allotted to the Settlement Trustees out of the New Issue, and a statement (P95) showing how the 5 children would hold the shares on the basis that the 1,000 new shares are not allotted to the Settlement Trustees. On that statement, it appears that if the 1,000 shares go to the Settlement Trust, the youngest son Aggabodhi would have more than double what any of the other children would have, and, if not, it would be less than double. If the 1,000 shares are excluded, it will be less than double any of the other children, and, if included, it would be more than double. Provision is also made in the Settlement deed P2 for the Settlement Trustees to pay all Calls on the further ordinary shares of the Co., mentioned in the Schedule thereto.

The deceased owned a bungalow called Warrington, his residential bungalow. Document P5 containing the Provisional Assessment and the Declaration made by the Executors has already been produced in this case. Warrington was valued by the Executors at Rs. 108,000/-. In the declaration, the value was given as Rs. 108,000/-. In the Provisional Assessment that figure was accepted.

Q. Did you later get Warrington valued by a Valuer?

A. Yes, by Mr. Ferdinands.

I did that because the original declaration was being contested by the Valuation Department, on behalf of the Estate Duty Department. The valuation of Mr. Ferdinands was sent to the Valuation Department, with whom the Estate Duty Department, wanted us to deal. Ultimately, the Executors valuation of Rs. 108,000/- was not accepted. There has been produced the Final assessment P6 dated 19.6.58, according to which Warrington is valued at Rs. 306,000/-, *i.e.* increased by Rs. 198,000/-. The matters I have already referred to, in regard to the valuation of Warrington, the value of the Newspaper shares, the estate duty on the gifted and appointed properties, were under consideration by the Estate Duty Department.

Q. The Executors tried to have the values assessed at?

A. As low as possible.

My Proctors were given the draft of the figures as finally accepted by the Department (P51). The Executors were accordingly informed.

No. 9
Petitioners'
(Executors')
Evidence
—Continued

Evidence of
G. B. S. Gomes—
Examination
—Continued

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued

Evidence of
 G. B. S. Gomes —
 Examination
 —Continued

On that basis, Estate Duty had to be calculated on the basis of the figures accepted by the Department.

The Testator owned a property at Thimbirigasyaya which he dealt with under the Will, giving certain portions to Nalini, Ranee, Kusuma and the contestant ; he gave the balance to Aggabodhi Trust, as created by the Will, to which I have already referred. Under Clause 23 of the Will, the Trustees were authorised to sell any part of the Trust estate or otherwise deal with it to pay his debts, funeral and testamentary expenses and other liabilities. A portion of the Thimbirigasyaya block was sold and the proceeds were utilised for the payment 10 of estate duty and income tax and other expenses. I refer to the fact that Messrs. F. J. and G. de Saram are the Proctors referred to in the Will. During Mr. Wijewardene's lifetime, the same firm acted for him, from the time I came to know the family. They were specially named in the Will as the persons who should deal with the Testamentary case of Mr. Wijewardene and other matters. In part II page 2 of the Final Account is shown Rs. 38,225/70 as the Account for professional services rendered by Messrs. F. J. and G. de Saram as on that date, up to 31.3.1957. We have also shown in the Account for the period 1.4.54 to 31.3.55 dated 6.9.54, the figure of Rs. 30,417/11. The 20 Executors have paid that. We were satisfied that the fees were reasonable. All the accounts of the Executors and Trustees were kept by them in their office. They interviewed the Income Tax Department and the Estate Duty Department, and advised us in regard to all matters in connection with this estate, which is a very considerable one. I have already told Court what the difficulties were in regard to the Administration. I have also included in the account the Air Passage paid to Mr. Aubrey Maartensz for his passage from Australia to Ceylon and from Ceylon back to Australia. As I stated earlier, it was my wish, as an Executor, to have in Ceylon one of those who 30 were named in the Will as an Executor and I also stated that he was well known to members of the family. The Bank Account was opened in the names of all three of us. He was not a Proving Executor, but, otherwise, his advice was available whenever he was in Ceylon and also by correspondence when he was in Australia. Shortly after he returned from Australia on his first visit after Mr. Wijewardene's death, he was present at certain Conferences among the members of the family. He came shortly after Mr. Wijewardene's death and stayed about a month. During that time, we all, including him, interviewed counsel on behalf of the Executors. I believe something 40 between Rs. 3,000/- and 4,000/- was charged as the Air Passage, but I am not sure of the figure. I cannot, recollect the exact amount. As far as I recollect, it was an Air Passage but I cannot remember if there was any Hotel accommodation paid for. We considered that his presence in the circumstances was necessary in Ceylon. It would have taken a much longer time to come by steamer and go back by steamer.

The Executors were satisfied that that was the figure paid. The beneficiaries, except the contestant, accept that payment. According to the statement D attached to the Balance Sheet for the period from 50

14.6.50 to 31.3.52, the Air Passage from Canberra to Colombo and back, and his expenses in Colombo during the whole month came to Rs. 4,516/22. During the whole month he was here, he was busy in regard to matters affecting the estate. In regard to the fees, we have received the bill dated 6.9.54 for the period June, 1950 to June, 1954 (P96), from Messrs. de Sarams showing the fees and the services rendered in respect of which the fees are charged, and also items of stamps and disbursements which they have made. The fees for that period come to Rs. 31,500/-. Disbursements including stamps on proceedings and other matters come to Rs. 4,830/11, and two other sums of Rs. 75/- and Rs. 12/-. I also produce as P97 the bill dated 6.9.54 relating to services rendered in Income Tax and Profits Tax matters for the period June, 1950 to 30th June, 1954—Rs. 840/- for services, and postages and petties Rs. 5/-, totalling Rs. 845/-. That is headed "Income Tax and Profits Tax." I produce as P98, with the heading "D.C. Colombo Testamentary case 14315," dated 5.5.58 for the period June, 1954 to April, 1958, giving particulars of the services rendered and fee at Rs. 36,750/-, and disbursements made on different items coming to Rs. 1,387/70 plus Rs. 13/- plus 75/-. We received a bill for services rendered in respect of the Thimbirigasyaya property, which also we have paid.

(Further hearing on 4/9, 23/9, 24/9, 2/10, 9/10, 12/10, 15/10 and 20/10, 1959).

(Sgd.) V. SIVA SUPRAMANIAM,

Additional District Judge.

9.7.59.

4.9.59.

Appearances as before except that Mr. Advocate Nadesan is not appearing today.

Errors in previous day's proceedings corrected of consent.

G. B. S. Gomes—Recalled—Affirmed :

Examination-in-chief (*continued*) :

I produce the bill in respect of the Thimbirigasyaya property P99 dated 16.3.54, which was paid. The executors also received a bill in respect of income tax and profits tax dated 9.6.58 for Rs. 1,275/-. (P100). P99 was for Rs. 3,740/-. Bill P100 was paid. The executors also received a bill dated 12.3.52 (P101) showing charges in respect of Medikala Estate acquisition which the executors paid. The executors also received bill dated 9.3.57 showing the charges in respect of settlement notice No. 3046 Kathland (P102) which has been paid. One of the matters which the contestant has raised in this inquiry is to the effect that a painting of the Assembly Hall on Independence

No. 9
Petitioners'
(Executors')
Evidence
—Continued

Evidence of
G. B. S. Gomes—
Examination
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No. 9
Petitioners'
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Evidence
—Continued

Evidence of
G. B. S. Gomes—
Examination
—Continued

Day has been disposed of by the executors and he has claimed the value of the painting which he states is Rs. 12,500/-. Mr. Floyd was the painter who painted the Assembly Hall on Independence Day. I had met him on many occasions. He was in Ceylon for some time at the request of Mr. Wijewardene. Having come to Ceylon he painted a large number of pictures. He also painted the picture of the Assembly Hall on Independence Day. I have seen it. He painted only one picture. Mr. Wijewardene did not take any of the paintings of Mr. Floyd during his lifetime. The executors paid for certain pictures. The picture of the Assembly Hall was not taken 10 over by the estate at any time. To my knowledge Mr. Wijewardene had not agreed to take over that picture during his lifetime.

Evidence of
G. B. S. Gomes—
Cross-examination.

Cross-examination by Mr. E. B. Wikremenayake :

I married in 1942. At that time I was the Manager of the Ceylon Motor Insurance. I joined the Board of Directors in 1946. Prior to 1946 Mr. Wijewardene did not invite me to join that Board. The first time I was invited to join the Board was in 1946. Prior to that I was an employee in the Associated Newspapers from late 1943 or early 1944. He had discussed matters of the Associated Newspapers with me. He had two sons. His youngest son was his 20 favourite son.

Q. What were his relations with his eldest son ?

A. I would say they were quite normal up to the time of the son's marriage. Thereafter I would not say they were quite normal.

Mr. Wijewardene discussed the future of his youngest son with me.

Q. Was that a matter which influenced you in any action you took ?

A. Yes.

Q. Why ?

A. I knew that he hoped that his youngest son would be able to take as prominent a part in the running of the Associated News- 30 papers as he took.

Q. What were your own relations with the youngest son ?

A. Cordial.

Q. Do they still remain cordial ?

A. Yes.

Q. How were the eldest son's relations towards you ?

A. I am not aware of any personal animosity.

Q. Did he approve of your appointment to the Board of Directors ?

A. I am not aware. I presume he must have approved it.

Mr. Wijewardene held the major shares in the Associated Newspapers. He was in a position of control.

Q. Was it his intention that the youngest son should have the same power ?

A. It was his intention that he should have a predominant interest as compared to his other children.

10 In 1948 I was a member of the Board of Directors. There was a resolution for the increase of capital P28. On 9.2.50 there was a meeting of the Board of Directors at which it was resolved that D. R. Wijewardene was entitled to 1,396 shares. That was an increase in proportion of the amount of shares he had. On 16.2.50 by P30 there was a circular letter issued that Rs. 50 was payable on 15 March and the balance Rs. 50 on 15 September per share. That first call was paid. It was paid on 7.3.50. Mr. Wijewardene wrote back accepting the offer and sent a cheque. His own letter P31 is undated. In the meantime he had prepared a deed of settlement. He had appointed
20 settlement trustees in respect of the shares on certain trusts. I have seen that deed of settlement. It purports to transfer the shares. The balance was payable on 15.9.50. On 6.4.50 the directors met. By P33 the application was noted. Before he could pay the final call Mr. Wijewardene died. He died on 13.6.50. On 13.9.50 there was a meeting of the directors. (Minutes put to witness). That is correct. On 27.3.51 by P91 the trustees wrote to the Executors. They called on the executors to allot 1,396 ordinary shares allotted to Mr. Wijewardene to themselves. They drew our attention to the deed of settlement. I was one of the executors. There were other
30 persons who were beneficiaries under the trust. When I received this letter, we got legal advice in regard to the claim made by the trustees. We consulted the beneficiaries after we had received legal advice.

Q. Were they agreeable to transfer the shares to the trustees ?

A. All the beneficiaries were agreeable other than the contestant.

We sent a circular letter P92. As a result of what the beneficiaries told me, we transferred out of the 1,000 only 750 shares. The other 250 were shares in respect of which the contestant claimed to be the beneficiary. On that matter we have sought the directions of court. He claimed to be the beneficiary of the 250 shares. The transfer
40 of the 750 shares was also consequent on the advice of Counsel.

(Mr. Rafik states that he has no questions to put to the witness).

No. 9
Petitioners'
(Executors')
Evidence
— Continued —

Evidence of
G. B. S. Gomes—
Cross-examination
— Continued

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued

Evidence of
 G. B. S. Gomes —
 Cross-examination
 —Continued

Cross-examination by Mr. Kannangara :

I am not in any sense an accountant. I am not qualified as such. I have some practical experience of accounting.

Q. Do you say that you have personally examined the accounts filed by you in this court ?

A. Not in detail.

Q. Have you examined them in a broad sort of way ?

A. I have looked into it to see whether all the estate accounts etc. have been incorporated but I have not examined items in detail.

When I sign the accounts I go through it and one schedule refers to 10 the estate and another to the shares and things like that. I did not examine the details of those schedules.

Q. You cannot vouch for the accuracy of the accounts but you have accepted the statement of somebody else ?

A. I can vouch to their accuracy because I know that they have been audited.

Q. You have accepted the certificate of accuracy given by the auditor who audited the accounts ?

A. Yes.

Q. By auditor do you refer to the person who has certified on the 20 face of the document, Mr. Munaweera ?

A. Yes.

(Mr. Weerasooria wishes it to be recorded that no single item of the accounts has been challenged except the matters put in issue).

The accounts filed in court were prepared, some of them at the Lake House and some in the Office of Messrs. F. J. & G. de Saram. I have filed an account.

Q. Who prepared that account ?

A. It must have been prepared by Messrs. F. J. & G. de Saram and audited by Mr. Munaweera.

30

Q. You say "It must have been." You do not know ?

A. I know.

Q. Prior to that you yourself did not personally examine the accounts ?

A. We have examined the accounts from year to year because it was customary for us to furnish the accounts to the beneficiaries.

Q. You have examined the accounts from which year ?

A. I am not sure. I think it took 2 or 3 years to send the first account. I am not quite sure. It should have been 2 or 3 years after the death of Mr. Wijewardene that the first statement was sent.

Q. Would it be correct to say that the first account was dated 21.5.54 ?

10 A. It is possible.

Q. And that the first account covered the period 14.6.50 to 31.3.52 ?

A. Yes.

Q. Are you aware that accounts have not been regularly furnished to the income tax department ?

A. I am not aware of that.

Q. Is it or is it not correct that taxes have been levied in the absence of returns ?

A. They may have levied.

Q. Are you aware of that fact or not ?

20 A. I am not aware.

Q. Did you yourself give your mind to the question as to who should prepare the accounts of the executors ?

A. Yes.

Q. And you came to a decision ?

A. Yes.

Q. That the accounts should be entrusted to F.J. & G. de Saram ?

A. Yes.

Q. You thought it was a wise thing to do ?

A. Yes. We gave our mind to the matter.

No. 9
Petitioners'
(Executors')
Evidence
—Continued
—
Evidence of
G. B. S. Gomes—
Cross-examination
—Continued

No. 9
Petitioners'
(Executors')
Evidence
—Continued

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued

Q. Roundabout when was that ?

A. As soon as we had a meeting with the co-executors 2 or 3 months after Mr. Wijewardene's death.

It was about July, 1950. It was shortly after Mr. Wijewardene's death. I know Mr. Munaweera very well.

Q. Would it be correct to say that he had been a trusted servant of Mr. Wijewardene's ?

A. Yes.

Q. Would it be correct to say he maintained the accounts of D. R. Wijewardene during his life time ?

10

A. Yes.

Q. And would it be correct to say that so far as you are aware he maintained them efficiently giving full satisfaction to his master ?

A. As far as I am aware he must have done it satisfactorily. But I heard Mr. Wijewardene periodically pulling him up.

Q. Just as Mr. Wijewardene pulled up everyone else in Lake House ?

A. Yes.

Q. Would you conscientiously say that Mr. Munaweera was not competent to keep the accounts of the executors ?

A. I think I could not have entrusted the keeping of the accounts 20 of this estate to Mr. Munaweera.

Mr. Wickremesinghe and I thought about the matter.

Q. You considered it unwise to give the accounts to Mr. Munaweera ?

A. We only considered it desirable to give it to Messrs. F. J. & G. de Saram.

Q. Were you conscious of the fact that you were making a change ?

A. I did not look at it from that point of view because during Mr. Wijewardene's lifetime Mr. Munaweera prepared the accounts but Ford Rhodes Thornton audited. Whatever he prepared was subject to the scrutiny of a third party. I also intended 30 the accounts of the executors to be audited. So we took a decision that we would keep some of the accounts and do it ourselves in Lake House and asked F. J. & G. de Saram to keep that trust accounts of the executors and the trustees and have them duly audited.

The accounts were kept by F. J. & G. de Saram and audited by Mr. Munaweera.

Q. Was that done as a result of a conscious decision ?

A. I was satisfied with Mr. Munaweera auditing the accounts.

Q. Did you decide that the accounts of F. J. & G. de Saram which were to be filed in court should be audited by Mr. Munaweera?

A. As and when they were made by F. J. & G. de Saram, they were audited by Mr. Munaweera.

Q. How is it that the accounts which during the testator's lifetime were done by Mr. Munaweera and audited by Ford Rhodes Thornton were subsequently prepared by F. J. & G. de Saram and audited by Mr. Munaweera?

A. Because we took such a decision.

10 We did not call upon Ford Rhodes Thornton to audit these accounts.

Q. It is your position that the date of distribution is 31.12.57?

A. Yes.

Q. That is the date on which you possibly could have terminated the trust and distributed the estate?

A. Yes.

Q. You could not have done it earlier?

A. No.

Q. Is that a matter of opinion which you accepted from an advisor or is it a matter which you had given your mind to and come to a decision?

20

A. It is a matter on which we were advised.

Q. You yourself cannot speak to whether a distribution was not possible earlier?

A. I was advised and I considered the matter.

Q. Can you yourself say that it was not possible to distribute earlier or do you say that the persons to whom you entrusted the management of the estate could say so?

A. I could say so.

I know the contestant's position in regard to the date of distribution. His position is that it could have taken place on 1.1.54.

30

(Adjourned for lunch).

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge.
4.9.59.

No. 9
Petitioners'
(Executors')
Evidence
—Continued
Evidence of
G. B. S. Gomes—
Cross-examination
—Continued

4th September, 1959.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued

Evidence of
 G. B. S. Gomes —
 Cross-examination
 —Continued.

Resumed after lunch. Same appearances.

G. B. S. Gomes, — Affirmed, — recalled.

Cross-examination by Mr. Kannangara continued.

During the lifetime of Mr. D. R. Wijewardene, Mr. Wijewardene had an office in his house. That is where Munaweera worked. I know that one of the clerks who used to work in Lake House used to work in the house. I do not know whether it was done in association with Munaweera or independently, but I have seen other people work in that office. He may or may not have worked with the assistance of other 10 clerks, I am not sure. He kept all the personal accounts of Mr. D. R. Wijewardene. All his income from estate, his income from the shares, his payments, all his transactions were recorded and kept by Mr. Munaweera. I was questioned on the basis that the correct date of distribution could have been 1st January 1954. I had myself given my mind to the matter and decided on 1st January 1958. On the 2nd of July, the contestant handed to my lawyers a statement showing the position of the accounts according to the contestant. I have looked into it.

Q. To find out whether it contained the correct statement? 20

A. Well, I looked at it to find out what it was all about. I did not take the advice of any accountant. I just looked at the statement— I think it is a statement of the cash position. I have not checked it with our own accounts and I cannot certify to its correctness. I did not check it with anything at all.

(Mr. Kannangara marks a copy of the Accounts referred to by him, prepared by M/s. Satchithanandam, Wijeratne and Company, Chartered Accountants, dated 25.6.59—D5. He undertakes to prove these accounts.

Allowed subject to proof) 30

(Shown a copy of D5) This is a statement of the Cash of the Estate as reflected in the Accounts filed by us in court.

(Mr. Weerasooria states it purports to be but he does not know)

Q. Did you not give instructions to your lawyers or accountants to have it verified before you gave evidence?

A. No. I knew that you had presented this document.

Q. It purports to be a summary of the cash received by the Executors and Trustees as income and as proceeds of realisation of capital?

A. The statement so says.

Q. As shown in the Audited statement of accounts and balance sheets for the period 14.6.50 to 31.3.54 ?

A. Yes.

Q. You say you have not endeavoured to verify and will not accept its accuracy ?

A. I have not checked it against the accounts and I would not like to swear that it is correct in all respects.

(Mr. Weerasooria states that the copy given to him may be different from the original.)

No. 9
Petitioners'
(Executors')
Evidence
—Continued

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

10 On the second sheet of D5 is shown a similar summary for the period from 1.4.54 to 31.12.57. According to D5, the total receipts of cash from 14.6.50 to 31.3.54 was Rs. 2,449,604/75, and the total receipts of cash from 1.4.54 to 31.12.57 was Rs. 575,096/39. The total cash receipts from income and proceeds of realisation of capital from 14.6.50 to 31.12.57 is Rs. 3,024,701/14. Page 3 contains a statement of the payments made under various categories from 14.6.50 to 31.12.57. It is carried over to sheet 4 in which the total is arrived at, and the figure is Rs. 2,021,615/55, to which has been added two items
20 which fall outside the categories under which the payments have been analysed—calls on partly paid shares and repairs to Arcadia Estate bungalow, and the total including those two additional items comes to Rs. 2,122,037/55. This was signed by a firm of Chartered Accountants. I gave serious consideration to it. (Shown certificate by Accountants) These accounts were prepared, according to those who prepared them, from our own Accounts filed in court. It is a Cash statement showing a surplus of income over expenditure.

Q. Does it not show that with the Cash available on 31.3.54 you could have made every single one of the disbursements which you made upto 31.12.57 ?

30 A. I did not draw that conclusion.

Q. If this statement is correct, the total cash available in your hands as Executors on the 31st of March 1954 would be Rs. 2,449,604/75 ?

A. Yes.

Q. And the total expenditure from the date of death upto 31.12.57 would have been Rs. 2,122,037/55. Is that correct ?

A. Yes.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued

Q. In your statement of accounts as presented in the court and as accepted, Executors are bound to give Kusuma Gunaratne Rs. 20,000/- ?

A. Plus compensation for the difference in value for the divided portion of Galpokuna.

The figure payable to Mrs. Gunaratne will not appear in these accounts. It will be approximately Rs. 290,000/- on account of compensation to equalise the value of her portion of Geekiyanagedera with the divided portion of Galpokuna, plus Rs. 20,000/- approximately Rs. 310,000/-. Rs. 20,000/- is a fixed figure. On account of compensa- 10
tion to equalise the value of her portion of Geekiyanagedera with the divided portion of Galpokuna, the amount payable to Mrs. Gunaratne is Rs. 287,176/65, and, on the other account, Rs. 20,000/- totalling Rs. 307,176/65. In statement D5, the payment of Rs. 20,000/- and the payment of Rs. 287,176/65 are not included.

Q. That is because in your own accounts these two items have not been shown as payments. Is that correct?

A. Yes.

Q. Will you accept that if you add these two items they come to Rs. 307,176/65 ?

20

A. Yes.

Q. Bringing the total payments, with those two payments included, to Rs. 2,429,214/20.

Q. It is your position that the date of distribution should be 31st December 1957 ?

A. Yes.

Q. So, apart from these four items, there are no payments due ; no payments have been made nor are any due after 31.12.57 ?

A. There may be payments due on income tax because we could not have been assessed before 31.12.57 in respect of the year 30
ending 31.12.57.

This is income tax payable in respect of property in the possession of the executors during 1956-57.

Q. You do not suggest that the payment of income tax in that way, on property in your hands, is a reason for delay in distributing the assets. If you do, the Executors can continue eternally ?

A. I cannot follow the question. You started by telling me that the income at the end of 1954 was Rs. 2,400,000/- odd and the total

expenditure even upto 1957, I mean the income, was considerably less, and asked whether it would not follow that we were in a position to distribute on 1.1.54.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Q. You say there might have been payments due subsequent to 31.12.57 in respect of liabilities incurred prior to 31.12.57 ?

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued

A. Yes.

Q. Which are not shown in your accounts ?

A. Yes.

10

Q. You say those payments are payments of income tax upon assessments that will be made and has not already been made ?

A. Yes.

Q. Is there any other item ?

A. No other item.

Q. Will you accept that if D5 is correct you had sufficient money in your hands, sufficient cash, on the 31st of March 1954 with which to pay all payments which you actually made upto 31.3.57 ?

A. You mean it could be possible—that there was sufficient money to make all the payments which were subsequently found to be due upto 31.12.57.

20

Q. Will you admit that if D5 is correct you had sufficient money in your hands on 31.3.54 to make all the payments you actually made upto 31.12.57 ?

A. I will admit that the amount of money we had at 31st March 1954 is now found sufficient to pay the liabilities as shown in this statement, though we actually paid at 31st December 1957.

Q. By now you mean after examination of the accounts ?

A. On the steps we took to reduce the estate duty, to reduce the income tax, to reduce the liabilities of the estate, there is a surplus. In March 1954, the contingent liabilities we were aware of did not permit a distribution.

30

Q. When you say you now find, what is the date on which you became aware of the fact ?

A. I am aware of this fact purely by looking at this cash statement.

Q. It is only after you examined D5 that you discovered this fact ?

A. Because I did not know what the final estate duty, valuation of this estate, would be, till 1957.

No. 9
Petitioners'
(Executors')
Evidence
—Continued

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued

Q. Had you given your mind to this matter ?

A. Yes.

Q. According to the provisions in the Will, you had to meet the liabilities of the testator from the income and, if necessary, by a sale.

A. Yes.

Q. Did you and Mr. Wickremesinghe see how many years income you will need to meet the liabilities of the estate ?

A. Yes.

We did that on a number of occasions, and particularly in January 1954.

10

Q. Why particularly in 1954 ?

A. We took stock of the position in January 1954 because that was consequent to our receiving an estimate of the valuation of the A.N.C.L. shares on 25th May 1953 at Rs. 490/- per share.

Q. Your position is that you took stock of the position on the 8th of January 1954, and the occasion was that an increase in the A.N.C.L. share valuation had been proposed ?

A. We took up the question of the value of the shares in March 1953. 2 or 3 months after that the Estate Duty authorities informed us that they valued the shares at Rs. 490/- per share. That made a big difference to our liabilities because there was an increase of Rs. 193/- per share in respect of over 8000 shares which was part of the property and that would also push the total value of the estate on which estate duty was payable to over six million and the rate of duty to 25 to 30 per cent, and that fact alone would place an additional liability of between 15 and 20 lakhs. The value of the estate would go up by that and the rate too on the estate as a whole would go up from 25 to 30 per cent and we regarded the position seriously and took stock of the position.

Q. Do you say that on the 8th of January 1954 you realised you would have sufficient funds by 31st March 1954 to wind up the estate if the share value had not been increased ?

A. I would not say that because, even if we assume it was not increased, I was not aware of what compensation would be payable to Mrs. Gunaratne in respect of equating her divided portion with the divided portion of Galpokuna, and, of course, I was also unaware of what the legal expenses would be, and so many other matters.

In January 1954 I gave my mind to the question whether distribution could be done in 1954. We may have done so 6 or 8 months earlier too. I am not certain whether we did that earlier but I am certain we took stock of the position in January 1954. We took stock of the position on the basis of some accounts and the A.N.C.L. shares being valued at Rs. 490./- We had an account of the Executors and Trustees. By accounts I mean a statement of assets and liabilities. That was available to us in January 1954, prepared by M/s. F. J. & G. de Saram. That was not an audited statement.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

10

Q. In that statement did they show the cash available and the payments that will have to be made?

A. Yes.

In D5 there are a number of figures making reference to profits tax and income tax. I cannot possibly remember every payment of income tax. I cannot say whether every payment of income tax is shown in this statement unless I check our accounts with this.

20

Q. You say that prior to January 1954 you had taken stock of the position, and you say you cannot be sure?

A. Yes.

Q. Soon after the death of Mr. D. R. Wijewardene, did you take stock of the position?

A. We prepared an inventory of the assets for the purpose of making the Estate Duty declaration—That was done towards the end of the year, towards November 1950. That was filed in court. We disclosed all the properties under various heads.

Q. Subsequent to that, did you sit down and work out what would be payable by way of liabilities prior to 1954?

30

A. No, I do not think.

Q. Statements prepared by de Saram or any accounts?

A. I am not sure—statements would have been periodically prepared for us.

Q. I understood you to say that you had a statement prepared in January 1954, prepared by de Saram. Did you have a similar statement prior to January 1954 of the liabilities of the estate?

A. No, I do not think we had a complete statement.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination.
—Continued

Q. Any incomplete statements ?

A. We were aware of the liabilities, but not a statement. I had a feeling that we had worked out our liabilities prior to 1954, but I am not sure. In 1954 we had two figures. If it was not possible to reduce the value of the A.N.C.L. shares from Rs. 490/-, it showed that we were short of a little over 300,000/-, and was also advised at the time that as the Newspaper Trust Settlement was a revocable one it was always possible for the Estate Duty Department to assess us, if the Newspaper Trust Settlement were not in a position to pay, and, on inquiry, we found that they were also short and took that into account in estimating the possible liabilities of the Executors, and that was 2 1/2 lakhs. So, we estimated the shortage in the event of the Settlement Trustees' liability coming on us at about 575,000/-. Our estimate of our liability in the event of the shares being valued at Rs. 490/- came to a little over three lakhs—Rs. 310,000/- or 312,000/-. I was advised that the Department had a legal right, in the event of default by the Settlement Trustees to assess us and, when we inquired about the position, again assuming the shares to be valued at Rs. 490/-, they were short of 2 1/2 lakhs. The total would be between 560,000/- and 575,000/-.

Q. You calculated the liabilities of the estate and found that in two eventualities your liability would exceed what you thought it was by Rs. 575,000/- ?

A. No, not what I thought it was. There was no evidence at that moment that we would succeed in getting this value of Rs. 493/- reduced. In estimating our liabilities we took Rs. 493/- into account and I found I was short by 5 3/4 lakhs.

Q. What was your total liability as worked out in January 1954 ?

A. That sum of Rs. 575,000/-.

Q. What was the actual extent of the liability ?

A. I cannot say that without looking into the accounts. As far as we were concerned, I believe we had estimated our assets at 12 lakhs and liabilities at 9 lakhs or Rs. 888,000/- ; that is how we arrived at the figure of three lakhs on our own account; and on the other account on behalf of the Settlement Trustees 2 3/4 lakhs. We estimated the available cash. It came to something over Rs. 1,200,000/- approximately. On the basis that the shares would be valued at Rs. 493/-, per share, the liabilities were 888,000/-. I am sorry, I put it the wrong way, our liabilities were a little over Rs. 1,200,000/- and the assets Rs. 880,000/- or 890,000/-, and we were short of a little over three lakhs. By assets I mean liquid assets. The liabilities included everything known to us at that time. Besides additional compensation which we had to pay, we were aware of the fact that there was a certain amount of gifted property,

and, although we took up the position that estate duty was payable by the beneficiaries, the value of the gifted property could have affected the estate as a class, and our declaration was very close to the six million mark, where the rate jumps from 25 to 30 per cent, and we had no control over the value declared by the beneficiaries of gifted property. These are the main matters that struck me as possibly affecting our liability at that time.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.
—
Evidence of
G. B. S. Gomes—
Cross-examination.
—Continued

Q. You first thought the Estate Duty Department might levy the Settlement Trust tax on you?

10 A. That they had a right to do so and I was aware that they had no cash.

I have some idea of the broad provisions of the Settlement Trust.

Q. Are you aware that, as seen by the Executors, the Executors were asked to help the Settlement Trust to get sufficient cash to meet their liabilities?

A. There may be such a provision.

Q. You are not aware of it?

A. I should like to see.

20 Q. You thought the Trustees may not be solvent and you advanced a considerable sum of money?

A. Yes.

I think the accounts show a fairly large sum paid by us on their own account. I do not think it is possible for me to spot the particular account, with so many papers, unless I get assistance from the people who prepared the accounts.

(Mr. Kannangara states he has no objection to that. Mr. Weerasooria states that as far as he is aware no such advance was made, but he would check it up.)

30 All I remember is that the question of paying some money on account of the estate duty or something like that on behalf of them as well. I am not sure whether it was in the very first payment we made of Rs. 775,000/- *i.e.* to get probate. It is possible that the value of the shares was included in the figures on which we paid estate duty, and, if we paid, we naturally would be paying a part on behalf of the Settlement Trustees.

(Mr. Weerasooria states there was paid a sum of Rs. 261,645/25 on account of estate duty; presumably, that must have been on both accounts.)

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued.
 —
 Evidence of
 G. B. S. Gomes —
 Cross-examination
 —Continued.

I gave mind to the possibility of our having to advance money to the Settlement Trustees. I remember that we considered the question and my recollection is that we paid some money on their behalf; it may have been at the time of the original assessment—that is, when we made our first return of the value of the estate, and we received a provisional assessment, because the shares given to the Settlement Trust would have been considered as part of the whole estate.

Q. Are you now aware of the fact that in fact you did pay?

A. I cannot say I am aware of the fact now.

The question of paying estate duty on behalf of the Settlement Trustees was considered.

Q. Was a decision arrived at that you should make a payment?

A. I cannot remember.

It was a large sum that would be affected.

Q. You say you cannot say today whether you paid so many lakhs or not?

A. I cannot.

Q. If you gave your mind to the question of the assets and liabilities, this is not a fact you can forget—as to how much you paid from the funds of the Executors to meet the liabilities of the Settlement Trust?

A. My recollection is that we paid a lump sum on behalf of ourselves and the Settlement Trustees.

(Mr. Weerasooria states that letter dated 12.6.51 is to the Commissioner of Estate Duty by which the Executors forwarded a cheque for Rs. 261,645/25 the whole of which was paid on behalf of the Settlement Trustees.)

Q. Do you say now you remember you paid the amount?

A. Now that my attention was drawn to it. I had a recollection of such a payment but could not recollect the amount.

80

The amount was a little over two lakhs.

Q. Is that all you paid?

A. I could not say.

Q. Is there an account between yourself and the trustees of the Settlement Trust? Has the respective position of yourselves as

Trustees and the Settlement Trustees been reduced to the form of accounts ; how much do you owe them or they owe you ?

A. Not to my knowledge.

The Settlement Trust has been in existence since 1950. There have been Statements of Accounts of the Settlement Trustees from 1950 upto date. They have submitted accounts not to us but to the beneficiaries. I cannot say what they have done with the accounts. To my knowledge there was no account between us and the Settlement Trustees. I am not personally aware how much they owe us or we owe them.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes →
Cross-examination
—Continued.

10

Q. Do your accounts filed in court show any money as due to the Estate from the Settlement Trustees ?

A. This is a matter where I have to get assistance from M/s. de Sarams.

(Mr. Weerasooria states that there is no such amount shown)

Q. Will you tell us whether there is any amount shown in the accounts filed in the Court as due to you from the Settlement Trustees ?

(Mr. Weerasooria states that the sum paid was refunded in the adjustment of the accounts of the Executors)

Q. Is it a fact that you have disclosed any sum as due to you from the Settlement Trustees ?

20

(Mr. Weerasooria states that Rs. 261,654/25 was paid by the Executors on behalf of the Settlement Trustees and the Department credited that sum to the Executors, and not to the Trustees, when the apportionment of estate duty was made. It does not come into the Account because it had been adjusted. The Department of Estate Duty had adjusted that. For what the Executors paid on behalf of the Settlement Trust the Estate Duty Department gave credit, and debited the Settlement Trust with that amount.)

Q. Will you accept the statement as correct that there is no disclosure in the accounts of any sum due to the Executors from the Settlement Trust ?

30

A. I would like to verify. I remember that in respect of these shares claimed by the Settlement Trust, the Executors paid the final Call. Rs. 50/- had been paid by Mr. Wijewardene and there was Rs. 50/- we paid from the Executor's funds. With the consent of beneficiaries we transferred 750 of those shares to the Settlement Trust and I am not sure whether we received payment of the Final Call we paid the company. Your question was whether there was any debt from them and I am not sure whether that might be due.

40

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination.
—Continued

- Q. It is a small sum ?
- A. Not a small sum ; on 750 shares of Rs. 100/- there would be Rs. 37,500/- due to the Executors from the Settlement Trust. I know we made a claim from the Settlement Trust but at a certain stage it was in dispute. They took up the position that they need not pay but that the Executors should pay it, and give them the stock. So far as I am aware, we had advanced some money on account of Settlement Trust on account of the estate duty liability and I am aware of the claim we had against the Settlement Trust on the Final Call on the shares we transferred ; other than that, 10 I do not recall that we had any financial transaction with the Trustees of the Settlement Trust. I am not aware of any Statement of Accounts between us and the Settlement Trust. In respect of what we paid on account of estate duty, it has been accounted for in an adjustment of the refund of duty due to us.

Q. What you paid on behalf of the Settlement Trust, has it been brought into this account ?

A. I find in the Final Account a refund of estate duty overpaid Rs. 420,294/82.

I am aware of the fact that there has been a refund of estate duty 20 and brought to account, but I want to be sure. At the moment I am not sure.

Q. Do you say that any payment due to the Executors of the estate from the Settlement Trustees is shown in the accounts filed ?

A. Yes.

Q. Where in the accounts is that shown ?

A. It would be shown—it is shown in this figure of refund of estate duty.

The figure is Rs. 420,294/82. It is shown in the Final Account part II—it is marked page 2, under the heading part I Unrealised Assets. The 30 entry which I have referred to is an entry with regard to money refunded to us by the Estate Duty Department Rs. 420,000/- odd, which is refundable.

Q. Do you say that figure shows an account of money due to you from the Settlement Trustees ? If so, how ?

A. All I can say is.....

Q. Did you lend moneys to the Trustees ? Did the Trustees refund the money to the Estate Duty Department ?

A. We lent moneys to the Trustees but paid it to the Estate Duty Department, and when the refund was due to us they credited us 40 with that amount that we paid on their behalf and debited them.

Q. Is it your position that the sum of Rs. 420,000/- definitely contains the amounts which were advanced to the Trustees? Do you say that?

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

A. Well, it should contain, but, if I am to say it is definitely contained I will have to look into the whole question of the computation.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued

Q. You have referred to the possibility that at some stage you were faced with the possibility that the Estate Duty Department would increase the value of the A.N.C.L. shares?

10 A. It was not a possibility but a certainty.

We were informed that they valued at Rs. 493/-

Q. Were you informed of that verbally or by letter?

A. By letter.

Q. Are you referring to the letter P38 or to some other document?

A. Yes, P38.

Q. Was that the first intimation you received that the Estate Duty Department had intended to increase the value of these shares?

A. It was the first official information.

Q. Was there unofficial information?

20 A. Our lawyers got the impression in discussions with them earlier in the year that they intended to revise, which they conveyed to me.

To my knowledge, there was no writing before P38. We had valued the share at Rs. 300/-. That was the value finally accepted. It was not based on a valuation by an actuary or expert on our behalf. That value was eventually accepted. The Department finally agreed to value the share at Rs. 300/- for the purpose of the final assessment in 1955. Rs. 300/- per share was accepted by me, Mr. Wickremesinghe my co-executor, Mr. J. A. Maartensz, another executor and by the Settlement Trustees.

30 Q. Did they themselves submit a declaration?

A. I am not sure.

Q. Did you submit a declaration on their behalf?

A. No.

Q. Did you include the shares in your declaration?

A. No, I do not think so.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

Q. You would have been aware of the fact if they had placed a different value in their declaration—Rs. 300/- or more—you would have been aware?

A. Yes.

Q. So you can say the Settlement Trustees accepted the value at Rs. 300/- per share?

A. I must assume that.

Q. You say that in 1955 you first heard from the Estate Duty Department that they would accept your value of Rs. 300/- per share?

A. Yes.

10

Q. Did you receive the information in writing or orally?

A. It was in writing.

Q. A letter written by the Estate Duty Department to your lawyers?

A. Yes.

Q. Which was shown to you?

A. I do not remember whether it was shown to me or conveyed to me.

Q. After receipt of that letter did your lawyers ask you, "Now, Mr. Gomes, do you and Mr. Wickremesinghe, accept this value"?

A. Yes, I know we wrote and agreed to that value.

20

Q. Value of Rs. 300/-?

A. Yes.

Q. Was there any need for you to accept the valuation by the Estate Duty Department at Rs. 300/-?

A. Yes, but in the meantime it had been revised to Rs. 493/-. Then we, our lawyers and my co-executors, had a number of interviews with them. I did not go. They finally informed us that they were prepared to value the share at Rs. 300/- and we agreed to that.

Q. Did you take time to agree?

30

A. I don't think.

Q. Did your lawyers take time to agree ?

A. We were informed very shortly afterwards.

Q. In what month did you learn that the value of Rs. 300/- was the value the Department was going to place ?

A. Early in 1955, somewhere in March, and I think in a month or two we must have written to them.

Q. After the valuation did you and Mr. Wickremesinghe get together and make an assessment of your assets and liabilities ?

10 A. I do not think we prepared a statement as such but immediately after we received the intimation we went into the question of all the other issues that were outstanding.

Q. Did you find out at that date whether you had sufficient funds to distribute immediately ?

A. I cannot say we considered a statement as such.

Q. Do you say you considered accounts without a statement ?

A. We might have examined what our liabilities were. M/s. F. J. & G. de Saram gave us our exact cash position. We would estimate what our further liabilities would be and what our income is likely to be. These are matters involving figures.

20 M/s. de Sarams worked out the figure for us.

Q. Did you in fact, shortly after the receipt of the letter in 1955, sit down and work this out ?

A. We did not work it out but M/s. de Sarams worked it out for us. We scrutinized the figures carefully.

Q. You found that the liabilities were in excess of assets still ?

A. We found that there were certain liabilities which we were still unaware of—a large number of liabilities the quantum of which was still not known.

30 Q. Originally you said one of the major things was the value of the share ; then you mentioned compensation payable to Mrs. Gunaratne. Were there other matters ?

A. The question of the value of the gifted property.

Q. Then ?

A. And our legal expenses, I should say those were the main items.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination.
—Continued.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination.
—Continued.

Q. As regards legal expenses, the lawyers, would have given you what the maximum charges would be. That would not have made a difference?

A. It would have made a big difference.

(Shown P50)

Q. Is this the document which first conveyed the information that the Estate Duty Department had accepted the value of the share at Rs. 300/-?

(Mr. Weerasooria states P50 is with regard to the value of Warrington)

(Shown P50)

10

A. P50 is addressed by us to the Assistant Commissioner. It could not be a document received by us. This is the document by which we indicated the acceptance of the valuation to the Estate Duty Department. Para. 2 refers to that. Para. 3 refers to Warrington.

Q. Will you please produce the document by which the Estate Duty Department accepted the valuation of Rs. 300/- for the shares?

A. This reply makes a reference to an interview and not a letter.

Q. You now recollect that you did not receive a written communication and it was only oral?

20

A. I would not say I recollect but I would say that in this reply there is a reference to an interview.

Q. How long before P50 was that interview?

A. I understood from my lawyers that they had a number of interviews over the period November, December 1954 extending to March 1955.

Q. The interviews began somewhere in May, after P38.

A. After 1953 we took advice both from London and here and early in 1954 or somewhere in 1954 we received advice from our consultants in London indicating a value of approximately Rs. 300/- and a possibility of valuing these shares at Rs. 300/-.

I do not think that there were earlier interviews by our lawyers. My impression is that they served us with the notice in 1953 and we thought it would be a very difficult thing to get the valuation reduced and that we would need proper advice, and we sought that advice from various consultants, and the final advice was received in 1954. My co-executor

initiated a number of discussions. There would have been an interview in 1955, prior to March.

Q. You would exclude the possibility of it going into 1954?

A. The fact is that I did not deal with this matter.

Mr. Claude Wickremasinghe gave evidence—

Q. Do you know that the Estate Duty Department makes notes of dates and contents of interviews?

A. Yes.

Q. He would have been in an accurate position to give evidence with regard to the dates of interviews in answer to your questions, not ours?

A. Yes.

Q. And so another Assessor, Mr. Driberg?

A. Yes.

Q. Did you ask your counsel to ask him the questions to find out the date of arrival of the agreement?

A. No, I did not see the relevance.

(Further hearing on 23-9-59).

(Sgd.) V. SIVA SUPRAMANIAM.
Acting District Judge.
4-9-1959.

23rd September, 1959.

Trial resumed. Same appearances except that Mr. Nadesan too appears as additional Counsel for the Executors today. Mr. Samarawickrema points out that in numbering the pages of the proceedings, there is no page 43. By an error the page after page 42 has been numbered 44.

Of consent, errors in previous days' proceedings corrected.

G. B. S. Gomes, — Affirmed, — recalled.

Cross-examination continued:

The negotiations with the Estate Duty Department were not carried on by me, but by my co-executor Mr. Wickremesinghe, and M/s. F. J. & G. de Saram.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

No. 9
 Petitioners
 (Executors')
 Evidence
 —Continued.

Evidence of
 G. B. S. Gomes—
 Cross-examination.
 —Continued.

Q. So, really, you are not personally in a position to say whether prompt action was taken to secure the final valuation from the Estate Duty Department. ?

A. I could say that because, although our lawyers and Mr. Wickremesinghe interviewed the Assessors, the results of the interview were discussed by us at meetings at which I was also present.

Q. You mean that after each meeting there was a conference between the Executors and the lawyers ?

A. I would not say that we had a meeting consequent on every interview with the Department. 10

Q. You mean, if there was a conference between the Executors and the Estate Duty Department it was reported to you ?

A. I would not say that. If a major development took place as a result of discussions between Mr. Wickremesinghe, our lawyers and the Estate Duty Department, that was naturally discussed with me too.

Q. Then you say that prompt action was taken by the Executors to secure an early valuation ?

A. Yes.

(Shown P38) 20

Q. You say the receipt of P38 was the occasion on which the Executors had noticed that the Department had not accepted your valuation of Rs. 300/- ?

A. We knew that earlier. I have indicated that even when they sent the provisional return the Department indicated to our lawyers that they were not satisfied with this valuation of Rs. 300/- we had placed and we anticipated that because we indicated that to some of the beneficiaries when we informed them that we were going to sell a part of the property.

Q. You say you have given this evidence before in this court, that at the time you sent in your original declaration that you were informed by the Estate Duty Department that your valuation was not accepted. You remember that ? 30

A. I do not remember.

Q. Did you preface your last answer with the words "as I said before" ?

A. If I said I would alter that.

Q. Who told you that they had information that the Estate Duty Department were assessing at more ?

A. They did not say. They gave an indication to our lawyers that there was a possibility of the revision of valuation of this, and we indicated that very early in 1951 to the beneficiaries.

Q. Orally ?

A. In writing.

Q. At the time you sent in your declaration to the Estate Duty Department you did not consult any actuary or expert in valuing shares ?

A. I did not.

Q. Did you then, upon notice of the fact that the Estate Duty Department was not accepting the valuation of Rs. 300/- consult anybody in 1951 ?

A. Yes.

Q. In Ceylon ?

A. In Australia. My co-executors did that. The year was 1951.

Q. This information to your lawyers by the Department was first made when—that they did not accept the valuation of Rs. 300/- ?

A. It was in 1951.

Q. Was it done in writing ?

A. No. Orally.

Q. Across a table or over the telephone ?

A. I cannot say.

Q. In P38 there is a reference to the first para of a letter of April 1953. Do you have that ?

A. I do not have it.

Q. Do you know what that letter refers to ?

A. I cannot say unless I look at the letter. There is a reference to a para 1 of a letter of our lawyers. I cannot say what that letter is.

No. 9.
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

No. 9.
 Petitioners'
 (Executors')
 Evidence
 —Continued.

Evidence of
 G. B. S. Gomes —
 Cross-examination.
 —Continued.

Q. Would you care to give me an answer to that question after looking at any document or consulting anybody?

A. I cannot say.

(Witness is shown a letter by Mr. Cook)

It refers to an interview our lawyers had with the Assistant Commissioner, along with Mr. Wickremesinghe. That was on 1st April 1953. The interview was on 11th March 1953.

Q. You are not able to say how that letter of 1st April 1953—what connection it had with P38?

A. Our letter refers to the calculation of the valuation of the A.N.C.L. 10 shares.

(Mr. Weerasooria marks the carbon copy in the file of the letter in question P103).

Q. P103 contains information required by the Estate Duty Department for the purpose of the valuation of the shares?

A. I have not read the letter.

(Shown P103).

Q. (Question repeated)?

A. It gives information and it also gives a statement of what we think should be the value of the shares. 20
 (witness reads para 2.)

There were a lot of arguments following, in page 3, to substantiate our position.

Q. (P103 put to witness) You were supplying information called for by the Estate Duty Department?

A. Yes.

We give a basis for our valuation. There was a lot of information in page 3 with regard to the Company and the nature of the business.

Q. You will agree that it is correct that at the time P38 was received by you you knew the basis on which the Estate Duty Department was proposing to increase your assessment?

A. We knew the basis when we received the letter.

Q. In addition, you had yourself fixed upon a basis, which you thought was a probable basis for assessment?

A. Yes, we had given the argument for that.

Q. And that decision you came to after you had, I presume, consulted your own expert?

A. Yes some of the experts.

Q. In other words, your valuation given in P103, I presume, was based upon advice received from your own experts?

A. Some of them.

10

My co-executors consulted some experts in Australia in 1951 and got advice in 1952. Then we consulted some experts in London in 1954; in 1953, I am sorry, and received that in 1954. I am not sure whether we referred it to Ford Rhodes Thornton because they normally value the fair valuation of the shares for the purpose of the annual account. They were Mr. D. R. Wijewardene's auditors.

Q. Are you assuming that they were consulted or do you remember?

A. I do not remember but I would presume.

20

Q. As regards Estate Duty you do not have as good a knowledge as Mr. Wickremesinghe?

A. No.

Q. After P38 was received your evidence on the last occasion was that by P50 it was indicated to the Department by your lawyers that the assessment of Rs. 300/- per share had been accepted by the Executors?

A. Yes we agreed to that. That is in 1955.

(Shown P50)

Q. This is an acceptance by your lawyers of the valuation by the Estate Duty Department at Rs. 300/-?

30

A. Yes, Para 2 is in respect of that.

Q. On the last occasion I was asking you before the adjournment whether you could give the Court an accurate answer with regard to the time to which para 2 referred when it says "Some little time back" in the first sentence.

A. I am satisfied that it was in 1955.

No. 9.
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination.
—Continued.

No. 9.
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination.
—Continued.

- Q.** How, you do not know for certain ?
- A.** I can only explain it by saying that towards the end of 1954, Mr. David Maartensz returned to the Island. Mr. Wickremesinghe had obtained this advice in early 1954 in London from consultants and we regarded this question as fundamental to settling this estate at a reasonable figure and we took up the question and discussed the matter during November, December 1954, and early in 1955. Then I understood from our lawyers and Mr. Wickremesinghe that they managed at an interview at which both the Commissioner Mr. Gunasekara and Mr. Wickremesinghe were present to persuade 10 them to agree to a valuation of Rs. 300/-, and our letter P50 is in confirmation of that arrangement.
- Q.** You say you fix that as early 1955 with reference to the fact that Mr. David Maartensz return late in 1954 ?
- A.** Yes.
- Q.** You have no recollection of the date as such. You do not remember that it was in January, February or March ?
- A.** I do not know.
- Q.** Do you exclude the possibility that it was late in 1954 ?
- A.** Yes, I would. 20
- I produced P48 dated 22nd December 1954. It is from the Assistant Commissioner of Estate Duty to Mr. P. S. Wijewardene. (Item (c) put to witness) The reference is to Rs. 300/- per share.
- Q.** This letter had been produced by you as from the Estate Duty Department to the contestant ?
- A.** Yes.
- Q.** Do you say that the Estate Duty Department had not informed your lawyers earlier that they had decided on Rs. 300/- as the valuation ?
- A.** This letter does not say that this is the final valuation of the share. 30 This purports to put down a total of the gifted property. It is not a letter written in connection with any valuation.
- Q.** Were you sent a copy of P48 ?
- A.** I cannot say.
- Q.** Do you know that the Estate Duty Department was earlier in the year 1954 anxious to come to an early settlement in the matter ?
- A.** They may have been. I am not sure. I am not aware of that.

Q. Do you know whether the deliberations of the Estate Duty Department on this matter were delayed by the absence of one of the Executors from the Island?

A. I could not say that.

(Shown P42) (para 2 put to witness) Mr. Neil de Saram is a member of the firm of F. J. & G. de Saram. The Executor out of the Island was Mr. Wickremesinghe in 1953. I cannot recall when he left. I cannot recall how long he was abroad on that occasion.

10 Q. You cannot say whether it was three months, six months or one year?

A. I could make a guess without being certain.

Q. Do you know the reason for the anxiety of the Estate Duty Department to conclude a valuation?

A. I would not say I know.

Q. Have you at any stage of the matter been advised that the Estate Duty Department has no power to assess the Executors on an additional assessment after the lapse of three years from the date of the first assessment?

A. No. I have not been advised.

20 I know that the first assessment was made on 21st March 1951, not 21st March, it was in 1951 but we got Probate on 21st March. Mr. Wickremesinghe, my co-executor, is a lawyer. We had M/s. de Sarams advising us as lawyers.

Q. Nobody told you that there was a limit of time within which the Estate Duty Department could assess?

A. I was not.

Q. Did you give your mind to the question as to when the Estate Duty Department would finalise return?

30 A. I did not look at the matter from the point of view of taking any advantage of a lapse.

Q. Did you at any stage give your mind to the fact that the Estate Duty Department had to conclude its functions at some determined date?

A. No.

No. 9.
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination.
—Continued.

No. 9.
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination.
—Continued.

Q. That was not the reason why eventually the Estate Duty Department accepted your valuation of Rs. 300/- ?

A. Due to the fact that time lapsed.

Q. Yes ?

A. No.

We originally valued at Rs. 300/- in the original declaration. Subsequently we consulted expert opinion and supplied to the Estate Duty Department the basis of our valuation at Rs. 300/-. We had several interviews—by my co-executors and lawyers.

Q. After the Estate Duty Department finally decided to let it remain at Rs. 300/-, was there any reason for your agreeing again on this matter? To agree to the figure suggested by the Estate Duty Department?

A. You are referring to letter P50.

Q. Yes ?

A. I must presume that we wrote it because this decision had been conveyed at an interview and we naturally wanted to put it down in writing.

Q. So your position is that the object of P50 was to put on record the fact that the Department had intimated to you they were accepting the assessment at Rs. 300/- per share ?

A. Yes.

Q. If that was so, would not the most sensible way of doing it be soon after the interview to go home and write “with reference to our interview we confirm this is what you said ?

A. I could not explain why because I am not sure of the exact date.

Q. Do you know how many months your lawyers took to get the consent of the Executors and Trustees to accept the valuation at Rs. 300/- ?

A. You mean the Estate Duty authorities ?

30

Q. No. Look at P50. How long did it take your lawyers to get the consent of the Executors and Trustees to the valuation of Rs. 300/- ?

A. Well, it should not have taken very long. The letter is dated 16th March.

Q. You will admit it was absolutely unnecessary to waste any time at all?

A. Well, I would not say that.

Q. You say in spite of the fact that the Estate Duty Department had accepted your valuation your consent and the Trustees' consent was again necessary?

A. Not so much as a matter of consent; we should be informed that they proposed writing such a letter. P50 refers to a valuation of Warrington.

10 Q. Before you made your return did you get it valued?

A. Yes, I think it was valued—I cannot recall the name of the valuer.

Q. Before you made your return was it valued—before you made your original return?

A. I am not sure, I cannot tell you at the moment, unless I check the accounts to see whether any payment was made at this period to a Valuator.

Q. Is it your position that you have a recollection that it was valued but you are not sure of it?

A. Yes.

20 Q. By Mr. Ferdinands or someone else?

A. Not by Mr. Ferdinands but by someone else.

We used two people. Mr. Vandersmagt of A. Y. Daniel & Co. and another, I am not sure—Mr. Silva or a Perera—I am not sure who it is. He was a Valuator acceptable to court. I knew that our declaration was being filed in court. Warrington had originally been included in the first declaration on which an assessment of 3rd March 1951 was made by the Department.

30 Q. In respect of Warrington did the point arise that the Department had no right to charge an additional duty after three years from the date of the first assessment?

A. It was not considered.

We were not advised on the matter either.

Q. When did you first come to know that the Estate Duty Department intended to increase the valuation of Warrington?

A. I will have to look at the papers.

No. 9.
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination.
—Continued.

No. 9.
 Petitioners'
 (Executors')
 Evidence
 —Continued.

Evidence of
 G. B. S. Gomes —
 Cross-examination
 —Continued.

Q. Do you say that the increase in the valuation of Warrington was a matter that delayed the administration?

A. To some extent.

Q. Try and recollect when you first heard about it?

A. I cannot recollect it. I will have to find the document by which they informed us that they were increasing the valuation.

Q. Is P50 the document?

A. It cannot be. There we have referred to the fact "you have increased" it should be prior.
 (P 50 read by witness.)

10

Q. When did they increase the valuation?

A. I will have to get assistance from our lawyers.
 (Mr. Kannangara states he does not mind at all. He wants to fix the dates.)

(Mr. Weerasooria states he understands that there is no document referring to an increase but it was an interview.)

Q. Is it correct that there was no document?

A. I could not say.

Q. There was no assessment?

A. As I told you I do not recall and I do not know whether there was an assessment.

Q. You do not recall that there was a letter?

A. Yes.

Q. You do not recall that there was an assessment?

A. Yes.

Q. So you assume there must have been an interview?

A. Yes.

Q. You had originally supplied a valuation to the Estate Duty Department?

A. Yes.

30

Q. There was a valuation based upon the experience, ability, capacity of a valuer recognised by this court?

A. Yes.

Q. Can you explain how one year after the three year period had lapsed your lawyers increased the valuation themselves by Rs. 88,000/- ?

A. I do not think we have increased it. We increased it on the basis of further advice received from Mr. Ferdinands.

10

Q. But surely there must be a written communication when you increased your liabilities after the statutory period had expired? Try and see whether there is a document, even subsequently—I will pass on.

A. Yes.

Q. On this matter the best person to give evidence is Mr. Wickremesinghe ?

A. No.

Q. Your lawyers ?

A. I think we could say that we are satisfied with that.

20

(Mr. Kannangara requests witness to find out even later the date on which and the document by which the Estate Duty Department informed him that they were going to revise the valuation of Warrington. Witness agrees.)

Q. Before P50 you are not aware of any letter by which you protested against the increase in the valuation of Warrington ?

A. I cannot recall.

Q. P50 was the first letter by which you or your lawyers protested against the increase of the valuation of Warrington ?

A. We may have written prior to that but I must refer to the file to see if we did.

30

(Shown accounts) The Accounts filed consists of an account for the period 14.6.1950 to 31.3.52, then another for the period 1.4.52 to 31.3.53, third for the period 1.4.53 to 31.3.54; the fourth for the period 1.4.54 to 31.3.55, the fifth for the period 1.4.55 to 31.3.56, the sixth for the period 1.4.56 to 31.3.57, and the final account for the period 1.4.57 to 31.12.57.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
— Continued.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued.

Evidence of
 G. B. S. Gomes —
 Cross-examination
 —Continued.

Q. In other words, the accounts show that you regarded your administration as over on 31.12.57?

A. Yes.

These accounts were filed in connection with the proceedings together.

(Mr. Weerasooria states it was filed in court and circulated to the beneficiaries).

Q. On the last occasion you said very early after your father-in-law's death that you decided on the system which you were going to follow in regard to the maintenance of the accounts?

A. Yes.

10

Q. Your first account for the period 14.6.50 to 31.3.52 has only been audited and signed by the Auditor on 21.5.54. Can you explain the delay?

A. It must have been due to the difficulty of getting together accounts of all the properties we were administering, getting the accounts prepared, getting them audited.

Q. Is this an assumption you are making or are you stating it as a fact? Do you know?

A. I know it takes considerable time to get balance sheets from the people to whom they were entrusted.

20

Q. Do you know for a fact that the accounts were delayed so long—more than two years?

A. I do.

The delay was due to the delay in getting balance sheets from 2 or 3 firms to whom we had entrusted the administration of some of the properties and it should also be due I presume that is one of the reasons.

Q. Are you assuming or stating it as a fact?

A. I must assume certain things?

Q. Give us some of your assumptions?

30

A. One thing, our own problems may account for delay that may have occurred upto a certain date in finalising that getting statements from George Steuarts and Lanka Estates Agency regarding the properties they were administering, and getting in the form of Balance Sheet and Profit & Loss Account, incorporating the accounts we kept in Lake House with the accounts kept by

M/s. F. J. & G. de Saram. We kept certain accounts to operate on certain Bank accounts. Then, getting it audited, getting them in the form for audit, in which an Auditor expects the accounts to be presented, and getting them audited.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Q. Your answer consists mainly of assumptions, not facts of your own knowledge?

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

A. I would not like to state them as facts now-after 9 years. I had given my mind to the question of the delay.

10

Q. Were you conscious that you were in duty bound to maintain prompt and accurate accounts?

A. Yes.

Q. As a matter of fact were you conscious of the fact that you should distribute the accounts of each year to the beneficiaries?

A. Yes.

Q. Being aware of the fact you say you now remember that there were delays which you gave your mind to?

A. Yes.

20

(Mr. Weerasooria states that nowhere in the objections have the Executors been charged with delay; otherwise they would have had all these reasons ready.

Mr. Kannangara states that the contestant's case is based on the allegation of delay—that they delayed in distribution of the estate.)

Auditing of the accounts was done by Mr. Munaweera.

Q. Do you say there was a delay on Mr. Munaweera's part?

A. May have been.

Q. Do you say there was delay on the part of M/s. Sarams?

A. May have been.

Q. You mentioned some Companies who delayed in sending accounts?

30

A. George Steuart dealt with the accounts of Anderson. George Steuarts and Lanka Estate Agencies delayed their accounts.

Q. Although Mr. D. R. Wijewardene's estate consists of vast properties, he was a very methodical man. His accounts were in order, regularly kept, his own personal accounts, and I presume you are aware of the fact that he saw to it, in his life time, that his accounts maintained by others were efficiently maintained?

A. I am aware that he attempted to do so.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued.

Evidence of
 G. B. S. Gomes—
 Cross-examination
 —Continued.

Q. As a matter of fact he left his affairs in such a position that it was the easiest thing in the world to find out his assets and liabilities at a glance?

A. I would not say that. I would not say it was so very easy.

Q. If there was one person in his employment who could give a clear and accurate picture of his affairs it was Mr. Munaweera?

A. Yes.

I do not think we consciously took the decision to employ Mr. Munaweera in preference to M/s. Ford Rhodes Thornton for that reason. Mr. Munaweera would have incorporated accounts submitted from various sources in the final account for the purpose of income tax. He did that every year.

Q. Did George Steuarts and Lanka Estate Agency furnish quarterly returns?

A. They do not give quarterly returns but monthly statements of the expenditure and income and a statement of the cash balance accrued to the credit of the particular estate.

It is furnished every month two or three months after it is due. Both George Steuarts and Lanka Estate Agency sent monthly accounts of income and expenditure. In the case of George Steuarts, I do not think it was a monthly statement. I would not like to say it was quarterly, because I do not recall.

Q. Do you say they actually delayed or are you assuming they delayed?

A. I would not say they delayed. There is a normal delay in submitting final accounts from the Company, dealing with a number of companies.

Q. What you mean is the normal delay in preparation and forwarding of accounts?

A. Yes.

(Shown second account) The certificate was signed on 19.4.55 the balance sheet as at 31.3.53.

(Mr. Kannangara states he is not referring to the Auditor's certificate but to the Executors signing the accounts).

The executors signed on 16.7.55. In respect of the 53-54 accounts, the auditors signed the accounts on 19.12.55. They were signed by us on 10.1.56. The financial year was 1.4.53 to 31.3.54. In the 54-55 accounts, the Auditor's certificate is on 26.6.56; we signed on 12.10.56. In the

55-56 accounts, the Auditors signed on 4.9.57; we signed on 6.9.57. In the 56-57 accounts, the Auditors signed on 9.1.58; we signed on 10.1.58. The accounts for the period 1.4.57 to 31.12.57 were not audited. It was prepared by M/s. F. J. & G. de Saram. It was signed by me on 16.7.58.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

Q. Why was it not audited?

A. I believe because of the delay I was advised that we should submit as quickly as possible after the date upto which we made up the accounts.

10 I cannot say how long Mr. Munaweera takes to audit.

Q. He takes as much as 6 or 7 months to audit the account of an 8 month period?

A. I cannot say it would take so long.

We had to make the Account upto 31st December; it would have taken us a certain amount of time to prepare the accounts in our form. We would have had to do, in other words, a part of the work of the auditor, because, in the final account the account has not been put in the form in which it was maintained earlier.

20 Q. Do you say then that it was because of the delay that you did not get it audited?

A. Yes.

Q. You just mentioned that the final accounts for the period 1st April to 31st December 1957 contains really a full accounting for the full period—matters kept over for the end were settled?

A. Yes.

Q. Did you not think that it was absolutely essential to get that final account audited?

A. No.

30 Q. Had your auditors at any time invited your attention to the fact that there were large cash balances at the end of each financial year available to you?

A. Not to my knowledge.

He has not mentioned it to me.

Q. Do you know of his inviting the attention of your lawyers to that fact?

A. No.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued.

Evidence of
 G. B. S. Gomes —
 Cross-examination
 —Continued.

Q. Had your lawyers invited your attention to that fact?

A. We were conscious of what cash balances we had.

Q. You were personally aware of the fact that there were large cash balances available at the end of each financial year?

A. Yes.

Q. Did you examine your Bank balances now and then or did you wait for the final account?

A. We look at it particularly when we review the position of the administration of the estate.

That happened on 8th January 1954. We had done that later also. 10

Q. Do you say that between January 1954 and January 1957 you did that?

A. Yes.

We did that in August 1955 and January 1957.

Q. Those were the only dates?

A. Then in January 1954 and once earlier in 1953.

Q. When was that?

A. I cannot give the exact date.

It was in somewhere in the middle, after we had been informed by the Department that the valuation of the share would be at 493/-. 20

Q. On the last occasion you said that you gave your mind to the necessity for taking stock after the receipt of P38 from the Department informing you of the valuation?

A. Yes.

Q. Do you say that is not so? You had done it earlier?

A. I find that we had done it earlier.

We now find that—after the last date of trial.

Q. Then you can give the exact dates?

A. I did not remember the date.

Q. Without finding the date how did you say you did? 30

A. I had seen a statement.

It was a statement prepared by M/s. F. J. & G. de Saram for us showing the financial position of the assets and liabilities. That was in 1953. A similar statement was prepared in 1954—that also I saw since the last date. A similar statement was prepared for 1955—in August.

No. 9
Petitioners'
(Executors')
Evidence
—Continued

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued

Q. If you saw a statement, it must have been dated—you cannot consider assets and liabilities in the air. It must bear a certain date, and can you give the date in 1953?

A. I cannot tell you.

In 1955 it was in August and in 1957 in January. I am sure of that.

10 Q. Were you aware of the cash balance in your hands at the date you examined these statements or the accounts as audited by Mr. Munaweera?

A. On the dates when we looked at the statements.

Q. On all these occasions you gave your mind to the question when you could distribute?

A. Yes.

Q. In 1953 your accounts were not ready?

20 A. Except that we knew what our inventory consisted of. We knew that the valuation of the A.N.C.L. shares had been placed at 493 and we automatically knew we had a very heavy estate duty liability.

Q. In 1953, without an account, you took stock of the assets and liabilities?

A. We prepared a tentative statement.

Q. Not based on the income but on the assets and liabilities apart from the income?

A. We knew what the income was from the Bank balances.

Q. Bank balances would have shown you the cash in hand?

A. Yes.

30 Q. I want to know whether you took stock of your income?

A. I do not think we took stock of our income for a particular period.

Q. Could you form any assessment at all as to when you could complete administration of the estate without taking stock of the income?

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

- A.* As I told you we took stock of our position—we had a general idea of what income we would receive, which fluctuated year by year.
- Q.* You took stock of income but from your knowledge of past income ?
- A.* Yes.
- Q.* Since December 1957 you have maintained accounts of the estate ?
- A.* Yes.
- Q.* Upto date ?
- A.* Yes.
- Q.* Separate accounts for the beneficiaries and the Aggabodhi Trust ? 10
- A.* I am not sure.
- Q.* Do you know how much there is today lying to the credit of the contestant in your hands—income subsequent to the 31st of December 1957 ?
- A.* I cannot say that.
- Q.* You cannot say whether it is a matter of a few rupees or a matter of lakhs ?
- A.* It should be a considerable sum.
- Q.* Have you any reason for withholding that sum for the contestant ?
- A.* None. 20

(Clause 15 of the Will is put to witness).

- Q.* In other words, it contains a clear direction that at least within 9 years the estate should be determined ?
- A.* Yes.

Nine years finished on 14.6.59.

- Q.* Have you distributed ?
- A.* We have brought the accounts into court.
- Q.* Have you distributed or not ?
- A.* No.

Q. You said you brought the accounts to court. Are you referring to these accounts?

A. I am referring to the final account by which we have put up a Scheme of Distribution and a Scheme of Distribution of unrealised assets and the cash.

Q. Have you been sued—has an action been brought against you by the contestant asking for delivery of the undisputed shares of the estate?

A. Yes.

10 The case is 167/Trust. I was advised to refuse. I have signed papers to refuse to hand over undisputed shares. We did that on advice. The income subsequent to 31.12.57 is in our hands.

Q. On advise or not is it your intention to keep the undisputed shares in your hands?

A. Subject to the directions of court.

Q. When you made an application for Probate were you aware of the fact that you would have had to find security to the tune of 4 millions?

A. Yes.

20 Q. Unless it was waived?

A. Yes.

Contestant waived security from his brothers-in-law.

Q. When he wanted the executors to pay Rs. 56,000/- as estate duty you wanted Bank Guarantee and a Promissory note?

A. Yes. I am not sure whether the Promissory Note was along with the Bank Guarantee or it was an independent scheme.

I asked for a Bank guarantee.

Q. How much of his money did you have in your hands when you asked for a Bank guarantee?

30 A. According to our accounts, not very much.

Q. According to the unaudited final accounts?

A. It is on page 3 of part 11 of the final account—Rs. 7,686/-.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

No. 9
Petitioners'
(Executors')
Evidence
— Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
— Continued.

We obtained a Bank Guarantee. I am not sure of the date it was drawn. It was drawn after the commencement of these proceedings. It is possible that it was as late as 26.1.59.

Q. How much of contestant's income was in your hands on 26.1.59 when you drew on the Bank Guarantee?

A. I could not tell you.

Q. Would you look at the accounts and give an answer?

A. It is not in these accounts.

Q. I asked you whether in fact you are maintaining accounts for each of the beneficiaries and you said " Yes " ? 16

A. I said " No " ; I said " I was not aware."

I was asked whether the net revenue from those accounts had been allocated to various beneficiaries.

Q. Your wife would get the same share as the contestant?

A. From this estate.

Q. Then you would be aware of what your wife was entitled to?

(Mr. Nadesan states that the difficulty is that they are not sure what share they would get).

Q. Have you given your mind to what your wife's share would be?

A. I have not given my mind to what each person would get. We 20
have two Schemes of Distribution.

Q. It is easily discernible according to either Scheme?

A. Not easily. We have to see what expenditure was incurred on the 71-acre block, the income and what the out-turn would be, allocated on two different basis.

Q. Is it possible to give us what assets approximately, what income of the contestant you had in your hands on 26.1.59, when you collected the guarantee?

A. It should be possible to work it out.

On the last occasion I was cross-examined on D5. 20

Q. You said you have taken stock of the position as executors on various dates?

A. Yes.

Q. What was the cash in hand on the first day—in 1953—not the exact figure?

A. I cannot possibly say.

Q. Approximately—5 lakhs, or 2 lakhs or 1 lakh?

A. I could not tell you. We took stock of the position in relation to liabilities and estimated liabilities.

Q. You told us that between last date and today you had seen some document. Are those documents in court?

A. They are in court.

10 Q. Will you please tell me what was your assessment of the cash in hand on the first date you took stock—somewhere in 1953?

A. I cannot recall what the amount of cash was.

Q. You know you are in a position to refresh your memory?

A. I can refresh my memory.

Q. Then refresh your memory and give us the figures?

(Witness refers to a statement).

A. Rs. 793,000 approximately in 1953.

Q. That is liquid cash?

A. Yes.

20 Q. In January, 1954—I want the figures of liquid cash in your hands?

A. On 31.12.53—Rs. 888,585/-.

I mention 8th January, 1954, the date on which we considered the statement which was made upto 31.12.53.

Q. Then, in August, 1955?

A. Rs. 226,024/62.

Q. The next date—January, 1957?

A. Rs. 305,640/30—there may be a very little difference here—I notice that one Bank Account is as at 1.1.57 and the other at 17.1.57—the National Bank Account.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued

Evidence of
 G. B. S. Gomes —
 Cross-examination
 —Continued.

The figure given for 1953 was at August, 1953. Those were figures worked out by Messrs. F. J. & G. de Saram, not Munaweera.

- Q.* What was the deficit which prevented your settling the estate as you saw things in August, 1953? Why was it you could not settle?
- A.* For two reasons.
- Q.* What was the deficiency in August, 1953?
- A.* The question was what my difficulty was in distributing.
- Q.* Is this figure also a correct statement of your assets and liabilities?
- A.* This is a statement—it shows we were short of cash to a certain extent—I do not have them. It may be we have got cash but our liabilities are not known.
- Q.* The figures you gave were of liquid cash you had in hand?
- A.* Yes.
- Q.* After the balances?
- A.* No, this is not our Bank balance.
- Q.* You say you were unable to settle in August 1953 because of a deficit?
- A.* As early as August 1953 there was a tremendous deficit because the shares were valued at 493/- 80
- Q.* On 31.12.53 also there was a deficit when you balance assets against liabilities?
- A.* Yes.
- Q.* These are facts you are sure of?
- A.* Yes.
- There were deficits in cash plus a lot of unknown liabilities. In August 1953 there was a deficit in the assets against liabilities on a certain basis, of our figures other than the cash, which is the cash in hand—the figure of estimated deficit is based on valuations as finalised and valuations the quantum of which is not known or in dispute. 80
- Q.* In August 1953 you say there was a deficit when you balanced your assets and liabilities?
- A.* Yes.

Q. In January 1957 too there was a deficit ?

A. Yes.

Q. You arrived at your deficit by taking into account various liabilities which you incurred or which you would incur according to information available ?

A. Liabilities known to us and liabilities we anticipated.

Q. In other words, you took into account reasonable liabilities ?

A. Yes.

10

Q. Not matters where you received the advice of Ford, Rhodes Thornton that there was no liability at all ?

A. No.

Q. There were certain matters in respect of which assessments were made by the Estate Duty Department in respect of which Ford, Rhodes, Thornton informed you that there was no liability.

A. I would not say. When an assessment was served and we made an appeal and the matter was held up in appeal the amount in appeal was to be provided for in estimating our liabilities.

Q. Was there any assessment sent by Ford, Rhodes, Thornton with the comment there was liability at all on the assessment ?

20

A. I cannot recall.

Q. Are you aware of any assessments made on you by the Estate Duty Department in respect of previous liability of the testator which you have not shown as liabilities in your accounts because you were satisfied they were not liabilities ?

A. I am not aware.

Q. When you made the statement of liabilities you took into account only such matters as you were reasonably informed would be liabilities ?

A. Yes.

30

Q. Do you know whether in your assessment in August 1953 and December 1953 you took into account an enhanced valuation of Warrington ?

A. I think in those statements we knew that there was a possibility of that going up but we did not place a monetary value on it.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

—
Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued

Evidence of
 G. B. S. Gomes —
 Cross-examination
 —Continued.

(Shown D5) Since the last date of trial I have carefully examined that.

Q. Can you now say that it is an accurate analysis of your own accounts—cash position?

A. It is an analysis of cash received. Does your question apply to the payments side also?

Q. Yes, does D5 cover both payments and receipt?

A. It refers to payments made under categories from 14.6.50 to 13.12.53. It do not know what your Accountant means by that. Is he referring to payments which relate to the period prior to 31.3.54?

10

Q. You know this is an Account certified by a Chartered Accountant?

A. Yes.

Q. Did you get this examined by your own Accountants?

A. Yes.

Q. By whom?

A. By M/s. de Sarams.

Q. Did you give these accounts to M/s. Ford Rhodes Thornton or Mr. Munaweera?

A. No.

Q. Was that the result of some considered decision on your part or did you think it unnecessary?

A. I did not think it necessary.

Q. You thought the accounts simple enough that a layman could understand it?

A. Subject to

Q. Are you aware whether there is a Chartered Accountant in the firm of de Sarams?

A. I am not aware.

Q. Did you think that it was so simple that it could be understood by any layman?

30

A. Some of the headings are not stated specifically so that I would know exactly what the Accountant had in mind, particularly with regard to payments.

Q. Did you consult whoever was dealing with the accounts in F. J. & G. de Sarams ?

A. Yes.

Q. What are the difficulties you had ?

A. You have indicated here "payments made under the categories stated below for the period 14.6.50 to 31.12.57 at page 3 of D5.

Q. About payments you have no difficulty ?

A. I am not sure—I was asked on the last occasion—I was told the income as at 31.3.54 was 2 million 449 thousand and the suggestion was made to me that all the payments made under these categories amounted to 2 million 122 thousand and that all these payments could have been made out of the income as at 31.3.54. I must presume that when this calculation was made, he took the payments made between the date of death and the suggested date which relate to the period prior to 31.3.54. This does not comprise all these payments we made relative to the period prior to 31.3.54 and the conclusion was drawn that I could have met these payments out of the income at 31.3.51.

My position is that these payments as stated here—the Auditors have omitted a large number of payments made by us which appear in our accounts.

Q. You say the Auditors who prepared D5 have omitted several payments ?

A. Which we have made in respect of the period you have indicated as comprised of the payments we have made which are relative to the period 14.6.50 to 31.3.54 and I find you have omitted a sum of Rs. 200,000/-.

Q. What is the item ?

A. If you look at our Balance Sheet, income account to 31.3.55, you will find two items of Rs. 48,548/10, and profits tax '51 Rs. 22,947/50. We have made a payment relating to the period amounting to Rs. 48,548/10 in respect of the income account attached to the Balance Sheet for the year ending 31.3.55, and, in that same account, Profits tax for 1951, Rs. 22,947/50—omitted. Then in our income account attached to the Balance Sheet for the year ending 31.3.56, a string of payments are omitted—year of assessment 50-51 Rs. 39,438/48, year of assessment 52-53, Rs. 21,797/35, year of assessment 53-54 Rs. 5649/10. Profits tax for 1950 Rs. 41,758/-, profits tax for 1952 Rs. 1,116/25, profits tax for 1953 Rs. 20,194/75. The total is Rs. 201,449/54, which brings the whole account into deficit.

No. 9.
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

No. 9.
Petitioners'
(Executors')
Evidence
—Continued

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

Q. After you discovered these inaccuracies did you read the certificate over again ?

A. Yes.

Q. Did you then think it necessary you should get it examined by a Chartered Accountant, by a man qualified in accounts ?

A. I verified these payments that were made with the Balance Sheet of Mr. Munaweera.

Q. Your answer is that after discovering such defects you did not see the need to consult an auditor ?

A. I did not.

10

D5 consists of a Payments section and an Income section. I examined the Income section also.

Q. You said that the income tax and profits tax for 1951 which you paid has not been accounted for in D5 ?

A. Income tax for the year 51-52, the first item is 51-52 Profits tax for the year 1951. Then income tax for 50-51 and 52-53.

They are in my statement but omitted in the extract by contestant's auditor.

Q. Please turn to the income section. Do you see that statement ?

A. Yes.

20

(witness reads it)

Q. Do you say now this does not make a difference to your opinion that there is an error in the accounts ?

A. As I stated the error I see in the account is that the payments listed in our pages 2 and 3 as bound here purported to record all the payments that were due in respect of the income period, for the year ending 31.3.54 and that statement has omitted items which are strictly relative to that period.

Q. Has your perusal of what I referred you to—does it make any difference to your statement that D5 is inaccurate ? Yes or no. 30

A. Yes. I did not follow counsel's question.

(Witness reads from the statement—"Net Income after deducting part of income tax and profits tax 1951 and payments to beneficiaries Rs. 48,000/-).

I cannot say whether that figure is correct. It does not make a difference to my opinion that D5 is inaccurate.

No.9
Petitioners'
(Executors')
Evidence
—Continued.

Q. Did you notice this when you perused this account—did you notice this paragraph?

A. Yes.

Q. Did you notice that in setting out the income for each period various deductions had been made?

A. Yes.

10 Q. Did you take into account those deductions in deciding whether or not the statement was inaccurate?

A. I was not commenting on this statement when I informed court I was dealing with the earlier part—you show an income for the period ending 31.3.54 and indicate that the payments made during the period of administration were less than the income for the period and the liabilities shown on the left side had not been taken into account in the payments.

Q. Certain payments had not been taken into account in D5?

20 A. I made that statement in connection with your conclusion that all the payments you have indicated here for the period 31.3.57 could have been made out of the income received during the period 31.3.54.

Q. And you assumed that in D5 the auditors had ignored the sum of Rs. 200,000/- and the account was in deficit?

A. Yes.

Q. Did you see 1.4.55 to 31.3.56—excess of income after deducting Rs. 50,000/- payable to beneficiaries, profits tax. Did you see 1.4.56 to 31.3.57, that a deduction has been made of Rs. 69,000/- odd?

A. Yes.

30 Q. Did you consider those matters and do they make any difference to the deficit?

A. I do not think these matters make any difference to the surplus or deficit as indicated in the earlier part of the account because the earlier part purported to show our income for the period ending 31.3.54 and all the liabilities that would have had to be met in respect of that period and which were actually paid upto the period to 31.3.57, and the conclusion was drawn thereafter—I remember that at the previous examination I mentioned there

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued

Evidence of
 G. B. S. Gomes —
 Cross-examination
 —Continued.

would have been further payments to make like the compensation to one of the beneficiaries Mrs. Gunaratne, but now I find that in addition to that payments relating to this period paid in 1955 and 1956 during the year ending 31.3.55 and 31.3.56 amounting to Rs. 200,000/- have not been shown as payments which would have to be met out of the income of this period.

Q. Of which period ?

A. Period ending 31.3.54.

Q. Is that the only inaccuracy you found or are there others ?

A. This is what I have found so far.

10

I have not found any others so far. I have examined it carefully. I am not quite sure there are no others, there may be. I did not see the purpose of getting an accountant's opinion because I did not know what issue was being framed other than the statement put to me that the income to 1954 was sufficient to meet payments that had been made relating to the period upto 31.12.57.

Q. You did not see the relevance of this apart from the answer on the last occasion ?

A. Yes.

Q. The total receipts—cash from 1950 to March 1954 is Rs. 2,449,604/75. Do you accept that ?

A. Yes.

Q. For the period June 50 to March 1954 you have examined D5 and you find it accurately reproducing your accounts so far as receipts are concerned ?

A. Yes.

Q. With regard to payments between 14.6.50 to 31.3.54—you must have worked out the figures ?

A. I have not worked it out.

Q. As shown in D5 it would be the total of the debts, funeral expenses, testamentary expenses and legacies ?

A. Yes.

Q. Are there any other categories of payments which have been omitted ?

- A. Yes. Do you mean payments actually made or.....
- Q. Do you admit D5 contains all the payments actually made during the period 14.6.50 to 31.3.54?
- A. Under these heads.
- Q. Are there any other heads—I asked you whether there were any other categories omitted?
- A. I will have to check the account to see that.
- Q. As to whether any categories were omitted you cannot say—whether in D5 all the categories are there?
- 10 A. There may have been lease rents and so many other payments made during the period. My understanding of this was that these are payments which related to that period.
- Q. Is it correct to say that you did not check this at all?
- A. We did check and in checking we discovered.
- Q. What you have just stated?
- A. Yes, our difficulty, as I told you, was that the heading of the statement is not specific—"payments made under the categories stated below"—it does not say "all payments made by the executors". I presume when an Auditor says "payments made under certain categories" there are categories which he has omitted.
- 20 Q. Did you find out whether in fact he has omitted any categories?
- A. No. I examined purely in relation to the other problem.
- Q. Did you not think it correct to have it examined by someone else?
- A. It did not strike me.
- Q. You are not in a position to say that there are other categories?
- A. Not at this moment.
- 30 Q. But you say you do not know because of the heading. You think there are other categories left out?
- A. Yes.
- Q. Did you examine the heading in relation to the certificate? Do you know the certificate purports to set out all the payments in respect of the several accounting periods in the accounts audited by Mr. Munaweera and certified by Mr. Gomes?

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

A. He states here, again, your Honour would see the last sentence of the certificate, which is the very point I am disputing, and which I say makes this certificate invalid. According to this statement the total cash receipts by the Executors from 14.6.50 to March 1954 was Rs. 2,449,000/- and the total payments made by the Executors to 31.12.57 amount to Rs. 2,122,000/-. I say that is wrong and then the certificate is wrong. It is not worth it. I have examined the certificate and, according to my examination of the account, the certificate is wrong. I read the certificate now and once more. I found the heading misleading. I was not sure. Then I was asked whether there were any other categories and I said I had not given my mind to the matter as "all payments" were not mentioned. When I examined the certificate I found the certificate incorrect. 10

Q. Will you add up the column of Debts from 14.6.50 to 31.3.54 in D5 Rs. 200,648/91?

A. Yes.

Q. Funeral expenses total is Rs. 1,777/17?

A. Yes.

Q. Testamentary expenses including estate duty *etc.* Rs. 1,079,735/71? 20

A. Upto 31st July.

Q. Legacies paid Rs. 19,396/- Correct?

A. Yes.

The total of that is Rs. 1,301,557/79.

Q. Balance cash in hand on that date would be Rs. 1,148,106/-?

A. I would not like to admit that because I am not at all sure that all payments have been included—these are the payments under the categories. This does not mean that your income shows income plus realisation of capital assets. On the payments side you are drawing the conclusion not that if yours is correct I will have the cash. 30

Q. Will you examine the statement and say whether any payments made by you have not been brought to account in D5?

A. I will do that.

(Adjourned for lunch).

(Sgd.) V. SIVA SUPRAMANIAM.

Acting District Judge.

22-9-1959.

23rd September, 1959.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued

Hearing resumed after lunch.

G. B. S. Gomes :—Affirmed.—recalled.

Evidence of
 G. B. S. Gomes—
 Cross-examination
 —Continued.

Cross-examination continued :

Q. Before the adjournment you were not quite sure whether all the payments were included in D5. Can you now say whether D5 sets out correctly the payments prior to 31.3.54 ?

A. I would say, it will be correct up to a close figure. I have been advised that there will be a difference of a Rs. 20/- or Rs. 40/-. I could give the figures from a statement I have in my possession, they are—

10

Rs. 200,648/91	—	debts.
Rs. 1,777/17	—	funeral expenses.
Rs. 1,079,735/71	—	Testamentary expenses including estate duty.
Rs. 19,396/-	—	Legacies

they add up to Rs. 1,301,557/79.

Q. Do you accept that the cash balance at that date was Rs. 1,148,046/96.

A. Very close to that.

Q. Your liabilities with regard to the estate duty, as originally assessed in the assessment P5 dated 3.3.51 was Rs. 795,510/50 ?

20

A. Yes.

Q. You told the court that you were anticipating the possibility of an increase in the valuation of the A.N.C.L. shares ?

A. We knew that for a fact in 1953.

Q. You also said that you were expecting that your liability with regard to Warrington will be increased ?

A. Yes, I was not sure whether it was by 25 per cent or 30, or whether the whole estate was going to be valued.

Q. You were also expecting an additional liability in respect of the further declaration made in May 1953 by P37 ?

30

A. Yes, that was in respect of the gift property.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

- Q. Assuming that your anticipation was correct, and the rate was 30 percent, do you accept that the additional liability in respect of estate duty would have gone up to Rs. 1,131,370/46 ?
- A. On what basis have you arrived at that figure, can I know ? Are you asking me the question in relation to the position in 1954 ?
- Q. Yes.
- A. In 1954 we were aware of the further valuation of the shares at Rs. 493/-. This valuation would not only apply to our shares but to the trustees of the estate. That would have pushed the value of the estate well over the 6 million mark close to 7 million.
- Q. We are taking into account that your anticipations were correct and on that basis the total liability would have gone up to Rs. 1,131,370/46 ?
- A. I will not admit that figure.
- Q. Can you give even approximately what your additional liability would have been ?
- I asked you, whether, assuming your anticipations (a) in respect of A.N.C.L. shares (b) in respect of Warrington and (c) in respect of the further declaration made, were correct anticipations, whether you were aware that your total liability in respect of estate duty would have gone from Rs. 795,000/- to Rs. 1,131,379/46 ?
- A. I cannot say that.
- Q. Can you say whether you remember that there was such a difference of 3 lakhs or so, additional liability ?
- A. Well, I am aware that there was a considerable additional liability. In our estate computation of January 1954 where we took the value of shares at Rs. 493/- I am not sure whether we valued Warrington at Rs. 306,000/- or at the figure which we declared. We were short, as I stated earlier in evidence, by about Rs. 300,000/-.
- Q. What is your answer to the question whether the 3 lakhs excess would be the additional liability ?
- A. Purely in regard to estate duty I would not like to affirm to a figure like that. I remember when we took up the position in January 1954 on the basis of the liabilities known to us, not necessarily on account of estate duty, we were short by Rs. 300,000/-.
- Q. But according to P5 the value of the executor's estate was Rs. 3,182,042/- ?
- A. Yes.

Q. The value of the estate on which duty was payable by the settlement trustees was Rs. 2,040,231/- ?

A. Yes.

Q. The value of the total estate was Rs. 5,222,273/- ?

A. Yes.

Q. On which estate duty was assessed at 25 per cent as follows :-

Rs. 795,510/- on the executor's estate and
Rs. 510,057/75 on the trust estate ?

A. Yes.

10 (Mr. Nadesan marks as P104 a statement of accounts up to August 1953 which the executors tentatively prepared to ascertain the position with regard to the assets and liabilities.) (Shown P104).

Q. Having looked at that are you in a position to give an answer to the earlier question in regard to the estate duty liability going up from Rs. 795,510/- to Rs. 1,131,370/46 ?

A. Our account is prepared having taken a number of factors into consideration, I do not know whether the sum arrived at by counsel, is on an accounting of all the items referred to by us.

20 Q. Now do you accept the statement that, if your anticipations were correct, your total estate duty liability would have gone up to Rs. 1,131,370/46 ?

A. Are you speaking of the total liability ?

Q. The total liability in respect of estate duty, that it would have gone up from Rs. 795,000/- to Rs. 1,131,370/- in respect of your share of the estate ?

A. Our estate duty liability would not have exceeded Rs. 380,000/-. In addition to what we had to pay, it would not have exceeded Rs. 1,176,453/60.

Q. As at what date ?

30 A. August 1953, and omitting certain items ; that is less the gift property. That would be the position if we ignore the gift property and ignore the trust.

(Shown Page 3 of P104) The computation below is on the basis of 7 lakhs and there the gift property is excluded. In arriving at the total value of the estate they have taken the gift property of the estate, but because the estate duty was payable by the beneficiaries, we have not taken that into account in the total liabilities.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

—
Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued

Evidence of
 G. B. S. Gomes —
 Cross-examination
 —Continued

Q. You disclosed on 6.5.1953 the further assets to the extent of Rs. 120,174/87 ?

A. Yes.

Q. In other words you have shown liability to estate duty in respect of those assets ?

A. Yes.

Q. Taking into account the exemptions you claim ?

A. Yes.

Q. After your declaration in 1953 the total executor's estate would have gone up to Rs. 3,302,216/87 ?

10

A. Can you tell me how you arrived at that figure ?

Q. That is by adding up (witness is given a piece of paper and is asked to add up) That is by P37 you increased the value of your estate to Rs. 3,302,216/87 ?

A. Yes.

Q. That figure is correct ?

A. Yes.

Q. You increased the value of the total estate by that declaration to Rs. 5,342,447/87 ?

A. Yes.

20

Q. By P38 you say that you anticipated, you were certain, that the shares would go up by Rs. 193/- ?

A. Yes.

Q. That was on 25.5.53 ?

A. Yes.

Q. In other words your liability would have been 2026 x 193 ? That is, be Rs. 391,018/- ?

A. It would be approximately Rs. 391,000/-.

Q. Then by P38 the total value of the executor's estate would have been increased to Rs. 3,693,234/87 ?

A. We are going on the footing of our declared provisional valuation plus the increase on Warrington and plus the increased valuation of the shares by Rs. 193/-.

P38 is in May 1953 and the statement is in August. I see here that movable property values have been put up by the official valuers as against our declared valuation in August 1953.

No. 9
Petitioners'
(Executors')
Evidence
—Continued

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

10

Q. I have been dealing with the figures upto May 1953. Would you accept, by P38, you increased the value of the executor's estate to Rs. 3,693,234/87 ?

A. Yes.

Q. By P38 you also increased the value of the Trustee's estate by Rs. 1,158,500/- ?

A. Yes, that is 6000 shares x 193/-.

Q. The total trustees estate went up to Rs. 3,198,231/- ?

A. Yes.

Q. You also increased the value of the beneficiaries estate ?

A. Yes.

20

Q. By your declaration P38 you increased the value of the shares of only 2 beneficiaries—S. Wijewardene the contestant and his mother ; in respect of all the other shares you claimed exemptions?

A. Are we talking of P38 ?

Q. Yes.

A. P38 is the letter from the Estate Duty Department. It refers to the valuation of the shares as a whole.

Q. It is by P37, your declaration

(Mr. Kannangara states that he referred to P37 all this time. Whereas the witness had been referring to P38).

30

A. P37 is my further declaration, it relates to the gift property less debts.

Q. There are your shares and 25 shares of your wife of the A.N.C.L. in respect of which you claim exemptions ?

A. Yes.

No. 9
Petitioners'
(Executors')
Evidence
—Continued

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

- Q.** There are 25 shares of Mrs. Gunaratne in respect of which you claim exemption?
- A.** Yes.
- Q.** There are 100 shares of Mr. Gunaratne, 100 shares of Mr. Wickremesinghe in respect of which you claimed exemption?
- A.** Yes.
- Q.** You claimed exemption in respect of all those shares mentioned in it?
- A.** Yes.
- Q.** That did not include the shares of the contestant and his mother? 10
- A.** Yes.
- Q.** You did not claim exemption in respect of those two sets of shares?
- A.** No.
- Q.** By P37 your additional liabilities declaration, did you increase the value of the beneficiaries' estate by Rs. 20,159/- by failing to claim exemption in respect of those two sets of shares?
- A.** I do not see anything in this document to show me what we have not claimed. That is what I am trying to find out and how you arrived at it. You referred me to P37 which gives the particulars of the further property. 20
- Q.** Have you taken this item, increase in the value of the estate from the shares of the beneficiaries?
- A.** Yes.
- Q.** Give us the figure you have arrived at in your August declaration?
- A.** We have in respect of 100 shares Rs. 49,300/- at Rs. 493/- a share, that is A.N.C.L. shares.

We were not sure whether we were going to get the exemption. We included the value of these gifts to find out the quantum of the estate as a whole. In estimating the liability we deducted Rs. 586,000/-. What we did was to put down all the gifts known 30 to us but the liabilities we did not take into account. In respect of the contestant we have only one figure known, that is Rs. 60,000/-, a deed of gift.

Q. Did the value of the contestant's beneficiary estate, his A.N.C.L. shares coupled with his mother's interests A.N.C.L. shares, increase the value of the estate by Rs. 22,000/- odd?

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

A. If they have in turn not claimed exemption it would have. When we did not make a declaration it would have altered the value. It is possible that the contestant had 88 shares and his mother 25 shares—A.N.C.L. shares, but I have no document to support it.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

10

Q. You accept then by P37, by not claiming exemption in respect of the contestant's and his mother's shares the value of the estate would go up by Rs. 22,179/-?

A. How do you arrive at that figure?

Q. In this way, the contestant had 88 shares and the mother had 25 shares, the contestant's shares valued at 193/- and the mother's shares valued less, as you know?

A. But why at Rs. 193/-. Because the gift property to (...torn...) contestant has not been included in the return so (...torn...) it is now included it must go up by Rs. 493/-.

Q. Yes, 88 shares at Rs. 493/- each?

20

A. Then the 25 shares also will go up by the same figure Rs. 493/- a share.

Q. In schedule 2 have you not valued Mrs. Wijewardene contestant's mother's A.N.C.L. shares at Rs. 246/- (...torn....)

A. Yes.

Q. If the 113 shares are taken at Rs. 493/-? (...torn...)

A. It goes up by Rs. 55,709/-.

Q. That would have sent up the total value of the estate by how much, include the total estate?

A. It would be Rs. 3,198,231/- plus Rs. 3,324,000/- and Rs. 55,709/-. That would be Rs. 6,974,174/87.

30

Q. On 8.10.54 by P40 the executors disclosed (...torn...) to the contestant to the value of Rs. 211,27 (...torn...)

A. I disclosed the property but no value was (...torn...)

Q. These properties were valued by P48 of 22.12.54 at Rs. 211,272/-?

A. Yes.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued

Evidence of
 G. B. S. Gomes —
 Cross-examination
 —Continued.

I have the document on which they made a declaration of the value of the contestant's gift property, it is P40.

- Q. By P40 you disclosed properties gifted to the contestant by the deceased?
- A. Yes, besides all the property in P41 which were appointed properties.
- Q. There are two types of properties, gifted properties and appointed properties?
- A. Yes.
- Q. They were valued in P48? 10
- A. Yes, a part is disclosed in P40 and a part in P41, they are assessed in the letter to the contestant.
- Q. Were the properties disclosed in P40 and P41 valued at a certain figure for estate duty purposes?
- A. Yes, in the letter P48 to the contestant.
- Q. (Torn) total value of the properties disclosed in P40 and P41 (torn) is it Rs. 331,272/-?
- A. (Torn) see the figure in P48.
- Q. (Torn) I say all the properties shown in those two (torn) have not been assessed? 20
- A. Yes.
- Q. (Torn) have valued for the purpose of estate duty (torn) assessed at Rs. 331,272/-?
- A. Yes.
- Q. (Torn) increases the total value of the estate from Rs. 6,947, 174/87 (torn).
- A. Yes.
- Q. (Torn) had declared the value of Warrington at (torn).
- A. Yes.
- Q. (Torn) P50 you were told that the value had been (torn) to 30 Rs. 306,000/-?
- A. In respect of Warrington.

Q. (Torn) that the assessment was increased was confirmed?

A. (Torn)

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Q. (Torn) Department increased the value?

A. Yes .

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

Q. (Torn) in the estate would be Rs. 198,500/-

A. Yes.

Q. (Torn) the executor's estate will be increased to Rs. 3,573,234/87?

A. Yes.

10

Q. I am now talking of only the executor's estate, to that add Rs. 198,000/- ?

A. That works to Rs. 3,771,234/87.

Q. In other words the total value of the estate from the 3 matters in respect of which you anticipated increases would go up to Rs. 3,771,234/87?

A. That would be by the increase in the value of the shares, Warrington and the further declaration of the deceased's property.

Q. 30 per cent of that is how much?
Is it Rs. 1,131,370/46?

A. It is approximately that. (Witness works out) yes, it is correct.

20

Q. Now you will remember the question was, whether the total estate duty payable by you, in the event of your anticipations being correct in respect of the 3 matters—value of Warrington, the shares and the additional declaration, would be Rs. 1,131,370/46?

A. Yes.

Q. I have assumed that the Warrington property was going to be increased prior to 31st March 1954?

A. Yes.

Q. On that day how much tax had you paid to the Estate Duty Department?

30

A. Rs. 1,079,735/31.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

Q. On 29th September you paid Rs. 20,000/-.

A. Yes.

(Estate account for 14.6.50 to 1952 referred to) That amount was paid by us as estate duty up to 31.3.54. The estate duty on the U.K. Insurance has been paid in addition. Between 29.9.50 and 12.6.51 we paid Rs. 1,055,155/78.

Q. On 12.6.51 were you aware that the Estate Duty Department was going to increase the value of your estate?

A. Yes, we knew that in June 1951.

Q. I presume also that you probably knew the figure?

10

A. No.

Q. The amount was paid in several sums?

A. Yes.

Q. Rs. 20,000/-, Rs. 243,534/68 etc?

A. Yes.

Q. It was in odd rupees and cents?

A. Yes.

Q. You must have paid this upon some computation, upon the expectation that the increase will be a certain amount?

A. These were the payments that went to comprise the Rs. 795,000/-²⁰ provisional estate duty, plus the amount we paid on account of the Settlement Trustees.

Q. I asked you whether you paid that amount on the understanding that the Estate Duty Department was going to increase the estate duty, you said yes?

A. I was under the impression that we had paid the additional sum on the footing that the Department was going to increase the value. We knew they were going to increase but this particular sum was not paid on that day.

Q. The first 5 items in P6, paid between those dates, were paid on³⁰ account of the executor's estate?

A. Yes.

Q. They comprise the figure of Rs. 795,510/50 ?

A. Yes, in other words the figure of the provisional assessment.

Q. You said in addition on 12.6.51 you paid a sum of Rs. 261,645/- ?

A. Yes. That is a payment we made to the credit of our estate, but which represented the balance which the Settlement Trustees did not have to meet the full liability on the provisional assessment of their share.

Q. Was there any correspondence before you released the money of the executor's estate ?

10 A. No, we had no correspondence, other than a discussion with Mr. Gunasekara, the Assistant Commissioner.

Q. Was there a demand made by the Trustees.

A. Yes, they requested us.

Q. How ?

A. It was a joint discussion between our lawyers and the lawyers of the Settlement Trustees. They were dealing with the problem, our problem as well as theirs.

Q. One lawyer discussed the problem of both parties ?

A. No, that was not so.

20 Q. There must have been some correspondence in the file before you released the money ?

A. We paid this amount to the credit of our own account.

Q. When you paid the Rs. 261,645/- you purported to pay the estate duty due from the Settlement Trustees ?

30 A. The position was, the Estate Duty Commissioner was taking up the position that they wanted the money from somebody, and they knew that all the realisable assets the Settlement Trustees had they sold and paid against the provisional assessment, and they had no other assets. The Commissioner took up the position that it was irrecoverable from the Settlement Trustees and that he would take it from us. He pointed out to us that if we had any cash in excess of our provisional assessment and we paid it into our account and made it available to Government that he would defer the pressing of the Settlement Trustees until such time that they had the money to pay.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued.

Evidence of
 G. B. S. Gomes —
 Cross-examination
 —Continued.

- Q. There was no letter on it ?
- A. No.
- Q. These were all discussions ?
- A. Yes.
- Q. Not with you ?
- A. With our lawyers.
- Q. Did the Settlement Trustees ask you for this advance or did the lawyers of the Settlement Trustees ask you for it, before you signed the cheque. Who made the request ?
- A. We agreed to release the money when these facts were placed before us. That is, if we did not, Mr. Gunasekara would have proceeded to assess us and recover the money from us.
- Q. You released the money on that understanding ?
- A. Yes.
- Q. The request came to you from whom ?
- A. The request arose as a result of the position in which the settlement trustees were placed.
- Q. The request came to you from whom ?
- A. From the lawyers of the Settlement Trustees.
- Q. As a result of that was there a meeting and was a record made anywhere that such a thing was being done ?
- A. It was recorded in our accounts and shown in the balance sheet.
- Q. You will please show me where your accounts show that Rs. 261,645/25 was paid by you on behalf of the Settlement Trustees ?
- A. It was not paid on behalf of the Settlement Trustees. It was paid on our behalf.
- Q. Was the request made of you by the Settlement Trustees or their lawyers for this sum, you said it was the lawyers ?
- A. Yes.

Q. Did you pay upon that request ?

A. We paid on that request because we knew that we could be forced to pay.

Q. You have not shown in your accounts that this sum of money has been paid by you to your account with the Commissioner of Estate Duty but on behalf of the Settlement Trustees ?

A. We paid it into our own account. The result of the payment was the Commissioner deferred pressing the Settlement Trustees for payment.

10 Q. Did you think it unnecessary to record it that the payment was made in these circumstances ?

A. It has been recorded in our accounts.

Q. How ?

A. It was recorded that it was paid to the Commissioner and paid into our account (witness refers to the file) There is no narration of what the payment was made for, it is just stated—Estate Duty.

Q. Did you not consider, by doing what you did, that you were committing a breach of trust in respect of the beneficial estate ?

A. No.

20 Q. You and the Settlement Trustees co-operated very closely ?

A. Yes, in this matter.

Q. Who were the Settlement Trustees ?

A. Mr. L. M. de Silva and Mr. David Maartensz.

Q. Mr. L. M. de Silva was in England ?

A. Probably in Ceylon.

Q. Can you tell us now whether this sum of Rs. 261,645/- was paid back to you in any form ?

A. Yes, paid to us through the Estate Duty Department in the refund of the estate duty.

30 Q. Really, this transaction where you overpaid the estate duty due from you on account of the Settlement Trustees is not shown in the accounts.

A. It is not an overpayment.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

- Q.** This transaction does not appear in your accounts or in the Settlement Trustees' accounts ?
- A.** It does. It appears in the accounts in the payments and in the final account. I have brought it out in the computation. The Estate Duty Department had paid this sum back to us and it is so noted.
- Q.** You have already paid Rs. 1,057,155/75 ?
- A.** Yes.
- Q.** You admit that the total liability, assuming that your expectations were realised, would be increased as against Warrington, the 10 shares and the additional declaration to Rs. 1,131,370/46 ?
- A.** If confined only to those items.
- Q.** If you deduct what you had already paid—Rs. 1,057,155/75 from 1,131,370/46, you get Rs. 74,214/71 ?
- A.** That was on the footing of the original provisional assessment, plus the 3 items mentioned by you. We had already paid Rs. 1,057,155/75.
- Q.** Therefore the additional liability on the estate duty on the basis of the 3 items mentioned was Rs. 74,214/71 ?
- A.** Yes. 20
- Q.** I presume you expected to get this Rs. 261,645/- paid to you ?
- A.** Yes. We thought that it will be a payment by us of any additional payment of estate duty. (Shown P 104).
- Q.** Will you accept that the liability of the estate in respect of profit tax and the income tax was Rs. 480,857/04 ?
- A.** Yes.

(Sgd.) V. SIVA SUPRAMANIAM
Acting District Judge.
23-9-1959.

Further hearing 24-9-1959.

(Sgd.) V. SIVA SUPRAMANIAM 30
Acting District Judge.
23-9-1959.

24th September, 1959.

Hearing resumed.

Appearances as on the last date.

Mr. Weerasooria, Q.C., states that appearances are the same except that Mr. Nadesan Q.C., is not appearing as one of the Counsel for the petitioner.

The appearances for the other parties are the same.

G. B. S. Gomes—Affirmed,—recalled.

Cross-examination continued :

- 10 Q. On the question of profit tax and income tax I gave the figure of Rs. 480,857/04 and asked you whether that would be the total extent of the liability of the estate in respect of profits and income tax pre-death ?
- A. My recollection is that it was something more than 4 lakhs. I think P104 gave the figure as Rs. 441,500/-.
- Q. I am putting it to you, the liability in respect of income tax, profit tax, pre-death, as would have been known to you on 31.3.54 (shown P59) would be Rs. 242,196/40 ?
- A. Yes.
- 20 Q. On P52 dated 12.3.50 which is the assessment for 1949/1950 the liability is Rs. 223,735/11 ?
- A. Yes.
- Q. The liability on P55 dated 31.3.51 in respect of the year 1947/48 is Rs. 12,800/- ?
- A. Yes.
- Q. The liability on P58 dated 6.12.51 in respect of profit tax of 1948 is Rs. 10,000/- ?
- A. Yes.
- Q. The liability on P60 dated 31.3.52 in respect of income tax for 1948/49 is Rs. 12,800/- ?
- 30 A. Yes.
- Q. The liability on P63 dated 8.12.52 in respect of profit tax for 1949 was Rs. 10,000/-
- A. Yes.
- Q. The liability on P53 dated 17.2.53 in respect of income tax for the year 1949/50 is Rs. 31,328/64 ?
- A. Yes.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued.

Evidence of
 G. B. S. Gomes —
 Cross-examination
 —Continued.

- Q. The liability on P54 dated 19.6.53 in respect of income tax for the year 1950/51 is Rs. 32,569/33 ?
- A. Yes.
- Q. The liability on P65 dated 3.8.53 in respect of profit tax for the year 1950 is Rs. 25,189/60 ?
- A. Yes.
- Q. Would you accept that these are assessments in respect of pre-death liability received by you prior to 31.3.54 ?
- A. Yes.
- Q. And they are only the assessments received by you prior to March 10 1954 ?
- A. Yes.
- Q. The total of these figures is Rs. 600,619/08 ?
- A. Yes.
- Q. In respect of these assessments, income tax had been paid by you prior to 31.3.54 in a sum of Rs. 119,762/04. ? (witness wishes to check up)
- (He does so).
- A. Yes.
- Q. In the same year in the same column there is the item of profit tax—Rs. 4,905/- ?
- A. Yes.
- Q. In the Estate account for 1951/52, schedule 8 page 2 gives the profit tax as Rs. 7,297/20 and for the period 1.4.52 to 31.3.54 the income tax account is Rs. 32,569/33 ?
- A. Yes.
- Q. The next item is the item of Rs. 9,059/81 profit tax appearing in the same schedule ?
- A. Yes.
- Q. All these are amounts paid prior to 31.3.54 on account of profit tax and income tax liabilities account ?
- A. Yes.

Q. There were no other payments, those are all the payments ?

A. I will accept it subject to facts. If there are any more I shall bring it to your notice.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Q. The total figure of payment is Rs. 119,762/85 ?

A. Yes.

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

Q. If you deduct the total liability from the total payments it is Rs. 480,857/04 ?

A. Yes.

10

Q. So that the figure of Rs. 480,857/04 would have been the total liability in respect of pre-death income and profit tax as known to you on 31.3.54 ?

A. Unpaid at that date.
(shown P58 and P60)

Q. P58 was received on 31.3.51 ?

A. It was issued on that date.

Q. It related to the income tax for the year ending 31.3.48 ?

A. Yes.

Q. It purports to be an additional notice of assessment ?

A. Yes.

20

Q. Eventually there was no liability on that, you know that. You were not liable to pay that ultimately ?

A. Yes.

Q. You know as a fact, that the Rs. 12,858/- on P58 was not paid ?

A. I may have to check it up.

Q. Do you know whether it was paid or not ?

A. That assessment was cancelled.

Q. All those income tax and profit tax matters, for the previous period were attended to by Ford Rhodes even after you took over ?

A. Yes.

30

All the income and profit tax matters were dealt with by Ford Rhodes.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued.

Evidence of
 G. B. S. Gomes —
 Cross-examination
 —Continued.

- Q. An appeal was filed in respect of this assessment P58 on 10.4.51 ?
- A. I cannot speak to the dates or the appeal because it is a matter dealt with between our lawyers and Ford Rhodes. I do not say that I knew those facts personally.
- Q. An appeal was filed by you on the advice given to you by Ford Rhodes, that there was absolutely no basis on which they could demand this payment ?
- A. I cannot speak to as to when the assessment was received, or the time the appeal was filed. I cannot say when it was finally settled. I saw the document connected with them or I spoke to my lawyers 10 on the matters.

(Mr. Weerasooria states that is correct that the appeal was filed.)
 On P58 there is an endorsement in pencil "No liability" "see Assessor's letter to Ford Rhodes 26.11.54."

- Q. Do you agree that this assessment of Rs. 12,800/- was never taken into your accounts for any year ?
- A. I cannot say that because this is an assessment that was received, though we have appealed against it.
- Q. Although you received the assessment you must have been advised that there was no grounds for such assessment by Ford Rhodes ? 20
- A. I cannot say.
- Q. And it was never written in your accounts at any stage ?
- A. I cannot say that too.
- Q. I suggest to you, that, from the very start of the receipt of these assessments, you or your agents were advised by your accountants dealing with the income tax etc. that there was no liability on this assessment ?
- A. I cannot speak to that.
- Q. You would not say either way ?
- A. No.
- Q. Can you give any explanation why it was not taken into the account ?
- A. I cannot.
 (Shown P60)

Q. You will however accept the fact that an appeal was filed against P58 ?

A. Yes.

Q. And on 10.4.51 ?

A. Yes.

Q. P60 was issued on 31.3.52 and an appeal was filed on 7.4.52 against P60 ?

A. I say it is received on 1.4.52.

Q. Do you accept that an appeal was filed on 7.4.52 ?

10 A. Yes.

Q. In respect of that also I made the suggestion that you were aware from the very start that that amount was not a liability ?

A. I cannot say.

Q. You know that that amount was not paid ultimately ?

A. I have to check it up.

Q. Will you admit that it is not in any of the accounts ?

A. I cannot say.
(shown P65)

Q. That is an assessment of profit tax for 1948 ?

20 A. Yes.

Q. It is dated 6.12.51 and must have been received by you shortly thereafter ?

A. Yes, received on 7.12.51.

Q. The assessment is for Rs. 10,000/- ?

A. Yes.

Q. But the tax was paid in respect of this assessment only in a sum of Rs. 7,297/20 ?

A. Yes, I saw the endorsement on it, I will accept it.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
— Continued.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

- Q. It was paid on 7.1.52 ?
- A. Yes, again I am not sure whether this was a payment pending the decision in appeal and whether the balance is held over or not.
- Q. Refer to page 2 of the Estate Account, Schedule A, Period 14.6.50 to 31.3.52 ?
- A. Yes, there is an item—profit tax 1948 Rs. 7,297/20.
- Q. In your accounts you have shown this payment of Rs. 7,297/20 without showing any balance due ?
- A. Yes, though we have said profit tax due Rs. 7,297/20 I am not aware whether there was an appeal pending at the time and whether 10 that was a liability awaiting the decision in appeal. This is purely a record of a payment, it is not evidence of the fact that it is final. I am providing for the possibility that this may not be the final payment between ourselves.
- Q. How is it that this figure of Rs. 7,297/20 was arrived at if it was not on accurate knowledge of what the liability was ?
- A. The only point is, when we received the assessment we filed an appeal, there is the possibility at some interview between Ford Rhodes and the Income Tax Department they may have agreed 20 to a certain amount being paid and a part being held over, and I am aware that in the course of this administration a large sum was paid with a certain amount held over pending the decision in appeal.
- Q. Such a held over liability is shown in the balance sheet or some account ?
- A. It would appear as a liability, ultimately if the decision is against us we make the payment. Yes, I admit it will appear as a liability.
- Q. In respect of P55, was only a sum of Rs. 7,297/20 paid or do you say a further sum was paid. ?
- A. I could say that Rs. 7,297/20 was paid, but I am not sure whether 30 any further sum was paid.
- Q. Did you pay the full sum of Rs. 10,000/- or only Rs. 7,297/20 ?
- A. I cannot say unless I get confirmation that there was no further payment in the subsequent accounts.
- Q. If it is your position that you cannot speak to the accounts without the assistance of the persons who kept them I shall not question you further but you have sworn an affidavit in Court about the facts in regard to these matters ?
- A. Yes.

Q. Yesterday you said there was a liability against the estate?

A. Yes.

Q. Is there an endorsement that Rs. 7,297/20 was paid?

A. Yes.

Q. Payment was made on 7.1.52?

A. Yes.

Q. Even if an appeal was filed, that would have been settled long before 31.3.54?

10

A. It does not necessarily follow, I have seen appeals held over for very long periods.

Q. How is it that you make to pay this exact sum of Rs. 7,297/20 on 7.1.52?

A. It is quite possible that this was the final amount reconciled between Ford Rhodes and the Assessor, but knowing that there have been a number of tax payments with a part held over. I do not want to categorically state that this Rs. 7,297/20 represents our liability in respect of the sum of Rs. 10,000/-.

(Shown : P63)

Q. That is an assessment in respect of profit tax liability for 1949?

20

A. Yes.

Q. That is dated 8.12.52, you received that in December 1952?

A. Yes.

Q. In respect of this assessment a sum of Rs. 4,905/-, was paid on 5.1.63?

A. Yes.

Q. You admitted that although P 63 was produced showing Rs. 10,000/- the amount paid was Rs. 4,905/-?

A. Again my answer is subject to the fact that it may be subject to the decision in appeal, or it may be a part payment.

30

Q. I am suggesting to you that in respect of P55 and P63 you knew the exact amount of your liability within a short time of the receipt of the assessments and that is how you paid in those sums?

A. I know that we have made those payments.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
— Continued.

- Q. Can you deny my suggestion ?
- A. I do not like to deny it, but I cannot say.
- Q. You accept the payment of Rs. 4,905/- ?
- A. Yes.
- Q. The amounts of Rs. 7,297/20 and Rs. 4,905/- on P55 and P63 have been taken into your accounts for the respective periods ?
- A. The payments, yes.
- Q. In 1954 March were you aware that these assessments had been paid, that amounts due in respect of P55, P58, P60 and P63 had been paid in this way prior to 31.3.54 ? 10
- A. I am not aware that these payments had been made.
- Q. And you are aware that the matter is now settled ?
- A. I cannot say.
- Q. You originally added up the liabilities in respect of the pre-death income tax and profit tax as appearing on the face of the documents to Rs. 6,001,619/- ?
- A. Yes.
- Q. If you reduce from that amount the amounts of P58 and P60 the pre-death liability tax comes to Rs. 575,019/08 ?
- A. You are removing from it the profit tax, is it ? 20
- Q. No. The Rs. 12,800/- and again Rs. 12,800/- ?
- A. Those are the two items which you said we denied liability and on which no liability arose ?
- Q. Yes ?
- A. Yes.

(Sgd.) V. SIVA SUPRAMANIAM
Acting District Judge.

Adjourned for lunch.

(Sgd.) V. SIVA SUPRAMANIAM
Acting District Judge. 30
24-9-1959.

Same appearances. Resumed after lunch.

G. B. S. Gomes—Affirmed —recalled.

Cross examination continued :

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

Q. Just before the adjournment, we started working on the pre-death Income Tax and Profit Tax liability and found the total to be Rs. 600,619/08 ?

A. Yes.

Q. From that we deducted Rs. 25,600/- which is the liability on P58 and P60 ?

10 A. Income tax 47/48 and income tax 48/49—I can now confirm that it has been cancelled by the Assessor and there is no liability.

Q. That may have been cancelled before 1953 ?

A. No, it was cancelled in the first instance, in respect of 47/48, by letter dated 26.11.54 when the Assessor informed Ford Rhodes Thorntons, that is, in November 1954, and, in respect of income tax 48/49 Rs. 12,800/-, assessment cancelled by assessors's letter dated 26.11.54 on the same date.

Q. You say there is such a letter. I believe that letter is from Ford Rhodes Thorntons ?

20 A. It is a letter from the Assessor to Ford Rhodes Thorntons.

Q. You are not able to say whether that information was not available to Ford Rhodes Thorntons very much earlier. You cannot say ?

A. I presume that the matter was finalised—only when the Assessor informed that he now considers there is no further liability.

Q. There is a letter confirming the fact that the assessment has been reduced or cancelled ?

A. This is the note I have "Assessor by letter of 26.11.54 informs Ford Rhodes Thorntons that the assessment will be cancelled."

These two matters for which no payment was made.

30 Q. Rs. 7,297/20, Rs. 4,905/- in view of the manner in which the payments were made it is very likely that they knew very much earlier.

A. The comments were in respect of matters where there was no tax paid. The other one was profits tax 48 - notice of assessment, Rs. 10,000/-, paid Rs. 7,297/20 on 7.1.52. Messrs. F. J. & G. de Sarams filed notice of appeal in December, 21.1.51, Assessor by letter dated 26.11.54 gave the Profits Tax figure as Rs. 7,297/20.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

Payment was made on 7.1.52. It is the exact amount the Assessor agreed on.

- Q. If the decision was arrived at in November 1954, how were you able to pay the exact amount in February 1952 unless you knew very much earlier. When did you file the appeal—before the payment?
- A. Appeal was filed prior to the payment.
- Q. If you deduct Rs. 25,600/- due on P58 and P60, you get a figure of Rs. 575,019/08?
- A. Yes. 10
- Q. If you deduct Rs. 20,000/- on the two assessments P55 & P63?
- A. Profits tax 48 and 49.
- Q. You get a sum of Rs. 555,019/08?
- A. These are assessments in respect of which we paid “seven two” and “four nine”.
- Q. If you add back the 7,297/20 and 4,905/- you get a figure of?
- A. Rs. 12,202/20.
- Q. If you add that to Rs. 555,019/08 you get Rs. 567,221/28?
- A. Yes.
- Q. From the figure of Rs. 567,221/28 if you deduct tax already paid 20 Rs. 119,762/85, you get Rs. 447,458/43.
- Q. Will you accept that was additional liability on income tax and profits tax as known to you on 31.3.54?
- A. Yes.
- According to P104 I have a figure of Rs. 444,128/64. It is described as income tax liability upto the date of death, but it includes income tax and profits tax.
- Q. You remember you worked out the additional liability in respect of estate duty as on 31.3.54 as being Rs. 74,214/71 on the basis that your expectations in respect of Warrington, A.N.C.L. shares, 30 and the further declaration were correct?
- A. Yes, that is after deducting Rs. 1,301,557/79 that was paid.

Q. After determining the percentage to be 30 ?

A. On the basis that it is 30 per cent.

Q. On the disclosure in your return, on which you were provisionally assessed, you claimed a deduction in respect of pre-death tax liability at Rs. 465,841/11 on P5 ?

A. Yes, we claimed that deduction.

Q. As worked out earlier by us, your total pre-death tax liability as seen by you at 31.3.54 was Rs. 567,221/28, above the amount you actually declared ?

10 A. Yes.

Q. So that from the Rs. 74,214/71, which is the additional estate duty, you must deduct 30 per cent of the difference between the figure we have arrived at and the figure you have shown in the declaration.

A. We show a figure of "four six five" in the declaration ; we now arrive at a figure of 567,221.

Q. 30 per cent of the difference between those two figures must be deducted from the Rs. 74,000/- which is the additional estate duty liability ?

20 A. I want to be sure whether we should add or subtract. We declared "four six five" as a debt and got relief. On this basis of "Five six seven" the debt would be larger.

Q. The estate is becoming less ?

A. That is what I mean, the debt becomes larger, and the estate would be less.

Q. Therefore the estate duty will be less ?

A. Yes.

Q. So you must deduct, not add ?

A. Yes.

30 Q. The difference between Rs. 567,221/28 and Rs. 465,841/11 is Rs. 101,380/17 ?

A. Yes, 30 per cent of that is Rs. 30,414/03.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued.

Evidence of
 G. B. S. Gomes —
 Cross-examination
 —Continued.

- Q. Do you agree that that sum of Rs. 30,414/03 should be deducted from the Rs. 74,214/71 ?
- A. Yes.
- Q. That will be ?
- A. Rs. 43,800/68.
- Q. I have taken you through the tax liabilities. What would have been your anticipation of the additional liability for estate duty and income tax and profits tax as on 31.3.54 ?
- A. On the basis of provisional declarations and revisions made by you on the three assessments. 10
- Q. In addition to this I believe you anticipated a payment to Mrs. Gunaratne of about three lakhs by way of adjustment under the terms of the Will ?
- A. We did not anticipate at this stage but we now know that the figure is Rs. 310,000/-.
- Q. Had you taken the necessary steps to secure a partition of Galpokuna as you have done now you would have known on 31.3.54 that the amount payable to her is in the region of Rs. 300,000/-.
- A. It is approximately that figure.
- Q. The actual figure allowed by you eventually in your accounts is 20 Rs. 307,176/65 ?
- A. Yes.
- Q. Add to that Rs. 43,800/68; to that add Mr. Munaweera's fees, although he had not started his audits as at 31.3.54—Let us add his fees as shown in your accounts, Rs. 4,600/- and also add the amount which you eventually have claimed as legal expenses actually paid ?
- A. Yes.
- Q. In other words, take in Rs. 71,350/66—that is the total of legal expenses which you have been paying to your lawyers subsequent 30 to 31.3.54 ?
- A. Partly relating to the earlier period and partly to the later period.

It is a correct statement of the payments made after 31.3.54 under these heads.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Q. We are adding the other items where you anticipated an expenditure. The earlier ones were taken into account as the deductions. Rs. 71,350/66 payments made subsequent to 31st March 1954?

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

A. Yes.

Q. Also add to that testamentary expenses not taken into account earlier—Rs. 12,290/78, against as shown in your accounts?

A. Yes.

10 Q. Will you accept the figure of Rs. 12,290/78?

A. We will take it.

Q. That is made up of Executorship expenses, valuation of Warrington as shown in 1954-55 accounts, valuation of A.N.C.L. shares Rs. 4,200/-, valuation of the shares Rs. 787/28, Bank Commission 22/50, Ford Rhodes Thornton Auditors Rs. 1,000/-; 56-57 account copies of estate plans Rs. 225/-, valuation of Galpokuna and Geekiyanagedara Rs. 1,753/-, Cheque book Rs. 3/-, and a further sum of Rs. 4,000/- from the final account in respect of Galpokuna and Geekiyanagedara?

20 A. Yes.

The total of the five items is Rs. 307,176/65, Rs. 43,800/68, Rs. 12,290/78, Rs. 71,350/66 & Rs. 4,600/- is Rs. 439,218/77.

Q. The amount of the post-death tax on profits and income is Rs. 237,869/64, as actually charged. The tax payable by the Executors, income tax and profits tax payable by them, for the post-death period 14.6.50 to 31.3.54 is a sum of Rs. 237,869/64. That sum is shown in the Accounts you have filed for the period 31.3.55 to 31.3.56?

A. Can I know the items that comprise this Rs. 200,000/- odd.

30 Q. Income account for 54-55—Schedule 5, on the left hand side you paid two payments, Rs. 48,548/10 and Rs. 22,947/50, which add to Rs. 71,495/60. Then, in the accounts for the period 55-56, Schedule 6—two figures showing payments of Rs. 76,749/75 and Rs. 89,624/29. The total of those four figures comes to Rs. 237,869/64?

A. Yes.

Adding Rs. 237,869/64 to Rs. 439,218/77 the figure is Rs. 677,088/41. Adding the pre-death income and profits tax which worked out at Rs. 447,458/43 yields a figure of 1,124,546/84.

No. 9
Petitioners'
(Executors')
Evidence
—Continued

Evidence of
G. B. S. Gomes —
Cross-examination
Continued.—

- Q.** To that has to be added profits tax paid on P9, which came subsequently, in respect of a pre-death tax, Rs. 10,250/25, although you did not know it at 31.3.54? Does that bring the figure to Rs. 1,134,797/09?
- A.** Yes.
- Q.** Two more figures have to be brought in—according to our working yesterday we came to a cash balance in hand as at 31.3.54 of Rs. 1,148,046/96 you worked it out and said it was correct except for Rs. 20/- or 30/-?
- A.** I cannot recall from where I got the figure. 10
- Q.** Balance cash in hand by deducting total payments from total receipts? (Evidence on previous day just before and after lunch put to witness.)
- A.** When I look at the Balance Sheet as at 31.3.54 I see cash in hand—cash in bank, Hongkong Bank Rs. 15,000/- National Bank Rs. 879,000/-. I am not denying that I made the statement. At this stage, when you make an estimate, I should like to be absolutely certain that I had that money. In the Balance Sheet filed here as at 31-3-54, on the Assets side, you see Cash in hand, Petty cash in hand Rs. 40/97, in Hongkong & Shanghai Bank 20 Rs. 15,547/32, in National Bank Rs. 879,000/-, which shows approximately Rs. 895,000/- in cash.
- Q.** I put to you D5 and I believe you admitted the receipts side to be correct to 31.3.54?
- A.** That is Rs. 2,449,604/75.
I admitted that as correct.
- Q.** I have now pointed out that in your evidence after lunch you admitted that the total payments in cash would be Rs. 1,301,557/79 or thereabouts?
- A.** That figure was in relation to the question of what payments had 30 been made in D5 in respect of the income period 14.6.50 to 31.3.54. Rs. 1,301,557/79 is the figure arrived at by deducting the revenue upto 31.3.54 from the payments indicated in contestant's statement as made upto 31.3.54 relating to that period, that is 200,648/91 debts, Rs. 1,777/17 funeral expenses, Rs. 1,079,735/71 testamentary expenses, Rs. 19,396/- legacies. We added those figures to arrive at Rs. 1,301,557/79, but I think this need not necessarily represent the cash we have in hand. These payments are extracted by 40 contestant's auditor, which are supposed to relate to debts in respect of the income period, and I pointed out that there were those post-death income tax duties which you have taken up now.

Q. Post death income tax relates to a period subsequent to 31.3.54 ?

A. They relate to a period earlier, but paid subsequently.

Q. You accept that the total receipts come to Rs. 2,449,604/75 ?

A. This is a statement of net income, not gross income. Cash balance will be gross income less payments. It is described in D5 as net income. In arriving at the net income you have already said "less payments." (Witness reads the heading in D5).

Q. We are trying to find out your cash in hand. What does it matter provided the payments have been accounted for ?

10 A. What I am not sure of is this: in this statement here upto 31.3.54, whether all payments appear, because this list of payments was made with a view to showing payments that were made in respect of the period for which income was shown, not with a view to showing that this was the total payment made.

Q. Will you accept that the figure of Rs. 2,449,604/75 is the net income ?

A. Yes.

Q. At least on the third day of cross-examination you should have had D5 checked as to whether it correctly represents the receipts ?

20 A. Yes.

I have done so, I accept that figure of Rs. 2,449,604/75.

Q. We worked out yesterday the total payments upto 31.3.54 as being Rs. 1,301,557/79 ?

A. Yes.

Q. Do you or do you not now admit it includes every payment made as shown in your accounts as payments, whatever the categories may be ?

A. I will admit that.

30 Q. Then you admit the cash balance at that date as being Rs. 1,148,046/96 ?

A. Yes.

Q. Look at the Balance Sheet as at 31.3.54. There is shown as money available at short call with Lanka Estate Agencies a sum of Rs. 108,007/32 ?

A. Yes.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued.
 —
 Evidence of
 G. B. S. Gomes —
 Cross-examination.
 —Continued.

- Q. That amount is not included in the total receipts of 2,449,604/75 ?
- A. It should be. As I pointed out, when I look at the balance sheet, we have given cash in hand as Rs. 879,000/-, Rs. 15,000/-, so that all these items should comprise the sum of Rs. 1,100,000/- you mentioned.
- Q. So the answer to the question is that it is included ?
- A. Yes.
- Q. You say that in your balance sheet for 31.3.54 "George Steuarts—Rs. 43,237/47 is included ?
- A. Yes. 10
- Q. So that item also is included in the total receipts amount Rs. 2,449,604/75 ?
- A. Yes, it should.
- Q. Why do you say so ?
- A. Because it appears in Schedule 4 disclosed under income—the last item on the right hand side.
- Q. That is the balance cover carried over to Balance Sheet ?
- A. Yes.
- Q. Was not that money still in the hands of George Steuarts—neither of these two items was paid over to the executors by Lanka Estates 20 or George Steuarts ?
- A. Yes.
- Q. It was held in their hands ?
- A. Yes.
- Q. You say the sum of Rs. 43,237/47 is shown as a receipt in your accounts because it appears in George Steuarts Arcadia Estate Accounts in Schedule 4—Is that the reason or is there some other reason ?
- A. I am just wondering whether these sums which are shown, 108 thousand, 43 thousand were also considered by us in addition to 30 the cash in hand as comprising cash, whether, in other words, about nine lakhs cash in banks plus this item.

Q. These two items of 108 thousands and 43 thousands total to Rs. 151,244/79 ?

A. Yes.

Q. You say that that added to the cash as shown in your bank as at 31.3.54 in your Account ending on that date would give the correct balance in hand.

Would you give us the figure ?

A. I am only wondering whether in trying to make such a statement I am making a proper statement with regard to accounts.

10 Q. Assuming that what you say is correct, what is the figure you arrive at ?

A. Rs. 151,244/79.

Q. You said you thought the total of the amount with George Steuarts and Lanka Estates added to the cash in hand and banks as shown in your balance sheet as at 31.3.54 would represent the cash in your hands as at that date ?

A. Yes.

Q. I want you to add those figures which you say and give us the figure approximately ?

20 A. Rs. 1,047,420/-

Q. It cannot be—in your final account you have shown a sum of Rs. 50,000/- as due from the Trustees on account of A.N.C.L. shares. The payments in respect of the shares was made on behalf of the Trustees or on your behalf prior to 31.3.54 ?

A. Yes.

Q. Have you made a claim from the Trustees for that sum or a lesser sum ?

A. We have made a claim.

30 I cannot remember when we made the claim. We made the payment when we applied for shares roundabout the time of the allotment. Claim was made for Rs. 37,500/-. As regards the debt of Rs. 12,500/-, we submitted accounts on the footing that those shares go to the Trustees—naturally, there will be a further Rs. 12,500/- due on account of those shares.

Q. When did you finally conclude that those shares belonged to the Trustees and not to the estate ?

A. We took that decision in 1952 in respect of 750 shares.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued.

Evidence of
 G. B. S. Gomes —
 Cross-examination
 —Continued.

- Q. The position is that you took that view in respect of the shares but out of an abundance of caution you transferred 750 shares with the consent of three beneficiaries?
- A. We were not at all sure about the claim. That is why we referred it to the beneficiaries and when they conceded the claim we were under no further liability. So we offered to transfer the shares.
- Q. Even today you are not sure of the claim of the Trustees?
- A. That is one of the reasons why we came to Court.
- Q. You have been so advised?
- A. I have been advised also. 10
- Q. You would not admit their claim?
- A. Specially after receiving the objections of the contestant, but I have admitted so far as the three beneficiaries conceded.
- Q. You have already told court you were in doubt and referred to the beneficiaries. How could the consent of three beneficiaries, three ladies in the case, have made any difference to the legal position so far as you were concerned?
- A. I just looked at it from the point of view that this was property that would ultimately go to the beneficiaries and if they had no objection to part of the property going to someone else I would 20 transfer it.
- Q. Even subsequently you remained in doubt, that is why you said you referred it to court?
- A. Yes.
- Q. Income in respect of 750 shares has not been brought in to this action in any way—income from those 1,000 shares has not been brought into the account?
- A. They have been retained in our account. They appear in the Income side of the statement, I am not quite sure whether a part of the income has been transferred or not. We have transferred a 30 certain amount to the Trustees.
- Q. Would you or would you not admit that as at 31st March 1954 there was due to you from the Trustees a sum of Rs. 37,500/-?
- A. I must check the date on which we transferred the shares. I know there was considerable delay.

We made up our mind in 1952. We informed the Trustees of the Settlement that we were in a position to transfer 750 shares on the consent of three beneficiaries but not of the other 250, and asked them to pay Rs. 37,500/-. They did not take advantage of our offer for two years. In August 1955 we transferred the shares. The dividend declared on 23.12.54 in respect of the entirety of these shares was received by us and brought to account.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

Q. I questioned you on the sum of Rs. 1,148,046/96 as being the figure of cash in hand?

10 A. Yes.

Q. The total liability that we arrived at is Rs. 1,134,787/09 ; on our computation, taking into account the following : increase in the valuation of Warrington, increase in the value of A.N.C.L. shares, further declarations increasing the value of the estate by further declaration P37, anticipated adjustment payments due to Mrs. Gunaratne, 307,300/-, the balance estate duty payable, Munaweera's payment, legal expenses, sundry testamentary expenses, post-death income tax and pre-death income tax?

A. Yes.

20 Q. With regard to post death income tax, Rs. 277,088/41, that amount was easily computable by you, although the assessments came in late. The total income from 14.6.50 to 31.3.54 as shown in your accounts was Rs. 861,715/51.

A. I would not admit that it was computable at 31.3.54 because I would not have had the balance sheet. On 31st March we would not have known what our income was.

Q. You were not in a position to compute assets and liabilities as your balance sheets were not prepared till 1955?

80 A. We now know that the liability in respect of that is Rs. 237,869/64 but I would not say that at 31st March 1954 I was aware of this.

Q. You were aware as at 31st March 1954 what your total income was?

A. Yes. I would not know what the total income was. The income is from three sources, from estates managed by other people and they submit balance sheets which may come to me six to eight months late. The only thing I know is that if any income is received by us from any source and it gets into our Bank, we know the cash balance.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued.

Evidence of
 G. B. S. Gomes —
 Cross-examination
 —Continued.

- Q. You know approximately how much you get from various sources ?
- A. Part of the income comes from agricultural property dependent on the prices of produce, the profits from which vary, and a good deal from the dividends from A.N.C.L. shares, and the declaration of that dividend is entirely within the field of the Directors of A.N.C.L.
- Q. Your position is that you were not able to complete your income tax liability on 31.3.54 ?
- A. I would not have known my income as at 31.3.54 to arrive at my liability.
- Q. To find out what your total liability would be, do you seriously say 10 you had no means of computing it even approximately ?
- A. No.
- Q. You had the income from the identical sources for ten years ?
- A. That is today. We are considering the position as to whether on 31st March 1954 I knew what my income for 53-54 would be. At that stage I had administered the estate for two years only.
- Q. If you could not do it yourself, do you suggest that even an accountant could not do it ?
- A. Yes.
- Q. Therefore you did not try ? 20
- A. To find out what my income tax liability would be as at 31st March 1954.
- Q. You have told court that you had before you various accounts at various stages. You produced P104 of August 1953 and you produced the one you made in January 1954 or December 1953 ?
- A. I mentioned some figures.
- I do not have that with me. I have not been able to lay my hands on the 1954 Account but I can produce the August 1955 accounts.
- Q. Did you not look at an account for 1954 in answering questions ?
- A. No, it was the August 1953 account. 30
- Q. Apart from this, did you look at any other accounts in giving evidence ?
- A. No.

Q. (Shown P104) Income tax liability from the date of death to 31.3.52 and profits tax you assessed at 214,606/36. You had not been assessed at that time?

A. I am not sure.

Q. You said you prepared an account subsequently?

A. Yes.

That was in August 1955 and January 1957, and January 1954 or December 1953. Those accounts are not with me. I suppose I could produce them.

10 Q. From the figures worked out as at 31.3.54 there should have been in your hands a credit balance as cash in hand?

A. Of about Rs. 14,000/-

Q. But a credit balance. Do you say that as at 31.3.54 you anticipated any liabilities other than the liabilities I have been through with you?

A. Yes.

Q. What are they? (shown P104)

20 A. We took the provisional declaration of estate duty and only the increases that counsel indicated in respect of Warrington and the additional declaration, the shares and the further declarations, there is an increase known to me in August 1953, well prior to the date which we are considering now, of Rs. 4,500/- in respect of Thimbirigasyaya, 19,000/- in respect of Galpokuna, 13,000/- in respect of Geekiyanagedara, 32,000 in respect of Anderson, 62,250/- in respect of Arcadia. I am aware that at this date, August 1953, there was gifted property to the value of Rs. 556,550/- plus another 60,000/- that is property gifted to the contestant; I am also aware that properties which would come under this category but the value of which was not known to me would be considered as gifted property. 30 Premises 4th and 5th Cross Street, Pettah, premises 51, 53, Hospital Street, Fort; so, whatever values were ultimately found to be the value agreed to by the Estate Duty Department we have to come into this figure, and I am aware therefore that there is a possibility of estate duty being payable in respect of it of course, that is by the recipients. In this particular case, we considered the 30 per cent.

Q. The items you mentioned would take up the percentage? It would not have affected your total liability except?

A. We worked out on the basis of 30 per cent and it cannot go over that.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

Then I am aware of the debt of the Trustees of the Aggabodhi Trust of 357,000/-. I am aware that there would be legal and testamentary expenses including the cost of conveyancing etc ; I am aware of the fact that there was a dispute with the Estate Duty Department with regard to the value of the partly paid shares ; we have declared this in our return as an asset, only the cash paid by us ; the Estate Duty Department took up the position that this was a partly paid share and, hence, the estate should not be valued purely on the cash paid by us but *pro rata* the declaration in respect of the shares as share, we had paid Rs. 50/- per share and they took up the position they would value at 10 Rs. 150/- half the value of 300/- declared by us, and that dispute had to be resolved. Mrs. Gunaratne's compensation we have taken into account. Those were some of the matters.

Q. I want to know all the matters ?

A. I have dealt with compensation where I might have been expected to remember. I am trying to remember in 1959 what would have been known to me in August 1953.

Q. You have now produced an account. I am asking you what you took into account for that computation. Give us all the matters ?

A. I do not recall at the moment. 20

Q. Do you suggest in coming to a decision of distribution you considered all matters ?

A. Naturally. I am aware of a number of other matters.

Q. What are they ?

A. Like the matters I mentioned. Counsel's question was what are the matters known to me as outstanding at 31st March 1954 as likely to affect my inability to distribute. I have taken some of the figures of the property from the statement and I have given other matters I knew at the time.

I asked for the document to give accurate figures with regard to the 30 property, which was known. From the document I took the question of immovable property. This statement deals with pre-death income tax and things like that. The additional matters are matters known to me. This Account in the document that I saw shows an increase in value of some of these properties.

Q. What are the additional matters you took into account which are mentioned in P104 ?

A. These immovable property. That is, Thimbirigasyaya, Galpokuna, Geekiyanagedara, Anderson and Arcadia.

Q. Those are the matters mentioned in P104 ?

A. Yes.

Q. These other matters about gifted property and things like that are matters you now recall ?

A. Which I was conscious of at that time.

Q. Were there any other matters ?

A. I do not recall any more than that now. We were very conscious at the time of the fact that the valuation of the shares we declared at 300 had been put at 493. I did not mention that because the computation was made conceding that. That would have been the principal thing I would have recalled.

10

Q. You say you were aware of the increase in the valuation of the gifted property in August 1953 ?

A. Yes.

Q. How ? As a result of some communication ?

A. As a result of interviews between our lawyers and the Estate Duty Department.

Q. Not a written communication ?

A. No.

20

Q. As a result of communication from whom ?

A. As a result of discussions with the Estate Duty Department and our lawyers.

Q. You were aware as a result of a communication to you from your lawyers ?

A. Yes.

Q. Not a written communication ?

A. Some of the matters may have been mentioned in letters to me.

Q. Letters passing between yourself and the lawyers ?

A. Yes.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
— Continued.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued

Evidence of
 G. B. S. Gomes—
 Cross-examination
 —Continued.

Q. Or letters passing between your lawyers and the Estate Duty Department sent to you?

A. It is possible but generally the practice was not to send us the letter from the Estate Duty Department but to communicate the contents of it to us.

Q. Are you in a position to produce a single communication prior to August 1953 relating to any of these matters?

A. I do not think I can produce them.

Q. Are you in a position to produce any written communication from the lawyers to you or from the lawyers to the Estate Duty Department that you were conscious of?

A. With regard to gifted property, P104.

(Mr. Weerasooria marks estimates as at 1st August 1955 P105, and estimates as at 17.1.57, P106)

Further hearing 2.10.59

(Sgd.) V. SIVA SUPRAMANIAM
Acting District Judge.
 24-9-1959.

2nd October, 1959.

Appearances as before.

20

G. B. S. Gomes :—Recalled—Affirmed.

Cross-examination continued :

Q. On the last occasion you said you would give figures in respect of certain matters?

A. Yes.

Q. One was the date on which you drew on the Bank guarantee given by the contestant in respect of the payment of estate duty.

Do you accept the date as 21.1.59?

A. Yes.

Q. I asked you what was the amount lying to his credit and you said you will look into it?

A. I have not the figure now.

Q. What was the date on which you received intimation for the first time of the increase of the valuation of Warrington by the Estate Duty Department?

A. We did not receive that information by letter.

Q. What was the date?

A. I cannot give the date other than to say that it is prior to August 1953.

I could not say how much earlier because in the computation of August 1953 our lawyers had made provisions for the increase in valuation.

10 Q. You are not able to say how the Estate Duty Department communicated this matter to your lawyers?

A. No.

Q. You say you cannot say the exact date?

A. Yes.

Q. You rely on the fact that in the computation of August 1953 this is mentioned?

A. Yes.

Q. You also mentioned that you anticipated certain adjustment's of the valuation of other properties?

20 A. Yes.

Q. When did you first receive intimation of that fact?

A. Also prior to August 1953.

Q. But you are not sure of the date?

A. Yes.

Q. Nor are you sure of the manner in which this was conveyed?

A. No.

Q. Once the increase in the valuation of these properties was made, did you, Mr. Wickremesinghe or your lawyers write and ask the Estate Duty Department what the increase was?

30 A. I am not sure.

No. 9
Petitioners'
(Executors')
Evidence
- Continued.

Evidence of
G. B. S. Gomes →
Cross-examination
- Continued.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued.

Evidence of
 G. B. S. Gomes —
 Cross-examination
 —Continued.

I am aware of a writing in connection with the increasing of valuation of Warrington. Apart from that I am not aware of any writing.

- Q. Can you say whether in the final assessment the valuation of these properties were increased?
- A. Yes, they were.
- Q. As anticipated by you?
- A. Yes.
- Q. To the same extent?
- A. Yes.
- Q. Shown statement D5—You have accepted D5 as containing a correct record of the receipts upto 31.3.54?
- A. Yes.
- Q. But with regard to the payments during that period you said on the last date that you were not sure whether there were other categories?
- A. Yes.
- There are no other categories. All payments up to March 1954 have been included in D5. In regard to payments made, subsequent to 31.3.54, I say there are some matters that have been omitted. That is as a result of the income subsequent to 1.4.54 being brought in less the payment of tax.
- Q. Do you know they were just following your accounts as filed in this court?
- A. I am not sure.
- Q. Do you know that the accounts as filed by you for 1954, 1955, 1956 have not shown the income correctly?
- A. I am not aware.
- Q. Do you know that you have in your statement of account deducted these very items from the income and shown the income after the deductions?
- A. I will have to check that.
- Q. You are not aware of that fact?
- A. No.

Q. You said that certain payments made subsequent to March 1954 were not shown as payments in D5?

A. Yes.

Q. Would you accept that they amount to Rs. 237,869/64?

A. I remember I made a note of the figure. I accept the figure of Rs. 237,869/64.

Q. This sum of Rs. 237,869/64 is the only payment which according to you is not shown in D5?

A. Which is due in respect of the years 1950—1954.

10 Q. Will you admit that apart from this all other payments have been brought into account in D5?

A. Yes.

In D5 the total receipts from 14.6.50—31.3.54 amount to Rs. 2,449,604/75 whereas the total disbursements as shown in D5 come to Rs. 2,122,037/55.

Q. If you add to that figure Rs. 237,869/64 and Rs. 307,176/56 what is the total?

A. Rs. 2,667,083/75.

20 Q. The total disbursements made by you on account of administration and payable by you up to 31.12.57 would amount to that figure?

A. Yes.

Q. You had paid for 1,000 shares which you said you thought were transferable to the trustees?

A. Yes.

Q. In fact, you transferred only 750 shares?

A. Yes.

Q. For the 750 shares transferred you had to get from the trustees Rs. 37,500/-?

30 A. Yes.

Q. You know that between 1.4.55 and May 1955 you paid the Estate Duty Department a further two lakhs of Rupees?

A. Yes.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued.

Evidence of
 G. B. S. Gomes —
 Cross-examination
 —Continued.

Q. That is shown in Schedule VII of your accounts for that period ?

A. Yes.

Q. What was the date of transfer of the 750 shares ?

A. I cannot remember. I only know it was two years subsequent to our offer to transfer. Our offer to transfer was in 1952.

In fact, we transferred it about 1954. We took up the position that the money was due to us from the trustees.

Q. Do you say that the trustees took up the position that money was not payable by them ?

A. Yes. 10

Q. In correspondence with you ?

A. I understood from our lawyers who were their lawyers that such an opinion has been expressed by the trustees.

Q. At what stage was that ?

A. Roundabout the time of the transfer.

Q. You did not accept that. In your accounts you showed that as due ?

A. Yes.

Q. On the last date you produced the various statements of account which you perused you said at the time you took stock of your position in 1953, 1955, 1957 ? 20

A. Yes.

Q. But you have not produced the statement you perused in 1954 ?

A. Yes.

Q. Have you lost that ?

A. I understood from our lawyers that it is available. It was not available with me at the time.

(The statement is marked as P107)

Q. In your stock taking in August 1953 the main item that really influenced some fear on your part was the increase of the A.N.C.L. shares ? 30

A. Yes.

Q. By August 1955 the department had accepted your valuation at Rs. 300/- ?

A. We knew they were prepared to accept that figure.

Q. You knew then by August 1955 that you will not be liable to any more duty on the shares ?

A. We knew, but we received no final assessment. It was not final as far as the Department was concerned, because it is only when you receive a signed statement that you can find yourself not subject to any further assessment. There was a possibility that they might make a further assessment.

10

Q. You took that possibility into account in the calculations you made ?

A. No.

Q. You knew that the shares were valued at Rs. 300/- ?

A. Yes.

Q. You would have known that if the shares were valued at Rs. 300/- by the department, your percentage would have come down from 30 to 25 ?

A. Roundabout. It just depended on the subsequent revisions and things like that.

20

Q. I am suggesting that whatever else happened with regard to the other properties you would have known by then that the percentage was coming down from 30 to 25 ?

A. What I would have known is that there was a possibility of our paying estate duty at 25 per cent with that adjustment of paying any small sum in excess of that six million at 30 per cent.

Q. You knew that the total value would come below six million if the shares were valued at Rs. 300/- ?

A. The only other substantial matter in doubt at that time was how much of gifted property would be exempted by the Estate Duty Department. In the event of the Department disallowing that there was a possibility of the thing going above six million according to our own declarations. It would top the six million mark by a little. We would have the advantage of paying at 25 up to six million and paying at 30 for the difference.

30

(Shown P6) The Estate Duty Department was paid in five instalments a sum of Rs. 795,510/50.

Q. That was the liability of the executors ?

A. Yes.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

Q. In respect of estate duty according to the provisional assessment ?

A. Yes.

Q. On 12.6.51 the executors paid a further sum of Rs. 261,645/25 ?

A. Yes.

Q. Was that paid by cheque ?

A. Yes.

Q. You know how the legend on the counterfoil of that cheque read ?

A. I cannot say.

Q. Do you say that was a payment made on account of your estate duty or on account of the trustees ?

10

A. On account of our estate duty.

Q. Did you write the letter to the Estate Duty Department accompanying the cheque ?

A. I do not think I wrote it. Probably the lawyers wrote it.

(The letter is marked P108)

Q. By P108 you told them that the cheque was being forwarded on your D. R. W. Account ?

A. Yes.

Q. But you also requested that reference be made to charge No. 9602 which was being dealt with by L. G. Gunasekara ?

20

A. Yes.

Q. Charge No. 9602 is the number given to the assessment on the trustees by the Estate Duty Department ?

A. Yes.

Q. Do you know that on that very same day the trustees themselves paid a sum of Rs. 248,412/50 ?

A. I know they made the payment.

(Shown P6) That is correct. On the same date both the trustees and ourselves paid the two sums. Rs. 510,057/75 is the total of the two sums.

Q. Which is the total of the estate duty payable by the trustees?

A. Yes.

Q. Really that payment was made by you on account of the estate duty due from the trustees?

A. As I explained earlier it was paid to the credit of our account to enable Mr. Gunasekara to hold over the enforcement of the assessment on the trustees.

Q. Having seen that the sum total of both cheques comes to the total liability of the trustees, you still say that the two cheques were not paid on account of the estate duty due from the trustees?

10

A. I would not say that I have paid their Estate Duty. But we paid to our credit to enable the department to give them time. It does not mean I paid what was due from them.

I do not think it was to be paid against Charge No. 9602.

Q. Do you say that you gave your mind to the matter and you decided that you were not going up to pay the trustees' estate duty?

A. Yes.

Q. Why, were you advised that you were not liable to pay the duty due from the trustees?

20

A. No, because I was aware that the trustees were not paying estate duty due to inability because there was no cash at the moment. We were advised that we were liable to pay this sum because it could be levied on us. It was paid to our credit to enable the trustees to get time. I was advised that I could be compelled to pay the duty of the trustees.

Q. Were you advised that you were entitled to pay the duty due from the trustees?

A. Yes.

Q. Why did you not pay this as estate duty due from the trustees?

30

A. Because this was a liability they were prepared to pay.

Q. Or is it that you do not know anything about this transaction?

A. I know it.

Q. Do you know that by this payment they were saved of payment of interest?

A. It is possible.

No. 9.
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

No. 9.
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

(Shown P6)

- Q. Interest in terms of Section 46 was charged by the department in a sum of Rs. 18,131/36 ?
- A. I see that interest has been charged.
- Q. You do not know why that charge has been made ?
- A. I know generally interest is charged in respect of any unpaid estate duty.
- Q. If these two payments made on 12.6.51 were taken by the Estate Duty Department as being payments made on account of the estate duty due from the settlement trustees, no interest would have been charged ?
- A. No.
- Q. That is a fact you do not know ?
- A. No.
- Q. Up to now you had no knowledge that the Estate Duty Department levied a sum of Rs. 18,131/36 as interest from the settlement trustees ?
- A. No.
- Q. You do not know the reason why it was charged ?
- A. I know that interest is charged on unpaid duty. 20
- The person who kept the accounts would be the best person to speak to it.
- Q. Or your lawyers ?
- A. Our lawyers too.
- Q. You made the payment because (1) the settlement trustees had no money at the time ; and (2) you thought the department would levy the tax from you ?
- A. Yes.
- Q. If there had been any arrangement with the department, once you paid this sum, they would not have levied interest from the settlement trustees ? 30
- A. Yes.

Q. You spoke to the fact that there was an understanding between yourself and the Estate Duty Department as a result of which you paid Rs. 261,645/25 ?

A. Yes.

Q. You yourself were not a party to that arrangement ?

A. I was a party. It was paid with our consent.

Q. You did not take part in the negotiations ?

A. No.

Q. Did you gather at the time you paid this sum that the department was also levying interest from the settlement trustees ?

A. I really did not know anything about interest. I did not consider the question of interest at the time.

Q. To your knowledge nobody who was working with you, either yourself, your co-executors, or your lawyers at that time considered the question ?

A. No.

Q. The other reason why you paid the Rs. 261,645/25 was because the trustees had no money ?

A. Yes.

(Shown P2) A reserve fund was set up. By Clause 10 of P2 the settler provided that the trustees shall hold the reserve fund after his death for various purposes. One of the purposes set out was the payment of estate duty and other duties owing from the executors ?

(Adjourned for lunch)

(Sgd.) V. SIVA SUPRAMANIAM
Acting District Judge.
2-10-1959.

2nd October, 1959.

Resumed after lunch. Same appearances.

Of consent, corrections made in earlier proceedings.

G. B. S. Gomes :—Affirmed—recalled.

Cross-examination continued :

I know that by Clause 10 (4) we were empowered to ask and the Trustees were empowered to give us funds from their Reserve Funds for payment of estate duty.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

10

20

30

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

Q. Were you aware of the provisions ?

A. I am aware of some of the provisions. I was not aware of this provision. When we made the payment of Rs. 261,645/25 I did not have in mind the fact that we were entitled to borrow from the Trustees's Reserve Fund for the payment of our estate duty. I did not know what Reserve the Trustees had in their Account from year to year.

Q. Would you be surprised to know that as at March 1954 there were as much as four lakhs of Reserve funds with the Trustees ? Are you aware ?

10

A. I am aware that they had funds in 1955, not 1954. Accounts of the Trustees were not sent to me ; Mrs. Gomes might have received them. It is quite possible that she received them ; I would not deny it. We, as Executors, did not call for their Accounts.

(Mr. Kannangara marks Accounts of the Trustees for the period 1951 to 1954—D6)

I cannot say what the financial year of the Trustees was.

Q. It concluded on the 28th of February of each year ?

A. I am not aware ; I will accept that.

20

Q. Are you aware that as at 28th February 1951 the Reserve Fund of the Trustees amounted to Rs. 118,504/94 ?

A. No.

Q. Are you aware that as at 28th February 1952 there was in the Reserve Fund of the Trustees a sum of Rs. 205,004/88 ?

A. No.

Q. Are you aware that as at 28th February 1953 there was in the Reserve Fund of the Trustees a sum of Rs. 384,232/25 ?

A. No.

Q. Are you aware that as at 28th February 1954 there was in the Reserve Fund of the Trustees a sum of Rs. 449,436/69 ?

A. No.

(Mr. Kannangara marks Accounts of the Trustees for the years 1955 and 1956 - D7)

Q. Were you aware of the fact that the amount in the Reserve Account of the Trustees as at 28th February 1955 was Rs. 507,730/27?

A. No.

Q. As a matter of fact, your lawyers were also the lawyers of the Trustees. They did not inform you about the existence of a Reserve Account of the Trustees or the funds in a Reserve Account of the Trustees at any stage.

You cannot remember?

A. I cannot say.

10 We paid Rs. 261,645/25 to enable the Trustees to gain time to pay.

Q. Were you at any time informed as to how much time the Trustees wanted?

A. No.

Q. Did it strike you at any stage that in paying that sum of Rs. 261,645/25 in this way you were putting out funds from your Cash Balance to an undisclosed account?

A. No.

Q. When you signed the cheque you had in mind that you were going to get the money back?

20 A. We paid it to the credit of our account for payment of estate duty if necessary.

Q. By March 1955 you knew that this sum of Rs. 261,645/25 was not being utilised for your purposes?

A. No.

Q. Once the value of the A.N.C.L. share had been accepted at Rs. 300/- you were aware of this?

A. That these funds were unnecessary? No. At that stage we were aware that the gifted property were worth at least eight lakhs.

30 Q. Do you say you gave your mind to the matter and let the sum of Rs. 261,645/25 remain to cover additional duty on the gifted property or is it that you do not know?

A. We left that sum, and paid a further sum of Rs. 200,000/-.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

No. 9.
 Petitioners'
 (Executors')
 Evidence
 —Continued.

Evidence of
 G. B. S. Gomes —
 Cross-examination
 — Continued.

- Q. Do you then say that having given your mind to the matter the Executors left this sum of Rs. 261,645/25 in an Account with the Estate Duty Department to meet your liabilities on the additional duty payable on account of the gifted property?
- A. Not only on the gifted property but on the estate as a whole because the result of the gifted property coming in would affect the valuation of the estate as a whole. I gave my mind to that matter.
- Q. Otherwise there was no justification for leaving the money in an Account with the Estate Duty Department? 10
- A. Even our original payment was made to cover further additional liabilities.
- Q. When did you pay the further two lakhs to the Estate Duty Department?
- A. In 1955.
 We paid in April or May 1955.
- Q. Definitely after P50 had been received by you and you knew that the Estate Duty Department was accepting the value of the A.N.C.L. shares at Rs. 300/-?
- A. Yes. 20
- Q. Do you say that you yourself were a conscious party to that payment or did you merely sign a cheque?
- A. Because we thought that in the event that the Estate Duty Department valued the estate at 30 per cent and we had to pay further duty we would save interest by having a credit balance.
- Q. You were conscious of having to make a further payment to the Estate Duty Department?
- A. Yes.
- Q. What is your reason?
- A. We paid it to avoid the possibility of having to pay interest in case the estate was ultimately valued at 30 per cent.
- Q. Even if the estate had been valued at 30 per cent you had a refund coming to you on the one million you had paid?
- A. That was not shown in our computation.

Q. Did you pay the two lakhs as a result of a computation put before you ?

A. I would not say that.

Q. Did you pay the two lakhs as a result of a written request or advice ?

A. I think we paid it as a result of a discussion with our lawyers. There was no document.

Q. Which lawyers did you converse with ? Name them ?

A. Mr. Maartensz and Mr. Cook.

10 They were familiar with the Estate Duty matters.
I do not know Mr. Thampo.

Q. You say that you were told that a further two lakhs was necessary as you would be liable to pay Estate Duty in additional two lakhs ?

A. Not necessary but it was desirable.

20 It was desirable with a view to avoiding payment of interest at 4 per cent in the event of our liability exceeding what we paid. I know that I was advised by our lawyers that we had the cash and it was desirable to pay this amount in the event of the ultimate valuation of the estate exceeding the sum of Rs. 6,000,000/- and our being liable at 30 per cent, when the additional duty would increase, so that we would avoid the payment of additional interest.

Q. What was the additional liability they expected ?
What did they anticipate ?

A. That there was a possibility of the estate going up to over six million.

Q. Without any supporting account ?

30 A. We knew that there was a large amount of gifted property and also that some of the items were being contested by the Estate Duty Department, because this property was gifted to our wives and we knew they had a lot of trouble to get it exempted from estate duty and we were conscious that this eight lakhs might be added, and, ultimately, a part of it was added.

Q. After the value of A.N.C.L. shares was fixed at Rs. 300/- you knew that the estate duty would be 25 per cent upto six million and 30 per cent only on the difference between six million and the figure above that at which the estate was valued ?

A. We had a feeling that they could not go very much over six million.

No. 9.
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

No. 9.
Petitioners
(Executors)
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

We were unaware what success the beneficiaries would have in the representations that they were making to the Estate Duty Department. That was outside our control.

Q. Who told you that if this gifted property was taxed you would have to pay an additional two lakhs?

A. I was never told that we had to pay two lakhs but it was a step to avoid the possibility of this contingency.

Q. It did not strike you that in putting away money like this you were again not in a position to distribute?

A. At that state there were so many other matters to find out. 10

Q. It did not strike you that in paying this money you would be putting away cash reserves which would enable you to distribute?

A. I never thought of the date of distribution as only related to cash.

Q. These two lakhs—did you pay that sum into a Special Account or Estate Duty Department direct?

A. It should have been paid to the credit of our account.

Q. What did you actually do?

A. I cannot say.

(Mr. Samarawickreme marks letter from the Estate Duty Department with regard to the 200,000/- P109) 20

We had already paid Rs. 261,000/- odd at the time we paid the two lakhs, not on behalf of the Trustees but pending payment of estate duty by the trustees. They made a payment of three lakhs in 1955, round about the time we paid the two lakhs.

Q. You did not get your Rs. 261,000/- odd back?

A. I did not want it back at the moment because I had other problems to deal with. Even if the assessment was not final, (a) there was no possibility of my getting the money, and (b) even if I got the money I had other problems to deal with.

Q. Do you say it struck you but you did not recall the money? 20

A. No.

I did not give my mind to the matter.

Q. According to Part II of your Final Account, you have shown a sum of Rs. 420,294/82 as an actual refund of estate duty and a further approximate refund of Rs. 6,000/- ?

A. Yes.

Q. Does that represent the amount of money actually paid to you or an estimate of a refund ?

A. An estimate.

Q. You have not got that money from the Estate Duty Department yet, the refund of Rs. 420,000/- ?

10 A. I am not sure.

Q. You are not in a position to say whether you received the refund of Rs. 420,000/- from the Estate Duty Department or not ?

A. Not unless I examine the accounts. It was not received up to the date on which these accounts were made. It is put down here as a refund due. The receipt will not appear here.

Q. It is shown in Part II under Receipts—Receipts and Payments. I want to know whether it was an actual sum paid to you by the Estate Duty Department or not.

A. It was paid later.

20 The final assessment was received in 1958 and these accounts are made upto 31st December 1957. As to whether it was paid later I must check up. If it came, it would have come to the lawyers.
(shown P6) P6 was received in June 1958.

Q. Had this refund of Rs. 420,000/- been paid to you in June 1958 ?

A. No.

Q. Why do you say that ?

A. Because it is described as refundable.

Q. What is described as refundable ?

30 A. There is a letter here, dated 19th June 1958, P6, where they say that the sum of Rs. 220,294/82 has been set off against the amounts due on other apportionments.

Q. I want to know whether P6 shows that a sum of Rs. 420,000/- was due to you as a refund ?

A. No.

No. 9.
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

No. 9.
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination.
—Continued.

Q. Were you aware of that fact before I questioned you just now ?

A. I was aware that this document shows only two hundred and twenty odd thousand.

Q. Were you further aware of the fact that of this 220,294/82 a sum of Rs. 105,313/15 had been left over, on account of liabilities due from the beneficiaries ?

A. Yes.

Q. And that a sum of Rs. 114,981/32 had been transferred to the Trustees ?

A. Yes.

10

Q. And therefore the amount payable to you by the Estate Duty Department was nil ?

A. From this surplus of Rs. 220,000/- ?

Q. From the money you had paid to the Estate Duty Department from 1950 to 1955 P6 shows that not a cent was payable to you ?

A. P6 does not show the payment of Rs. 200,000/-. In fact, when they sent this, they had overlooked that Rs. 200,000/-.

Q. Then it is correct that you have to get back Rs. 200,000/- from the Estate Duty Department ?

20

A. On this document, as against the amount indicated in this document, a further Rs. 200,000/-.

Q. Apart from the document, were you aware of the fact that you had to get two lakhs from the Estate Duty Department as a refund ?

A. Four lakhs.

Q. Leave the four lakhs out ; the greater includes the lesser, were you aware of the two lakhs due from the Estate Duty Department ?

A. Yes.

Q. Has that money been paid to you ?

A. I am not aware.

30

Q. Today, you are not aware whether the two lakhs has been paid to you or not ?

A. I know it is due to us but I am not sure whether it has been received.

Q. Was it with your permission that the sum of Rs. 114,981/32 was transferred to the Trustees on P6 ?

A. No.

Q. Can you please tell court what justification you had for transferring the sum of Rs. 114,981/32 to the Trustees when they had a huge credit balance in their Reserve Account ?

A. I cannot say.

Q. You do not know whether the transfer was made as a result of a request ?

10 A. I do not know whether it was the result of an arrangement with our lawyers.

I do not know whether the Estate Duty Department discussed the transfer with our lawyers.

Q. Before a transfer of Executors assets is made, at least the Executors' permission has to be obtained ?

A. Yes.

Q. You will admit that your permission was not obtained for this transfer ?

A. Yes.

20 Q. You will further admit that you would not have given that permission if you knew there was money in the Reserve Account of the Trustees ?

A. Yes.

Q. The fact of the matter is that you did not know about the transaction. You were not consulted about the transaction ?

A. About obtaining the refund.

Q. About transferring your assets you were not consulted ?

A. Transferring the Rs. 114,000/-, No.

30 Q. According to P6, under Charge 9202, there is a refund due to the Trustees of Rs. 165,354/71 ?

A. Yes.

Q. How much of that belongs to the Executors ?

A. Rs. 114,981/32.

No. 9
Petitioners'
(Executors')
Evidence
—Continued

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued.

Evidence of
 G. B. S. Gomes —
 Cross-examination
 —Continued.

Q. Is that all? Can you say whether it includes the sum of Rs. 261,645/25?

A. No.

Q. With regard to the sum of Rs. 105,313/15 which was paid on account of the beneficiaries, on account of estate duty from them, you obtained a Bank Guarantee for the sum of Rs. 56,788/- from the contestant?

A. Yes.

Q. The others paid you in cash?

A. Yes, except one of the beneficiaries. Mrs. Wickremesinghe and 10 my wife paid in cash.

Mrs. Gunaratne had a very large sum due to her.

Q. So far as the beneficiaries were concerned you were secured—you had either the money or the Bank Guarantee?

A. We had the money.

Q. As against the Trustees what did you have?

A. The position against the Trustees is that we never paid to their credit but to our credit. Even if they made a mistake in the adjustment, we had a right to claim, because we paid to the credit to our own Charge. 20

(Shown P57) (Witness is asked to read P57 and he does so)

Q. I put it to you, you are not in a position to explain the contents of P57?

A. I might be able to explain. This is written by Messrs. F. J. & G. de Saram.

Q. Did they write this letter as your lawyers or the Trust's lawyers?

A. It appears to be written on behalf of both.

Q. Certainly, you would agree, they had no authority to write this on your behalf?

A. I think they had. They are dealing with our own liability and 20 our refund.

(4th paragraph put to witness.)

Q. Will you admit that eventually the sum of Rs. 261,645/25 was utilised by you for the payment of estate duty of the Trustees?

A. Yes. We suggested such an arrangement at this stage.

Q. Can you please tell court why, with the three lakhs of the Trustees' money with the Estate Duty Department, you wanted to apply the sum of Rs. 114,981/32 paid by the Executors, towards the Trustees' liability?

A. This was a refund coming from a payment made in 1951. The Trustees paid three lakhs in 1955.

10 By agreeing to the adjustment, we saved the interest.

Q. Do you say you in fact saved the interest?

A. I assume. That is the point of this letter—this adjustment suggests. This 114 thousand is surplus from the 261 thousand that was paid very much earlier than the date on which the Trustees of the Settlement paid the three lakhs. If we agreed to such an arrangement they would save interest. P57 shows that.

20 (Mr. Samarawickreme states that he has with him a copy of a letter addressed by Messrs. Sarams to the Executors which will throw light on the matter on which the witness has been questioned. Mr. Kannangara wishes to examine the copy before he consents to it being marked.

The copy is handed over by Mr. Samarawickreme and Mr. Kannangara peruses it.

Mr. Kannangara states he has no objection to the copy being marked.

Mr. Samarawickreme marks the copy of letter dated 20th March 1958 as P110.)

Q. You say that you inferred that this transaction was intended to avoid interest?

A. Yes.

30 Q. Did you in fact avoid the interest?

A. I cannot say.

Q. I ask you what is the sum of Rs. 18,131/36 set out here?

A. That is interest due.

I am not sure how that sum is arrived at—I would not explain how the Estate Duty Department arrived at the figure—as free of interest and balance. I do not know the arithmetic of it.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes
Cross-examination
—Continued.

Q. Assuming you made the transfer of Rs. 114 thousand to save interest you cannot say whether it was a successful step or not?

A. I am aware that in the final, provisional assessment they have agreed to our request.

I say from this letter that the purpose of the transfer of the 114 thousand is to save interest—I say it from the final assessment ; they have agreed to that transfer, and I must presume that they have saved interest.

Further hearing on 9.10.59.

(Sgd.) V. SIVA SUPRAMANIAM
Acting District Judge. 10
2-10-1959.

9th October, 1959.

Hearing resumed.
Appearances as on the last date.

G. B. S. Gomes Affirmed,—recalled.

Cross-Examination continued ;

Q. On the 1st and 2nd dates of cross-examination you said you would give the figures of the income from the contestant's properties lying to his credit in the estate on 21.1.59 ? Have you worked it out?

A. There is some difficulty in giving the exact figure, because I understand from our lawyers, who keep the accounts, that there is a sum of approximately Rs. 16,000/- to 17,000/- to his credit on account of the dividends received ; the only other source of income would be income from Galpokuna. Of course we do not know what his share comprises of.

Q. The question is whether, as from 31.12.57, separate accounts were kept ?

A. No.

Q. You say you are not in a position to work out the income that was due to the contestant on 29.1.59 ?

30

A. Yes, unless I know where No. 1 Galpokuna goes in.

Q. Even approximately you cannot say ?

A. No. It is very difficult to say.

Q. Even approximately ?

A. Yes.

Q. You cannot say whether it is one lakh or Rs. 50,000/- ?

A. It would not be anything like a lakh. It is far from it. On the scheme suggested by us he will have only a 3rd of the profits of the estate. That should be between Rs. 25,000/- to Rs. 35,000/-. That is up to January 1959.

Q. Working on the basis that he owns 1/3rd of Galpokuna he would have about Rs. 30,000/- ?

A. It is difficult for me to say.

10 Q. I am suggesting it to you, when you drew the bank guarantee I suggest to you, you had by way of income alone, sufficient money belonging to the contestant in your hand, to meet the Rs. 57,000/- due ?

A. I cannot say that.

Q. You are not in a position to deny that ?

A. I cannot admit that because we would not have known what income was derived from one of the defendant's properties until we got the balance sheet and statement.

Q. I suggest that on that day you had sufficient funds of the contestant from income alone to pay the sum ?

20 A. I do not admit that.

Q. You are not in a position to deny it either ?

A. I cannot say.

Q. You have not worked the figure ?

A. No.

Q. You made no attempt to work out the income in your hands of the contestant before you drew the bank guarantee ?

A. No.

Q. Neither you nor your lawyers ?

A. Yes.

30 Q. Your final account shows that you had 1211 A.N.C.L. shares of the contestant ?

A. Yes.

I have a recollection we have a statement of unrealised assets. It should be in the statement we have made for the final account. We have worked it out in the final account.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

- Q. The figure of the capital assets of the contestant in your hands is Rs. 637,144/14 ?
- A. Yes, the schedule 3 gives the break down.
- Q. With regard to A.N.C.L. shares you have in your hands 1,211 shares of the contestant ?
- A. Yes.
- Q. There is no dispute about those shares belonging to him ?
- A. No.
- Q. In addition to that there have been issued to him 404 shares subsequently which are not brought into the account ? 10
- A. Yes, those are the bonus issues. I am not sure of the number, but I am aware that bonus shares were issued and there should be more shares to his credit held by us, which are not subject to a dispute.
- Q. Are you able to admit that there are at least 400 such shares ?
- A. I am not sure of the percentage, but I am aware that bonus shares were issued and there should be more shares to his credit held by him which are not subject to dispute.
- Q. Are you able to admit there are at least 400 shares ?
- A. I am not sure of the percentage of the bonus shares issued. 20
- Q. In your statement of accounts you have valued those shares at Rs. 100/- each ?
- A. Yes.
- Q. In your declaration to the Estate Duty Department, you valued the A.N.C.L. shares at Rs. 300/- ?
- A. Yes.
- Q. Subsequently you got expert opinion from abroad that they are worth Rs. 300/- ?
- A. Yes.
- Q. So that you will agree, in order to compute the capital assets of 30 the contestant in your hands it will not be fair to value his shares at Rs. 100/- ?
- A. The value we reconciled was the value at the time of death. The issued capital of the estate consisted only of 1,396 ordinary shares. Since then there has been the 100 per cent bonus issue. We have taken up the position that the 1,211 shares of the contestant is inclusive of the 100 per cent bonus issue.

Q. I put it to you that the 1,211 shares did not include the bonus issue?

A. They did. In fact, I am not sure whether that figure includes the bonus issue. We had 100 per cent bonus issue and after that we had a 33 per cent issued. I do not know whether it includes the 33 per cent issue, but I believe the 100 per cent issue is included.

Q. What is the fair value of the shares placed on them at the last annual general meeting?

A. I can find it out, I cannot say off hand.

10 Q. The valuation was Rs. 164/- ?
(witness checks up)

A. Yes.

Q. That is taking into account all the issues ?

A. Yes.

Q. I suggest to you the shares of the contestant in your hand should be valued at least at Rs. 150/-, that is $\frac{1}{2}$ the value you declared. Would you accept it as a fair value ?

A. I would not like to express an opinion on it, whether that is the correct value.

20 Q. You have in your hands 250 shares from the 1,000 shares which may or may not go to the trustees ?

A. Yes.

Q. And as against that there were also 417 shares subsequently issued, bonus shares ?

A. Yes, there would be a 100 per cent.
I am accepting the figure assuming that the figures mentioned are correct.

30 Q. I put it to you that you have in your possession, today, the following shares belonging to the contestant :-
1,614 shares undisputed ?

A. Yes.

Q. And 667 shares following from the additional issue of 250 shares ?

A. I will accept the principle that there is an increase by 100 per cent plus a certain amount subject to the figure, I accept that.

No. 9.
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes
Cross-examination.
—Continued.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes
Cross-examination
—Continued.

- Q. 372 preference shares ?
- A. Yes.
- Q. Also valued Rs. 100/- ?
- A. Yes.
- Q. I put it to you, that the value of the contestant's shares, both ordinary and preference shares, in your possession today, is at least Rs. 375,950/- ?
- A. I cannot say that.
- Q. The contestant's share of Galpokuna Estate, according to you was valued at Rs. 441,009/14 ? 10
- A. Yes.
- Q. At what date is that ?
- A. It is at the date of distribution.
- Q. December 1957 ?
- A. Yes, we valued it earlier, this valuation was arrived at as a result of 2 valuations accepted by the contestant, on a profits basis and on the basis of the market value. We averaged them and arrived at the figure.
- Q. Did you say that something was accepted by the contestant ?
- A. There was no dispute about Mr. Vangeyzel's valuation of the estate. I remember when the valuation of Galpokuna was taken for the purpose of paying compensation due to Mr. Goonaratne, the contestant admitted that he had no dispute about the valuation. He accepted the valuation. This is the *pro rata* share of the values as suggested by us, as should go to him. 20
- Q. Half share of field No. 1 is in dispute ?
- A. Yes.
- Q. Would you admit that the value of that would be Rs. 61,000/- ?
- A. Yes, it will be correct (witness wishes to check up) It was 71 acres. Yes, I will accept it. 30
- Q. In addition to that you have in your hands 33.07 perches of a land at Thimbirigasyaya ?
- A. Yes.

Q. That is undisputed ?

A. Yes.

Q. Would you accept that the value per perch of that land should be at Rs. 1,500/- ?

A. I cannot say 'at least' I would say it is between Rs. 1,200/- and Rs. 1,500/-.

Q. The balance as shown in your final account, in cash, is Rs. 7,686/85 ?

A. Yes.

10 Q. According to your division of Galpokuna Estate you have given the contestant 250 acres ?

A. Yes.

(Note X shown) This refers to the extension which is supplementary to the schedule 3 from which we wrote out the unrealised assets of the contestant. The details of schedule 3 as far as it refers to the contestant are given in Note X. The present position is as given in our tracings with the suggestion by us that approximately 4 $\frac{1}{2}$ acres of land be transferred from the contestant to my wife. That is as suggested by us. From 1.1.58 to 31.12.58 we have not got the final account from the Lanka Estate Agency. Even when I was asked the first question today the difficulty I had was that the final account had not been received. Every month they send a statement and tell us what the cash in hand is, they retain nearly Rs. 20,000/- for working expenses. At the moment I have not got the profit and loss account for the whole estate. The monthly return is only a statement, it does not show all the produce received and the amount sold. The property produces 300,000 nuts at a time.

20

30 Q. Before the adjournment on the last date I asked you about the Rs. 114,981/32 which the executors transferred to the trustees towards the settlement of the estate duty ?

A. Yes.

Q. You admit that that sum is not shown in your estate accounts as a transfer to the trustees ?

A. Is it in the account file in court ?

Q. Yes ?

A. Yes.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes
Cross-examination
—Continued.

No. 9.
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes
Cross-examination.
—Continued.

- Q. In any of the accounts kept by you, anywhere, have you shown that ?
- A. It will appear in our accounts prepared for 1958. Because this computation was received in June 1958. When we got a refund it will appear in those accounts.
- Q. Up to now the accounts of 1958 have not been prepared ?
- A. They have not yet been finalised.
- Q. Certainly they have not shown in any account of the trustees, that Rs. 114,981/32 was received from the executors ?
- A. It will only appear in the 1958 accounts of theirs. 10
- Q. In your final account you have shown Rs. 420,000/- as a refund of Estate Duty ?
- A. Yes.
- Q. I have already put it to you, as shown in P6, no refund of estate duty was due to you from the Estate Duty Department ?
- A. P6 does not show that.
- Q. You said 2 lakhs of rupees was due to you from the Estate Duty Department which is not shown in P6 ?
- A. Yes.
- Q. That is the 2 lakhs you paid to the Estate Duty Department in 20 May 1958 ?
- A. Yes.
- Q. Has that been repaid to you ?
- A. Yes.
- Q. When ?
- A. In July 1958.
- Q. You have shown in your final account Rs. 420,000/- odd being due as refund of Estate Duty in the receipts and payments column ?
- A. Yes.
- Q. What is the exact amount ? 10
- A. Rs. 426,294/82, that is approximately.

Q. You say that out of this sum 2 lakhs have been already refunded to you ?

A. Two lakhs have been paid by the Estate Duty Department and 114,000/- by the Trustees.

Q. When was that paid ?

A. Also in July 1958.

Q. What is the total of the refund received ?

A. Rs. 314,981/32.

Q. How is the balance of the Rs. 420,000/- made up.

10 A. That is Rs. 105,000/- which we have set off as duty payable on the gifted property by the beneficiaries at their request.

Q. You have shown 4 lakhs 20,000/- as Estate Duty refunds due ?

A. Yes.

Q. You have told the Court that the beneficiaries paid you the Estate Duty ?

A. Yes.

Q. And that you paid the Department ?

A. Yes.

20 Q. How can Rs. 105,000/-, at the date of accounts, be a refund due on Estate Duty.

A. The total refund due was Rs. 420,000/- of that we got Rs. 220,000/- from the Estate Duty Department and Rs. 114,000/- from the Trustees.

We also got back Rs. 105,000/- from the beneficiaries against whose liabilities we assessed this account. Rs. 56,000/- from the contestant, Rs. 5,000/- from Mrs. Wickremesinghe, Rs. 7,000/- from my wife and Rs. 5,000 to be charged against the compensation due to Mrs. Gunaratne.

30 Q. That has been treated as a refund due as at 31.12.57 ?

A. Yes.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
— Continued.

No. 9
 Petitioners'
 (Executors)
 Evidence
 — *Continued.*

Evidence of
 G. B. S. Gomes —
 Cross-examination.
 — *Continued.*

Q. Have you at any time lost sight of the fact that you paid on 12.6.51 Rs. 261,645/25 in the course of your computation made between 1953 and 1957?

A. I am not sure.

(Shown P104)

Q. This is dated August 1953?

A. Yes.

Q. At the time you made some assessments of the liabilities and assets?

A. Yes.

10

Q. It runs into 5 pages?

A. Yes.

Q. At page 3 you have made a computation of the Estate Duty payable?

A. Yes.

Q. You have shown the total value of the Estate at a certain date?

A. Yes.

Q. And Estate Duty payable?

A. Yes.

Q. The Estate Duty paid by the Executors Rs. 795,510/50?

A. Yes.

20

Q. That is not a correct statement, it does not include the Rs. 261,645/25?

A. Yes.

Q. Where does the Rs. 261,645/25 appear in this computation?

A. It does not appear in this computation.

Q. Will you admit that the payment of Rs. 261,645/25 has not been taken into account in computing the assets and liabilities as shown in P104?

A. Yes.

Q. Can you give any explanation how such a large sum of money was lost sight of?

A. I cannot. (Shown 107)

Q. This is as at the date 8.1.1954?

A. Yes.

Q. Your computation appears at page 4 of this document?

A. Yes.

Q. In this document too you have not taken into account the fact that you had already paid Rs. 261,645/25?

10 A. There is no reference to it here.

Q. Rs. 450,000/- is the figure carried over from P104 to P107?

A. Yes.

Q. The further taxation of 4 lakhs referred to in P107 does not include the sum of Rs. 261,645/25?

A. No.

Q. In P107 too, you have not taken into account an asset of yours which was lying idle with the Commissioner of Estate Duty even on 8.1.58.

A. Yes.

20 Q. You are not in a position to explain why this large sum of Rs. 261,645/25 came to be omitted?

A. Yes. (Shown P105)

Q. This is dated August 1955?

A. Yes.

Q. In this too, the Estate Duty paid by the executors Rs. 795,510/50 and the 2 lakhs paid in advance by the executors are referred to?

A. Yes.

Q. In this computation too the Rs. 261,645/25 is not included?

A. Yes. (Shown P106)

No. 9
Petitioners'
(Executors')
Evidence
—Continued

Evidence of
G. B. S. Gomes
Cross-examination
—Continued.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes
Cross-examination
—Continued.

- Q. (Shown page 2) has the Rs. 261,645/25 been taken into account here ?
- A. It does not include it.
- Q. It includes the Rs. 795,510/50 and the 2 lakhs mentioned in P105 ?
- A. Yes.
- Q. In none of the computations P104, P105, P106 and P107 have you taken into account the payment of Rs. 261,645/25 ?
- A. Yes.
- Q. You cannot explain the omission of that amount ?
- A. No. 10-
- Q. Are you aware of any other grievous or gross errors in those computations ?
- A. No.
- Q. Is it not the fact that you are not at all familiar with these matters ?
- A. I am familiar with the matters of the board.
- Q. Did you acquire that familiarity as this case proceeded ?
- A. I am certainly more familiar with the matters now.
I will not say that I was completely ignorant of them earlier.
- Q. The payment of Rs. 261,645/25 is a payment made on 12.6.51 ?
- A. Yes. 20
- Q. It is a figure which appears in D5 as a payment ?
- A. Yes (witness wishes to check up. He does so)
Yes I accept it, it is correct.
- Q. The total receipts shown in D5 is Rs. 2,249,605/75 ?
- A. Yes.
- Q. The total payments are shown as Rs. 2,122,037/55 ?
- A. Yes.
- Q. We agreed that Rs. 307,176/56 should be added to it ?
- A. Yes.

Q. And also a sum of Rs 237,869/64 should be added to the payments ?

A. Yes.

Q. Bringing the payments to Rs. 2,670,000/- odd ?

A. Yes.

Q. You concede that Rs. 261,645/25 must now be deducted from the payments, as a payment made but not due ?

A. That is assuming that we now know that these are the actual payments to be made.

Q. In this computation we have shown that you had sufficient assets in 31.3.54 to meet all the liabilities ?

A. I did not admit that these are all the liabilities.

Q. In showing that you had sufficient assets to meet all liabilities which were liabilities in fact as at December 1957, should you not have taken into account the Rs. 261,645/25 which you left in the Estate Duty Department for years ?

A. I did not know that those were all our liabilities.

Q. The Rs. 2,667,084/75 includes the Rs. 261,645/25 ?

A. Yes.

Q. You admit now that that is not a payment due ?

A. No. In the refund of the Rs. 261,645/25 a certain portion had been utilised and only a portion of it was refunded. A part of it was in fact utilised for Estate Duty.

Q. Of the Rs. 246,645/25 what was eventually utilised ?

A. Rs. 220,294/82 must be deducted from the Rs. 261,645/25. That would be Rs. 41,350/43.

Q. If you deduct Rs. 261,645/25 from Rs. 2,667,083/75, you get Rs. 2,406,438/50 ?

A. Yes.

Q. To that you say you must add Rs. 41,350/43 ?

A. I have said a certain sum of money has been utilised out of the Rs. 261,645/25 for the payment of Estate Duty.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

10

20

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No. 9.
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination.
—Continued.

Q. That is as a payment?

A. Yes.

Q. Add it to the payments made, you get the figure of Rs. 2,406,438/50; to that add Rs. 41,350/43?

A. It would be Rs. 2,455,788/93.

Q. That figure, I suggest to you is the total of payments made right up to 31.12.57?

A. Yes, if we ignore the refund.

Q. Having taken credit for the refunds, that is the total of the payments, you are not suggesting that there were other payments 10 which are not included?

A. As I understand it, if we ignore the refund of the difference between Rs. 261,645/25 and Rs. 41,350/43 that will be the figure.

Q. As an executor were you supplied with trust accounts?

A. No. (Shown D6).

Q. This is accounts from 1950 to 1954?

A. Yes.

Q. Attached to D6 there is a letter to the Trustees C/o M/s. de Sarams?

A. Yes.

20

(Mr. Kannangara moves to mark the covering letter from Ford Rhodes to the trustees attached to D6 as D6A).

Q. Who kept the accounts of the trustees?

A. M/s. F. J. & G. de Sarams.

(Mr. Kannangara marks the letter dated 19.7.56 from Ford Rhodes to the Trustees as D6A).

Q. The accounts from 1950 to 1954 were all sent together only in 1956?

A. Yes.

Q. You are not in a position to explain the delay in the accounts? 30

A. No.
(Shown D7—accounts for 1955/56).

Q. Annexed to D7 is also a letter from Ford Rhodes to the Trustees?

A. Yes.

(It is produced marked D7A dated 26.1.57).

(Mr. Kannangara marks D7B the covering letter from M/s. de Sarams to the contestant enclosing D7 and D7A).

Q. (Shown D7) Are you aware, even in January 1957 Ford Rhodes did not appear to be aware that the A.N.C.L. shares had been valued at Rs. 300/-. The auditor of the trust account did not know in fact in 1957 that the question of the A.N.C.L. shares had been settled.

10

(Mr. Weerasooria refers to the letter of 1.4.53 in regard to the shares.

Mr. Wanigatunga states that M/s. Ford Rhodes have made a statement, they are not giving evidence in this case. He however does not object to the production of D7A. He only states that any error made by Ford Rhodes can only be verified if they are called to give evidence.

Mr. Kannangara does not insist on putting his questions, he withdraws it. He states that the reason why he put this question was to record the fact and to bring to the notice of the Court and Counsel on the other side. He marks as D8 the accounts of the trust for the period 28.2.57 and D8A the covering letter dated 26.10.57 from Ford Rhodes to the trustees).

20

(Mr. Weerasooria has no objection to the marking of the letter, but he states he does not admit the correctness of the letter.

Mr. Wanigatunga also takes up the same position.

Mr. Kannangara hands the letters to Mr. Wanigatunga and wishes to know whether, after reading the letters, he would still take up that position. Mr. Wanigatunga reads the letters, he does not object to the covering letter. He states this is a letter sent by Ford Rhodes but he is not in a position to admit the truth of or otherwise of the statements.)

30

(Mr. Kannangara marks as D8B letter dated 18.12.47 from M/s. de Sarams, lawyers of the Settlement Trust and the executors to the contestant forwarding D8 and D8A. Mr. Weerasooria has no objection. He states his position will be the same in regard to this he does not admit the correctness of the letter.

Mr. Kannangara also marks D9 the accounts of the Trust for the period ending 20.2.58 and D9A the letter dated 6.7.59 from M/s. Ford Rhodes to the trustees sent C/o. M/s. F. J. & G. de Sarams.

Mr. Weerasooria states he does not object to the letter but states he does not admit the correctness of the letter.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes
Cross-examination
—Continued.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes
Cross-examination
—Continued.

Mr. Wanigatunga also takes up the position that he does not object to the production of it but does not admit the truth of the statements in it.)

(Mr. Kannangara marks D9B the covering letter dated 14.5.59 from de Sarams to the contestant.)

- Q. Your evidence was that Ford Rhodes did the Income Tax Accounts of the executors?
- A. The Profit Tax and the Income Tax accounts.
- Q. Of the executors?
- A. Yes. 10
- Q. For which period, pre-death or post death?
- A. I think Mr. Wijewardene also got his taxes done by them and we got them done subsequent to his death.
- Q. Even the post death income tax and profit tax accounts of the executors were done by Ford Rhodes?
- A. Yes.
- Q. You are sure of that?
- A. Yes.
- Q. They neither prepared nor audited the actual accounts?
- A. The accounts were prepared by our lawyers and audited by Muna- 20 weera.
- Q. M/s. Ford Rhodes were dependent on the accounts as prepared by de Sarams?
- A. Yes.
- Q. And I presume the accounts were sent as and when they were ready to Ford Rhodes for sending of the returns by them?
- A. Yes.
- Q. Are you now aware that the Income Tax Department has assessed you in the absence of returns?
- A. I am not sure of that. 30
- Q. Even now you are not sure?
- A. No.

(Shown P55)

Q. This is an assessment made in the absence of a return ?

A. Yes.

Q. (Shown P63) This is another assessment made in the absence of a return ?

A. Yes.

Q. (Shown P15) This is an assessment made in the absence of a return ?

10

A. I am not sure of that. I draw the conclusion that the assessments P55 and P63 were made in the absence of a return because in them there was an endorsement to that effect, that is the only evidence I have for my saying so. In this P15 I do not see that endorsement and I am unable to say whether this is an assessment made in the absence of a return.

(Shown P20)

Q. This is an assessment made in the absence of a return ?

A. Yes.

Q. (Shown P14) This too is an assessment made in the absence of a return ?

20

A. Yes.

Q. (Shown P13) This is also an assessment without a return ?

A. Yes.

Q. So is P68 (Shown P68) ?

A. Yes.

Q. (Shown P16) This is an assessment made in the absence of a return ?

A. Yes.

Q. The income tax of 1954/55 was assessed without a return ?

A. Yes. in March, 1955

50

(Shown P19)

Q. The income for the year 1953/54 was also assessed in the absence of a return ?

A. Yes.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes
Cross-examination
—Continued.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes
Cross-examination
—Continued.

(Shown P64)

Q. This is also an assessment made in the absence of a return ?

A. Yes.

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge,
9-10-1959.

Adjourned for lunch.
Further hearing 2-15 p.m.

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge, 10
9-10-1959.

9th October 1959.

Hearing resumed after lunch.

G. B. S. Gomes—Affirmed—recalled.

Cross-examination continued

I do not know Mr. Lindsay White of M/s. Ford Rhodes personally.
I believe he is a partner of that firm.
(Shown P107).

Q. On pages 3 and 4 clause 21 reads—
“Estimated commitments—It is impossible to work out precisely²⁰
what the liabilities of the executors amount to. We have already
prepared a statement as at 11.8.53 which, assuming the maximum
estate duty valuation of Rs. 493/- per A.N.C.L share and allowing
for income tax liability up to the year 1951/52, and profits tax
for the year 1951 showed the total amount required was
Rs. 450,000/- in round figures. There will yet be income tax for
the years 1952/53 and 1953/54, and profits tax for the years 1952
and 1953—all of which may be roughly estimated at about Rs. 4
lakhs. In addition it looks as if approximately Rs. 2 lakhs will
have to be found for Kusuma, and there will be our professional³⁰
charges”.

A. Yes.

Q. That is dated 8.1.54 ?

A. Yes.

Q. I believe you say you took stock of your position having reference
to this document ?

A. Yes.

Q. You took stock of your position as at 8.1.54 ?

A. Yes.

Q. On page 4 the liabilities of the estate are put down as Rs. 1,102,500/00 ?

A. Yes.

Q. The assets are calculated at Rs. 165,000/- ?

A. Yes.

Q. You know that that position is utterly inaccurate ?

A. I am not sure of it.

Q. Assets and cash by way of income are realised capital available to meet the liabilities as at that date ?

10

A. Yes.

Q. Is that not what you were trying to do in P107 ?

A. Yes.

Q. The balance income in the executors' account is Rs. 100,000/- ?

A. Yes.

Q. Here you have not taken into account, as you admitted the sum of Rs. 261,645/25 ?

A. Yes.

Q. The balance income in the settlement trustees' account is Rs. 65,000/- ?

20

A. Yes.

Q. What is that Rs. 65,000/-, is that the amount in the reserve fund ?

A. It cannot be.

Q. In the reserve fund, on 28.2.54 there was a sum of Rs. 449,436/69 ?

A. Yes.

Q. What is this Rs. 65,000/- ?

A. I cannot say.

Q. According to the statement P107 it is short by Rs. 937,500/- ?

A. Yes.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes
Cross-examination
—Continued.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued.

Evidence of
 G. B. S. Gomes
 Cross-examination
 —Continued.

Q. Look at page 5 of P107, it reads—

“On a very rough estimate, it looks as if (without allowing for future income) and if it were possible to make the distribution immediately, the total nett sum required would be approximately Rs. 1,000,000/-. It will be borne in mind that each beneficiary also has to pay a certain amount of estate duty on gifted property?

A. Yes.

(Evidence of witness at page 154 of the proceedings put to witness)

My recollection is that I indicated that our cash balance was very much less. When the payments made were deducted from the income and the figure of Rs. 1,148,000/- odd was arrived at, I pointed out that in our balance sheet of that date our cash balance was only 9 lakhs.

Q. Cash balance according to the accounts?

A. Yes.

Q. I am referring to only your evidence at page 154, there you admitted that the cash balance was very close to the sum 1,148,000/- odd?

A. I am wondering. When you deducted the revenue given in D5 from the payments made, that is not necessarily cash. The revenue given in that statement is not necessarily cash. It has been taken from our balance sheet. In our balance sheet the unsold produce and the payments to the people who managed our estate are balanced, therefore the balance is not necessarily cash. The left hand side is the cash value of our revenue, it does not mean cash only.

Q. Tell us what was your cash balance for the period ending on 8.1.58?

A. I cannot say that from these documents.

Q. Can you tell us that from any document?

A. The point I am making is the income as stated in D5 as the nett income is not necessarily cash.

Q. On 22.9.59 when giving evidence in the morning you were not able to give the figure, after lunch you gave us the figure?

A. I recollected in the course of the day, attention having been drawn to the fact that on 30.3.54 our balance sheet showed the cash at 9 lakhs.

Q. I am not concerned with the balance sheet, I was concerned with the cash position from figures that were put to you, which you subsequently accepted; you will admit that Rs. 937,500/- is clearly and definitely wrong?

A. Yes.

(Mr. Weerasooria states that it may be wrong in the sense that the figure on one document does not tally with the figure on the other document).

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

10 I cannot say whether the Rs. 100,000/- in P107 is correct or not. I am not sure whether it is a balance in addition to the balances shown in the earlier documents.

Q. In other words, in P107, you purport to throw the one lakh against the Rs. 1,102,500/- liabilities?

A. Yes.

Q. There you make use of the one lakh as at the date 8.1.54?

A. Yes.

Q. From your knowledge of the affairs today, is that not a gross under-estimate of the income of the executors?

20 A. I do not think it is a correct statement of the cash in the executor's account.

Q. Your accountants should have known the facts?

A. Having struck the earlier balance, whether they made allowance for the cash we had in hand and for the additional income received, I do not know. That is how it strikes me.

Q. You say the income on the settlement trustees account is Rs. 65,000/-?

A. Yes.

Q. I put it to you that it is a gross under-estimate?

30 A. Compared with the cash they had.
(Shown D6A)

Q. The actual figures should have been in the region of 4 lakhs?

A. Yes, The reserve account of the settlement trustees account is over 4 lakhs.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

- Q. You say the income of the settlement trustees account refers to something different from the item shown as 4 lakhs?
- A. It must.
- Q. What is it?
- A. I do not know from what further documents it was produced.
- Q. The fact is, that you do not know anything about the computation, you cannot explain the computation in any way?
- A. (No answer)
- Q. On 8.1.54 you genuinely believed that if you had assets to the tune of one million rupees you could distribute the estate? 10
- A. Yes, in addition to solving all the other problems in this document.
- Q. It was genuinely believed on 8.1.54 that if you had 1 million rupees in your hands, over and above the Rs. 165,000/00 disclosed in page 4 of P107, you could settle the estate?
- A. Yes.
- Q. That belief was induced by the statement P 107?
- A. Yes.
- Q. Which was prepared by?
- A. By our lawyers.
- Q. They attended to the accounts? 20
- A. Yes.
- Q. In the course of your evidence you said (page 94 of the witness' evidence put to him) that you were advised to await the decision of the Privy Council in a certain case?
- A. Yes.
- Q. You understood that there would be advantages to the estate to await that decision from the point of view of income tax?
- A. Yes.
- Q. You were referring to a decision of the Privy Council in regard to a case of income tax? 30
- A. Yes.

Q. The position was that the estate was to be taxed on the basis that Mr. Wijewardene had ceased his business in agriculture and reference was also made to 59 N.L.R. ?

A. Yes.

Q. Had that any effect on the question of the distribution at all ?

A. It was a liability which we had to discharge. I am not sure that we could have distributed the estate. We would have held the matter over.

Q. You cannot say what effect it would have had ?

10 A. No.

I was not advised that the distribution should be delayed. I was advised that it was a decision we should wait for.

Q. In other words before distributing ?

A. I do not think that I considered it a matter which should delay distribution.

Q. In your evidence at page 94, you say, as a matter of fact it did not delay distribution at all ?

20 A. I remember, we were advised that there was a considerable tax involved in this decision, and to wait and see whether it is favourable or otherwise.

Q. Eventually you lost the point ?

A. Yes.

Q. In other words the decision went against you and it was in favour of the tax authorities ?

A. Yes.

Q. What was the additional liability you had to meet as a result of that, was it Rs. 19,000/- ?

A. It was a sum round about that sum.

Q. How much was it exactly ?

30 A. Yes, I accept the figure as Rs. 19,000/-.

Q. Whatever the figure, it was included in the original assessment which the Income Tax Department made on you, if you succeeded in the appeal you would have got a reduction ?

A. I am not sure.

No. 9.
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination.
—Continued.

No. 9.
 Petitioners'
 (Executors')
 Evidence
 —Continued.

Evidence of
 G. B. S. Gomes—
 Cross-examination
 —Continued.

- Q. Let us know how it influenced you at all?
- A. The lawyers said that we should not concede or give in to the position taken up by the tax authorities.
- Q. Even assuming that this question of the Privy Council decision was considered, it did not affect your knowledge of the ultimate liability on your losing the appeal?
- A. Yes.
- Q. I put it to you the Privy Council decision is only a "red herring" and it had no influence on the question, that is my suggestion?
- A. I know the matter is one of the things mentioned to us as requiring 10 solution.
- Q. One other matter you mentioned was you were waiting for the assessment of the gifted property?
- A. Yes.
- Q. Quite early in the administration the executors decided that they were not going to pay the tax in respect of the gifted properties?
- A. Yes.
- Q. They were also not going to pay the tax on appointed property.
- A. Yes.
- Q. When was that? 20
- A. We made the final decision in 1955 in point of the property, when we wrote to the estate duty authorities.
- Q. When did you first decide that you were not going to pay?
- A. That was the time there were various representations made by the contestant in regard to this matter to our lawyers. They informed the Estate Duty Department finally by letter that we were not accepting the liability.
- Q. I put it to you that it was in 1951 or 1952 that you decided that you were not going to pay the estate duty on donees' or appointees' properties. 30
- A. I know that we must have made a decision not to pay the tax on gifted property earlier than 1955. But the position the contestant in particular took up was that it was payable by us. My recollection is that he wrote to the executors that he considered that the estate duty on the appointees property and the gifted property was payable by them.

Q. Do you suggest that the position taken up by the contestant delayed the distribution in any way?

A. The finalization was certainly delayed. The principal matter which delayed in 1956—57 was the gifted property amount. Then we did not know how many had accepted the position in regard to the gifted property with the department, or whether the valuations too had been agreed to by the department.

Q. The value of the gifted property and the appointee's property would affect the rate of the tax?

10 A. Yes.

Q. Would it affect also as to who should pay?

A. Under two points (a) with regard to the reconciliation between various donees and the Estate Duty Department regarding the value (b) with regard to who was liable.

Q. Do you say that the contestant's position as to who should pay estate duty delayed distribution?

20 A. That was not the matter that delayed distribution. The matter that delayed was the valuation of the gifted property and which of them, if any, would not be written back for valuing the whole estate. The other thing is the appointed properties where the contestant took up the position that we were liable to pay. We wrote to the Department in 1955 finally that we will not pay. I believe our lawyers informed the department of the legal basis on which we were refusing to pay this, and they accepted our point of view and insisted on the contestant paying it. Then the contestant informed us in 1957 by letter, in March 1957, I believe, that he had settled the question.

Q. So far as the gifted property was concerned, it is only its valuation that would have affected the distribution?

30 A. Yes. The contestant started off by asking us to pay the duty in respect of the gifted property. We took up the position that we were not going to pay in regard to anybody. As far as the gifted property was concerned we asked them to pay and finalise the matter, that until that was done we did not know whether the whole would be exempted or a part will be retained back. That is as far as the gifted property was concerned.

Q. I suggest that as early as 25.5.51 the executors had decided that the donees should pay the duty on the gifted property. Are you in a position to deny it?

40 A. I cannot say either way.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

—
Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

Q. When did Mrs. Gooneratne, Mrs. Gomes and Mrs. Wickremesinghe pay their shares of estate duty, on what date?

A. That should have been sometime in 1957—1956 or 1957.

Q. Is that payment shown in your account?

A. I did not see in the balance sheet, I will have to check the account books.

Q. In your accounts for 1953/54 you show a sum of Rs. 335,235/- received from the liquidation of Commercial Products Ltd.?

A. Yes.

Q. When was that paid?

10

A. Somewhere in July 1953.

(Mr. Weerasooria states that the figures charged in respect of the various donees appear in P6)

Mrs. Wickremesinghe paid on 5.11.57 Rs. 5,405/-

Mrs. Gomes paid on the same date Rs. 7,697/50

The Estate of Mrs. Wijewardene on 3.12.57 Rs. 32,025/-

That amount due from the estate was Rs. 30,018/- They paid Rs. 32,025/- and the excess was later refunded.

Q. Although the payments were made in 1957 you had decided on this matter quite early, but you could not remember which year?

A. Yes, we decided on the principle earlier.

Q. Do you say it was a difficult thing to find out what the gifted property was, was it difficult for the executors to find out?

A. They would have found out some of the gifted property, but would never be sure whether it comprised the whole of it.

Q. Gifted property consisted of immovable property and of shares?

A. Yes.

Q. The immovable property was gifted on deeds drawn up by M/s. F. J. & G. de Sarams, every one of them?

A. I do not know.

30

Q. The transfer of shares was of shares of the companies in which either you or Mr. Wickremesinghe or the members of M/s. de Sarams were directors?

A. I do not know.

Q. The various members of de Sarams have been members of those Companies ?

A. Not of Landscape Estates. I was a director for sometime, I resigned. I was a shareholder of it.

Q. The books of that are in the Lake House ?

A. Some of those books are at the Lake House some are not.

Q. As a matter of fact did you not sign as a witness to the transfer of the Landscape Estate shares to the contestant ?

A. I cannot remember.

10 Q. I put it to you that the gifted property, whether immovable or movable, if an attempt was made, they would have been easily discovered ?

A. I will not admit it.

Q. The immovable property that was gifted will appear in the deeds at M/s. de Sarams ?

A. I am not aware.

Q. Did you or your co-executors inform the Estate Duty Department that the contestant had not been given any gifts on his marriage ?

A. I would not have made such a statement.

20 Q. You know that such a statement could not have been made, because you know that considerable property was given to him on his marriage ?

A. I do not know.

Q. You made out that the transfers in favour of your wives were in consideration of their marriages ?

A. You mean our wives had made that statement.

Q. The dates on the transfers had no relation to the dates of the marriages ?

A. Some of them had.

30 My impression is that the donees themselves claimed exemption, not we. This was gifted property and we expected them to fight out their battles with the Estate Duty Department.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes
Cross-examination
—Continued.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued.

Evidence of
 G. B. S. Gomes—
 Cross-examination
 —Continued.

Q. It was on 13.12.49 that the Articles of the Company were amended to enable the directors to recognise trust?

A. Yes.

Q. By P2 Mr. Wijewardene created the trust?

A. Yes.

Q. On that very day he transferred 6,000 shares to the 2 trustees of the company Mr. L. M. D. de Silva and Mr. David E. Maartensz?

A. Yes.

Q. On 7.3.1950 Mr. Wijewardene applied for the allocation of 1,396 ordinary shares?

10

A. Yes.

Q. That was his entitlement of the new issue of 2,000 shares?

A. Yes.

Q. He did not ask that 1,000 of these 1,396 shares be allotted to the trustees?

A. No.

Q. On 26.5.50 he made his Last Will?

A. Yes.

Q. On that date these 1,396 ordinary shares were partly paid shares?

A. Yes.

20

Q. And he died on 13.6.50?

A. Yes. (Witness volunteers)

The shares will become partly paid when the application is received and the allotment is made.

Q. On 7.3.50 you said Mr. Wijewardene had paid by cheque?

A. He would have made an application and paid by cheque. As far as I understand it, the receipt of the application for shares along with a cheque does not make them partly paid. Those shares have not been created by the company. They will only be issued when the Directors meet, record the receipt of the application. Then they become partly paid.

30

Q. When do they become shares ?

A. When they are allotted.

Q. What date is that ?

A. I believe it was subsequent to his death.

Q. You say they became partly paid shares only on their allotment on 12.12.51 ?

A. Yes.

Q. Did you at any time have the idea that there was an arrangement between Mr. D. R. Wijewardene and Mr. L. M. D. de Silva that Mr. Silva and his co-trustee should control Lake House during the minority of Aggabodhi ?

A. That was my understanding.

Q. You and Mr. Wickremesinghe as controlling directors of the Company are dependent on the trustees ?

A. We are not controlling directors, we are directors.

Q. You are joint managing directors ?

A. Yes.

Q. To occupy that position you are dependent on the vote of the trust ?

A. Yes, as the principal shareholders.

Q. You said you were under the impression that there was an arrangement between Mr. De Silva and Mr. Wijewardene that the trustees in the settlement trust should control the Lake House till Aggabodhi reached the age of 25 ?

A. Till the trust was dissolved.

Q. You had that idea all along ?

A. Yes.

Q. And acted upon it ?

A. Yes.

Q. You produced document P92, a circular addressed to the various beneficiaries.

A. Yes.

No 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

10

20

30

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

Q. Sending along an opinion of Mr. H. V. Perera, Q.C. ?

A. Yes.

Q. P 92 purports to be a circular addressed to each of the beneficiaries separately, purporting to convey the position with regard to the 1,000 shares ?

A. Yes.

Q. You have produced a document marked P92 annexed to that was the opinion dated 21.12.50 by Mr. H. V. Perera and Mr. George Samarawickrema ?

A. Yes.

10

Q. Have you that opinion ?

A. I do not have it with me.

(Mr. Kannangara wishes that all the annexures to P92 be marked in evidence.

Mr. Weerasooria states that P92 refers to the enclosures :-

- (1) Copy of a letter dated 27.3.58 which is already marked P91.
- (2) Copy of the opinion of Mr. H. V. Perera and Mr. George Samarawickrema, which is now marked P92A.
- (3) Copy of statement of facts which is marked P92B.
- (4) Copy of letter dated 23.4.51 addressed to Mr. David E. Maartensz by Mr. H. V. Perera and Mr. Samarawickrema marked P92C. Mr. Weerasooria marks P92A, P92B and P92C at the request of Counsel for the contestant.)

Q. By this letter P 92 you purport to convey to the various beneficiaries your accepted position with regard to these 1,000 shares ?

A. We indicated that we proposed to act that way as they did not object.

Q. Before you did that you had seen your lawyers ?

A. My lawyers had seen, no, I thought we sent a statement of facts to Mr. H. V. Perera.

30

Q. Are you aware that the statement of facts was drafted a long time after opinion was sought ?

A. No.

Q. You are under the impression that the statement of facts was drafted by the trustees ?

A. Not by the trustees but by us. I see in P92 there is reference to a statement of facts which was sent to Counsel on the basis of which they gave their opinion. What I say now is that facts were stated at a conference and they were recorded, and on the basis of these facts, they gave their opinion.

Q. There was a conference held with Mr. H. V. Perera ?

A. Yes.

10 Q. You do not know who attended that conference ?

A. No.

Q. Did Mr. Wickremesinghe go on behalf of the executors ?

A. I am not sure.

Q. Was there a conference in which the executors took part, either by themselves in person or through their lawyers ?

A. Our lawyers would have been present. But I am not sure whether my co-executor was present.

Q. Do you know which member of M/s. de Sarams attended that conference as your lawyers ?

20 A. I cannot say that.

Q. The Trustees also attended that conference ?

A. I am not sure.

Q. P92 has been signed by you and you have produced it, that is why I am asking you these questions ?

A. Yes.

Q. You cannot speak to the facts in P92 ?

A. I can speak to the fact that a conference was held.

Q. You can speak to the fact that various statements were made to Counsel ?

30 A. They would not have been able to express an opinion unless that was done.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

—
Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued.

Evidence of
 G. B. S. Gomes—
 Cross-examination
 —Continued.

- Q. In other words you are aware of the fact now that a conference was held in the Chambers of Mr. H. V. Perera, at which various representations of fact were made to him verbally?
- A. Presumably.
- Q. Subsequently, after that he gave an opinion of it on the basis of various statements made to him in his Chambers?
- A. I presume from this that he gave an opinion after a copy of the statements was sent to him.
- Q. Do you know that Mr. H. V. Perera's reply to that was, that in addition to what was stated in the statement it was mentioned 10 verbally that there was a private arrangement between Mr. Wijewardene and the trustees?
- A. I am not aware of it.
 (witness is asked to read P92)
- Q. What is the date of Mr. H. V. Perera's opinion?
- A. 21.12.1950.
- Q. What is the date of the statement of facts P92B?
- A. It is not dated.
- Q. P92C is dated 23.4.1951?
- A. Yes.
- Q. P92C runs thus :-
 "With reference to paragraph 9 of the statement of facts sent to us along with your letter of the 30th ultimo, we also understood that one of the objects of Mr. Wijewardene's arrangement was that the trustees should exercise control in the interim period pending Aggabodhi's attaining twenty five years of age and that the trustees were aware of this and were willing to undertake the duty of proper control of the affairs of the Company during such interim period.
- Subject to the above amplification of paragraph 9 the State- 30
 ment sets out accurately the facts which were stated to us and on which our opinion was based".
- Q. Is that correct?
- A. Yes.

Q. Will you admit that the opinion came before the statement of of facts ?

A. The opinion came before this particular fact in P92C, was brought to their notice. I do not know when the statement of facts was sent to Counsel.

No. 9.
Petitioners'
(Executors')
Evidence
—Continued.

—
Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

10 Q. In the opinion, P92A, dated 21.12.1950 they state—"It appears from the facts stated to us that the execution by Mr. Wijewardene of the Deed of Settlement was made in pursuance of an arrangement made by him with regard to the proper working of the business of the company. He had arranged to transfer to the trustees sufficient shares to give them control over the working of the company and the trustees had agreed to look after the affairs of the parties" ?

A. Yes.

Q. You now say that that was obviously stated to Mr. H. V. Perera at the Conference ?

A. Yes.

Q. And he based his opinion on that statement ?

A. Yes.

20 Q. A written statement of facts was subsequently prepared ?

A. Yes.

Q. Is this the statement of the executors or is it the statement of trustees that was forwarded to Mr. H. V. Perera ?

A. It is our statement.

Q. You remember preparing the statement ?

A. No. I do not remember preparing it.

Q. Was Mr. L. M. D. de Silva a party to the preparation of this statement ?

A. I cannot say that. I cannot say either way.

30 Q. In paragraph 9 of P92B, you purport to set out the policy of Mr. D. R. Wijewardene ?

A. Yes.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued.

Evidence of
 G. B. S. Gomes—
 Cross-examination
 —Continued.

- Q.* No mention is made there of a private arrangement between himself and the trustees?
- A.* No.
- Q.* P92B was forwarded by you the executors or the trustees?
- A.* I should say by the executors.
- Q.* It was sent to Mr. H. V. Perera asking him to state that the facts set out in P92B was the basis of his opinion in P92A?
- A.* Yes.
- Q.* And he replied by P92C, that, in addition to the facts stated in paragraph 9 of P92B, it was further stated to him that there was 10 a private arrangement?
- A.* Yes, that the trustees should control the Lake House press, till Aggabodhi came of age.
- Q.* You do not say that Mr. H. V. Perera could be mistaken with regard to the facts stated in his opinion?
- A.* No.
- Q.* Have you acted on the basis of the alleged arrangement between Mr. Wijewardene and the trustees, in the course of the administration of the estate?
- A.* What arrangement are you referring to? 20
- Q.* The arrangement which was mentioned to Mr. H. V. Perera and which he has embodied in P92A. Have you been influenced by such an arrangement?
- A.* Yes.
- Q.* You feel that Mr. L. M. D. de Silva should maintain control till Aggabodhi attains the age of 25?
- A.* Yes, that was the wish of Mr. Wijewardene.
- Q.* And the Articles of Association were amended to enable the trustees to reside in England?
- A.* No. That was not the alteration of the articles. It was to enable 30 the trustees to appoint another person to watch their interests while they were away in England. We took the precaution to see that that person so appointed would be acceptable to the other members of the Board.

Q. At one stage Mr. Maartensz resigned from the Board ?

A. Yes.

Q. Do you know that Mr. Wijewardene's wish was that his friends should be appointed as Trustees, persons such as Mr. Canakeratne, Mr. Macan Markar and Mr. L. J. de S. Seneviratne in the event of Mr. L. M. D. de Silva and Mr. Maartensz ceasing to function ?

A. Yes.

Q. But Mr. L. M. D. de Silva's nominee Mr. D. S. Jayawickrema was appointed in Mr. Maartensz's position ?

10 A. Yes.

Q. What did you say was the exact purpose of the amendment ? Did you say that the amendment was to enable the trustees to reside in England ?

A. My recollection was it was to enable them to appoint a nominee to act as a director, provided that person was acceptable to the Board.

Q. I presume you have the resolution ?

A. It is in the company, I do not have a copy of it now.
(Shown I-1)

20 Q. It was a resolution passed on 8.3.54 at an extraordinary general meeting of the Associated Newspapers Ltd., at which you were chairman ?

A. Yes.

Q. The articles were amended by the addition of a new article at the end of article 115 numbered 115A, which read as follows:-
"A director who is abroad or about to go abroad may appoint any person, approved for that purpose by a majority of the other directors, to be an alternate director during his absence abroad, and such appointment shall have effect, and such appointee shall (subject as hereinafter mentioned) be subject in all respects to the terms and conditions existing with reference to the other directors and, whilst he holds office as an alternate director, shall enjoy all the rights of and exercise and discharge all the duties of the director he represents; but he shall not require any qualification as provided in Article 101 hereof, and he shall *ipso facto* vacate office if and when the appointor returns to Ceylon or vacates office as a director or removes the appointee from office, and any appointment and removal under this clause shall be effected by notice in writing under the hand of the director making the same." Is that correct ?

30

40

A. Yes.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued.

Evidence of
 G. B. S. Gomes —
 Cross-examination
 —Continued.

- Q.* Is it not the fact that this resolution aimed at enabling the trustees of the settlement trust to sit on the Board of Directors of the A.N.C.L. whilst they were absent abroad?
- A.* To enable them to see that a nominee who could carry out their policy and instructions would be on the board.
- Q.* To pass such a resolution like this, according to your Articles of Memorandum, what was the necessary number of votes?
- A.* 75 per cent of the majority of those present.
- Q.* You were the chairman?
- A.* Yes. 10
- Q.* Did you as executors use the shares which were in your charge for voting on this resolution and getting it through?
- A.* Yes.
- Q.* Was that necessary to get the resolution through?
- A.* Yes it was done, because, in my belief Mr. Wijewardene's intention was that the settlement trust should control the company, and if it was necessary to ask this assistance from the company it was my duty to assist them.
- Q.* If that was your view why did you not mention it categorically in P92B, that Mr. Wijewardene's intention was that the trustees of the 20 settlement trust should control the Lake House?
- A.* I do not know why. I was aware of it and I still believe it.
- Q.* According to the original Articles of Association any director could have been abroad only for a period of 6 months?
- A.* (Witness wants to check it up. He does so) Yes, it is 12 months, not 6.
- Q.* This resolution was to enable a director to be away for a longer period or even remain there permanently and have a nominee to carry on here?
- A.* No. 30
- Q.* What article states that the period is 12 months?
- A.* Article 115.

Q. On 8.3.54 was not article 115 also amended ?

A. 115(e) was amended. That is
 "If, without the consent of the directors, he cease to reside ordinarily in Ceylon or be absent from Ceylon for a period of twelve consecutive months."

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued.

Evidence of
 G. B. S. Gomes—
 Cross-examination
 —Continued.

Q. In other words 115 was amended, so as to permit a director to reside abroad for over a year provided he had the consent of the other directors ?

A. No. 115 (e) was amended first to ensure that consent of the other directors was necessary. Then the addition of 115A was provided for appointments.

Q. 115 prohibited absence abroad for over a year with or without consent of the directors ?

A. Yes.

Q. It was amended to read "if he had the consent of the other directors" ?

A. Yes.

Q. Now you know one of the objects of the amendment was to permit the Directors of the Lake House to reside abroad permanently ?

A. Yes.

Q. Whom did you have in view ?

A. We envisaged Mr. I. M. D. de Silva.

Q. The articles were amended to appoint a nominee ?

A. For a director who was abroad or who was about to go abroad.

Q. As director this person abroad will continue to draw a salary ?

A. No.

Q. He would be an unpaid director ?

A. Yes.

(Sgd.) V. SIVA SUPRAMANIAM
District Judge.
 9-10-1959.

Further hearing 12.10.59.

(Sgd.) V. SIVA SUPRAMANIAM
District Judge.
 9-10-1959

12th October, 1959.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued.

Evidence of
 G. B. S. Gomes—
 Cross-examination
 —Continued.

Hearing resumed.

Appearances as on the last date.

Errors in the last day's proceedings corrected of consent.

G. B. S. Gomes,—Affirmed—recalled.

Cross - examination continued :

Q. You were being questioned on the A.N.C.L. Trust at the time Court adjourned on the last day ?

A. Yes.

(Shown P92B).

10

Q. This is the statement of facts ?

A. Yes.

Q. I asked you what the date of that was on the last date and you said you did not know ?

A. No.

Q. No date appears on that ?

A. No.

Q. Can you give the date of it today ?

A. No.

(Mr. Weerasooria marks a copy of letter dated 30.3.1951 P92D—letter 20 to Mr. H. V. Perera said to have been written by Mr. Maartensz.)

Q. P92D is the covering letter with which P92B was sent to Mr. H. V. Perera ?

A. Yes.

Q. Do you know whether this was written on behalf of the executors ? (witness wishes to see it) (he is shown the letter P92D).

A. Yes, on our behalf.

Q. How did you make that out ?

A. Because the claim was made on it and we were submitting it to Counsel for an opinion.

30

Q. Please look at P91, it is dated 27.3.51 ?

A. Yes.

Q. P91 is a letter by which the trustees claimed the shares from you ?

A. Yes.
(witness is asked to read P91. It is read out to him by Counsel)

Q. P91 is from the Trustees Mr. L. M. D. de Silva and Mr. Maartensz, to the executors ?

A. Yes.
(Shown P91) (It is read out)

Q. Is that correct ?

A. Yes.

10 Q. Does it appear, from a reading of P91, that the opinion was obtained by the trustees under an arrangement with the executors ?

A. It would appear that it was obtained jointly and submitted.

Q. If you had knowledge of the fact; and if you yourself had got opinion from Counsel, was there any purpose in the sending of a copy to you ; this was obviously something done by the Trustees, is that not so ?

A. I would not say it was done by them alone.
(3rd paragraph of P91 read out)

Q. Is that correct ?

20 A. Yes.

Q. After you received P91, did you come to a decision with Mr. Wickremesinghe, or you alone or he alone, decide, that a statement of facts should be given to Counsel, a written statement of facts to be given to Counsel ?

A. Yes. I think we took that decision because, we simultaneously decided to circularise the beneficiaries and find out their views, and we thought that we should not send the opinion without sending the facts on which that opinion was based.

30 Q. You and Mr. Wickremesinghe or either of you decided to send a written statement of facts to Mr. H. V. Perera ?

A. Yes.

Q. You remember that ?

A. Yes. We arrived at that decision because we wanted to send to the beneficiaries the facts on which the opinion was obtained also.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued.

Evidence of
 G. B. S. Gomes—
 Cross-examination
 —Continued.

- Q. That you did in consultation with the firm of M/s. F. J. & G. de Sarams ?
- A. Yes.
- Q. Thereafter you drafted this statement of facts ?
- A. Our lawyers drafted it on the basis of the discussion which took place with Counsel.
- Q. Do you say that the Trustees were not a party to the drafting of P92B ?
- A. Yes, it was done by our lawyers.
- Q. I want to know whether the statement of facts was done by the 10 Executors ?
- A. By us.
- Q. You yourself did not write down the statement P92B ?
- A. No.
- Q. Nor did you provide a draft ?
- A. Not personally.
- Q. You do not know who actually set out those facts ?
- A. I do not know the particular individual.
- Q. After you received Mr. H. V. Perera's letter on 23.4.51, did you have any further consultation or correspondence with Mr. H. 20 V. Perera ?
- A. I am not sure.
- Q. You do not know of any such consultation or correspondence ?
- A. No.
- Q. Do you know whether your lawyers or your co-executor had any such consultation or correspondence ?
- A. I do not know.
- Q. Had you any intention of setting on record the facts which were other than the facts expressed by Mr. H. V. Perera, in his opinion was that the purpose of P92B ?
 (question repeated thus) :
- In setting out the facts in P92B did you have in mind that you should correct Counsel's statements of facts as set out in his opinion ?
- A. No.

Q. What is it that you had in mind ?

A. I presume that it was prepared on our behalf to record the facts that were given to Counsel at the conference.

Q. Is it because you were not satisfied with the statements of facts which Counsel had put down in his opinion upon which he based his opinion ?

A. The whole purpose, as I said, was to enable us to give the beneficiaries an idea of the basis on which we sought the opinion and the basis on which it was given.

10 Q. Did you give your mind to this question—that you should correct Mr. Perera's facts as set out in his opinion ?

A. No.

Q. You are quite sure of it ?

A. Yes.

Q. You, or your co-executor or the trustees did not have that in mind ?

A. To my knowledge we did not give any such instructions to anybody ?

20 Q. The facts were sent without your knowledge and it was sent by the trustees ?

A. No, I do not agree.

Q. Have you any minute that you took action and sent P92B on receipt of P91 ?

A. No written statement. It is my recollection, that it was the purpose for which it was meant.

Q. All you have is the letter P92D sent by Mr. Maartensz, who is also a trustee,—the letter which was just marked ?

A. Yes.

Q. Mr. L. M. D. de Silva was a trustee from the very inception ?

30 A. Yes, from February 1950, when the trust was created.

Q. At the inception who was the other trustee ?

A. Mr. Maartensz.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued

Evidence of
 G. B. S. Gomes—
 Cross-examination
 —Continued.

- Q. Mr. L. M. D. de Silva has continued to be a trustee up to date ?
- A. Yes.
- Q. When did he leave Ceylon for the purpose of residing in England ?
- A. In 1952.
- Q. Since then he has been permanently residing in England ?
- A. Yes.
- Q. And he has come down to Ceylon, to your knowledge at least once ?
- A. Yes.
- Q. On that occasion he stayed at Temple Trees ? 10
- A. Yes.
- Q. As a guest of the Government ?
- A. Yes.
- Q. On that occasion did he come on the Trust business ?
- A. Yes.
- Q. When was this, in what year, can you say ?
- A. I am not sure of the year, but it should be the year when there was a change in his co-trustee.
- Q. Was it after the resolution of 1950 was passed ?
- A. Yes. 20
- Q. Would it be 1955, 56 or 57 ?
- A. Probably 56.
- Q. Why do you mention that year ?
- A. Because I believe Mr. Jayawickrema who was appointed a trustee took the place of Mr. Maartensz in 1956. I am not quite sure of it.
- Q. In other words Mr. Maartensz wanted to vacate the post of trustee in 1956 ?
- A. I have not checked the date, that is my recollection.

Q. And you say Mr. L. M. D. de Silva was in Ceylon in connection with the appointment of somebody to take Mr. Maartensz' place as trustee?

A. Yes.

Q. The person appointed eventually was Mr. D. S. Jayawickrema?

A. Yes.

Q. You are aware of the fact that all the beneficiaries, as a matter of principle, were against the appointment of Mr. D. S. Jayawickrema?

10 A. Yes.

Q. Mrs. Wijewardene the widow of Mr. Wijewardene, the contestant and all the three lady-beneficiaries, were against it?

A. Yes.

Q. Was Mr. L. M. D. de Silva a trustee at the time?

A. Yes.

Q. Was he a Director of the A.N.C.L?

A. No.

Q. Did he charge the expenses for that trip to Ceylon to the A.N.C.L. account?

20 A. I am not sure. I believe he came as a guest of the Government.

Q. Therefore it was not necessary to charge it to any account?

A. I believe he stayed as a guest of the Prime Minister at Temple Trees. I do not know what happened to his expenses account.

Q. Do you know that he has charged not only his passage but also his hotel expenses to the Trust Account and it has been disallowed by the Income Tax Authorities?

A. It is possible.

Q. You did not check up all this because you were of the opinion that it was Mr. Wijewardene's intention that Mr. L. M. D. de Silva should control the Lake House during the minority of Aggabodhi?

30

A. Yes.

No. 9
Petitioners'
(Executors')
Evidence
—Continued

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

- Q. You did not question them?
- A. No.
- Q. Mr. L. M. D. de Silva as such had power over you and Mr. Wickremesinghe?
- A. Well, yes.
(Shown D7A)
- Q. Page 2 of D7A gives the trustee's expenses, travelling, accommodation and other expenses incurred by Mr. L. M. D. de Silva, that has been charged against the income of the trust?
- A. Yes. 10
- Q. Since Mr. L. M. D. de Silva's departure from Ceylon in 1952, he has been a Privy Councillor, you know that?
- A. I know he has been a Privy Councillor immediately after his departure, it is quite possible. I know he has been a Privy Councillor without a break for 4 or 5 years.
(Shown D7).
- Q. Along with the bank commission there is an item, trustee's expenditure deducted from the income, in the income account for the year ended February 1956, there is the item trustee's expenditure—Mr. L. M. D. de Silva, Rs. 4,616/32 and rent of flat Rs. 500/-? 20
- A. Yes.
- Q. Mr. L. M. D. de Silva, you have said, as far as your appointment was concerned and that of Mr. Wickremesinghe, were dependent on him?
- A. I had already been appointed, but he was in a position to remove me.
(Mr. Weerasooria states that he does not know how far these questions are relevant to the matters in this case. Mr. Kannan-gara states that he is confining his questions to the matters that are strictly relevant for his case and he has not put one unnecessary 30 question.)
- Q. Do you know that in 1951, after the circularization of D92 that the contestant asked that there be a discussion between the trustees and the beneficiaries?
- A. Between the trustees of the estate?
- Q. Yes?
- A. I do not recall it.

Q. You are not aware of it?

A. I do not remember such a thing.

Q. You say P92 was sent round to all the beneficiaries?

A. Yes.

Q. Are you aware that after that the contestant made a request that there should be a discussion between the various interested parties, with a view to settling the matters amicably?

A. There may have been such a request, I do not know.
(witness is asked to read P92)

10 Q. You signed P92?

A. Yes.
(Shown P92 again.) (Last paragraph of it read.)

Q. You are aware that the contestant objected to the transfer of the 1,000 shares to the trust?

A. Yes.

Q. Are you also aware that he thought, that in the interests of the trust and in the interest of the A.N.C.L. and also the family that it should not go to Court?

(Mr. Wikremanayake objects to the question. Question withdrawn.)

20 Q. Are you aware that the contestant informed your lawyers that instead of going to Court that all the parties should meet, discuss and amicably settle the matters?

A. I do not recall that.

Q. You are not aware of that instance or a letter?

A. At the moment I do not remember such a letter being received. It may have been received, it is quite possible.

Q. You are certainly not aware of the fact that the contestant's request for a discussion was turned down by Mr. L. M. D. de Silva?

A. I cannot say.

30 (Mr. Kannangara moves to mark letter dated 7.7.51 D10 signed by Mr. Maartensz and sent to the contestant.)

Q. On 7.7.51 Mr. Maartensz was a trustee?

A. Yes.

(Mr. Nadesan and Mr. Wikremanayake object to the document D10 unless it is proved. I allow it subject to proof. Mr. Wikremanayake states he was not noticed to produce any such letter.)

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
C. B. S. Gomes—
Cross-examination
—Continued.

No. 9.
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

(Shown D10).

- Q. Are you aware that on the receipt of D10 the contestant replied that by a letter dated 16.7.51 ?
- A. I do not know.
(Mr. Kannangara moves to mark D11.
Mr. Wikramanayake objects to a copy being marked unless it is proved.
I allow it subject to proof. Mr. Weerasooria wishes it to be recorded that this correspondence is with regard to the settlement trust and is not relevant for the inquiry into the executors' accounts.
Mr. Kannangara states that one matter in issue is whether the 1,000 shares belong to the estate or to the trust and therefore this correspondence is necessary.)
(Shown D10).
- Q. Who has signed this ?
- A. It has been signed by Mr. David Maartensz.
- Q. You identify the signature of Mr. Maartensz ?
- A. Yes.
- Q. You are quite familiar with his signature ?
- A. Yes.
- Q. Have you received documents signed by Mr. Maartensz before ?
- A. Yes.
- Q. D11 purports to be a reply to D10 ?
- A. Yes.
(Mr. Kannangara moves to mark as D12 letter dated 10.8.51 by Mr. David Maartensz to the contestant.)
(D12 read out).
- Q. Was D10 written on your instructions ?
- A. No.
- (Shown D12).
- Q. This is written by Mr. David Maartensz ?
- A. Yes.
- Q. You identify his signature on it ?
- A. Yes.

Q. This was not written on your instructions ?

A. No.

Q. You were not aware of this decision by Mr. Maartensz and Mr. L. M. D. de Silva not to discuss the matters of the beneficiaries ?

A. I do not know.

Q. You know that you yourself would not have been averse to a friendly discussion on the matters ?

A. Yes.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

10 Q. In the letter P92 and in D11 it is stated that the executors would ask the parties to go to Court if there was any objection by any party ?

A. Yes.

Q. You have already admitted, that you know the contestant objected to the transfer of the 1,000 shares ?

A. Yes.

Q. Did you ask the trustees to establish their claim in Court ?

20 A. I think we wrote to them and told them that we were transferring 750 shares in respect of which consent had been received and as other beneficiaries were interested that we could not transfer the balance.

Q. The executors themselves were not sure in their minds what the legal position was ?

A. No.

Q. But you say that you, Mr. Wickremesinghe and Mr. Gooneratne consulted your respective wives and as the wives consented you did not take the matter to Court, is that your position ?

A. Well we received the letters of consent and we acted on them and offered to transfer the 750 shares.

Q. The ladies would not have known the legal position ?

30 A. What I think is they were influenced more by the knowledge of Mr. Wijewardene's original intention.

Q. In this matter you were yourself influenced by the impression you had, that it was Mr. L. M. D. de Silva's function to look after the Lake House Trust during the minority of Aggabodhi ?

A. Is that in respect of this matter ?

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued.
 —
 Evidence of
 G. B. S. Gomes—
 Cross-examination
 —Continued.

- Q. Yes ?
- A. In respect of this matter we took up the position that we would transfer the shares in respect of which the consent was received and refused to transfer the shares that were not covered by consent.
- Q. You did that on legal advice ?
- A. I was not satisfied that we should admit the claim without a consent.
- Q. Did you make the transfer of the 750 shares on legal advice, were you advised to do that ?
- A. I think we were advised when we received the consent. 10
- Q. I put it to you that some parties went before Mr. H. V. Perera and obtained an opinion from him on the basis that there was some arrangement between Mr. Wijewardene and Mr. L. M. D. de Silva ? (Mr. Wikramanayake objects to the question, he states it would be a matter of comment. Mr. Kannangara withdraws the question).
- Q. When did you obtain the consent of the 3 lady beneficiaries—Mrs. Gooneratne, Mrs. Wickremesinghe and Mrs. Gomes ?
- A. It should have been shortly after we sent the circular to them.
- Q. Was it a written consent that was obtained ? 20
- A. Yes.
- Q. Shortly after you sent the circular P92 you got that written consent ?
- A. Yes.
- Q. When did you transfer the 750 shares ?
- A. About 2 years later.
- Q. Why did you delay so long ?
- A. We wrote to them and told them that we were in a position to transfer 750 shares.
- Q. The question is why did you take so long ? 30
- A. We had no response from them, we did not hear till 2 years later, through their lawyers they requested us to transfer the shares.

Q. Immediately after you got a written consent you wrote and informed them ?

A. We told them that we have got the consent of 3 beneficiaries and hence we were only able to transfer 750 shares of the shares claimed by them. That if they wanted them to send up the Rs. 37,500/- which was the call money. That was in 1951. We did not hear from them till 1953.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes
Cross-examination
—Continued.

Q. The transfer took place in 1955 ?

A. I am not sure of the date.
(Mr. Weerasooria states that the transfer P36 is dated 3.9.54).

10

Q. Did the consideration pass on this transfer ?

A. No.

Q. Why ?

A. I think it was because we had so much of accrued dividends on the shares that we were prepared to transfer them without consideration. We had received dividends on the 750 shares from the date of death and that was a considerable sum of money. That money was in our hands, therefore we did not press them for the money.

Q. You treated the accrued dividends in your hands as the property of the trust ?

20

A. We treated it as security for the payment of those shares. We took up the position that Rs. 37,500/- was due. I understood from the lawyers, who were lawyers for both parties, that it was their view that this was not payable. I was only prepared to pay this provided they admitted it. As they were not prepared to take a decision at once and I had the difficulty, I acted accordingly.

Q. You decided to treat the accrued dividends as the property of the trust ?

30

A. Yes.

Q. The transfer would have taken place on what date ?

A. From the date on which the dividends were paid on those shares.

Q. That is from 1951 onwards ?

A. Yes, from the date on which they were allotted and they were unable to participate in the dividends.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued
 —
 Evidence of
 G. B. S. Gomes—
 Examination
 —Continued

Q. It was your intention in early 1954 to make the transfer only upon payment ?

A. Yes.
 (Shown P107) (Clause 9 paragraph 2).

Q. Is that correct ?

A. Yes.

Q. Did the trustees take up the position that they were not liable to pay ?

A. I remember Mr. Maartensz telling me so.

Q. As a trustee or as a lawyer ?

10

A. I do not know in what capacity. Some legal position they had taken up, I was not in a position to judge.

Q. Did he tell you as a trustee or as your lawyer ?

A. I do not know.

Q. There is no written document ?

A. No.

Q. Everything was very informal ?

A. Yes.

Q. Because the trust not only controlled the A.N.C.L, they controlled the Executors in this case also ?

20

A. They did not control us as executors.

Q. As a matter of fact Mr. L. M. D. de Silva decided the questions of allocation of duties among directors in the Lake House ?

A. That is at the very early stage, shortly after Mr. Wijewardene's death.

Q. In other words he was a trustee from the very inception ?

A. Yes.

Q. After the death of Mr. Wijewardene, Mr. L. M. D. de Silva became the chairman of the Board of Directors ?

A. Yes.

30

Q. Drawing a salary of Rs. 5,000/- a month is it ?

A. I am not sure, I do not think it is so much.

Q. Is it Rs. 3,000/- ?

A. Yes.

Q. He continued in that capacity till he left for England ?

A. Yes.

Q. Then did he resign from the Board of Directors ?

A. Yes.

10 Q. Mr. David Maartensz resigned in 1956 and Mr. Jayawickrama took his place ?

A. Yes.

Q. Mr. Aubrey Maartensz never took office as Director ?

A. He did.

Q. As an executor he did not take the letters of administration ?

A. No. I am not sure with regard to the technicalities.

Q. The evidence is that you and Mr. Wickremesinghe obtained probate ?

A. We were the proving executors.

Q. As long as Mr. Maartensz was in Ceylon he did not prove ?

20 A. No.

Q. But he acted as an executor ?

A. Yes in the sense that he participated in our discussions.

Q. Did Mr. Maartensz sign cheques as the executor ?

A. I am not sure. Generally they were signed by Mr. Wickremesinghe and myself, I do not know whether in our absence he signed any.

Q. Did he act as executor in any other capacity ?

A. Yes, I think so.

No. 9
Petitioners'
(Executors')
Evidence
—Continued

Evidence of
G. B. S. Gomes -
Examination
—Continued

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued.

Evidence of
 G. B. S. Gomes—
 Examination.
 —Continued

- Q.* How ?
- A.* In discussions with our lawyers. When discussing any matters we did so jointly.
- Q.* And then Mr. Maartensz acted as executor ?
- A.* Yes.
- Q.* Why do you say that ?
- A.* Because he was present at every meeting when he was in Ceylon, and subsequently when he returned ; and he took a great interest in the discussions as anybody else.
- Q.* He took part in the discussions among executors ? 10
- A.* Yes.
- Q.* He did not inter-meddle with the properties of the estate, such as in the disposition of the properties, taking charge of any properties, and transferring of shares etc. ?
- A.* I am not sure.
- Q.* J. A. Maartensz was also an executor appointed under the Settlement Trust ?
- A.* Yes.
- Q.* But he did not take office as a settlement trustee ?
- A.* No. 20
- Q.* But I believe he sat on the Board of Directors ?
- A.* Of the Associated Newspapers Ltd., Yes.
- Q.* Is he still on the Board ?
- A.* No. He has resigned.
- Q.* When did he resign ?
 (witness wishes to check it up)
- A.* I know he has been appointed in August 1955.
- Q.* Appointed to the Board of A.N.C.L. ?
- A.* Yes, but I am not sure of the exact date he gave up office, because he left Ceylon and settled down in Australia some time. 30

Q. Is he still a Director ?

A. No.

Q. Mr. L. M. D. de Silva was a Director of A.N.C.L. until he left Ceylon ?

A. Yes.

Q. He was the Chairman of the Board after Mr. Wijewardene's death ?

A. Yes.

Q. After his departure from Ceylon to England he continued to be a Director ?

10 A. No.

Q. Did he resign ?

A. Yes.

Q. When did he resign ?

A. When he left the Island.

Q. When was that ?

A. 30.9.52.

Q. Subsequently a trustee in his place has always sat on the Board ?

A. A trustee or his nominee.

Q. A trustee or a nominee has sat on the Board of Directors of the A.N.C.L. ?

20

A. Yes.

Q. At the time Mr. Maartensz was on the Board of Directors he sat on the Board ?

A. Yes.

Q. In addition to that you say there was a nominee of Mr. Maartensz ?

A. I am only covering the position in 1954, when Mr. Maartensz was a trustee and a Director was in England, he appointed Mr. Neil de Saram. He was the person appointed in terms of the resolution passed in 1954 to act as a director.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
cross-examination
—Continued.

Q. Mr. Neil de Saram is a partner of M/s. F. J. & G. de Saram ?

A. Yes.

Q. He acted as nominee of Mr. David Maartensz ?

A. Yes.

Q. There was no nominee of Mr. L. M. D. de Silva ?

A. There never was a nominee of Mr. L. M. D. de Silva

(Witness volunteers)

I believe these questions are put to me now because on an earlier date I stated that a resolution was passed to appoint a nominee of Mr. L. M. D. de Silva. When I said so I was wrong. The resolution was passed to appoint a nominee for Mr. Maartensz and not for Mr. L. M. D. de Silva.

Q. Mr. L. M. D. de Silva had ceased to be a director in September 1952 ?

A. Yes, he was never appointed to the Board thereafter.

Q. Mr. Maartensz left the Island when ?

A. It was early in 1954.

Q. When was it exactly, January or February 1954 ?

A. I know it was in 1954, it was in the early part of 1954.

Q. May be January, February or March ?

20

A. Yes.

Q. Was he present at the meeting of 24.3.54, the extraordinary meeting, at which the resolution was passed ?

A. I am not sure. I say he was not present because I presided at the meeting. If he was there he would have presided.

Q. So you are sure that he left before that date ?

A. I presume so.

Q. The resolution of March 1954 was to enable two things—

(a) a director to reside abroad permanently ?

(b) for a director to appoint a nominee ?

30

A. Yes.

Q. In the course of your evidence earlier you said Mr. L. M. D. de Silva had a nominee?

A. No, it was Mr. David Maartensz.

Q. The fact is Mr. L. M. D. de Silva had no nominee on the Board?

A. Yes.

Q. Except he had his co-trustee?

A. Yes.

Q. As from 1956 from the retirement of Mr. Maartensz Mr. D. S. Jayawickrama is a trustee of the trust along with Mr. L. M. D. de Silva?

10

A. Yes.

Q. He sits on the Board of Directors of the A.N.C.L.?

A. Yes.

Q. I presume all directors draw remuneration in the form of salaries?

A. Yes.

Q. How much for a month?

A. It varies from Rs. 1,000/- to Rs. 3,500/-.

Q. On the last date you were cross-examined on the properties of Mr. Seevali Wijewardene, the contestant?

20

A. Yes.

Q. All the properties are set out in P40 and P41? (Shown P40 and P41) the properties of the contestant which were liable for estate duty?

A. Yes.

Q. P41 is a letter by your Proctor to the Assistant Commissioner of Estate Duty dated 14.10.54 setting out the various properties of the contestant in the form 261?

A. Yes.

Q. Property No. 19 Thimbirigasyaya was a gifted property or an appointed property?

30

A. I am not sure.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued.

Evidence of
 G. B. S. Gomes—
 Cross-examination
 —Continued.

Q. The existence of that property would have been known to you?

A. I am, even now, doubtful whether that is one of the contestant's properties or whether it is an error. As I look at this, I have a feeling that it is not one of his properties.
 (Shown P41)

Q. No. 2 an undivided 1/4th share of 5th Cross Street, Hospital Street, they are appointed properties?

A. Yes.

Q. They are mentioned in the Last Will?

A. Yes.

10

I am not sure whether this letter P41 refers to only the property of the contestant or whether it contains the properties of the other beneficiaries as well.

(Mr. Weerasooria states that it is not stated in P41 that it refers only to the properties of the contestant.)

Q. P41 you say relates to the properties of all the beneficiaries?

A. Not of all, but of more than the contestant's.

Q. These are the properties, the identity of which were known to the lawyers, what is the purpose of this letter?

(Mr. Weerasooria states the letter speaks for itself.)

20

Q. Can you say that this letter purports to set out the properties which were gifted or appointed, is that correct?

A. Yes.

I am sure that they are not all the properties of the contestant. There are many properties left out, out of the gifted properties. I believe we sent one return in respect of gifted properties of the beneficiaries, that is properties of the beneficiaries other than the contestant.

Q. Which is that, is that P37, in other words you declared the property of the beneficiaries other than the contestant separately? 30

A. Yes. If you want to identify all the gifted and appointed properties of the contestant, P48 gives them.

Q. P37 related to a whole series of properties?

A. Yes.

Q. In that you did not set out the gifted or appointed properties of the contestant ?

A. No.

Q. That is because you did not know what the properties were ?

A. At the early stages we only sent a return in respect of properties which were declared to us by the beneficiaries ?

Q. So that in P37 you purported to send a list of properties which had been declared to you by the beneficiaries ?

A. Yes.

10 Q. By P40 on 8.10.54 you sent the gifted properties of the contestant ?

A. As known to us.

Q. In other words between P37 and P40, had the contestant sent you a statement of his properties ?

A. I do not think so.

(Shown P40)

Q. First, there is the 3,381 ordinary shares in Landscape Estate ?

A. Yes.

Q. You were a director and you knew all about them ?

20 A. I am not sure of the period I was a director. I may have been aware.

Q. And everyone of Mr. Wijewardene's children gets shares in Landscape Estate ?

A. No. His youngest son was not given.

Q. Except the youngest all the others got ?

A. Yes.

Q. You knew all along that the contestant got shares in the Landscape Estate ?

A. Yes.

Q. And you knew that fact when you sent P37 ?

30 A. Yes.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes
Cross-examination
—Continued.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued.

Evidence of
 G. B. S. Gomes—
 Cross-examination
 —Continued.

- Q. In P37 you claim exemption in respect of the Landscape Estate shares which had been given to the three lady beneficiaries ?
- A. Yes.
- Q. 2,000 ordinary shares had been gifted to the contestant by deed of gift shortly before his death — death of Mr. Wijewardene ?
- A. Yes.
- Q. That deed of gift was attested by M/s. de Sarams, Lawyers of Mr. Wijewardene ?
- A. It is quite possible. I cannot say that I am aware of it.
- Q. You are aware that all the deeds of Mr. Wijewardene were attested 10 by M/s. de Sarams ?
- A. No, Mr. Abeywardena was also doing some work.
- Q. The 2,000 shares was a matter well within your knowledge when you sent P37 ?
- A. We had some idea that he had stock in these companies, I was not aware of every date and every transfer.
- Q. The 88 ordinary shares of A.N.C.L. were well known to you ?
- A. Yes.
- Q. You were aware of the 1,000 shares of the Commercial Products given on 4.8.1949 ? 20
- A. I was aware that he was a shareholder in Commercial Products.
- Q. Were shares given to the other children ?
- A. Yes. I am not sure whether he gave shares to all.
- Q. You have disclosed the shares given to the 3 daughters of Mr. Wijewardene in P37 ?
- A. Yes, that is on the basis of a declaration made to us by them.
- Q. You mentioned that in P48 you find a full statement of the contestant's properties ?
- A. Yes.
- Q. All the properties mentioned there were declared by the executors ? 30
- A. I am not sure whether we did that. Because my recollection is that we made a declaration to the best of our knowledge. I like to check that with this.

Q. You do not know whether all the properties mentioned in P48 were declared?

A. Yes.

Q. On these properties in P40 a sum was due from the contestant as estate duty?

A. On the properties that were disallowed.

Q. At that time there was a sufficient sum of money of the contestant lying in your hands to cover that amount?

A. Not at that date.

10

(Shown the accounts filed by the executors).

(Sgd.) V. SIVA SUPRAMANIAM
Acting District Judge.

Adjourned for lunch

(Sgd.) V. SIVA SUPRAMANIAM
Acting District Judge.

12th October, 1959.

After Lunch. Appearances as before.

G. B. S. Gomes—Recalled—Affirmed :

Cross-examination continued :

20

Q. In the Final Account filed by you you have shown a sum of Rs. 67,057/02 as residue of money lying to the credit of P. S. Wijewardene?

A. Yes.

Q. Is it correct that there was that amount of cash lying to his credit in the hands of the trustees as at 31.12.57?

A. Less the amount, of course, that was due to the Aggabodhi Trust.

Q. Before the deduction was made?

A. Yes.

30

Q. There was a sum of Rs. 67,057/02 cash lying to the credit of P. S. Wijewardene in the hands of the trustees as at 31.12.57?

A. Yes.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued.

Evidence of
 G. B. S. Gomes—
 Cross-examination
 —Continued.

- Q. From that Rs. 67,057/02 the executors made a deduction of Rs. 59,370/17 ?
- A. Yes.
- Q. As the amount due to the trustees of the Aggabodhi Trust as per note Z ?
- A. Yes.
- Q. Note Z deals with the provisions of Clause 16(1) and the action taken by the executors under the provisions of 16(1) ?
- A. Yes.
- Q. Under the provisions of that clause you sold a part of the Thimbiri- 10 gasyaya property and you apportioned the sale proceeds among the five beneficiaries ?
- A. Yes.
- Q. As shown in note Z ?
- A. Yes.
- Q. In Note Z the contestant was debited with a sum of Rs. 59,370/17 ?
- A. Yes.
- (Shown Clause 16 of the Will)
- Q. You are aware that by Clause 16 the testator empowered the executors in the event of a property being sold, as was done in 20 the case of the Thimbirigasyaya property, to mortgage the other beneficiaries' property in order that they may contribute ?
- A. To make good to the person whose property was sold, yes.
- Q. In other words, if the property given to one of the beneficiaries was sold for the purpose of estate duty or any other purpose, then Clause 16 provided that the other beneficiaries shall contribute ?
- A. Yes.
- Q. The executors were expressly told that the contribution would be by a mortgage of the property of the other beneficiaries ?
- A. I was not advised. My attention was drawn to the subsequent 30 paragraph in the same clause.
- Q. Do you admit that Clause 16 gave the power to the executors instead of setting off an amount of cash to set off by way of a mortgage ?
- A. It gave the power to do either.

Q. Were you at all advised that the executors had the power under Clause 16 to mortgage the contestant's property to the Aggabodhi Trust in repayment of the Rs. 57,000/- ?

A. Yes.

Q. You knew then that you had the power to do that ?

A. I knew that was one of the things I could do.

Q. You were advised that you also had the power to set off a sum of cash ?

A. Yes.

10 Q. Did you have any reason for preferring one course to the other ?

A. Again I was advised as a trustee if the cash was available I should insist on cash being made available rather than a mortgage.

Q. Who gave you the advice ?

A. Our lawyers, Messrs. F. J. & G. de Saram.

Q. Was it any person who was also a trustee of the Settlement Trust who gave you the advice ?

A. No.

Q. Which member of the firm of lawyers did you consult ?

20 A. It was mentioned to us by Mr. David Maartensz who presumably gave us the advice of his firm.

Q. Eventually the contestant had to supply a bank guarantee for the payment of the Rs. 57,000/- ?

A. No.

Q. Although you had the power to execute a mortgage you did not do so ?

A. No. This sum was adjusted with the cash available. The bank guarantee was given because we set off the estate duty from the refunded estate duty and not from this.

Q. What do you mean by "not from this" ?

30 A. There was a certain sum of excess estate duty due to us and from the document put to me—I think it was P6—it was clear that the refund due to us was reduced by the amount of the estate duty payable by the contestant on his gifted property. That being

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

reduced we got the balance back. Having brought it back, when we distributed the surplus we found that there were these surpluses, the sums mentioned in page 3 of the Final Account. When we found we had cash and in addition to the set off of his personal liability for estate duty we recovered the cash in preference to executing a mortgage.

Q. I am sorry to suggest this long answer shows that you do not know what was happening?

(No answer).

Q. At the time estate duty was payable by the contestant there was 10 Rs. 67,000/- odd in your hands as cash?

A. I cannot follow.

Q. There was estate duty due from Mr. Wijewardene?

A. Yes.

Q. At that time there was a sum of Rs. 67,000/- odd cash lying with you?

A. The Rs. 67,000/- was available to us at the date of distribution.

The payment of estate duty was adjusted much earlier at the contestant's request.

Q. When did you finally pay the estate duty due from the contestant? 20

A. That was adjusted from the refund due to us.

Q. When did you give instructions to the Estate Duty Department that they could recoup themselves from the sums lying to your credit with them in respect of the estate duty due from the contestant?

A. In this case after we obtained the bank guarantee. That was very late in 1957. It was very close to December.

Q. At that time you knew there was Rs. 67,000/- odd lying to the credit of P. S. Wijewardene?

A. The sum of Rs. 67,000/- odd was lying to his credit after we brought 30 in the entire refundable amount. After having brought Rs. 420,000/- into account we have "balance carried Rs. 620,000". It is when that is apportioned that the contestant becomes entitled to the Rs. 67,000/- odd.

The money that was refunded was money belonging to the estate.

Q. That was a fact known to you as at 31.12.57 ?

A. Yes.

Q. You would have known in December 1957 approximately how much there would have been to the credit of the contestant in your hands ?

A. Yes.

Q. But you did not choose to pay his estate duty out of that and execute a mortgage ?

10 A. We have paid it out of that because we did not receive the whole of the Rs. 420,000/- back.

Q. You have paid it out of that ?

A. Yes.

Q. What did you do about the adjustment under Clause 16 ?

A. Although we have shown the Rs. 420,000/- as repayable to us ultimately we received only Rs. 114,000/- and Rs. 200,000/-. The balance sum was adjusted in respect of their personal liabilities.

Q. Towards the end of 1957 did you know that you would have had Rs. 67,000/- odd of the contestant's money in your hands ?

20 A. On the assumption that the refund from the Estate Duty Department was Rs. 420,000/-, but actually the refund after the adjustment was only Rs. 200,000/- plus Rs. 114,000/- through the trustees of the settlement. For the purpose of these accounts we have shown the Rs. 420,000/- as due from the Estate Duty Department and the moment we bring that in we carry Rs. 620,000/- to Part III of the account and we get Rs. 67,000/- odd to the credit of the contestant but we know from the apportionment of the estate duty that Rs. 420,000/- was never paid to us.

Q. Nothing was paid to you till July 1958 ?

A. Exactly.

30 Q. Do you say that the Rs. 67,057/02 shown against the contestant's account in Part III of your account depended on your receiving the refund of four lakhs at some future date ?

A. Yes.

Q. Eventually you did not receive the Rs. 420,000/- ?

A. No.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued.

Evidence of
 G. B. S. Gomes —
 Cross-examination
 —Continued.

- Q. How much would you say you received as refund ?
- A. Rs. 200,000/- direct from the department and Rs. 114,000/- through the trustees of the settlement.
- Q. Then how much do you say, considering the reduced amount of the refund, should the Rs. 67,000/- odd be reduced to ?
- A. I could not say by how much it should be reduced but I know that credit has accrued to the contestant provided we take a refund of Rs. 420,000/-.
- Q. Your Final Account has not been audited ?
- A. No. 10
- Q. You say the Rs. 67,000/- odd was not due to the contestant ?
- A. It was due to him on the footing that the refund from the Estate Duty Department was Rs. 420,000/-.
- Q. Your account is wrong to that extent ?
- A. I would not say the account is wrong. Only I do not know the accounting method of explaining this.
- Q. Was at least Rs. 50,000/- due to the contestant in December 1957 ?
- A. No.
- Q. Was there some substantial sum due to the contestant as at 20 December, 1957 ?
- A. Rs. 7,686/85.
- Q. That is the amount shown in Part III of the account ?
- A. Yes.
- Q. By deducting Rs. 59,370/17 from Rs. 67,057/02 ?
- A. Yes.
- Q. At the time the contestant was called upon to pay the estate duty I suggest that you and your lawyers knew very well that you had sufficient funds belonging to the contestant with which to pay that estate duty ? 30
- A. No. I would not say that.

Q. I suggest that knowing that fact, instead of paying the estate duty with the cash, you transferred—it was deliberately done—the cash under Clause 16 to meet the debt to the Aggabodhi Trust?

A. I would not admit that.

Q. And that deliberately with a view to causing damage to the contestant you did not use your power under Clause 16 of the Will to enter into a mortgage and settle Aggabodhi?

A. I deny.

10 Q. Subsequently having got a bank guarantee from him after this case began in January this year having further funds in your hands you drew on the guarantee?

A. Yes.

Q. I suggest that was deliberately done with a view to crippling him in this action?

A. It was done because I was advised that it was our duty to bring all moneys due to the estate to account.

Q. Was there any mortgage of any property to Aggabodhi's trustees?

A. No.

20 Q. Were mortgages to Aggabodhi contemplated in 1954?

A. Yes.

(Shown P107—page 4)

Q. That shows that as early as 1954 you were aware of the fact that Aggabodhi could be settled by mortgages to the trustees?

A. Yes.

(Clause 20 of the Will put to witness)
That is correct.

30 Q. You were aware that there was a specific direction that Galpokuna Division of Galpokuna Group should be divided as soon after his death as possible?

A. Yes.

Q. The question of division was not even thought of till 1954?

A. Yes.

No. 9
Petitioners'
(Executors')
Evidence
—Continued

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

Q. You do not say anything happened between 1950 and 1954 which prevented a division of Galpokuna ?

A. No.

(Shown P107—paragraph 14).

Q. You do not say that January 1954 was as soon as possible after death ?

A. No.

Q. I suppose you read and considered P107 ?

A. Yes.

Q. You waited for two years to appoint a surveyor ?

10

A. Yes.

Q. No surveyor was appointed till 1956 ?

A. Our difficulty was with regard to giving specific instructions.

Q. (Question repeated)

A. Yes.

The surveyor was Mr. Perera. Subsequently we employed Mr. Van-geyzel.

Q. Did it strike you at the inception of the administration that this was a matter that might delay administration ?

A. No.

20

Q. You know that once the surveyor and the valuer were appointed you managed to get a plan and report within a matter of three months ?

A. Yes. I am not sure of the three months but it was within a short period.

I would not say a short time because ultimately we had to get two valuations to get at a division which was acceptable. We had a valuation in 1956 and a valuation in 1957 June or July. The partition and valuation took about a year.

Q. Your lawyers did not advise you that this was a matter that might delay administration ?

30

A. No.

Q. Nor your co-executors?

A. No.

Q. You say there was a conference somewhere in May 1956?

A. Yes.

Q. At that conference you were told by the various beneficiaries and their representatives that this is a matter for you to decide and that you should do as you thought was correct?

A. Yes.

Q. Were you present at the drawing of lots?

10

A. No.

Q. What is the position of the executors on the question of the paintings? Do you say that the Assembly Hall painting was the property of the deceased or not?

A. It was not the property of the deceased.

Q. How long had you known that fact?

A. From 1948.

Q. Have you been paying insurance on the Assembly Hall painting?

A. Yes.

Q. Ever since the date of death of Mr. Wijewardene?

20

A. Yes.

Q. When you paid the insurance did you know you were paying insurance on the Assembly Hall painting?

A. At a certain stage. I knew at the time of his death that we were paying insurance on the Assembly Hall painting.

Q. You knew that Mr. D. R. Wijewardene considered that as part of his property?

A. I did not know.

Q. The Assembly Hall painting was at Warrington?

A. Yes.

30

Q. It was taken there during the lifetime of Mr. Wijewardene along with other paintings?

A. Yes.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued.

Evidence of
 G. B. S. Gomes—
 Cross-examination
 —Continued.

Q. It was insured with the Ocean Accident and Guarantee Corporation?

A. Yes.

Q. It remained at Warrington until the date of his death?

A. Yes.

Q. You say you allowed somebody to remove it?

A. Yes.

Q. You were aware that it was removed?

A. Yes.

Q. And you still continued to pay insurance?

10

A. We overlooked deleting it.

Q. You overlooked till four years later?

A. Yes.

Q. Who was Mr. Atukorale?

A. He was a person introduced to Mr. Wijewardene by Mr. Hulugalle.

He is a Ceylonese who was resident in England for about 25 years. He was employed in Lake House.

Q. He was employed under you?

A. No, under the company.

At the time he was Manager I had no particular control of the advertising departments. (Shown D13 letter dated 13.9.48) I identify the signature of Mr. D. R. Wijewardene. It is addressed by him to the Ocean Accident and Guarantee Corporation. (Shown D14 letter dated 1.8.49 from Mr. D. R. Wijewardene to the Ocean Accident and Guarantee Corporation) I identify the signature of Mr. D. R. Wijewardene. (Shown D1) The Assembly Hall painting is No. 42. It is not referred to in D14. It was in Warrington. (Shown D15 list of oil paintings to be covered by insurance against all risks signed by Mr. D. R. Wijewardene dated 17.9.48). I identify his signature.

Q. In the list dated 17.9.48 and the list attached to D1 the Assembly Hall painting is No. 42?

A. Yes.

Q. After that letter D14 was written 12 items were omitted from policy D1 ?

A. Yes.

In D1 there is an endorsement dated 21 September on the left hand side deleting the 12 paintings. Mr. D. R. Wijewardene died in June 1950 ?

Q. Subsequent to his death the policy was renewed ?

A. Yes.

Q. And the executors secured an endorsement on the policy ?

A. Yes.

10 Q. From that date onwards till what year did you continue to pay insurance ?

A. I could not say.

Q. You will agree that at the date of Mr. D. R. Wijewardene's death the Assembly Hall painting was lying at Warrington ?

A. Yes.

(Mr. Kannangara marks as D16 letter dated 21.9.53 from Messrs. F. J. & G. de Saram to the contestant.)

Q. Is that the last insurance premium you paid ?

A. I am not sure.

20 Q. At the date of death I presume you filed an inventory in this court ?

A. Yes.

Q. I presume an inventory was taken of all the property of the deceased after his death ?

A. Yes.

Q. And the Assembly Hall painting was included in the inventory ?

A. I am not sure. May have been.

Q. Was it declared for purposes of estate duty and estate duty paid ?

A. I am not sure.

(Mr. Weerasooria states that it was inventoried.)

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

Q. And you had paid estate duty ?

A. Yes.

(Mr. Kannangara marks as D17 letter dated 23.10.53 from Messrs. F. J. & G. de Saram to the contestant and D17a list annexed to D17 giving the names of the 68 paintings)

(Shown D17 and D17a) No. 42 is the Assembly Hall painting.

(Mr. Kannangara marks as D18 letter dated 29.10.53 from the contestant to Messrs. F. J. & G. de Sarams in reply to D17).

(Shown D18).

Q. You identify the initials of the contestant ?

10

A. I cannot. (Witness reads the letter.)
(Passage in D18 in regard to Item 42 put to witness)

Q. In the matter of this correspondence regarding the removal of the pictures from Warrington, Messrs. de Sarams were acting as the agents of the executors ?

A. Yes.

Q. Do you say D18 was replied to by your agents or yourselves ?

A. Yes.

Q. I suggest that no reply was sent to that ?

A. I do not know whether a reply was sent or not. (Mr. Kannangara 20 moves to mark a copy of a letter dated 13.9.54 addressed to Messrs. F. J. & G. de Saram by the contestant.

Mr. Weerasooria objects to the letter unless the contestant is called as a witness.

Mr. Kannangara states that he had noticed the proctors for the executors to produce the original letter and he calls for the original letter and moves to mark the original letter instead of the copy.

ORDER

I allow the document to be marked subject to proof.
(The original is marked as D19)

30

Mr. Kannangara also marks the original of D18 as D18.

(Mr. Weerasooria states that he does not deny the receipt of the letters sent by the contestant but his objection is to the contents of the letters being led in evidence unless the contestant is called.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

ORDER

I allow the documents to be marked only in proof of the fact that they were sent. If the contestant relies on any statements contained in the letters in support of his case, he should give evidence before such statements are admitted.)

(Shown D19).

- 10 Q. I am suggesting that by D19 the attention of Messrs. de Sarams was invited to D18 by the contestant?
- A. Yes.
- Q. He goes on further to say "I have not received a reply to my letter of 29th October last"?
- A. Yes.
- Q. You are not in a position to negative that. You do not say a reply was sent?
- A. No. I could not say.
- Q. I suggest no reply was sent to either D18 or D19?
- 20 A. I could not say.
- Q. You identify the signature of the contestant on D18 and D19?
- A. Yes.
- Q. And you are aware that both D18 and D19 were produced from the custody of your proctors?
- A. Yes.
- Q. This painting of the Assembly Hall you already told the court was at Warrington at the date of death?
- A. Yes.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

Q. That you know for a fact?

A. Yes.

(Mr. Kannangara marks as D20 letter dated 15.10.57 from Messrs. de Saram to the contestant).

(Shown D20)

Q. I am sure you do not agree with all the statements in D20?

A. I am not sure of only one statement, that is, where they say that the Assembly Hall painting was not at Warrington.

Q. Was D20 written by your lawyers on your instructions?

A. It is written on our behalf. I could not say whether I gave specific instructions with regard to the writing of that letter.

Q. It says that you have instructed your lawyers that No. 42, the Assembly Hall painting, was not at Warrington at the date of Mr. Wijewardene's death?

A. Yes.

Q. You gave the lawyers no such instructions?

A. As I said I am not sure whether I gave specific instructions for the writing of that letter.

Q. You know it is not correct because it was lying at Warrington at the date of death?

20

A. Yes.

Q. You do not know why in 1957 they made this statement. Were you aware that they had made such a statement?

A. I am aware that we did not consider No. 42 as belonging to Mr. Wijewardene. I was not aware that it was put like that.

Q. When did you first consider that No. 42 did not belong to Mr. Wijewardene?

A. In 1948.

Q. Mr Wijewardene considered it as his?

A. I do not agree.
I do not agree that because Mr. Wijewardene insured it. It was his property.

30

Q. You know that Mr. Wijewardene considered all the paintings in his bungalow as his property ?

A. No.

Q. You do not know that as a fact ?

A. No.

Q. Did you know that they were not his property ?

A. Yes.

Q. Why did you inventorise and pay estate duty on them ?

A. We overlooked that matter.

10 Q. I suggest that letter D20 was written as an afterthought long afterwards and that all along the pictures were at Warrington because it was Mr. Wijewardene's property ?

A. No.

Q. Your position in the box is that none of the paintings belonged to Mr. Wijewardene until the executors paid for it.

A. Yes.

Q. Under what provisions of the Will did the paintings go to the contestant ?

20 A. I believe on a nomination by his wife.
(Shown Clause 7 of the Will) That is correct.

Mrs. Wijewardene nominated the contestant under Clause 7 of the Will.

Q. When was that ?

A. I know we wrote some letters to her and pressed her to nominate but I am not sure when she made the nomination.

(Shown P107) Item 3 deals with the paintings.

Q. From a reading of P107, your attention was not brought to the fact that the Assembly Hall painting was not part of the paintings given to Seevali ?

80 A. We had paid for the other pictures and given delivery of this some years ago.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

No. 9
Petitioners'
(Executors')
Evidence
—Continued

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

- Q. When did you give delivery of the Assembly Hall picture to Mr. Atukorale?
- A. I remember we asked him to receive an order from Mr. Floyd. It should have been somewhere round about 7.11.50.
- Q. Did you give delivery of this to Mr. Atukorale?
- A. It was given on our instructions.
- Q. But who gave delivery?
- A. I cannot remember.
- Q. It was given on whose instructions?
- A. The executors, both of us, through Mr. Alwis. We gave delivery through Mr. Alwis.
- Q. Did you do that after taking legal advice?
- A. After examining the correspondence in our files.
- Q. Which files?
- A. The files we took over from Mr. Wijewardene.
- Q. Did you consult lawyers before doing this?
- A. Yes.
- Q. Delivery was taken from Warrington?
- A. I remember giving delivery but I am not sure whether it was delivered from Warrington or whether it was brought to Lake House and given delivery there. I have a recollection of Mr. Alwis and Lake House.
- Q. In 1950 you had construed the Will and decided that this painting did not form part of the property of the deceased?
- A. Yes.
- Q. That is because you thought this and the other paintings belonged to the deceased?
- A. I knew Mr. Wijewardene had no title to these paintings. I knew he had wanted to purchase some of the pictures and that the painter had refused to sell.
- Q. What was the total amount of duty paid on these paintings?
- A. The inventory valuation is Rs. 16,000/-.

Q. How much did you pay for these paintings ?

A. We paid £2000.

Q. Rs. 26,000/- ?

A. Yes.

That was the value placed by Col. Vander-smagt. He valued these shortly after Mr. Wijewardene's death. We paid for them in June 1951.

Q. Had you to pay further estate duty on this ?

A. I am not sure.

10 Q. Did you at any stage claim the amount paid for Floyd's paintings as a deduction ?

A. I could not say.

Q. Having declared them by mistake, did you claim from the department repayment of the estate duty paid on them ?

A. I am not sure, but I do not think we have done.

Q. This is shown as an asset as at 31.3.52 under Household Goods, Jewellery and Motor Cars ?

A. Yes.

Q. Paintings of Floyd are valued at Rs. 16,000/- ?

20 A. Yes.

Q. It must have included No. 42 also ?

A. Yes.

Q. Where do you say the payment to Floyd is shown ?

A. It is found in Schedule VI attached to the first balance sheet, the 1950 — 1952 account.

Q. That was a payment of £2000 ?

A. Yes.

That was a payment which we made to Floyd. We made that payment in June 1951.

30 Q. The figure of £2000 was arrived at after deducting his expenses which Mr. Wijewardene paid ?

A. He paid for some of his expenses, Dr. Wijewardene paid for some. This sum was outside.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued.
 ———
 Evidence of
 G. B. S. Gomes—
 Cross-examination
 —Continued.

Mr. Floyd was brought by Mr. Wijewardene and he also provided his passage, expenses and his maintenance.

Q. All the paintings painted by Floyd were taken charge of by Mr. Wijewardene and kept at Warrington?

A. They were taken charge of by Dr. Wijewardene and kept in his house and subsequently brought to Warrington.

Q. Are you sure?

A. I am not sure. Sometimes a picture was painted and it was taken away. There were some paintings which remained at Dr. Wijewardene's house.

10

I do not know whether Dr. Wijewardene paid for it or debited to his account at Lake House.

Q. In the lifetime of Mr. D. R. Wijewardene you say Dr. D. E. Wijewardene's account in Lake House was debited?

A. I have been trying to check it. There were 12 pictures of flowers and Dr. Wijewardene had spent a large sum of money in putting up Floyd, his wife and his son and keeping them in his house at Hunupitiya for a number of years for which he was not reimbursed by Mr. Wijewardene. I think in August or September Floyd agreed to sell these pictures for £10 to Dr. Wijewardene in consi-
 20 deration of Dr. Wijewardene having put them up and for having treated them well. For a nominal consideration the 12 pictures were given for £10. I do not know whether the £10 was also debited to his account in Lake House. But I know Dr. Wijewardene took possession of them as due to him.

Q. You think payment for those pictures was made by Dr. Wijewardene?

A. I am aware they were sold for a reduced consideration.

Q. The Assembly Hall painting was not one of those?

A. No.

30

Q. It was all along at Warrington?

A. Yes.

(Further hearing on 15.10.59).

(Sgd.) V. SIVA SUPRAMANIAM
 Acting District Judge.
 12-10-1959.

15th October, 1959.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued.

Inquiry resumed. Same appearances.
 Of consent, corrections made in previous proceedings.
G. B. S. Gomes—Affirmed—recalled :

Evidence of
 G. B. S. Gomes—
 Cross-examination
 —Continued.

Cross-examination continued :

10 Mr. Floyd was brought down to Ceylon by Mr. Wijewardene, not by Dr. Wijewardene. All the 60 paintings he did were for Mr. D. R. Wijewardene, other than the Assembly Hall painting. That painting was done on the day of Independence, 1948 : I do not know the date it was done ; he made some arrangements to be present and made a sketch of it. I do not know when he completed it.

Q. Mr. Wijewardene paid not only for the passage of Mr. Floyd but also for the passage of his family, his wife and child ?

A. It is possible, I am not sure.

20 I know that his family was in Ceylon and Mr. Wijewardene paid for their stay in Ceylon. I do not know how long Floyd and his family were in Ceylon. He left sometime in September 1948. I did not see him off on board. All the materials for the painting by Mr. Floyd were supplied by Mr. D. R. Wijewardene. Before the Assembly Hall painting was removed by Atukorale, I did not discuss it with Dr. Wijewardene. (Shown P94 and P95) These purport to be two statements showing the share position in the Associated Newspapers of Ceylon Ltd., showing the position of the shares held by the five beneficiaries. Our lawyers prepared this statement.

Q. For what purpose ?

A. I think for the purpose of showing that unless the 1,000 shares were given to the Trustees it would not achieve Mr. Wijewardene's intention of ensuring that his youngest son had twice as many shares as any of his other children.

30 Q. Mr. Wijewardene was aware, at the time of execution of his Will, of the shares held by the three sons-in-law, you, Mr. Wickremesinghe and Mr. Gunaratne ?

A. Yes.

Q. You yourself held 504 shares ?

A. Yes, I remember it is the number of shares I held at a certain time. I am not sure whether that is the number I held at that time. (P95 put to witness)

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

Q. P95 purports to represent the share position as at a certain date—
as at what date?

A. There is no date mentioned in P95. It would appear to be round-
about the time of his death. It says in column 2 “shares held as
at February 1950”—at or about the time of the settlement.

Q. How many shares did you hold at the date of the settlement?
Would 504 be correct?

A. I am not quite sure but it was something roundabout that figure.

Q. Roundabout 500 shares?

A. Yes.

10

Q. Certainly not less than 500?

A. I am not sure of the number. I know I held a fair number of
shares.

I got some shares from my father—I remember them as 300 odd shares.
In addition I got 100 shares from Mr. Wijewardene at the time I was
appointed to the Board. They are more than the qualifying shares.
The qualifying shares are 50.

Q. Will you accept that it was over 500 shares that you held on 28th
February 1950?

A. As I said I am not sure of the figure.

20

Q. 500 or more ; certainly not very much less?

A. The point is I remember the 100 shares of Mr. Wijewardene and
334 or 394 I am not sure of the figure—from my father. I can
certainly say it is more than 400 but I am not sure whether it is 504.

Q. In between the transfer of shares to you by your father and
Mr. Wijewardene, there were further Issues?

A. I am not sure. I think the ordinary share capital was raised
to 11,500 ordinary shares.

There were further issues but I cannot remember the date.

Q. Can you recall that the 100 shares transferred to you by Mr. Wije- 20
wardene had increased to 165 in February 1950 as a result of
further Issues?

A. It is quite possible but I cannot say.

Q. Would you say what your share-holding was, to the best of your knowledge, information and belief, at 28th February 1950?

A. Certainly over 400.

Q. And possibly over 500 shares also?

A. Yes.

Q. In February 1950, from the further issue of 1,396 shares you were entitled to 88 shares? Look up any documents and answer.

A. I know that I would have been entitled to a certain number of shares but I am not sure how many.

10 Q. There was a further issue of 2,000 shares, not 1,396, in February 1950?

A. Yes.

Q. Out of that, how many shares were you entitled to on your holding at that time?

A. I know I was entitled to some and I purchased them but I am not sure of the exact number. The proportion would be, if my holding was 504 what 504 bears to 11,500. That is the proportion I would get out of the 2,000.

Q. I put it to you on the 28th February 1950, you held 504 shares.

20 A. I am prepared to accept it.

Q. Your entitlement increased, on the further issue in February 1950, by 88?

A. Again, I am prepared to accept that, subject to my checking.

Q. And that really between yourself and your wife you had 2,245 shares as at the date of P95?

A. That is absolutely impossible. She has 48 on this document and her entitlement would be the proportion that 48 bears to 11,500.

Q. Against your wife there is a figure of $1,653\frac{1}{2}$

A. Yes.

30 Q. If you add to that 592, which were your shares, you get $2,245\frac{1}{2}$

A. Yes.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued.

 Evidence of
 G. B. S. Gomes—
 Cross-examination
 —Continued.

- Q. I suggest to you that between yourself and your wife you had a share-holding of 2,245½?
- A. We have no holding.
- Q. On the basis on which P95 was prepared, your entitlement would be 2,245½?
- A. Yes, at some date when the Settlement Trust was dissolved.
- Q. At whatever date this purports to show the position? This is your document?
- A. This purports to show what her share of the Settlement Trust would have been on that date if something had happened and if these shares moved in this manner and on the date on which the Settlement Trust was dissolved.
- Q. P95 was placed before Court with the object of showing that unless the 1,000 shares were transferred to the Settlement Trust the intention of Mr. Wijewardene would be defeated?
- A. At the time the Trust was wound up.
- Q. I suggest to you that if your shares are added to your wife's entitlement as shown in P95 you would have 2,245 shares between the two of you?
- A. Yes. 20
- Q. Do you say Mr. Wijewardene really intended that Ranjit Aggabodhi should have double the number of shares of the other children excluding their husbands?
- A. Naturally, yes.
- Q. That proportion would not have been borne out if the shares of the husbands are taken into account?
- A. I do not know, because the other husbands did not have the extra shares I had.
- Q. That would not have occurred if they considered the shares you held?
- A. No. 30

Q. Mr. Wickremesinghe, as at the date, had as set out in column 2 of P95, 165 ?

A. Again, my difficulty is that I do not remember the exact number of shares. When Mr. Wijewardene gave me 100 shares, he probably gave Mr. Wickremesinghe also 100 shares; I do not know whether he bought any shares from anybody. I cannot speak to the number of shares held by anybody else.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

Q. Do you know your share-holding today ?

A. I am not sure of that either. I cannot speak to the share-holding of Mr. Wickremesinghe or Mr. Gunaratne without checking up the books.

10

Q. Can you check up the books in Court and give an answer ?

A. There is nothing here. I know that they did in fact have shares.

Q. You know they are each having more shares than their respective wives ?

A. In February 1950.

Q. On what date did you get a gift of shares from your father ? Was it after P2 was executed or before ?

A. Again I am not sure.

Q. What year ?

A. I cannot really speak to the date.

Q. Was it after the A.N.C.L. Trust or not ?

A. I really cannot remember the date.

(Shown II - special resolution of the A.N.C.L. dated 8.3.1954) I do not have the minutes of that meeting in court. I presided at that meeting.

Q. The alteration of the Articles of Association of the Company was opposed by the contestant ?

A. Yes.

Q. And several others— individual shareholders ?

A. Yes.

30

Q. You had to use the full strength of your voting powers, both the trustees and the executors, to get this through ?

A. Yes.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued.

Evidence of
 G. B. S. Gomes—
 Cross-examination
 —Continued.

Q. Did you first try a show of hands ?

A. It is customary to ask for a show of hands but whenever a special Resolution is proposed, the Chairman insists on a recording of votes cast because there is a provision in the Companies Act under which 75 per cent majority of the votes cast should support the resolution for it to be carried. A poll was taken.

Q. There were 13,274 votes recorded at that poll in all ?

A. I cannot remember the number of votes. All I can say is that there was more than 3/4th majority of the votes cast.

Q. For the resolution there were 10,604 votes, and against the resolution 2,670 ?

A. I am prepared to accept those figures subject to the fact that they will have to be verified.

Q. The votes you need to get the Resolution through were 9,955 ?

A. 3/4ths of the total.

We worked it out. I had no notice of this question ; if I had, I would have spoken much more fully. Even now we can work it.

Q. Have you or your fellow-executors given directions to Mr. Abeysekera that no information should be given to the contestant or his lawyers without your permission ?

20

A. I do not think we have given him any such directions.

Q. Quite recently ?

A. No. I do not think the Secretary will give information about the Company or its books—he has no authority to make any information available to anybody without the consent of the Directors, concerning the books of the Company.

Q. Do you know that contestant's lawyers, M/s. Abrahams, made a request to the Secretary for this information ? Were you informed about that fact ?

A. Recently ?

30

Q. Yes ?

A. I have no recollection. I do not think I was informed. I am not sure.

Q. The votes you needed were 9,955 ?

A. Yes.

Q. The Executors' holdings were 2,026 plus 1,396 totalling 3,422 ?

A. Yes.

(Mr. Weerasooria states the questions are irrelevant to the Issues framed.)

Mr. Kannangara states they are relevant to the question of the transfer of the 1,000 shares and the prolongation of the period of administration.

Mr. Weerasooria points out that no objection has been taken with regard to a deliberate prolongation of the administration of the estate.

Mr. Kannangara states it will be relevant to the date of distribution ; it may have been deliberate or sub-conscious.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

10

ORDER

I allow the question.

Acting District Judge.

Q. The total of the Executor's holding was 3,422 as at the date of the Resolution ?

A. Yes.

Q. There were 6,000 shares ?

A. Voted by the Settlement Trustees.

Q. Between you, you had control of 9,422 shares ?

20

A. Yes. You mean in our capacity as Executors and as Trustees of the Settlement.

Q. Between you, you controlled that and you were compelled to use your control over the 1000 shares also for the purpose of getting the resolution through ?

A. You mean a part of the 1,396.

Q. That is right—the 1,000 shares in dispute now ?

A. Yes.

Q. Originally you said—it may be a mistake—that the special resolution of 8th March 1954 was moved to suit Mr. L. M. de Silva, and you said it was a mistake ?

30

A. Mistake.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued.

Evidence of
 G. B. S. Gomes—
 Cross-examination
 —Continued.

- Q. It was made to suit Mr. Aubrey Maartensz ?
- A. Mr. David Maartensz. Mr. L. M. D. de Silva was resident abroad at the date of the resolution. He was not a Director of the Co. Mr. David Maartensz prior to the resolution, was a Trustee, resident in Ceylon, and also a Director of the Company.
- Q. Prior to the resolution did he decide that he was going to alter his residence ?
- A. That was my understanding.
- Q. His address in the books of the Company was changed to Hassocks, Sussex, England ? 10
- A. My recollection is that that is Mr. L. M. D. de Silva's address.
- Q. Are you aware of the fact that Mr. David Maartensz, even after his departure from Ceylon to England, continued to be a Director of the Company ?
- A. Yes.
- Q. Both a Trustee of the Settlement Trust and a Director of the Associated Newspapers of Ceylon Ltd. ?
- A. Yes.
- Q. For Statutory purposes it was necessary to register his address ?
- A. Yes. 20
- Q. Are you aware that his address was altered to England in 1954 ?
- A. I know that it should be altered.
- Q. Can you now remember what his date of departure was ?
- A. I am not sure of that but I know the date of his resignation from the Board. I do not know the date of his departure for England.
- Q. After his departure to take up permanent residence in England both Trustees of the Trust were going to be absentee Trustees ?
- A. I do not know the significance of absentee Trustees. They were not in Ceylon.
- Q. The resolution of 8th March 1954 was to enable them to appoint a nominee to act for them on the Board of the Associated Newspapers of Ceylon Ltd. ? 30
- A. Yes.

Q. I suggest to you that this is clearly a violation of the intention of the Testator?

A. I cannot say it.

Q. At the time P2 was executed by Mr. Wijewardene, Mr. L. M. D. de Silva was resident in Ceylon?

A. Yes.

Q. A regular visitor at his house?

A. Yes.

Q. And he was very considerate and kind to Mr. Wijewardene's children?

A. Yes.

Q. Taking them out for walks, taking the contestant for walks, bringing chocolates—a friend of the family?

A. I am aware of his being a friend of the family even prior to the Settlement.

Q. At that time he was permanently resident in Ceylon?

A. Yes.

Q. Also, he was very friendly with the family and in close touch?

A. Yes.

Q. After his departure from Ceylon all that ceased?

A. He would naturally have less contact with them.

Q. Are you not aware of the fact that there was no contact whatsoever between the Wijewardene family and Mr. L. M. D. de Silva after his departure from Ceylon?

A. If you look at it from the point of view of his conduct prior to his departure, I would say there was no absolute contact. I do not know whether when Mr. L. M. D. de Silva came to Ceylon and stayed in Temple Trees. Mrs. Wijewardene wanted to speak to him and he refused.

Q. The special resolution was in direct violation of the testator's intention known to everybody?

A. I would not say that.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

10

20

30

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

Q. During Mr. David Maartensz's absence from Ceylon, another member of the firm of M/s. F. J. & G. de Saram, served on the Board of Directors of the Associated Newspapers of Ceylon?

A. Yes.

Q. Mr. Neil de Saram?

A. Yes.

Q. He continued in that capacity until Mr. Maartensz returned to Ceylon?

A. Yes. He returned in 1954, the very year in which he left.

Q. Was a change of address registered in the books of the Company after Mr. David Maartensz returned to Ceylon?

A. I am not sure. It should be.

Q. I suggest that it was registered on 11.4.55?

A. It is possible, I am not sure.

Q. Mr. J. A. Maartensz is a brother of Mr. David Maartensz?

A. Yes.

He was at one time a member of the firm of M/s. F. J. & G. de Saram. He was nominated an executor under the Will. He did not take office as such. He was also nominated a Trustee under the Settlement Trust. He did not take office in the Settlement Trust.

20

Q. But he served as Chairman of the Board of Directors of the Associated Newspapers of Ceylon Ltd., between 1955 and 1958?

A. Yes.

Q. Drawing a salary of Rs. 4,000/- a month?

A. Yes.

Q. Do you know what his substantive employment was during the period?

He was Chairman of the Development Finance Corporation?

A. Also. I cannot speak to his substantive employment. He was simultaneously Chairman of the D.F.C. I am not sure whether his appointment as Chairman, D.F.C. coincided exactly with the period. For a certain part of the period he was Chairman of our Company and Chairman D.F.C.

Q. Another member of the firm of M/s. F. J. & G. de Sarams sat on the Board of Directors—Mr. Ludovici?

A. No.

Q. Has he sat on any of the other Companies—Commercial Products Ltd.?

A. I am certain he was not on Landscapes Estates or Commercial Products. I am not sure of Commercial Products. I doubt it. I do not think he sat on any Board.

10 Q. You had in mind at a certain stage of the administration the liquidation of Commercial Products Ltd.?

A. Yes.

Q. That was a Company yielding a profit of 60 per cent dividend.

A. It yielded. It was a very speculative business, one of the most speculative businesses. It was an oilmilling and D.C. milling business and there was one year when there was a substantial profit and there were a number of years when it made a loss.

Q. Anyway there was opposition to the liquidation of the Company?

A. Yes.

20 Q. In order to get over the opposition to the liquidation of the Co. did you not put on the Board of Directors of the Company Mr. Ludovici?

A. It is quite possible. If we put him on the Board he would have been. There was opposition to the liquidation of the Company

Q. To get over it the number of Directors of the Company was increased from 4 to 6?

A. Yes.

Q. Two new Directors were appointed—Edwin Ludovici and C. E. L. Wickremesinghe?

30 A. It is possible. I do not want to say “Yes” without seeing some document. I am prepared to accept it.

Q. (Shown a document) Will you admit you signed it along with Mr. C. E. L. Wickremesinghe

A. Yes.

I identify my signature. (The document is marked D21.) It is a copy of a circular letter sent to the contestant in connection

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

with the appointment of Mr. C. E. L. Wickremesinghe and Mr. Ludovici as Additional Directors of Commercial Products. The date of the letter is 27th October, 1951.

- Q. Now you will remember that Mr. Ludovici held a Directorship in the Commercial Products Ltd. ?
- A. Yes.
(D21 put to witness.) Increase of the Directorate from 4 to 6 was suggested.
- Q. That was the apparent object ?
- A. That was not the sole object. 10
- Q. Apparent object ?
- A. No. It further goes on to state that we propose to wind up the company. We indicate there that having a minority of Directors it is very difficult to put a Company into liquidation unless the Directors support the calling of an extraordinary general meeting. We have indicated in this document that the Directors have failed to do that and we moved under one of the provisions of the Companies Ordinance to call an extraordinary general meeting by requisitioning such a meeting, and then proceed. We forced the Directors to call a meeting. 20
- Q. Once you got those two Directors on the Board the Company was liquidated ?
- A. Yes.
- Q. And you got over the opposition ?
- A. Yes.
- Q. Are you familiar with the documents produced by the Executors in this case ?
- A. With some of them.
- Q. There was a meeting on 16th March 1956 between the Executors and the Beneficiaries ? 30
- A. I am not sure whether it was March or May.
- Q. Was a letter sent to the beneficiaries ?
- A. Indicating the desirability of calling a meeting, yes. I am not sure whether the document is produced.

Q. You told me you were not aware of the dates of the Galpokuna survey. The report and survey was within three months. Would you accept that?

A. Yes.

Q. The first instructions given to Mr. Vangeyzel and to Mr. Perera have been produced in this case and marked?

A. I would like to see the documents.

(Shown 3R1 dated 2.8.56)

10

Q. This is a letter written to Arthur Perera, Ceylon Survey Agency, Moratuwa—the first instructions given?

A. This is the letter conveying the information that the Superintendents of Galpokuna and Geekiyanagedera have been instructed to assist. It does not mean that this was the first day on which our lawyers gave instructions.

The first instructions should have been prior to this letter. This letter refers to a discussion. (Witness reads the letter.) There should have been earlier letters and earlier personal discussions.

Q. You are unable to produce the letters or to give the dates of discussions?

20

A. Yes.

Q. Both the letters and discussions were after the Conference held between the executors and the beneficiaries?

A. Yes.

Q. Prior to that conference in March or May 1950 between the executors and the beneficiaries, there was no communication between the executors and the contestant on the subject of Galpokuna?

30

A. No. I am not sure whether in the letter calling for the meeting we indicated that Galpokuna was a matter on which there was some dispute. To that extent we have referred to the division of Galpokuna.

Q. Apart from this letter?

A. There may be letters between our lawyers and the contestant where reference may have been made prior to the calling of the meeting.

Q. How long prior?

A. May be a month or two.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued

Evidence of
 G. B. S. Gomes—
 Cross-examination
 —Continued.

- Q. You do not say there are such letters ?
- A. We gave some indication of the matters that were to be discussed at the meeting, and this was one of those matters.
- Q. You now refer to the information in the letter which called the conference ?
- A. Yes.
- Q. On the subject of correspondence between your lawyers and the contestant you are speculating. You say "there may be" ?
- A. I remember counsel making a reference to contestant approving of the calling of a meeting. I am not sure whether there was a letter. I think that was prior to the calling of the meeting. 10
- Q. Can you refer the court to any letters ?
- A. No.
- Mr. J. A. Maartensz was appointed Chairman of the Board on 18th August 1955. I do not have the date he left. It was somewhere in 1958. He is no longer in Ceylon. He left Ceylon after the proceedings in this case started, after the first date of inquiry. (Shown P37) It is signed by Mr. C. E. L. Wickremesinghe, my co-executor.
- Q. This is a document in which you have claimed exemption on certain properties ? 20
- A. Yes.
- Q. You made the statement that the executors did not claim, that parties made the claim. That is not correct ?
- A. We did not argue the merits of the exemption. That is what I had in mind when I said that.
- Q. You made the claim but did not argue the claim ?
- A. Yes.
- Q. The beneficiaries argued the claim—apart from the contestant ?
- A. Yes.

I married in October 1942 ; I am not sure of the date of Mr. Wickre- 80
 mesinghe's marriage. I cannot remember whether it was in 1944.
 I cannot remember Mr. Gunaratne's date of marriage. Contestant
 married in 1945—sometime in the middle of the year, but I am not sure.
 It may have been in June. (Shown para 2 b of P40)

Q. That mentions the gift of Rs. 60,000/- on a deed attested by Mr. Edwin Ludovici of M/s. F. J. & G. de Saram dated 4.9.1945?

A. Yes.

That was within a few months of the marriage of the contestant. Mr. D. R. Wijewardene gifted the Rs. 60,000/- to contestant a few months after his marriage. The lawyers of the Trust were M/s. F. J. & G. de Saram. The accounts of the Trust were also kept by them. By Clause 15 of the Will, the testator created the Aggabodhi Trust. I am a Trustee of that Trust along with Mr. Wickremesinghe and Mr. Maartensz. That Trust is in existence today. It has been in existence from the date of Mr. Wijewardene's death. There is a separate account for that Trust. Accounts of that Trust are also kept by M/s. F. J. & G. de Sarams, our lawyers. I am not sure whether they keep separate books in respect of that Trust. It may be a Bank Account. There was no necessity to keep separate books till the distribution, as all income was merged.

Q. Is it your position that the Trust did not come into existence till the distribution?

A. The trust is existing from the date of Mr. Wijewardene's death.

Q. There has been no money separately appropriated to the Aggabodhi Trust?

A. Yes, there have been moneys received from the Settlement Trust.

Q. Which had to be appropriated to the Aggabodhi Trust?

A. Yes.

To that extent separate accounts were kept. There is a separate Bank Account, I think, in the National Overseas and Grindlays Bank. I am not sure of the Bank Account.

Q. Subsequent to December 1957, moneys have been deposited in that Bank Account relating to the Aggabodhi Trust?

A. I am not sure.

Q. You have gone on record as saying that you were not sure whether the amounts shown as income in D5 included stocks?

A. That was not my point. My point was that D5 shows net revenue, and that that is not necessarily cash. It certainly represents value of stock.

Q. You have studied the income statement in D5?

A. Yes.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued. or

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

Q. Do you say that it includes stock also ?

A. Yes.

Q. Why do you say it includes stock ?

A. I believe the account has been made by taking the actual income received as well as the potential income upto the end of that year.

Q. By stocks you do not mean buildings, machinery and so on ?

A. No, I mean produce.

Q. Produce in the hands of the executors at the end of the year ?

A. In the hands of the Estate Agents at the end of that financial year. All that I mean is that was income received by us but not all in cash, but all of it was realised in cash at a subsequent date. I am not denying that figure represents our income but it was not all in cash. 10

Q. Are you giving the answer you just gave on a study of the accounts ?

A. Yes. I remember drawing the attention of Court to the fact that the cash balance did not coincide with the revenue.

Q. You made that statement in support of the hypothesis that the cash balance shown in D5 did not represent cash but included stocks ?

A. D5 does not purport to show cash. From the narration it will be seen that it shows revenue. 20

(First item in D5 put to witness) Rs. 630,632/34 has been taken from our Account.

Q. From your accounts for the period 14th June 1950 to 31st March 1952 ?

A. Yes.

Q. And the figure of Rs. 630,632/34 appears ?

A. It is the balance in the Income Account.

Q. It is not a figure taken from the Balance Sheet but a figure from the Income Account ?

30

A. Yes.

It appears on page 2 of Schedule 7 - Income Account for the period 14.6.50 to 31.3.52.

Q. All the items on the right hand side represent cash, dividends, interest, rents ?

A. As far as the estates are concerned, it is purely an excess of income over expenditure not cash.

All the items do not represent cash.

Q. Dividends and interest represent cash ?

A. Yes.

Q. Realised value of stock of coconuts of Galpokuna and Geekiyana-gedera represent cash ?

10 A. Yes.

Q. Rents represent cash ?

A. Yes.

Q. Then you find an item, the 5th item on page 1 of Schedule 7, Galpokuna Estate, being excess of income over expenditure on the working of the Estate as follows, from 14.6.50 to 31.3.51, Rs. 154,010/75 ?

A. Yes.

Q. And from 1.4.51 to 31.3.52 Rs. 145,405/02 ?

A. Yes.

20 Q. Making a total of Rs. 299,415/77 ?

A. Yes.

That was excess of income over expenditure. Those figures should have been obtained from Lanka Estate Agency.

Q. First take the figure of Rs. 154,010/75 . That is excess of income over expenditure from Galpokuna from 14.6.50 to 31.3.51 ?

A. Yes.

Q. That appears at page 1 of Schedule 4. Those figures are obtained from page 1 of Schedule 4 of the same Account. If you deduct the sale proceeds of Galpokuna copra from the expenditure account of Galpokuna Estate you get that figure. Is that not so ? You find on page 1 of Schedule 4 on the left hand side Rs. 243,011/03 ?

30

A. Yes.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

- Q. That represents the sale proceeds of Galpokuna copra from 14.6.50 to 31.3.51 ?
- A. Yes.
- Q. On the right hand side of the same page you find a sum of Rs. 89,000/33 as the expenditure on Galpokuna Estate account ?
- A. Yes.
- Q. If you subtract one from the other you get a figure of Rs. 154,010/75 ?
- A. Yes.
- Q. That is cash ? 10
- A. Not necessarily, because this would be the copra harvested for the period. It does not mean that we received the money before this date. When you ultimately make up the account on a subsequent date then you find copra relating to the period may have been sold subsequently, and the value of that copra amounts to this, and expenditure amounts to this, and the difference is so much.
- Q. Your figures, as shown in your account, of the cash in hand as at 31.3.54 is a sum of 8 lakhs ?
- A. About 9 lakhs.
- Q. As cash in the National Bank there was a sum of Rs. 879,599/50—it is in your balance sheet as at 31.3.54 ? 20
- A. Yes.
- Q. Rs. 15,537/42 lying in the Hongkong & Shanghai Bank ?
- A. Yes.
- Q. And Rs. 40/97 as petty cash ?
- A. Yes.
- Q. The total of those three items is Rs. 895,177/89 ?
- A. Yes.
- Q. You know that that was not the total cash in hand on the 31st of March 1954 ? I am not talking of stocks but of actual cash ? 30
- A. It is my belief that this is the cash in hand.

Q. Were you not in the habit of leaving substantial sums of money with both Lanka Estate Agency and George Steuarts ?

A. It is not a question of leaving amounts with them but of surpluses accruing with them which they periodically transferred ; surplus over the requirements for normal running. Lanka Estate Agency are managing agents.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

Q. What they need for managing is one month's expenditure ?

A. Probably more than that.

Q. You have not given your mind to that, as to how much your Agents needed of your cash in their hands ?

10

A. I watch the balance returned to us. Crops were sold at various times.

Q. All they need for working the estate is one month's expenditure ?

A. They sometimes may need two months' expenditure.

From my knowledge I say they may need more than a month's expenditure.

Q. At page 1 of the Balance Sheet as at 31st March 1954 you show with the Lanka Estate Agency on that date Rs. 108,007/32 ?

A. Yes.

20

(Shown schedule 3)

Q. You find on 14.5.53 a sum of Rs. 45,000/- ?

A. Yes.

Q. On the 26th of October 1953 a sum of Rs. 40,000/- ?

A. Yes.

Q. As at 31st March 1954 there was a sum of 108,007/32 ?

A. Yes.

Q. How much of that was cash ?

A. I cannot say.

Q. Even before the close of the financial year, this shows that you have not seen that Lanka Estate Agency paid all the cash in their hands ?

30

A. Of course, again, I do not know when this was realised.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued.
 ———
 Evidence of
 G. B. S. Gomes—
 Cross-examination
 —Continued.

- Q. What was realised ?
- A. I have Rs. 234,000/-. This arises out of the revenue on the one side, which is spread over a year. Considering the size of the estate—one of the crops can very well represent Rs. 60,000/- or Rs. 70,000/-—in connection with an estate of 600 acres, this is not a very large sum of money.
- Q. Do you say that the whole of the Rs. 108,000/- was in the shape of unsold crops ?
- A. No.
- Q. You have a very simple way of checking this. You have told ¹⁰ court that each month they sent you a cash statement ?
- A. Yes.
- Q. Statement of cash in their hands ?
- A. Yes.
- Q. Statement of cash in hand at the end of May would be sent in June ?
- A. They sent a statement of estate working account, not cash, of the details of estate working, of how the estate was worked, and this never came to us this side of two months. It took them two months after the month concerned.
- Q. Are you suggesting that they delayed monthly accounts to you ? ²⁰
- A. It will come after some delay.
 I do not suggest that they delayed the submission of accounts.
- Q. Is it not the practice for the account of one month to be sent the next month ?
- A. That is the practice.
- Q. Do you say they conformed to the practice ?
- A. Not strictly conformed.
- Q. Did you draw their attention to delays and request them to expedite ?
- A. We may have done it for annual accounts but not for monthly ³⁰ accounts.

Q. You stated in evidence earlier that you had still not got the account for 1958 from Lanka Estate Agency ?

A. I checked it up and found it had come in August.

Q. The account from 1957-1958 had come in August last year ?

A. This year.

Q. Accounts of 58-59 had come in August this year before you gave evidence ?

A. Yes.

Q. On the day you gave evidence the accounts were with you ?

10 A. Yes.

Q. Will you now say how much of the Rs. 108,007/32 represents cash ?

A. It is not possible to say.

Q. Would not the statement of Lanka Estate Agency for March 1954 show that ?

A. The statement for March 1954 will show the cash in hand but how much of the cash proceeds of the income credited that year was with them will not be shown.

20 Q. There is a figure of Rs. 108,007/32 there—you do not question the correctness of that ?

A. No.

Q. You say part of that is actual cash in the hands of Lanka Estate Agency and part unsold stocks of copra ?

A. Yes.

Q. I ask you, would not the statement upto the end of March 1954 sent to you by Lanka Estate Agency show how much was cash and how much stocks ?

A. No.
I do not have the statement with me.

30 Q. I understood you to say that all the accounts are in Court ?

A. Not the details of every month.
I am not in a position to say how much of the Rs. 108,000/- was cash.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued.

Evidence of
 G. B. S. Gomes—
 Cross-examination
 —Continued.

Q. From the accounts filed in court, court cannot get an idea as to how much actual cash was in your hands?

A. It cannot.

There is a clerk of M/s. F. J. & G. de Sarams present in court. He has three huge trunks with him of our accounts.

Q. You cannot say how much of the 108 thousand represents cash, with reference to the books of M/s. F. J. & G. de Saram in court?

A. I just do not know where we can get it.

Q. I suggest to you that you can get it by looking at the monthly statement of March 1954 of Lanka Estate Agency? 10

A. That will purely show the revenue and the expenditure for that month.

Q. I suggest that from the monthly statement you can find out how much cash of yours was in the hands of the Lanka Estate Agency?

A. If we know the amount of produce.

I am not sure whether the statement is in court. I can verify if it is. The figures brought into the Balance Sheet are figures of surpluses which we know 6 or 8 months later in respect of the financial year in respect of which accounts are made up. To find out how much of that is cash we have to refer to somebody. If the lawyers are noticed to do it, they may be able to give it. I must confess my inability to give this figure. I do not even know whether the monthly statements are in court. 20

Q. You would not care to find out if your lawyers have brought them to court?

A. (Witness inquires from Mr. Cook). They have not brought. (Shown schedule 4 of 1954 account) It contains the accounts of George Steuarts. There is a balance of Rs. 43,237/47 carried over to the Balance Sheet.

Q. Does that represent cash or stocks? 30

A. The bulk of it would be stocks.

I made that statement because tea is sometimes sold in London and sometimes there is a tremendous delay in realisation of sale proceeds of tea. They sometimes sell in the local auction, when they get paid, and sometimes send to London.

Q. Both the Rs. 108,000/- and Rs. 43,000/-, though not actual liquid cash were available for distribution?

A. They represent the cash value of income properly receivable in the financial year ending 31.3.54.

Q. Does the Rs. 43,000/- represent tea ?

A. Arcadia is a tea Estate.

It is managed by George Steuarts and they sell the produce with the produce of another big estate with which this is worked. The greatest delay in realising cash is from the surplus of Arcadia tea. If monthly statements have to be sent the month after, George Steuarts can be said to have delayed submitting monthly statements.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

10 Q. I believe that in the course of your evidence you referred to a final assessment from the Estate Duty Department but it has not been marked. Have you got it? Did you receive another assessment in 1959?

A. We had a final assessment in 1958.

Q. Has that been marked—do you say P6 is a final assessment?

A. It has not been described as a final assessment.

Q. You have received what the Estate Duty Department purported to call a final assessment?

A. Yes.

20 (Mr. Weerasooria marks letter dated 12.2.1959 from the Commissioner of Estate Duty to the Executors, stating that the duty as assessed and payable by them amounts to Rs. 831,266/18 and so on, P111, the annexure entitled apportionment P111a, and the annexure entitled amended assessment of Estate Duty P111b.

Mr. Weerasooria states that in page 2 part II, Receipts and Payments, the last item on the right hand side says "and add further refund, approximately 6000". The refund actually made was Rs. 5,594/75. Mr. Weerasooria marks as P112 the original of the amended certificate sent to court dated 12.2.1959).

Q. (Shown P112) You say that P112 is the Final Assessment you got?

A. Final Certificate.

30 Q. According to you, what was the final assessment which the Estate Duty Department made on you on which you paid tax?

A. On which we adjusted the tax. It should be the document showing the final refund of Rs. 5,000/- odd.

(Shown P111) There is nothing stated by the Estate Duty Department to show that it is finalised. They never describe anything as finalised and may amend it if they so choose.

Q. There is a sum of Rs. 5,594/75 paid to you by voucher by the Estate Duty Department?

A. Yes.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued.
 —
 Evidence of
 G. B. S. Gomes—
 Cross-examination
 —Continued.

Q. Is that the only sum of money the Estate Duty Department paid to you or have they paid you any other sum ?

A. They paid Rs. 200,000/- excess.
 That was in 1958.

Q. How is it that the Estate Duty Department has not taken the two lakhs into account in any of their assessments, accounts or statements. The 2 lakhs is not taken into account in P111 and annexure ?

A. It is not.

P111 says the sum of Rs. 220,294/82 overcollected has been set off on 10 duty payable on certain charges ; one of them relates to the Rs. 114,000/- we transferred to the Settlement Trust and others refer to individual taxes due from the beneficiaries and Mrs. Wijewardene on account of gifted property. (Shown P104 to 107) P104 refers to the immovable property. Value according to declaration and official value are shown. The official value shown in P104 on immovable property is the value eventually adopted by the Estate Duty Department.

Q. So you knew as early as August 1953 at what sum the Estate Duty Department would be valuing the Thimbirigasyaya property, Warrington, Galpokuna, Geekiyanagedera, Anderson and Arcadia ? 20

A. Yes.

Q. How long prior to August 1953 you cannot say ?

A. I cannot say.

Q. You have also set out comprehensively the gifted property in respect of which you had reason to believe that duty would have to be paid ?

A. Yes.

Q. Contestant's property you have shown only a sum of Rs. 60,000/- ?

A. Yes.

Q. And you have not taken into account the rest of his property, I 30 believe, because it would not have pushed the value of the total estate above 10 million ?

A. No, but because we did not have the information.
 (Note 1 of P104 put to witness.)

Q. You knew about the Pettah and Hospital Street properties at the time ?

A. Yes.

Q. As at August 1953 ?

A. Yes.

Q. P104 was prepared for the purpose of computing the estate duty when it would be payable by you ?

A. Yes.

Q. As early as August 1953 you were able to accurately assess the estate duty payable by you on account of the properties, barring the A.N.C.L. shares ?

A. And Warrington.

10 The Warrington valuation was under appeal. We put these figures down on the basis of claims made by the Estate Duty Department. We failed in appeal. We were eventually taxed on Rs. 306,000/-. We estimated for Rs. 306,000/- in P104.

Q. So Warrington does not affect it — would you like the question repeated ?

A. Yes.

Q. When P104 was prepared you knew the value which the Estate Duty Department would put on all the properties, barring the A.N.C.L. shares which were in doubt ? You knew the worst ?

20 A. You mean I knew the value placed by the Estate Duty Department as at that date ?

Q. Is it correct that you knew the worst as early as August 1953—the estimated tax you would be called upon to pay by the Estate Duty Department ?

A. You are only talking about estate duty.
I knew the worst in respect of estate duty. P104 is a computation of estate duty.

30 Q. As early as August 1953 you were in a position, you will admit, to set by money from income for the payment of estate duty ; knowing what you had to pay, you could set by funds ?

A. Yes.

Q. In P104 you have proceeded to find out what the balance estate duty payable by you would be after deduction of the amounts already paid ? Look at the bottom of page 3; you have arrived at the figure of Rs. 380,943/10 as further duty possibly payable by you on account of estate duty ?

A. Yes.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

Q. That figure is wrong by at least 261 thousand ?

A. Yes.

Q. That figure of Rs. 380,943/10 has to be reduced by at least Rs. 261,645/25 ?

A. Yes.

P6 refers to the figure of Rs. 261,645/25. Rs. 119,297/85 had to be found to pay estate duty.

Q. You knew that the maximum further estate duty payable by you was Rs. 119,297/85 ?

A. Yes.

10

Q. In this computation you have lumped the assets of the Trust and the assets of the Executors and balanced them against the liabilities of the Trust and the liabilities of the Executors ?

A. Yes.

Q. Were you advised that was the proper way of doing the accounts ? Can you give any reason why that was done ?

A. Except that we must have been looking at the overall picture of exactly how we stood.

I was not a Settlement Trustee.

Q. The Settlement Trust had 387 thousand in its Bank Account ? 20

A. Yes.

Q. So what are you talking of the overall picture ?

A. I cannot say.

Q. You took into account as an asset a sum of Rs. 793,394/51 as lying to the credit of "D.R.W." A/c as at August 1953 ?

A. Yes.

Q. Your assessment of pre-death income tax liability is Rs. 444,128/64 ?

A. Yes.

Q. Your post-death income tax liability was Rs. 244,606/36 ?

A. Upto 31.3.52.

30

Q. If you add those two items to the Rs. 119,297/85 you had sufficient funds to settle your estate duty and income tax liability?

A. Rs. 778,032/85.

Q. So you would have a credit cash balance on Executors Account alone. Deduct that figure from Rs. 793,394/51?

A. Rs. 15,361/66.

Q. In August 1953 you would have known that there was only a further sum of Rs. 20,000/- which you would have to pay Mrs. Gunaratne and a further sum between 2 and 3 lakhs?

10 A. You have not provided for income tax liability upto August 1953. It is provided only upto 31.3.52. There is another year's income tax unprovided.

Q. As at August 1953 you would have wanted only Rs. 20,000/- to pay Mrs. Gunaratne plus compensation payable in respect of the difference in value of her share of Galpokuna and half of Gikiyanagedera which you estimated at between 2 and 3 lakhs?

A. Plus income tax.

Q. You say, in addition to that, you would have to pay income tax to the end of 1953?

20 A. Yes, I say that.

Q. Have you paid income tax upto December 1957 as Executors?

A. No.

Q. Then how do you claim that the date of distribution is December 1957?

A. On an estimated liability.

Q. Have you in your accounts made provision for the payment of income tax for the year 1957?

A. What about 3R1. Rs. 200,000/- in part III.

30 Q. You say payment of income tax for the period of the Executorship is a ground on which you can delay distribution?

A. I do not say that.

Q. There is nothing in P104 to show that you even thought of income tax liability upto August 1953?

A. Nothing on the document.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

No. 9.
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

- Q. In addition to this you have been able to work out accurately the estate duty payable by five of the beneficiaries ?
- A. Yes.
- Q. Rs. 32,790/- which is less than the actual amount of tax levied ?
- A. Less would have been levied because some of them were exempt. No provision is made here in respect of contestant.
- Q. I suggest to you that if you considered P104 at all you would have known as soon as you heard from the Estate Duty Department that the valuation they were going to place on the A.N.C.L. shares was Rs. 300/- that you were in a position to distribute ? 10
- A. I do not admit that.

(Shown copy of Statement dated 2.5.54, being statement of account for March 1954 of the Lanka Estate Agency.

The document is handed to counsel by a representative of the Lanka Estate Agency present in court. Mr. Kannangara states that the original is with the Executors.)

(Mr. Weerasooria states that it is not known on what date the account was forwarded with a covering letter. He has no objection to the copy being marked. He further states he will check the copy with the original.) 20

(Mr. Kannangara marks the document D22.)

- Q. D22 shows that there was a sum of Rs. 67,069/26 in cash in the hands of the Lanka Estate Agency as on 31st March 1954 ?
- A. Yes.
- Q. You remember the question I put to you—of the Rs. 108,000/- shown in your accounts Rs. 67,000/- represented cash ?
- A. Yes.

(Shown P107—page 4) There is a computation of all the taxation payable by the executors. P107 is dated 8.1.54. We considered it roundabout that time. 30

- Q. You say “balance estate duty and other taxation liabilities as at 11th August 1953”—Rs. 450,000/-. Where did you get that figure from ?
- A. That was my difficulty when you examined earlier. I felt it was a carry forward from an interim statement. 11th August 1953 is the date of P104. I cannot recollect the figures.

Q. Since the last date you have been questioning the persons who prepared the account but they cannot explain?

A. Yes.

Q. The 450 thousand definitely does not take into account the 261 thousand in P104?

A. Yes.

10 In P107 we have taken into consideration further taxes by way of income tax and profits tax due upto January 1954. We also made provision for Kusuma and professional charges and your calculation of liabilities and got the figure of Rs. 1,102,500/-. For the balance income upto 8th January 1954, from that figure of Rs. 1,102,500/- you have purported to deduct income received since the date of the last statement. The balance upto 8.1.54 is approximately one lakh in excess of Rs. 793,394/51, the balance in the bank when we last considered.

Q. Why did you take into account the balance income only. You have taken into account the balance income between 10th August 1953 and 8th January 1954?

A. Yes.

20 Q. And you ignored the 783 thousand in your Bank account?

A. After taking that into account we took the balance tax payable at Rs. 450,000/-. To that we added further taxation liabilities, the compensation to Mrs. Gunaratne and provided for the additional income since received.

Q. What does the figure of Rs. 1,102,500/- purport to be?

A. It purports to be the balance estate duty and other taxation liabilities in August 1953 plus all the liabilities known to us since then.

30 Q. It purports to be an assessment of your total liabilities in respect of estate duty, income tax, profits tax, professional charges and Mrs. Gunaratne's adjustment?

A. Yes.

Q. That is a statement of your total liabilities as at 8th January 1954?

A. Yes.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

Q. As against that, if you were weighing your position, you must set out your total assets at that date?

A. We have stated this 450 thousand as balance and I assume the balance is struck after allowing for the cash in hand in August 1953.

The sum of 450 thousand purports to be the balance estate duty and other taxation liabilities.

Q. It purports to be a computation of your estate duty and taxation liabilities as at that date?

A. I must presume that this shows the cash required to meet the balance estate duty and other taxation liabilities after taking into account all the cash we had.

Q. Where is the statement you took of the cash you had?

A. As I stated, that is my difficulty in reconciling the figures.

The 450 thousand has been arrived at by balancing assets against liabilities.

Q. Although you admit P107 does not say so?

A. Yes.

Q. In other words your statement purports to say this : it says Rs. 450 thousand in round figures is the estate duty liability upto the year 51-52 and profits tax for the year 1951?

A. No. It purports to be the balance estate duty and income tax liability after provision has been made, after we have allowed for, Rs. 214,000/- and Rs. 444,000/-, the pre-death income tax and income tax and profits tax upto 31st March 1952.

Q. In other words it purports to be the balance estate duty and other taxation payable by you?

A. Yes, if we consider the income tax liability as assessed upto 51-52 and profits tax liability upto 1951.

Q. In arriving at the figure of Rs. 450,000/- no account is taken of any assets?

A. We have.

Q. Where?

A. My understanding of this is that this is the balance liability. If we balance assets against specified liabilities in respect of pre-death income tax 444 thousand and post death income tax 51-52 and profits tax 1951.

Q. You do not know how the figure of Rs. 450,000/- is derived ?

A. Yes.

Q. You have questioned the people who prepared the account and they were not able to reconcile ?

A. Yes.

Q. P107 states that this is the balance estate duty and other taxation liabilities as at 11th August 1953 ?

A. Yes.

Q. To compute the estate duty and other taxation liabilities, you do not have to take into account the assets ?

10

A. We would not.

Q. But you say it was—otherwise the statement makes nonsense ?

A. Yes.

Q. You brought into the account balance income upto 8th January 1954 as being one lakh ?

A. Yes.

Q. From where did you get that figure ?

A. From the bank balance. This was a round sum. The statement was prepared for me to ascertain our estate duty liability and other matters. It was prepared to draw attention to 21 items that our lawyers thought needed the attention of the executors. This part of the statement has been prepared in addition to the 21 items that were outstanding and needed our consideration.

20

Q. Whatever the other items, when this was prepared, your lawyers intended to prepare an accurate statement for your consideration ?

A. Yes.

Q. When you purported to show the balance income in the Executor's Account upto 8th January 1954, you say you purported to show..... ?

30

A. The income received since we took the 793 thousand into consideration — after August 1953.

Approximately that sum was received between August 1953 and January 1954.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G B. S. Gomes—
Cross-examination
—Continued.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Cross-examination
—Continued.

- Q. Why is it called balance income ?
- A. I presume on the footing that this income has been allowed for in computing the top figure of 450 thousand.

Adjourned for lunch

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge.
15-10-1959.

15th October, 1959.

After lunch. Appearances as before.

G. B. S. Gomes—Recalled—Affirmed :

10

Cross-examination continued :

(Shown D22) I have not been able to verify it.

(Shown P107—page 4)

Q. With regard to the figure of Rs. 450,000/- your answer in the morning was that you assumed that it was the difference between the assets and liabilities as at 11.8.53 ?

A. Yes.

Q. Do you assume it is the difference between the assets and liabilities of the executors and trustees together ?

A. Yes.

20

(To COURT :

Q. That is the settlement trustees ?

A. Yes.)

Q. You were under the impression that on the basis of this statement you had to start collecting a million rupees from August 1953 in order to distribute the estate ?

A. Not to distribute the estate. To meet these liabilities because the August 1953 statement was only in respect of estate duty.

Q. You are aware P104 the statement for August 1953 was only the reckoning of the balance estate duty payable ?

20

A. Yes.

Q. You were under the impression that as at 8.1.54 you had to collect one million rupees to distribute the estate?

A. No. The only conclusion I draw from this document is that we had to collect Rs. 1,100,000/- less the Rs. 165,000/- to meet the joint liabilities of the executors and the settlement trustees.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

(Shown P105) This was prepared in August 1955. It is not dated.

Q. It purports to be an assessment of assets and liabilities of the executors and trustees together?

A. Separately and together.

10

Q. And you found that at August 1955 you were in a position to distribute because you had a balance of over 4½ lakhs available for distribution?

A. We did not find ourselves in a position to distribute. We found ourselves with Rs. 460,000/- in cash in our hands.

Q. But not in a position to distribute?

A. Yes.

P105 is an estimate of what our estate duty liabilities are likely to be.

Q. What all your liabilities are likely to be in the course of administration?

20

A. Yes.

Q. And an estimate of what your assets were?

A. Yes, but there is no provision with regard to the other trusts which we had to discharge.

The other trusts were compensation for Mrs. Gunaratne, the payment of legal expenses, the reimbursement of the Aggabodhi trustees whose property we had sold.

Q. That was also a matter you were considering?

A. Of course.

30

Q. You did not think of mortgaging property and reimbursing the Aggabodhi trustees but you were looking for more cash?

A. I would not say in August 1955 we were looking for cash to settle the Aggabodhi trustees.

We took into account payment of Rs. 20,000/- to Mrs. Gunaratne, payment of compensation to her in respect of Gikiyanagedera, payment to Aggabodhi trustees for land sold, expenses to be incurred in obtaining Court orders and possible mortgages in favour of the Aggabodhi trus-

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued.

Evidence of
 G. B. S. Gomes —
 Cross-examination
 —Continued.

tees. The last two things we have considered both by way of payment as well as by way of mortgage. In a letter which accompanied this computation I see these matters mentioned. I am referring to the letter which accompanied this document to us.

Q. When was it written?

A. On 11.8.55.

Q. According to P105, you had in your hands only one method of computation (a) a sum of Rs. 460,664/58 as balance available for distribution?

A. That is inclusive of the Newspapers Settlement Trustees' account. 10

Q. Both accounts?

A. Yes.

Q. You will admit that the liabilities of the executors were very much less than the Rs. 460,000/- odd?

A. What do you mean by "liabilities"?

The balance available for distribution with us was Rs. 226,000/-.

Q. According to computation (a) you had Rs. 460,664/58 for distribution?

A. No. We had Rs. 226,000/-.

Q. Then why does it say "balance available for distribution"? 20

A. I cannot say. I think it is incorrect reference to the cash available.

Q. In computation B also there is an incorrect reference to balance available for distribution Rs. 592,687/58?

A. Yes.

Q. Statement C shows balance available for distribution as Rs. 597,215/58?

A. Yes.

Q. According to three computations prepared, there was between 4½ and 6 lakhs available for distribution? 30

A. It is not available for distribution. It is wrongly stated here that it is available for distribution. It includes balance in the settlement trustees' account and it does not make provision for the trusts which we had to discharge.

Q. I presume this was not prepared for the fun of it ?

A. No.

It was prepared to study the situation with regard to the possible liability on account of estate duty and with a view to finding enough money to discharge the trusts.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Cross-examination
—Continued.

Q. Why was the balance in the settlement trustees' account included ?

A. I cannot say.

10 Q. Look at P6—The Rs. 380,000/- does not include the Rs. 261,000/- which you had paid to the Estate Duty Department ?

A. Yes.

Q. You now agree that that sum should be added to each of the figures of balances available for distribution as shown in P105 ?

A. It should be added to the cash available.

Q. The balance in the trustees' account as at February 1953 was Rs. 384,232/35 ?

A. Yes.

20 Q. I suggest for whatever purposes the balances of the settlement trustees' account were included in this, the balances have not been correctly set out. There was very much more money than is shown here in the reserve account of the settlement trustees ?

A. This is the cash balance.

They held one bank account. This refers to cash.

Q. I suggest to you that there was very much more money in the account of the trustees on that date ?

A. This is the figure I have considered as cash available.

Q. As at 20.2.55 there was in the reserve account of the trustees Rs. 507,730/27 ?

A. Yes.

30 (Shown D7) That is correct.

Q. It never struck you to work out what would be the executors' liabilities without taking into account the trustees' account ?

A. We have done. We have Rs. 910,000/- and there is a payment of Rs. 85,000/- estimated refund. That is ignoring the Rs. 261,000/- also. It is at page 4 of P105.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued.
 Evidence of
 G. B. S. Gomes—
 Cross-examination
 —Continued.

- Q. Was a statement prepared of your assets and liabilities as executors without taking into account the trustees' account?
- A. Well, this is such a statement. P105 is such a statement.
- Q. The balances available for distribution as shown in P105 are balances available to you as executors?
- A. No. We have taken the balance with the balance available to the Newspaper Settlement Trustees. At that time we did not consider the cash balance available with the Newspaper Settlement Trustees as cash available for distribution. 10

(Further hearing on 20.10.59)

(Sgd.) V. SIVA SUPRAMANIAM.
Acting District Judge.

15-10-59.

20th October, 1959.

Appearances as before.

Evidence of
 G. B. S. Gomes—
 Re-examination.

G. B. S. Gomes—Recalled—Affirmed :

Re-examination

After Mr. Wickremesinghe and I decided to accept office as co-executors, papers were filed for administration. It was necessary for that purpose to obtain probate. In order to do so, papers were filed in court and a declaration made. The declaration was made in January 1951. The declaration P5 was forwarded with a letter dated 2.2.51 (P5a) to the Commissioner of Estate Duty. In the second paragraph we asked for a provisional assessment so that we may obtain probate expeditiously.

(Mr. Weerasooria states that he will file a certified copy of the document.

Mr. Kannangara has no objection).

In the third paragraph we had made a computation and shown the estate duty thereon at 20 per cent coming to Rs. 636,408/60. On the declaration at page 6, there are certain endorsements made by the Assessor, Estate Duty. What is printed is "Notice of Assessment", but the Estate Duty Department has written something against that, namely PROVL before the word 'notice' and 'apportionment' after the word assessment. The department has calculated their estate duty at 25 per cent and giving us credit for duty already paid, it says the balance duty now due is Rs. 775,510/50. I point to the note under that which states that this assessment is provisional and is liable to revision.

Q. P5 was only provisional and it is stated to be so ?

A. Yes.

Q. To enable you to obtain probate ?

A. Yes.

Q. Some years later you received the assessment itself P6 ?

A. Yes.

P6 is undated and the covering letter is dated 19.6.58.

Q. In between there was no assessment form served on you ?

10

A. I am only not sure about the provisional computation that we received in 1957.

Q. In between, in August 1957 what was done ?

A. My recollection is that on the finalization of the question of the gifted property somewhere in March 1957 we were in a position to press the Estate Duty Department with regard to the finalising of the assessment and then we received the provisional assessment sometime in June or August 1957.

Q. Did the department send any assessment between the endorsement on P5 and P6 ?

A. No.

20

Q. You referred to something which happened in August 1957 ?

A. Yes.

(Shown P51) On P51 there is a frank of our solicitors which bears a date 6.8.57.

Q. In examination-in-chief you referred to P51 ?

A. Yes.

Q. P51 was not a document sent to the executors but it bears the lawyers' frank ?

A. Yes.

Q. Apart from that there was no other document ?

30

A. No.

P51 itself is a copy of P6, it bears the same entries as P6 and my lawyers have franked it on 6.8.57. P51 is not signed. P6 is signed "for Commissioner of Estate Duty" and is dated 19.6.58.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Re-examination
—Continued.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Re-examination
—Continued.

Q. In between P5 and P6 earlier you told the court certain estimates of the position were made ?

A. Yes.

Q. And you have produced P104 ?

A. Yes.

Q. It is entitled "Provisional final assessment for estate duty on official figures" ?

A. Yes.

Q. That was in August 1953 ?

A. Yes.

10

Q. Subsequently you considered the position and you have produced P107 of 8.1.54 ?

A. Yes.

Q. Where reference is made to certain matters outstanding to be discussed with the executors at a meeting to be held shortly ?

A. Yes.

Q. Then you have also produced P105 and at page 5, 3rd line, the item is 'National Bank of India Ltd.,' on 1.8.55 ?

A. Yes.

Q. P105 is a computation of the position up to 1.8.55 ?

20

A. Yes.

A letter dated 18.1.57 (P106a) is attached to three statements P106 giving the taxation position.

Q. P106 gives three estimates ?

A. Yes.

Q. After January 1957, you referred to the document P51 which bears the date 6.8.57 and the assessment of 19.6.58 ?

A. Yes.

Q. Between the date of your application for probate which was in January 1951 up to the assessment in June 1958, from time to time ³⁰ the executors have assessed the position ?

A. Yes.

Q. If you place yourself back to what the position was when you received P5 which was a provisional assessment subject to re-assessment, what were the matters, which were in issue between the executors and the Department of Estate Duty which had not been finalised as on the date of the provisional assessment in March 1951 ?

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

—
Evidence of
G. B. S. Gomes—
Re-examination
—Continued.

A. In regard to the Associated Newspaper shares, we had made a declaration at Rs. 300/- a share.

10 **Q.** In Schedule No. II of P5 there is a calculation of the Associated Newspapers shares which you had made on the footing of Rs. 300/- a share ?

A. Yes.
That is one matter.

Q. In regard to Warrington, how much had you valued it at ?

A. Rs. 108,000/-.

Q. Had you included in your declaration the appointed properties ?

A. No.

Q. Or the gifted properties ?

A. No.

20 **Q.** There was also the question of Income Tax and Profits Tax payable by the deceased ?

A. Yes.

Q. You were not aware how much it was ?

A. No.

Q. Further in the Will there were directions for the division and apportionment of certain properties ?

A. Yes.

Q. Namely, Galpokuna and Gikiyanagedera ?

A. Yes.

30 **Q.** Was there anything else you had in 1951 ?

A. There were the other questions of the pictures and various other minor matters.

No. 9.
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Re-examination
—Continued.

- Q. None of those had been finalised in 1951 ?
- A. No.
- Q. Thereafter the matters after negotiation were finalised ?
- A. Yes.
The Associated Newspapers were valued in P5 at Rs. 300/- a share.
- Q. Your lawyers received the letter P38 dated 25.5.53 from the Assistant Commissioner of Estate Duty stating that their view was that the value of each share was Rs. 493/- ?
- A. Yes.
- Q. Were you satisfied with that valuation? 10
- A. No.
- Q. The executors had valued the shares at Rs. 300/- ?
- A. Yes.
- Q. The valuation at Rs. 493/- would have had what effect ?
- A. It would have increased our liabilities in regard to estate duty by a very considerable sum of money (a) with regard to the shares (b) with regard to the value of the estate as a whole. That is, with regard to the rate of estate duty we would have had to pay.
- Q. How would it have shot up ?
- A. If it was roundabout six million rupees the rate would have been 20 per cent and if it was substantially above that, it would have shot up to 30 per cent.
- Q. The amount of shares which the estate held was stated in the declaration ?
- A. Yes.
- Q. And it was a considerable amount of shares ?
- A. Yes. At Rs. 300/- it was Rs. 607,800/-.
- Q. If the increase was Rs. 200/- a share, what would be the increase ?
- A. It would be about four lakhs.

Q. What did the executors do in view of the threatened valuation at Rs. 493/- ?

A. We had already taken advice in regard to this matter much earlier in 1951 and this document P38 was only confirmation of what we had anticipated. From 1951 when my co-executor consulted Accountants in Australia and obtained their advice and again in 1952 and 1953 in England we had been giving our minds to this particular matter because of our own liability in respect of these shares and as the shares of the Settlement Trust also would have been valued on this basis and there was no doubt that the valuation would have gone above six million rupees and the rate would have been 30 per cent.

No. 9
Petitioners'
(Executors')
Evidence
—Continued

Evidence of
G. B. S. Gomes -
Re-examination
—Continued.

It would have been detrimental to the estate. My co-executor and our lawyers on the basis of the advice they had received had a number of interviews with the Estate Duty Department, with the Commissioner and the acting or Assistant Commissioner and Mr. Wickremesinghe, and ultimately succeeded in getting them to reduce this to Rs. 300/- in 1955. (Shown P50) This is dated 16.3.55. This refers to a discussion on the basis that the valuation would be at Rs. 300/- a share.

Q. Prior to the receipt of letter P38 dated 25.5.53, your lawyers had written to the Commissioner of Estate Duty the letter P103 on 1.4.53 ?

A. Yes.

Q. The letter deals with the ordinary shares of Associated Newspapers ?

A. Yes.

Q. And at page 2, after certain calculations, your lawyers have taken up the position that the shares should be valued at Rs. 246/- ?

A. Yes.

Q. That is, you were pressing for a reduction of the valuation ?

A. Yes.

Q. But you could not get the valuation at Rs. 246/- ?

A. No.

Q. Did the executors then take every step which they were advised to take and which they thought were necessary in regard to the valuation of the shares ?

A. Yes.

Q. In regard to Warrington, you had valued it in your declaration at Rs. 108,000/- ?

A. Yes.

No. 9
Petitioners'
(Executors')
Evidence
—Continued

Evidence of
G. B. S. Gomes -
Re-examination
—Continued.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Re-examination
—Continued.

Q. You referred to letter P50 of 16.3.55 ?

A. Yes.

Q. And in the third paragraph reference is made to the fact that the department had fixed the value at Rs. 306,000/- ?

A. Yes.

Q. And the fourth paragraph refers to a valuation of Mr. Ferdinands which was enclosed with P50 at a figure of Rs. 188,000/- ?

A. Yes.

Q. And referring to further action in the matter ?

A. Yes. In P6 it was valued at Rs. 306,000/-. The house property is increased by Rs. 198,000/-. Item 1 is Warrington.

Q. In regard to the appointed properties, was there any question in dispute in regard to the properties which the testator's mother had conveyed herself and in respect of which the testator's mother had made a Last Will giving the testator a power of appointment ?

A. Yes.

Q. What was the question in regard to them which was in dispute between the executors and the department ?

A. It was the question as to who would be liable to pay the estate duty on the appointed properties, whether the executors or the 20 contestant would be liable to pay.

Q. The testator had, in exercising the powers, made an appointment in favour of the contestant ?

A. Yes.

I have referred to P80 dated 22.5.55 which is a letter by the contestant to Mr. David Maartensz.

Q. It starts "Since I last saw you I have taken legal advice"?

(Mr. Kannangara objects to the question on the ground that he did not cross-examine the witness on P80.

ORDER

80

I allow the question to be put).

A. Yes.

Q. It refers to a letter sent to him by the Estate Duty Department which is enclosed?

A. Yes.
The copy is marked P48.

Q. To P80 is also annexed a draft of a letter which the contestant proposed to send to the Commissioner of Estate Duty?

A. Yes.

Q. Which you mark P80a?

(Mr. Kannangara objects on the ground that it does not arise from cross-examination.

No. 9
Petitioners'
(Executors')
Evidence
—Continued

Evidence of
G. B. S. Gomes —
Re-examination
—Continued

ORDER

I allow it.)

A. Yes.

Q. You produced P50 of 16.3.55 where reference was made by the lawyers to say that the executors are liable to pay estate duty on the premises in Hospital Street, Fort, and 4th and 5th Cross Streets, Pettah?

A. No. This letter refers to a telephone conversation at which the Estate Duty Department informed our lawyers that the contestant had taken up that position.

Q. The contestant was taking up the position that the liability was with the executors?

A. Yes.

Q. You also refer to P81 of 27.2.56, paragraph 2?

A. Yes.
Our lawyers were requesting him to have the matter finalised as early as possible.

Q. You refer to P82 of 27.3.57 in which he says that he has settled the question of the duty payable on the gifts made to him by his father and adds "The exact amount of the duty payable would depend on the value of the total estate..."?

A. Yes.

Q. Finally you received on 4.6.57 letter P83 that the contestant was accepting the position that he was liable to pay the duty?

A. Yes.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued.

Evidence of
 G. B. S. Gomes —
 Re-examination
 —Continued.

Q. So that that matter was settled only in June 1957?

A. Yes.

I referred in the morning to the gifted property. Those were gifts made by the testator to his four children prior to his death at various times. They were not included in the original declaration. A further declaration was submitted P37 in May 1953 and in Schedule III some of the gifted properties are enumerated. The declaration was forwarded with the letter P37a and some of the contestant's property are referred to in paragraph 3. P37a requests the department to communicate with the contestant. At first the contestant's position was that the executors were liable to pay the estate duty. A further declaration was made P40 on 8.10.54 by the executors setting out what the properties gifted within five years of the testator's death were. (Shown P82 of 27.3.57) That was a request by the contestant that the executors should under Section 24 of the Estate Duty Ordinance pay estate duty in respect of the properties which were gifted to him. Finally by P83 of 4.6.57 the contestant was prepared to accept the position that he was liable.

Then I referred to the division of the properties. There was a division in respect of Galpokuna Group and Gikiyanagedera. I have already explained to court what the position was in regard to Galpokuna Group and Gikiyanagedera and I have produced letter P86 of 11.4.56 referring to a proposed conference where the contestant says he will be present.

Q. As a result of the conference what did you do?

A. We asked our lawyers to prepare some instructions for the guidance of the Valuator and Surveyor with regard to the partitioning of Galpokuna and Gikiyanagedera and we also gave them a direction that they should be guided by the values prevailing at that time.

Q. Did you obtain those valuations?

30

A. Yes.

Q. You have already marked the valuation of Mr. Vangeyzel P76 in respect of Galpokuna on 8.12.56 and P76a of the same date in respect of Gikiyanagedera?

A. Yes.

Further valuations were made of both properties, P77 of 29.7.57 in respect of Galpokuna and P77a of the same date in respect of Gikiyanagedera. After examining those valuations we submitted a scheme in this application for the consideration of Court.

I was cross-examined on D5. Questions were put to me in regard to the figures in D5.

Q. According to D5, the total cash received from 14.6.50 to 31.3.54 is Rs. 2,449,604/75 ?

A. It is not a statement of cash received.

Q. According to D5, the summary of cash received by the executors from 14.6.50—31.3.54 is Rs. 2,449,604.75 ?

A. Yes.

Q. According to D5, page 2, the payments made for the period 14.6.50—31.12.57 is Rs. 2,122,037/55 ?

A. Yes, relating to the period June 1950—March 1954.

10 Q. According to page 2 of D5, that is the figure ?

A. Yes.

Q. You have in your hand a computation on the basis of what is shown in D5 which you mark P113 ?

A. Yes.

Q. The difference between the two figures which you have given is Rs. 327,567/20 ?

A. Yes.

20 Q. D5 does not take into account the compensation, after the valuations and the proposed division of Gikiyanagedera, according to the valuations to be paid to Kusuma ?

A. Yes.

Q. Which comes to Rs. 307,176/65 ?

A. Yes.

Q. When you deduct that figure of compensation, the balance is Rs. 20,390/55 ?

A. Yes.

Q. D5 does not show tax payments relating to income for a period prior to 31.3.54 shown in the accounts of the executors subsequent to the period 31.3.54 ?

30 A. Yes.

Q. Those tax payments appear in two parts of the accounts you have filed ?

A. Yes.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Re-examination
—Continued.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Re-examination.
—Continued.

Q. In regard to P113—Item (a) gives the income account in Schedule V to the balance sheet up to 31.3.55 ?

A. Yes.

Q. In Schedule V on the left hand side the income tax for the year of assessment 1951/52 is given as Rs. 78,750/- ?

A. Yes.

Q. Less amount held over by the assessor Rs. 30,201/90 ?

A. Yes.

Q. The balance is Rs. 48,548/10 ?

A. Yes.

10

Q. Rs. 30,210/90 was held over by the assessor pending finalisation ?

A. Yes.

In the next line appears the profits tax Rs. 75,000/- . Less amount held over for the same period Rs. 52,052/50, the balance is Rs. 22,947/50.

Q. In P113 - Item (a) you have shown those two figures totalling Rs. 71,495/60 ?

A. Yes.

Q. In P113, Item (b) gives the income account in Schedule VI to the balance sheet up to 31.3.56 ?

A. Yes.

20

Q. In Schedule VI on the left hand side there are four figures giving profits tax for 1950, 1952, 1953, 1954 the total of which is Rs. 76,749/75 ?

A. Yes.

Q. Below that there is income tax paid in respect of four years of assessment 1950/51, 1952/53, 1953/54 and 1954/55, the total of which comes to Rs. 89,624/29 ?

A. Yes.

Q. The two items in P113 Item (b), namely, Rs. 76,749/75 and Rs. 89,624/29, added up come to Rs. 166,374/04 ?

A. Yes.

30

Q. And the two items in (a) and (b) add up to Rs. 237,869/64 ?

A. Yes.

Q. If you deduct the balance Rs. 20,390/55 which you earlier gave as left over from Rs. 237,869/64 you get a deficit of Rs. 217,479/09 as on 31.3.54 ?

A. Yes.

Q. You produce letter dated 27.6.59 (P114) from Messrs. Abrahams stating that they are forwarding a statement of accounts dated 25.6.59 (P114a) which consists of three pages ?

10 A. Yes.

Q. In the second page of the second part there is a certificate by Satchithananda, Schokman and Wijeratne ?

A. Yes.

Q. You produce P115 a letter by Messrs. Abrahams to Messrs. de Saram dated 29.6.59 stating : "We forward herewith page two of the accounts handed to you on Saturday. This had inadvertently not been annexed" ?

A. Yes.

Q. You mark P115a the page annexed to P115 ?

20 A. Yes.

Q. Which states it gives a summary of cash received etc. for the period 1.4.54 — 31.12.57 ?

A. Yes.

Q. According to P113, there was a deficit of Rs. 217,479/09 as on 31.3.54 ?

A. Yes.

Q. The Final Accounts are on the basis that the Associated Newspaper shares are Rs. 300/- ?

A. Yes.

30 Q. You had received P38 on 25.5.53 stating that the valuation on the Associated Newspaper shares was Rs. 493/- and not Rs. 300/- ?

A. Yes.

No. 9
Petitioners'
(Executors')
Evidence
—Continued

Evidence of
G. B. S. Gomes -
Re-examination
—Continued

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes —
Re-examination
—Continued.

- Q. On 31.3.54 if you were to assess your liability for duty you would have had to take it on the basis that the Associated Newspaper shares were at Rs. 493/- ?
- A. Yes.
- Q. In which event there would have been an extra payment in respect of the duty on those shares ?
- A. Yes.
- Q. Amounting to roughly how much ?
- A. That in turn would increase the value of the estate. On the basis that it is 30 per cent and 2,026 shares—I am only dealing with our 10 shares—it would be 30 per cent of four lakhs, approximately Rs. 120,000/-. As far as the A.N.C.L. shares were concerned there would be a liability of approximately $1\frac{1}{4}$ lakhs. If we take that as the basis, that same basis will have to apply to the shares of the Settlement Trustees. Then there would be no doubt that the valuation of the shares would be over 70 lakhs and all the properties would have to be assessed on 30 per cent basis. There would have been an additional 5 per cent on the entire estate less these 2,026 shares which we considered separately. The final computation was something in the region of $58\frac{1}{2}$ lakhs. 20 If we take the share item alone and these 8,000 shares were approximately increased by Rs. 200/- a share, that would mean 16 lakhs and the value of the estate would be 8,000 x 200=16 lakhs. The estate would have gone up by that. We have worked on the basis of 25 per cent. There would have been 5 per cent. We would have had 30 per cent of 16 lakhs, approximately Rs. 480,000/- additional estate duty, anything between $4\frac{1}{2}$ and 5 lakhs additional estate duty. That is the liability of the trustees of the settlement and ourselves both.
- Q. On 31.3.54 had you to keep that possibility in mind? 30
- A. Yes. We worked on the basis that the shares would be valued at Rs. 493/-.
- Q. In your declaration you told the court that Warrington had been declared at Rs. 108,000/- ?
- A. Yes.
- Q. And the provisional assessment was on that basis ?
- A. Yes.

Q. The figures in D5 are on what basis ?

A. The figures in D5 with regard to payments are on the basis on which the accounts have been filed in Court and that is on the footing that we were not liable to pay at more than Rs. 300/- a share. As far as I can see D5 merely records the payments actually made by us in respect of liabilities estimated by the accountants as applicable to the period up to 31.3.54 and we have found that it did not include those items which were specifically mentioned.

No. 9
Petitioners'
(Executors')
Evidence
—Continued

Evidence of
G. B. S. Gomes—
Re-examination.
—Continued.

10 We declared Warrington at Rs. 108,000/- and the provisional assessment was on that basis.

Q. Ultimately Warrington's valuation was increased by Rs. 198,000/-?

A. Yes.

Q. Actually the position would be a further payment on the basis of that increase ?

A. Yes.

Q. Warrington was increased by Rs. 198,000/- ?

A. Yes.

Q. At 30 per cent what would the duty on that come to ?

20 A. About Rs. 60,000/-.

Q. As at 31.3.54 there would have been a possible increase of the newspaper shares, approximate figures of which you have given, and on Warrington, the approximate figures of which you have given ?

A. As well as on all the other properties mentioned in P104.

Q. All those increases were possible on 31.3.54 ?

A. Yes.

Q. In ascertaining what the deficit would have been as at 31.3.54, you would have had to take all those matters into consideration ?

30 A. Yes.

Adjourned for lunch

(Sgd.) V. SIVA SUPRAMANIAM.
Acting District Judge.
20-10-1959.

20th October, 1959.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued.

Evidence of
 G. B. S. Gomes—
 Re-examination
 —Continued.

Resumed after lunch. Same appearances.

G. B. S. Gomes—Affirmed—Recalled

Re-examination continued :

I referred to P82 of 27th March 1957. I had written to the contestant P81 on 27th February 1956, asking him to adjust matters in regard to the gifted property. The matter had not been settled by him when he wrote in March 1957. After these adjustments, I got the valuation made and the final accounts. I was questioned about the sum of Rs. 261,641/25. That particular figure is not shown in the Accounts 10 filed. In the Final Account, in the Balance Sheet upto 31st March 1952, Schedule 8, page 3, as the second item there is a figure of Rs. 1,057,155/75. That figure is shown as estate duty. The heading on the third page reads "Apportionment of assessment of estate duty". In the middle of that page there are figures showing how the figure of Rs. 1,057,155/75 is made up. There are six amounts, of which the last is Rs. 261,645/45, paid on the 12th of June 1951. In the final accounts we have taken in the figure of Rs. 261,645/25. In the same page in P6, under the figure of Rs. 1,057,155/75, there is a figure of Rs. 220,294/82, described as "amount overpaid and refundable". The difference be- 20 tween Rs. 261,645/25 and Rs. 220,294/82, viz. Rs. 41,350/43, has not been refunded but appropriated to estate duty. In the final account Part II page 2, one but the last item on the right hand side is the figure of Rs. 420,294/82, representing Rs. 220,294/82 plus two lakhs paid in May 1955. The sum of Rs. 261,645/25 is shown in the accounts. In the statement D5, there is a figure of two lakhs, at the bottom of page 3, in the payments for the period April 1955 to March 1956. I was asked as to whether the executors had any accounts in respect of payments to the Settlement Trust. The Executors were not the Settlement Trustees. 30

- Q.** Were there transactions between the Executors and the Settlement Trustees ?
- A.** The only transaction with the Settlement Trust was in respect of the demand for the Final Call money on the shares transferred and the adjustment of dividends resulting from that transfer. I was asked certain questions connected with the Associated Newspapers of Ceylon. I am not asking for settlement of any of the Accounts of the Associated Newspapers of Ceylon. I was also asked questions about the Directorships and allotment of shares in the Associated Newspapers. I am not asking for any investigations 40 of those affairs in these proceedings. I was also questioned in respect of certain matters in regard to Mr. L. M. D. de Silva.
- Q.** There are no matters in regard to him about which you are asking for a determination here ?
- A.** Yes, except, of course, the question of shares which he has claimed.

Q. You were questioned in regard to a visit which Mr. de Silva paid to Ceylon in connection with the Trust matters ?

A. Yes.

Q. Had it anything to do with the matters concerning the executors ?

A. No.

Q. Did the executors inquire into what arrangements he made in regard to his stay in Ceylon ?

A. No.

Q. As executors did you come to know what arrangements he had made ?

A. No.

Q. Did you know whether Mr. L. M. D. de Silva made any arrangements in regard to his stay in Ceylon for the purpose of that visit ?

A. I know only what I heard from my lawyers.

(Shown P104) That is the statement of the position in August 1953. On the last page, the fourth item reads "Balances to credit of D. R. W. Account, balance to credit of Newspapers Settlement and Hongkong and Shanghai Bank", which total to a certain figure. A balance is arrived at of Rs. 549,766/58. That is the balance after making allowance for certain payments in respect of estate duty. That is nearly 550 thousand.

(Shown P107) That is a subsequent assessment of the position—on 8th January 1954. At page 4, the third para reads "Balance Estate Duty and other liabilities as at 11th August 1953, Rs. 450 thousand.

Q. The balances at page 4 are all worked in round figures ?

A. Yes.

The balance shown as a liability in P104 upto August 1953 is nearly 550 thousand. The balance shown as at 11th August 1953 in P107 is 450 thousand.

Q. Which is nearly one lakh less than the calculation shown in P104 ?

A. Yes.

Q. If the figure was 550 thousand at page 4, the difference shown on the figures at page 4 would be increased by one lakh ?

A. Approximately.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Evidence of
G. B. S. Gomes—
Re-examination
—Continued.

No. 9
 Petitioners'
 (Executors')
 Evidence
 —Continued.

Evidence of
 G. B. S. Gomes —
 Re-examination
 —Continued.

(Shown D7). On the left side there is a figure of Rs. 507,730/27. D7 is in regard to the Settlement Trust. Against that figure are the words "Reserve Account — credit as per Income Account attached." The Income Account attached is for the year ended 28th February 1955.

Q. You have shown in P105 which is the balance of the position as at 1st August 1955, at page 5, the last item on the left hand side a figure of Rs. 163,376/96?

A. Yes.

Q. As against balance to the credit of the Newspaper Settlement Trust Account at the State Bank of India, Colombo? 10

A. Yes.

Q. You were questioned as to the difference in the two figures?

A. Yes.

In P6, on the apportionment page, the last item is an item of Rs. 300,000/- against which is written "Amount paid on the 4th May 1955". The payment of three lakhs had been made in between the dates mentioned in D7 and P105.

Q. That is how the balance is reduced?

A. Yes.

Q. You were questioned in regard to Floyd's paintings and you said 20 the question of certain pictures painted by Floyd was brought to your notice in 1948?

A. Yes.

Q. Certain paintings made by Floyd were purchased after Mr. D. R. Wijewardene's death?

A. Yes.

Q. Did the purchases include the Independence Hall painting?

A. No.

Q. Was any payment made for the Independence Hall painting?

A. No.

30

(Mr. Kannangara moves for permission to question the witness on P113 produced in re-examination.
 I allow the application).

To Mr. Kannangara.

There is a figure of Rs. 2,122,037/55 in P113, as total payment made between 14th June 1950 and 31st December 1957. Those were all the payments made on account of the administration of the estate.

No. 9
Petitioners'
(Executors')
Evidence
—Continued.

Q. No payment has been made subsequently?

A. These were all payments other than those that were omitted.

Q. That has been accounted for—Rs. 237,869/64?

A. Yes. If you include Rs. 237,869/64 in the figure of Rs. 2,122,037/55, it represents the total payments made.

Evidence of
G. B. S. Gomes—
Re-examination
—Continued.

10 Q. That figure of Rs. 2,122,037/55 includes the two payments you made on account of estate duty in June 1951 to May 1955?

A. Yes.

Q. In other words it includes a sum of 261,641/25 and 200 thousand?

A. Yes.

Q. Of that sum of 5½ lakhs, you got a refund of 4 lakhs 20 thousand?

A. Not a refund. We had a credit of that. Part of it was adjusted against personal liabilities.

Q. Whatever was paid on account of the trustees you were entitled to a refund from the Trustees?

20 A. We did not pay on account of the Trustees but on our own account.

Q. Whatever sum was paid against the estate duty due from the Settlement Trustees was refundable to you?

A. Yes. We were entitled to a refund of 4 lakhs 20 thousand though we did not receive in cash, as it was utilised in other ways.

(Mr. Kannangara moves for permission to mark certain letters sent to the contestant by the lawyers of the executors. Mr. Weerasooria has no objection to the documents being marked.)

I allow the application.

30 Mr. Kannangara marks letter dated 17.4.57 from M/s. F. J. & G. de Saram to the contestant D23, letter dated 3.8.57 from M/s. F. J. & G. de Saram to the contestant D24 and draft annexure to D24 as D24a.)

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge.

Mr. Weerasooria closes his case reading in evidence P1 to P115a.

No. 12

No. 12
2nd Respondent-
Contestant's
Evidence

2nd Respondent - Contestant's Evidence

(Mr. Kannangara submits that before he begins his case the other respondents should place their respective cases before court because the position of those respondents is exactly the same as that of the executors. In regard to Field No. 1 marked Lot 1 in Plan 21, although the executors have asked the court to give a direction as to whether it forms part of Galpokuna or of Udabaddawa, he submits that the evidence led by the petitioners supports the position taken up by Mr. Nadesan's client. 10

Mr. Nadesan states that he has no objection to placing his case first, provided that if the contestant respondent, while placing his case, brings up any matter in respect of Galpokuna which takes him (Mr. Nadesan) by surprise and which has not already been placed before court, either in the course of cross-examination or in the documents produced, he should be given an opportunity of meeting that position.

Mr. Kannangara states he has no objection to the court in its discretion granting Mr. Nadesan a right to lead evidence meeting any position in respect of which he may be taken by surprise.

Mr. Wikremenayake states that he too adopts the same position 20 as Mr. Nadesan's.

Mr. Nadesan reads in evidence 3R1 and 3R2 and closes his case.

Mr. Wikremenayake closes his case reading in evidence 11.)

Mr. Kannangara calls :

Evidence of
Marcus Fernando
Examination.

Marcus Fernando, Sworn, 35 years, Clerk, Lanka Estate Agency Ltd. residing at Moratuwa.

I am the Chief Clerk in the Lanka Estate Agency. I have been there since 1951. I know Galpokuna Group belonging to Mr. D. R. Wijewardene. That group is managed by the Lanka Estate Agency. The accounts of the Group were maintained by the Lanka Estate 30 Agency. Since 1951 I maintained those accounts. In addition to Galpokuna Group, there was another estate, Geekiyanagedera Estate, which was also managed by the Lanka Estate Agency and which also belonged to the late Mr. D. R. Wijewardene.

Q. Since 1951, do you know who dealt with matters relating to those two estates on behalf of the heirs of Mr. D. R. Wijewardene?

A. The executors.

Q. Mr. G. B. S. Gomes and Mr. C. E. L. Wickremesinghe?

A. Must be. The letters are signed as Executors.

Q. The Lanka Estate Agency House are the Managing Agents of estates ?

A. Yes.

Q. How much cash for your requirements do you retain in your hands for the purpose of managing ?

A. The usual terms are that one month's running expenditure is retained for the working.
We maintain the accounts of the estates.

Q. What sort of accounts do you furnish to owners of the estates, normally ?

A. Every proprietor is given a copy of the cash statement monthly.

Q. When is this monthly cash statement sent to the proprietor ?

A. We have already sent the September statement. The statement of one month is sent by the 15th, before the 20th, of the following month.

Q. Apart from the cash monthly statement, do you send any other statement ?

A. At the end of every year we give a working account and a balance sheet.

The Working Account is the Profit and Loss Account of the Estate. We word it as "Working Account."

Q. Within what period do you supply that Working Account and Balance Sheet as a rule ?

A. If the end of the financial year is December, it will be sent in March—in about three months from the end of the financial year.

In the case of Galpokuna Group we furnished the monthly accounts to the executors ; we addressed them to "The Executors, Lake House." We correspond with M/s. F. J. & G. de Saram also if there is any correspondence. Accounts were forwarded to the Executors—not care of anybody. We forwarded the monthly statements to the Executors.

Q. What communications did you have with M/s. F. J. & G. de Saram ?

A. If they write anything, we reply and that is very seldom.

The Working Account and Balance Sheet are sent to the Executors, Lake House.

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued.

Evidence of
Marcus Fernando
Examination.
—Continued.

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20

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No. 12
2nd Respondent-
Contestant's
Evidence
—Continued.

Evidence of
Marcus Fernando
Examination
—Continued.

- Q. From time to time you had various sums of cash belonging to the Executors in your hands—cash from the sale proceeds of Galpokuna and Geekiyanagedera ?
- A. Yes.
- Q. Did you pay that cash from time to time to the executors ?
- A. Yes, we have.
- Q. Was there any rule about it ?
What is the procedure ?
- A. There was no rule. Whenever they requested that funds be placed to their credit, we sent. 19
- Q. They nominate the funds required ?
- A. Yes.
Cheques will be sent direct to the Bank in their name.
- Q. The general rule you followed in the case of other properties was that you retained only a month's expenditure as working expenditure ?
- A. Yes.
- Q. That rule was not followed in the case of the Executors of Mr. D. R. Wijewardene ?
- A. As a practice, when they requested money, we placed it to their credit. 20
- Q. Did you send regularly to the executors the monthly cash statements in respect of Galpokuna and Geekiyanagedera, according to the normal practice ?
- A. Yes.
- Q. Throughout the period ?
- A. Yes.
- Q. It has been stated in this court that there have been delays in the submission of monthly statements. Is that correct ?
- A. I cannot recollect. 30
- Q. Has your attention been invited to any delay ?
- A. I am not aware of any.

Q. The annual statement, the working account and balance sheet was that also sent by you regularly?

A. Yes.

The financial year for these two estates was 1st April to 31st March.

Q. When were the accounts for the year 1951—52 sent, *i.e.* the Working Account and the Balance Sheet for 1951-52?

A. The Working Account upto 31st March 1952 was sent on 25th June 1952.

Q. When was the Working Account and Balance Sheet for the year 1952-53 sent?

A. I am sorry, that page is torn.

(Mr. Kannangara calls for the original of the document. He states petitioners have been summoned to produce it).

(Witness now states there is a date).

The Working Account and Balance Sheet for Galpokuna Estate is dated 20th June 1953 and the account for Geekiyanagedera bears the same date.

Q. For the period 53-54, when were the Working Account and Balance Sheet sent?

A. 19th June 1954.

Q. For both Galpokuna and Geekiyanagedera?

A. Yes.

Q. For the period 1954 to 1955 when were the Working Account and Balance Sheets sent?

A. On the 11th of January 1956.

Q. Can you give any reason for the delay there?

A. I do not know how that delay occurred.

Q. Geekiyanagedera and Galpokuna Accounts were both delayed?

A. Yes—together.

Both were sent on 11th January. The Working Account and Balance Sheets for the period 1955 to 1956 were sent on 8th July 1956.

Q. Both Galpokuna and Geekiyanagedera Accounts were sent on that date?

A. Yes.

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued.

Evidence of
Marcus Fernando
Examination
—Continued.

10

20

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No. 12
2nd Respondent-
Contestant's
Evidence
—Continued.

Evidence of
Marcus Fernando
Examination
—Continued.

Q. For the period 56-57 ?

A. On 27.3.58.

Q. For the period 57-58, when were the Working Account and Balance Sheets sent ?

A. Upto the period 31st March 1957 we sent on 9th September 1957. For the period 56-57, we sent on 9th September 1957 for both —Galpokuna and Geekiyanagedera.

Q. For the period 57-58 ?

A. We sent two sets of accounts—one to December 1957 and the other from January to March 1958—which was given on 13th 10 August 1958.

Q. The Accounts from 1.4.57 to 31.12.57 were given on what date?

A. On the 27th of March 1958.

Q. Accounts in respect of both Galpokuna and Geekiyanagedera ?

A. Yes.

Q. For the period 1.1.58 to 31.3.58 ?

A. On 13.8.1958.

(Mr. Kannangara calls for the original Working Account and Balance Sheet in respect of Galpokuna and Geekiyanagedera for the period 1.1.58 to 31.3.58. 20

Mr. Weerasooria has no objection to a copy being marked).

I produce a copy of that Working Account (D25), and the Balance Sheet for both Galpokuna and Geekiyanagedera for the same period (D25a). It is dated 13th August 1958. That is the date of posting to the executors. Accounts are prepared to be sent to the party.

Q. Once prepared they cannot be kept in storage ?

A. They are posted the same date. Otherwise, the date of posting will be put down just below the date of typing.

Q. Accounts for the period 1.4.58 to 31.3.59 in respect of Galpokuna and Geekiyanagedera—when were they prepared ? 80

A. 6th October 1959.

I produce the Working Account for that period marked D26, and the Balance Sheet (D26a). The date on it is the date of posting also. The monthly statement is a statement of the cash position.

Q. What is it that you show in the monthly statement ?

A. The proceeds from the sale of produce from the estate on one side, on the right hand side, and, on the left-hand side, we show the disbursements on account of the two estates.

Q. You struck a balance ?

A. Yes.

Q. The balance would show the amount of cash in your hands ?

A. Yes.

10 (Mr. Weerasooria states that D22 has been checked with the original and it is the same as the original). (Shown D22) No errors in the accounts have been pointed out by the executors or the lawyers. There is a sum of Rs. 67,069/26. That is the cash as at that date. That statement is dated 2nd May 1954. The sum of Rs. 67,069/26 is as on 31st March 1954.

Q. Is that Rs. 67,069/26 cash or does that include unsold stocks of copra ?

A. That is cash.

I produce as D27 the Working Account for the year ending 31st March 1954 and as D27a the Balance Sheet as at 31st March 1954.

20 (Shown D27a)

Q. There is a sum of Rs. 108,007/32 taken over into the Balance Sheet ?

A. Yes, that is the balance lying in favour of the executors.

Q. Lying in your hands as at 31st March 1954 to the credit of the executors ?

A. Yes.

Q. That balance includes the 67 thousand cash shown in the statement D22 ?

A. Yes.

30 Q. In addition to that there is a further Rs. 45 thousand representing unsold stocks of copra in your hands as at 31st March 1954 ?

A. Yes.

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued.

—
Evidence of
Marcus Fernando
Examination
—Continued.

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued.

Evidence of
Marcus Fernando
Examination
—Continued.

Q. Normally, how long are stocks of copra kept?

A. Stocks are sold about May or June.

Q. This Rs. 45,000/- worth of stocks would have been sold by May or June?

A. Yes.

The 1954 Working Account and Balance Sheet were sent on 19th June 1954.

Q. By that time the stocks lying in your hands as at 31st March 1954 would have been realised?

A. It should have been, but I am not aware whether this particular stock was realised.

(Further hearing on 2.11.59, 7th and 8th December 1959 and 18th and 19th January 1960).

(Sgd.) V. SIVA SUPRAMANIAM
Acting District Judge.
20-10-1959.

2nd November 1959.

Inquiry resumed. Same appearances.
Of consent, corrections made in proceedings of previous 2 dates of inquiry.

20

Marcus Fernando, Sworn, recalled :

Examination : continued

I was examined on the last date in regard to the monthly statements sent by Lanka Estate Agency at different dates to the executors. I have brought copies of those monthly statements with me. I have them together for each financial year. I have the monthly statements prepared by the Lanka Estate Agency in respect of the financial year ending 31st March 1952. They are all filed together in one file. I produce as D28a to D28l the set of monthly statements for the year ending 31st March 1952. I have a similar lot of monthly statements for the financial year ending 31st March 1953, which I produce as D29a to D29l. I also produce a set of monthly statements for the year ending 31st March 1954 marked D30a to D30l. I produce as D31a to D31l the twelve monthly statements for the financial year ending 31st March 1955, as D32a to D32l the monthly statements for the financial year ending 31st March 1956, and as D33a to D33l the monthly statements for the financial year ending 31st March 1957. I also produce as

30

D34a to D34I the monthly statements for the months April to December 1957. (Shown D31I monthly statement for March 1955) The cash balance in our hands of the executors' money at 31st March 1955, according to D31I, is Rs. 7,133/55. From the monthly statements that I have produced it will be possible to know what amount of cash was in our hands from month to month. Cash balances are shown there from month to month. Our firm took over the management of these estates from Mr. D. R. Wijewardene in 1947. Since that date our firm has been responsible for the maintenance of records. From 1947 till Mr. D. R. Wijewardene's death we sent the accounts to Mr. D. R. Wijewardene directly. I have with me some of the books that were maintained from 1947 upto the date of his death. I have the crop figures in respect of this estate from 1947.

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued.

Evidence of
Marcus Fernando
Examination
—Continued.

(Mr. Weerasooria wishes to know the relevancy of the evidence.

Mr. Dias states he wishes to ascertain the manner in which before and after Mr. Wijewardene's death Galpokuna field No. 1 came to be treated for the purpose of maintaining estate records).

I have with me a book entitled "Galpokuna from season 1947 to 1948." On the first page there appears a census of trees, sub-divided according to certain fields. The fields set out there are Galpokuna field No. 1 down to field No. 11.

(Mr. Dias marks "Crop Disposal Book for 1947--1948 as D35).

Thereafter, we have totalled up in red ink. Below that is shown Udabaddawa field 1, field 2 and field 3, and totalled up separately, giving the number of trees in bearing, partial bearing and young plantation. It is extended and analysed. From the second page of D35 appear the crop figures in respect of this estate. The crop figures are similarly recorded, as Galpokuna fields 1 to 11 and Udabaddawa fields 1 to 3. D35 ends on 31st March 1954. The same book was used both before and after Mr. D. R. Wijewardene's death. After 31st March 1954 a similar book in respect of crop figures has been maintained, in the same form, upto 31st March 1956. That book and D35 were in manuscript. A printed book was used after 31st March 1956. In the printed book, the method of showing the fields, Galpokuna 1 to 11 and Udabaddawa fields 1 to 3 is the same, and the figures are analysed and extended horizontally. There is no difference between the manuscript book and the printed book. We also have a record of the work done on the estate—field works, manuring, harrowing, ploughing which we call "Progress of Works." We have that record from the season 1955-56. That was after the executors took over the running of the estates. This form of records was not available when we took over the estate. Progress of Works books were maintained from 1947, but I am not sure whether it was similar to the book I have, which is the only book available. We have used this book from 1955 and we are still using it.

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued.

Evidence of
Marcus Fernando
Examination
—Continued.

(Mr. Dias marks the book as D36).

I am not aware whether Mr. Wijewardene maintained Progress of Works books before we took over. The only Progress of Works book available in the office is D36. Progress of works records were maintained after 1947.

(Mr. Nadesan objects to the evidence, as witness came in 1951 and he cannot speak of matters anterior).

(To Court :

I was not in the firm at the time and had no personal knowledge.)

I joined the firm in 1951. Progress of Works records were maintained after 1951. I say that from personal knowledge. I have not seen those books but the summary of them is given in the Monthly Reports. Those books are maintained in the estates. Instructions to Superintendents are that at least five years' records should be preserved.

Q. Have you tried to find where the previous Progress of Works books are ?

A. No.

Q. Are you aware whether they are available on the estate ?

A. I am not aware.

We asked our Superintendent to send us the Progress of Works book and D36 is what he sent. D36 starts from 1955 and goes on. It is a printed book maintained on the estate. On the first page of D36 you have weeding analysed. The estate is divided into Galpokuna fields 1 to 11 and Udabaddawa fields 1 to 3. The heading of the book is "Galpokuna estate", Progress of Works for the season 1955 to 1956." Item 17 is weeding, and below that is the analysis. The first section relates to Galpokuna Division consisting of 11 fields, acreage being set out against each. The second portion is described as Udabaddawa Division, consisting of three fields and the acreage is set out against each. The total number of acres weeded is shown against each field, with an analysis of the total amount spent on weeding in the course of that month. This record is complete for the season 1955 to 1956.

Q. A printed book similar to this is still being used in the estate ?

A. That was the book which was used but now they have ruled a manuscript book.

D36 was being used until the season 1959-1960. After it was taken by the office for the purpose of this case a new manuscript book is being used.

Q. For the purpose of estate accounting, separate records are maintained of crop figures and estate expenditure, in regard to the individual fields?

A. Yes.

Q. Three fields are put together under the heading Udabaddawa and 11 fields are shown as Galpokuna?

A. Not in the Crop book. The crop total is shown.

Q. The record of the crop of each field is entered separately in D35?

A. Yes.

10 **Q.** You find it recorded under GP 1 to 11 and UB 1 to 3?

A. Yes.

Q. Those are your abbreviations for Galpokuna and Udabaddawa?

A. Yes.

We have recorded in respect of each field the trees in bearing, the amount of crop, with comparative figures of previous year's harvest.

Q. Did your agency at any time have an estate plan?

A. There was a plan.

(Shown P21)

Q. Was this plan with the pink ribbon in your office at any time?

20 **A.** I cannot say whether this was the particular plan that was there.

Q. Is it like that?

A. As far as the plan goes, the shape of the estate looks the same, but I cannot say it is the same plan.

Q. Is that estate plan now in your office today?

A. I do not think there is a plan in the office now.

Q. Are you able to say what happened to the plan that was in your office?

A. I cannot say.

30 **Q.** The plan that was in your office at some time was similar to P21, the contents were similar?

A. Yes, the contents are similar?

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued.

Evidence of
Marcus Fernando
Examination
—Continued.

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued.

Evidence of
Marcus Fernando
Examination
—Continued.

Evidence of
Marcus Fernando
Cross-examination.

Q. Does your Agency have in its custody any records prior to 1947?

A. I think I have the 1947-48 Monthly Reports.

We have in court the Reports from December 1947. From July 1947 I have got the reports.

Q. Apart from the one plan in the estate, there was no other plan?

A. I have not seen. Any time we ask for the plan, a similar plan was produced by the peon.

That is the only plan I have seen—more or less like P21.

Cross-examination by Mr. Weerasooria :

I am the Chief Clerk in the firm. Matters of policy are decided by the 10 Directors. They decide how much money to remit to proprietors and how much money to keep for the purpose of the estate.

Q. You do not know for what reasons they take a decision?

A. Yes.

The coconuts were manufactured into copra and sent to E. John. It was sold through E. John. It may be bought by anyone.

Q. When accounts are made, a statement is made of the value of the crop of the estate?

A. There are two types of statements—a monthly statement where we take into consideration the crops that have been disposed of. 20

At the end of every financial year we give a Profit and Loss Account known as the Working Account. I referred to the date on which certain statements are made.

Q. A letter accompanies the statement so sent?

A. We do not as a custom send any letters. We send only the statements.

Q. All the letters that you despatch are entered in a Despatch Book?

A. Yes.

I have not got that book. That book alone will show on what date the statement was despatched. 30

Q. In regard to some of the Accounts you have produced there have been several months' delays in the preparation of the Accounts for a particular period?

A. Working Account.

The preparation of the Working Account depends on various matters. Estate employees are monthly paid. The sale of crops despatched for sale depends on the ability to get a good price.

Q. Who sells ?

A. E. John & Co.

Q. E. John & Co. try to get the best price ?

A. When an invoice is sent they make the sale.

E. John & Co. are the brokers. There are fluctuations in prices, depending on various conditions—the state of the trade, ability to manufacture for export.

Q. Nobody sells his crops immediately it is available for sale, unless the market is good ?

10 A. In the case of copra sold through us, we do not wait. Immediately the invoice is received, we send to the brokers, and they sell the same day.

Q. You do not decide on these matters ?

A. No.

Q. You attend to matters you were directed to attend to ?

A. Yes.

Cross-examination by Mr. Nadesan :

20 I have been Chief Clerk since 1956. I was Correspondence Clerk. when I joined the firm in 1951. Even now I am the Correspondence Clerk.

Q. In addition to correspondence, you are now functioning as Chief Clerk ?

A. Yes.

Q. When is it that you started taking an interest in plans of Galpokuna Estate ?

A. At various times we have to refer to the plans.

Q. Was it during the period when you were working as correspondence clerk or during the subsequent period when you became Chief Clerk that you asked the peon for the plan ?

30 A. Throughout—there are occasions when we have to refer to the plan in writing letters to the Superintendents. Even when functioning as correspondence clerk I had to refer to plans.

Q. You sent the proprietors a monthly statement ?

A. Yes.

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued.

Evidence of
Marcus Fernando
Cross-examination
—Continued.

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued.

Evidence of
Marcus Fernando
Cross-examination
—Continued.

Q. And also sent the annual accounts?

A. Yes.

Q. In the monthly statement, the entity Galpokuna is treated as one. There are two estates you refer to in the monthly statement that you sent—one is Galpokuna Estate and the other Geekiyanagedera?

A. Yes.

Q. In respect of Galpokuna Estate you say in the monthly statements what the totals are as well as the payments made in respect of Galpokuna?

A. That is separately indicated.

Disbursements in respect of Galpokuna Estate are separate from the payments made in respect of Geekiyanagedera. These items appear in the statements supplied to the proprietor. That was the method in Mr. Wijewardene's lifetime and subsequent to his death.

10

Q. You do not in the monthly statement set out separately what crop has been sold in respect of Udabaddawa and Galpokuna separately?

A. No.

Q. Galpokuna is treated as an entity, as a whole, and in that is included Udabaddawa also?

20

A. Yes.

Q. So far as the proprietor was concerned, he was only interested in finding out what the total crop disposed of in respect of Galpokuna was and what payments were made?

A. That is how we maintained.

Q. That is how you sent it?

A. Yes.

Q. At any point of time did the proprietor in his lifetime ask you to send separately the figures in respect of Udabaddawa and Galpokuna?

30

A. No.

Q. At no point of time did you send any such figures?

A. I am not aware of any such. I have seen the plan a number of times.

Q. The plan you had in your office, you say, was similar to P21 ?

A. Yes.

(Shown P21)

Q. There was no doubt about it? Look at it.

A. Yes. The field arrangements are the same but I cannot say this is the plan.

Q. Field arrangements and the lie of the land are the same ?

A. Yes.

Q. If the peon brought this plan to you, you would not say "this is not the plan you brought yesterday" ?

A. If it was a matter of yesterday I would have said so. There are about 50 plans there. P21 is a plan similar to that one. That plan was not bound.

Q. The inside of the plan is the same ?

A. Yes.

Q. It was from this plan that you put down the particulars of the fields ?

A. We do not put down. That is marked by the Superintendent of the estate.

He has put down the fields; he has put down 11 fields under the heading Galpokuna and three fields under the heading Udabaddawa. That is how he has been working the estate and sending us the crop figures.

(Shown P21)

Q. According to this plan, how many fields are there in Galpokuna and how many fields in Udabaddawa ? There are three divisions in Udabaddawa and 11 divisions of Galpokuna ?

A. Yes.

Q. Accordingly, you say, the Superintendent sent you the crop figures and you maintained your books ?

A. Yes.

D35 is also maintained by the Superintendent. D35 has been maintained from 1947. Lanka Estate Agency took over in 1947. D35 has been maintained after the Lanka Estate Agency took over. I do not know how the books were maintained before the Lanka Estate Agency took over.

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued.

Evidence of
Marcus Fernando
Cross-examination
—Continued.

10

20

30

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued.

Evidence of
Marcus Fernando
Cross-examination
—Continued.

Q. This itself was before your time?

A. Yes.

Q. This book for 1947 refers to Galpokuna Estate, and under the heading Galpokuna Estate are shown 11 fields separately and 3 fields separately?

A. Yes.

Q. Then the total crop is found?

A. The total for Galpokuna and Udabaddawa—for the 14 fields together. After I assumed duties, this book was not sent to the proprietor. Now we have printed the record. The heading is Galpokuna Estate. Under it is the heading Galpokuna Division and Udabaddawa Division. We have followed the Crop Book for the earlier year. This was done on our own, not on instructions from the executors. As to whether instructions were received by Lanka Estate Agency from anybody for the purpose of maintaining a Crop Book I do not know.

(Shown P21).

Q. In this plan is there any reference to Galpokuna Estate?

A. The heading at the top reads Galpokuna Group.

Q. I am asking about Galpokuna Estate?

20

A. No.

Q. From where did you get "Galpokuna Estate", printed at the head of D36?

A. I am not aware how it was got. It is Galpokuna Estate in all our records.

(Shown D35)

Q. In D35, show me any reference to Galpokuna Division?

A. No.

Q. Is there any reference to Udabaddawa Division?

A. The word "Division" is not there.

30

Q. (Question repeated)?

A. No.

(Shown D36)

Q. You printed D36 for the first time in 1955 ?

A. I am not aware whether there was any previous book like this. I have not been able to find anything like that. D36 was printed in 1955. I do not know when this was printed.

Q. In this book, first you put down Galpokuna Estate, which you do not find in the plan. Under that you have "Galpokuna Division" and "Udabaddawa Division." Where did you get that from ?

10

A. I do not know. We work it as Galpokuna Division and Udabaddawa Division. In our correspondence also we referred to Galpokuna Division and Udabaddawa Division.

Q. You do not find Galpokuna Division and Udabaddawa Division in D35 ?

A. Yes.

(Shown P21) There is a reference to Galpokuna Group including Udabaddawa Division.

Q. Can you tell the court where you got the idea of Udabaddawa Division and Galpokuna Division for the purpose of printing the book D36 ?

20

A. I cannot say where I got the idea.

Q. Before you printed this book did you consult the executors or anybody else as to what formed Udabaddawa Division and what formed Galpokuna Division ?

A. No.

Q. For the purpose of your working of the estate, of this Galpokuna Group—Galpokuna Estate as you call it, is it of any importance to you whether a particular field falls into one division or the other division—from the point of view of the accounts ?

A. Not from the point of view of the accounts.

30

Q. From the point of view of the working of the estate ?

A. It is of some importance. The heading is Galpokuna fields 1 to 11 and Udabaddawa fields 1 to 3.

Q. Supposing at any point of time, in the course of working your fields, you had referred to the 11 fields as Galpokuna and the 3 fields as Udabaddawa, was it of any importance at any time that you should change the fields ?

A. No.

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued
Evidence of
Marcus Fernando
Cross-examination
—Continued

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued.

Evidence of
Marcus Fernando
Cross-examination
—Continued.

- Q. From the point of view of your working, is it more convenient to you, for the purpose of comparing crop figures, that the same fields should continue?
- A. The same order—for comparative purposes.
- Q. So far as these documents D35 and D36 are concerned, these are records maintained by your Agency purely for your internal working of the estates?
- A. Yes.
- Q. So far as the proprietor was concerned, he was only furnished with the crop returns and expenses in respect of the entirety of what you have called Galpokuna Estate?
- A. That is both.
- Q. There was no separation shown so far as those accounts were concerned?
- A. No.

Cross-examination by Mr. Wikremenayake : Nil.

Re-examination

The Lanka Estates Agency started working for Mr. D. R. Wijewardene from 1947 but I was not employed there at the time.

- Q. After Mr. Wijewardena's death, the Lanka Estate Agency continued working for the executors?
- A. Yes. Mr. D. R. Wijewardene was a Director of Lanka Estates Agency.
- Q. Can you tell court when the Lanka Estates Agency started as an Agency House?
- A. From the Memorandum of Association.....

(Mr. Nadesan objects to the evidence. I uphold the objection)

- Q. As Chief Clerk or Correspondence Clerk, I take it you have corresponded with the proprietors on the one side, and Superintendents of estates on the other side?

A. Yes.

We have to deal with both. My knowledge of matters to which I spoke is based on my functions in the Lanka Estate Agency, and my knowledge of the plan is also based on that.

Evidence of
Marcus Fernando
Re-examination.

Q. You have a knowledge of the manner in which Superintendents maintain Crop Records and Working Expenditure from the documents D35 and D36 which you have produced ?

A. Yes.

Q. You are also aware of the statements which are sent out to the proprietors ?

A. Yes.

Q. Consisting of Monthly Statements as well as of the Working Account annually prepared ?

10

A. Yes.

We have no Auditors but we have two Inspectors who go round and check records maintained on the estates.

Q. Did you furnish, in addition to Monthly Statements and Working Accounts, any other documents to the proprietors ?

A. No ; unless any particular document is called for, not regularly.

Q. Do you furnish any Crop Return Statements annually ?

A. Annually we do.

Q. Apart from that ?

A. Monthly we send.

20

Q. You send Annual Statements in addition to the Monthly Statements.

A. In the Annual Statement we give the entire crop only. In addition to the Monthly Statements we send Annual Statements which give the total crops. We also send to the proprietors a "Coconut Report Form." That is the estate report form.

Q. Is there any form which you send to the proprietors containing a Crop Statement in relation to the fields separately ?

A. We do not send.

30

Q. Do you send to proprietors any document containing a statement of the crop field by field ?

A. Not field by field. The Superintendent sends a Monthly Report to us.

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued

Evidence of
Marcus Fernando
Re-examination.
—Continued.

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued.

Evidence of
Marcus Fernando
Re-examination.
—Continued.

Q. Do the Superintendents give details of the crop in respect of the different fields?

A. Yes.

Q. Those records are maintained in your office?

A. Yes.

Q. Are those records inspected by the proprietors?

A. We do not send them.

Q. Do the proprietors of estates ever call for the Superintendents Monthly Reports?

A. Sometimes. These monthly reports are in every case sent to 10 proprietors—the same type of form is sent.

Q. Like the Coconut Report Form?

A. An identical form is sent to the proprietors.

(Mr. Nadesan marks the Coconut Report Form for the month of February 1954 (3R3), as a specimen of the form sent each month).

One of these Coconut Report Forms is sent every month to the proprietors, a form exactly like 3R3. It is headed, "Superintendent's Account and Report for being the..... month of the season..." In this file you find the report for the last month of the season, and on that the annual statement is based. (Shown 3R3) This purports to be 20 the monthly report for February 1954.

Q. Will you show me how many nuts were picked in the month of February 1954?

A. Crops are not picked monthly.

Q. In that month were any nuts picked at all?

A. Upto the end of February the 5th crop has been picked.

The 5th crop should have been picked in December-January. The 5th crop came to 209,453 nuts, for Galpokuna Estate. In this same report are set out the pickings of the 1st to 4th crops; also, the records of the previous year, pickings for a year, as well as the crops upto the 20 date of the statement for that year. It is a record of the whole year upto the date of the report. All expenditure incurred during the season upto the end of the month on which the report is made is given. The season begins on 1st April and ends on 31st March.

Q. Have you ever received instructions after 1951, to your knowledge, from the proprietors, to maintain separate records in regard to any portions of Galpokuna Estate ?

A. I am not aware.

Q. Have you received such instructions after 1957 ?

A. I am not aware.

Q. As far as the Lanka Estate Agencies are concerned accounts are maintained upto date in the same way as you have now told court ?

A. Yes.

10 Q. On the last date you gave evidence and stated that the date appearing on the Working Account of each of these statements D25 to D27 was the date on which the account was posted to the proprietors ?

A. Yes.

Q. Is it part of your duty as correspondence clerk or chief clerk of this Agency to see to the posting of these Working Accounts to the proprietors ?

A. Physically, I am not responsible for the actual posting.

20 Q. Is it your duty to see that the letter is written or that the account is sent ?

A. They are typed to be posted on that date.

Q. Is that the system adopted in your office ?

A. Always.

Q. If a Working Account of an estate is not posted on the day on which it is due to be posted, is a note made ?

A. Yes, under the date, the post clerk is expected to put the date.

Q. In the case of Galpokuna Estate moneys were remitted from time to time to the Executors ?

A. Yes. I know that personally.

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued.

Evidence of
Marcus Fernando
Re-examination
—Continued.

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued

Evidence of
Marcus Fernando
Re-examination
—Continued.

- Q. What was the procedure or system adopted in relation to the remitting of money like that? Do they ask for the money or do you send of your own?
- A. The executors write to us to credit so much to the credit of the executors. Whenever they called for a deposit like that, our Agency made such a deposit. Our firm employs two Inspectors, at the moment. We have had Inspectors there from the time I joined. It is not the same persons who are there. There have been only two changes. One of the original two Inspectors is now employed in one of the estates. He was the Inspector from the beginning. He was in Gorakadela Estate, which is not connected with this administration.

Acting District Judge.
2-11-1959.

Evidence of
A. T. Morant
Examination.

A. T. Morant—Sworn—51 years, Insurance Manager, Ocean Accident and Guarantee Corporation, Colombo :

I am the Manager in Ceylon of the Ocean Accident and Guarantee Corporation Ltd. I was the Manager in 1949. In 1949 Mr. D. R. Wijewardene made a proposal to me for the insurance of 68 oil paintings of a total value of £3450. That was done by letter D13 addressed to me by Mr. Wijewardene. D13 was in my custody till we handed it over to M/s. Abrahams, lawyers for the contestant. In consequence of that proposal, we issued to Mr. D. R. Wijewardene policy D1. I have signed it. (Shown D15) D15 is a signed list which was sent to me by Mr. Wijewardene specifying the particular paintings which were to be insured. (Shown D14) D14 is a letter dated 1.8.49 sent by Mr. Wijewardene to me asking that certain items be deleted from the list of paintings subject to that insurance. In consequence of that letter D14, the first endorsement on the policy was made, deleting certain items from that insurance. There is a further endorsement on that policy, by which the rights of Mr. D. R. Wijewardene, the insured, were transferred to his Executors after his death. Item 42 is a painting of the Assembly Hall on Independence Day, which was also covered by the Insurance.

Cross-examination by Mr. Weerasooria, Mr. Nadesan, Mr. Wikremenayake : Nil.

Acting District Judge.
2-11-1959. 40

C. S. Gunasekera—Sworn,—34 years, 85 Manning Place, Mercantile Assistant :

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued

Evidence of
C. S. Gunasekera
Examination

I am an Assistant at M/s. George Steuart & Co. Ltd. George Steuarts are at present managing a portion of a land called Arcadia Estate at Diyatalawa. I am not quite sure for how long they have been managing. Now that property is managed by George Steuarts on behalf of the Executors of the late Mr. D. R. Wijewardene. The portion managed by George Steuarts is only 29 acres of tea. George Steuarts are not managing the bungalow portion. George Steuarts have the adjoining Estate, Kahagalle. The tea from Arcadia is manufactured at Kahagalle. Green leaf from Arcadia is transported to Kahagalle and manufactured there. Most of the tea from Kahagalle is sold at the London Auctions. Tea from Arcadia goes with it. Costs of manufacture are debited to Arcadia Estate. Quarterly statements are sent by George Steuarts to the executors in respect of the 29 acres of tea at Arcadia. Annual accounts are also sent.

10

Q. Do the quarterly statements show the cash balance in the hands of George Steuarts on behalf of the executors ?

A. Yes.

20

Q. Annual statements also show that ?

A. Yes.

Q. Cash available at any given date ?

A. Yes.

Q. It has been alleged that there have been delays on the part of George Steuarts in sending the quarterly statements and annual accounts. Please tell court upto what date quarterly statements are made ?

A. January to March, April to June, July to September and October to December.

30

Q. How long after the end of each quarter are these quarterly statements sent to the executors ?

A. Normally within one month of the end of the quarter. We send it to de Sarams.

The financial year for Arcadia is January to December.

Q. How long after the end of the financial year do you furnish annual statements to de Sarams ?

A. In March or April.

Those are matters within my personal knowledge.

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued.

Evidence of
C. S. Gunasekera
Examination
—Continued.

Q. You are the Assistant handling part of the work of Arcadia ?

A. I am in the Accounts Department.

It is a matter within my knowledge. I have the quarterly statements in respect of Arcadia. I do not have the statement for the financial year ending December 1952. I have the quarterly statements from June 1953 and the annual statements from 1952. I produce as D37 the annual statement for the financial year ending 31st December 1952. At that date the cash balance is Rs. 48,141/20. The date 18th March 1953 appears on the statement. I produce as D38 the annual statement for the year ending 31-12-1953. At that date the cash balance is Rs. 43,237/47. Those figures are cash balances. 10

Q. They do not include stock balances ?

A. No. Those are the balance funds due to the proprietors.

(To Court :

That balance will include the value of stocks).

Q. Are you in a position to give me the net cash balance ?

A. Cash balance with National Bank is Rs. 48,723/24. That is for 1953. Our accounts are upto 31st December of each year. They are prepared in March the following year.

Q. Are those accounts after all stocks has been realised ? 20

A. There is always an estimated element in stock. (Shown D37)

Q. As at December 1952, there would have been some stock in the hands of George Steuarts unsold ?

A. Yes.

Q. Am I correct in saying that the accounts are prepared after that stock is realised — by March ?

A. No, not necessarily.

That account is dated 18th March 1953. There was a balance of Rs. 48,000/- odd due.

Q. Could you tell me how much represented cash and how much stock ? From the annual statement you cannot ? 20

A. We work it out in such a manner that there is a certain cash balance at the National Bank, but we work out what the profit on the Estate working was, include that figure with the cash in the National Bank and work out a net sum due to the proprietors.

Q. How much of that is estimated stock and how much cash ?

A. I can give the cash balance at the Bank.

It is Rs. 52,871/11. There would be outstanding payments to be made out of that in respect of that period. The amount of money in the bank on D38 is Rs. 48,725/34. 24th March is the date on D38. I produce as D39 the annual statement for the year ending 31st December 1954, dated 26th February 1955. Rs. 64,335/49 is in the Bank and the balance due to the executors is Rs. 58,832/30. I produce as D40 the annual statement for the year ending 31.12.55 dated 29th March 1956. Money in the bank is Rs. 69,719/07. The balance sum due to the executors is Rs. 63,107/83. I produce as D41 the annual statement for the year ending 31-12-56 dated 9-3-57. The money lying in the Bank is Rs. 46,764/04. The balance sums due to the executors is Rs. 58,119/35. I produce as D42 the annual statement for the year ending 31-12-57 dated 20-2-58. The money lying in the Bank is Rs. 24,116/37. The balance sum due to the executors is Rs. 40,987/55. I have with me the quarterly extracts which merely show proceeds of tea sold and expenditure incurred. Prior to June 1958 we sent quarterly statements to the executors, of which we did not keep copies. From June 1958 onwards there are copies in our files. The method of accounting adopted in the quarterly statements was the same as that adopted in the annual statements. The revenue is shown on one side, the sale proceeds, as against expenditure items on the other.

Q. Is it possible to know the cash balance in your hands from those statements at the end of the quarter ?

A. Yes, the cash balance in the hands of George Steuarts.

I produce as D43 the quarterly statement for the period ending 30th June 1958. It is dated 19-8-58. The cash balance in the hands of George Steuarts as shown there is Rs. 13,333/13.

Q. Does that include stocks ?

A. We take the balance of the previous statement, add the sales and deduct the expenditure and carry down the balance. That is cash in the hands of George Steuarts.

We did not handle Anderson Estate of the executors. We maintain the Proprietor's Account as well as the Working Account. The Proprietor's Account is more in the nature of a balance sheet showing the amount due. The figures I quoted are amounts due to the executors, not necessarily cash — proprietor's surplus funds available. We do maintain separate Working Accounts. Annually we carry surplus cash to the proprietor's account.

Q. Whenever there is a shortage of money in the Working Account of the estate you draw from the proprietors' accounts ?

A. Yes. In effect, that is the procedure adopted.

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued

Evidence of
C. S. Gunasekera
Examination
—Continued.

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued.

Evidence of
C. S. Gunasekera
Examination
—Continued

Q. Can you please tell court whether in consequence of your practice of sending tea to the London Auction there were any delays?

A. Well, there is a natural delay in realisation.

Q. How long is that?

A. It varies — depending on how long it takes to go to London and how long it takes to sell.

Some of the accounts were prepared in March and there was still an amount of unsold tea of December in March; it must have, in some cases amounted to more than three months. It must not be forgotten that the tea harvested at the end of December is manufactured in the following year.

Q. You told court that quarterly statements were sent in the month following the end of the quarter?

A. Generally.

Q. And the annual statement at the end of a year in March or April the following year?

A. I have discovered one annual statement which went in April.

Cross-examination by Mr. Weerasooria, Mr. Nadesan and Mr. Wikremenayake: Nil.

(Sgd.) V. SIVA SUPRAMANIAM, ²⁰
Acting District Judge.
2-11-59.

Adjourned for Lunch

2nd November, 1959.

Hearing resumed after lunch.

Mr. Dias states the next witness he wanted to call was Mr. David Maartensz, to produce certain documents.

Mr. Weerasooria states he has no objection to the documents being produced without Mr. Maartensz being called as a witness. He states he will hand over the documents that are called for to the contestant for the purpose of marking them. ³⁰

Mr. Dias states he will mark the documents at a later stage, he now calls:—

Evidence of
Dalton Wijeratne
Examination.

Dalton Wijeratne, Sworn—36. Chartered Accountant, Garden Terrace, Colpetty. I am a partner of Satchithananda, Schokman, Wijeratne & Co., Chartered Accountants. I prepared the document D5 on instructions from M/s. Abrahams.

(Shown D5) It was primarily prepared by me. I did consult one of our other partners Mr. Satchithananda. D5 was ultimately signed and sent to M/s. Abrahams. Before it was sent I consulted Mr. Satchithananda.

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued.

Evidence of
Dalton Wijeratne
Examination
—Continued.

Q. From what did you prepare this ?

A. Certain accounts were given to us, on the basis of those accounts this summarised version was prepared. (Shown a set of accounts) This is an annexed set of accounts. This seems to be the set of accounts that was submitted to us. Yes, this is the set of accounts.

10 Q. See the certificate on the last page of D5, is that a correct certificate ?

A. Yes, it correctly sets out the position.

Q. What you have shown on the first page is a summary of the cash received by the Executors and Trustees as nett income and proceeds of realisation of capital as per the audited statement of accounts and Balance Sheets for the period 14-6-50 to 31-3-54 ?

A. Yes.

20 Q. Then on the 2nd page you give a summary of cash received by Executors and Trustees as nett income and proceeds of realisation of capital as per the audited statement of accounts and Balance Sheets for the period 1-4-54 to 31-12-57?

A. Yes.

Q. On the 3rd page you have shown payments under various categories for the period 14-6-50 to 31-12-57 ?

A. Yes.

Q. The figures in D5 were obtained from the accounts which were given to you ?

A. Yes.

30 Q. Do you say that in D5 you have set out all the cash received by the Executors and Trustees ?

A. The cash received by them in this summarised version should be taken along with the audited accounts. It is according to the audited accounts. D5 is supplementary to the audited accounts.

Q. You have taken in D5 only the cash received as shown in the accounts ?

A. Yes.

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued.

Evidence of
Dalton Wijeratne
Examination
—Continued.

Q. Similarly in D5 you have shown the payments as shown in the accounts ?

A. Yes. There are some payments in the accounts which we have not repeated here. We have not specifically mentioned those amounts in D5, but we have taken them into account in D5.

Q. You swear to the correctness of the certificate attached to D5 ?

A. Yes.

Cross-examination by Mr. Weerasooria —

(Shown Schedule 5, the Balance Sheet up to 31-3-55 income account for the period 1-4-54 to 31-3-55). 10

Q. There are, on the left hand side 2 figures Rs. 30,290/- and 48,548/10 referred to in schedule 5 ?

A. Yes.

Q. The Rs. 30,290/- is the amount held over by the assessors ?

A. Yes.

Q. The figure Rs. 48,548/10 is not in D5 ?

A. It is.

Q. It is not in the computation in D5 ?

A. That amount is not specifically there, as I said before, every item in this schedule should be taken in conjunction with D5. 20

Q. Can you show in which item of the summary that sum is included ?

A. It may be included in the difference Rs. 55,932/82 on the 2nd page of D5. It starts off — nett income after deducting audit fees, part of Income Tax and Profits Tax 1951. The net figure is given there. The figure of Rs. 48,548/10 is taken into account in that figure.

Q. Will you show Court the working of it. ?

A. If the amount of Rs. 917,691/33 in schedule 5 is taken and if the amount of Rs. 861,000/- odd is deducted you get the Rs. 55,932/82, in that the 48,548/- is taken into account. 30

D5 is only a summary.

Evidence of
Dalton Wijeratne
Cross-examination

Q. That figure has nothing to do with the certificate that is given at the end of D5 ?

A. It has. We have said that we have prepared it on the basis of the balance sheets and accounts. We have prepared it on the basis of these accounts.

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued.

Evidence of
Dalton Wijeratne
Cross-examination
—Continued.

(Mr. Weerasooria states that Mr. Nadesan will continue the cross-examination of this witness from this point).

Cross-examination by Mr. Nadesan.

Q. D5 consists of a number of pages ?

10 **A.** Yes.

Q. You have first in D5 the statement — summary of cash received by Executors and Trustees as nett income and proceeds of realisation of capital as per the audited statement of accounts and balance sheets for the period 14-6-50 to 31-3-54 ?

A. Yes.

Q. In that connection is this correct?—you have first prepared a summary of the cash received by the Executors and Trustees as nett income and proceeds of realisation of capital as per the audited accounts for that period ?

20 **A.** Yes.

Q. In preparing that statement therefore you did not look into the accounts and balance sheets for the subsequent period ?

A. We did.

Q. Is it correct that this summary of cash received has been extracted solely from the audited statements of accounts and balance sheets for 14-6-50 to 31-3-54 ?

A. Yes.

Q. Therefore in preparing this summary D5 you only looked into the statement of accounts and balance sheets for the period 14-6-50 to 31-3-54 ?

30

A. Yes.

Q. Nothing else ?

A. We had a whole set of accounts with us.

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued.

Evidence of
Dalton Wijeratne
Cross-examination
—Continued.

Q. In preparing the summary, in extracting figures for this summary you looked into nothing else except the audited accounts and balance sheets for the period 14-6-50 to 31-3-54?

A. Yes, because these are receipts and payments.

Q. You extracted the figures?

A. On the basis of figures given in the accounts.

Q. For the purpose of extracting these figures in this summary you looked solely to the accounts and balance sheets for the period 14-6-50 to 31-3-54?

A. Yes. 10

Q. It is from those accounts and balance sheets that you extracted the figures which were embodied in this statement?

A. Yes. As I stated it is a summary of the accounts.

As I said earlier the statement summarises all accounts given in the balance sheets and accounts. We are primarily concerned in the accounts up to that date.

Q. You are only concerned with that period?

A. Yes.

Q. You are primarily, solely, finally and only concerned, in the statement, for the period 14-6-50 to 31-3-54? 20

A. Yes.

Q. Nothing else?

A. Yes.

Q. Is there a balance sheet for that period 14-6-50 to 31-3-54 and a statement of accounts?

A. Yes.

Q. Is it correct to say that in respect of 14-6-50 to 31-3-54 you extracted particulars from this particular balance sheet and accounts?

A. Yes. 30

Q. From this statement of accounts you were collecting the actual cash received and the actual cash disbursed?

A. Yes.

Q. The next period is 1-4-52 to 31-1-53. There is a balance sheet and statement of accounts for that period ?

A. Yes.

Q. In considering the cash actually received by the executors you looked only into that balance sheet and accounts for that period ?

A. Yes.

Q. For 1-4-53 to 31-3-54 you have a statement ?

A. Yes.

10 Q. You have prepared a summary of cash received and proceeded first to prepare the summary for the period 14-6-50 to 31-3-54 ?

A. Yes.

Q. That is the heading that you have given ?

A. Yes.

Q. When is it that you thought of preparing the summary for 1954 to 1957 ?

A. At the same time.

Q. After this you have another statement which is a summary of cash received 1-4-54 to 31-12-57 ?

A. Yes.

20 Q. That has also been similarly done ?

A. Yes.

Q. Now we come on to the payments made 14-6-50 to 1957 ?

A. Yes.

Q. It is correct you computed that by looking at the respective statements and balance sheets for that period ?

A. Yes.

Q. One period does not go into the other period ?

A. No.

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued.

Evidence of
Dalton Wijeratne
Cross-examination
—Continued.

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued.

Evidence of
Dalton Wijeratne
Cross-examination
—Continued.

- Q.** In this statement 14-6-50 to 31-12-57 finally what is the total payment ?
- A.** Rs. 2,122,037/55.
- Q.** In the statement the summary of cash received for the period 14-6-50 to 31-3-54 is ?
- A.** Rs. 2,449,604/75.
- Q.** The certificate on D5 — We have examined only the balance sheets and accounts of the estate of the late Mr. T. D. R. Wijewardene made available to us in respect of the several accounting periods, as stated in the above statement, audited by Mr. D. H. P. 10 Munaweera up to 31-3-57 and the one certified by Messrs. G. B. S. Gomes and C. E. L. Wickremesinghe, Executors, and attested by Mr. R. A. Nadesan, J.P. as from 1-4-57 — 31-12-57 all of which we are informed have been filed in Court in Testamentary Case No. 14315. We have not seen any of the books of account. We have taken the figures from these accounts and prepared a summarised and tabular statement of cash receipts and payments which we certify to be true and correct. According to this statement the total cash received by the Executors from 14-6-50 to 31-3-54 was Rs. 2,449,604/75 and that the total payments by the Executors 20 from 14-6-50 to 31-12-57 amounted to Rs. 2,122,037/55 ?
- This certificate does not include the summary of cash received from 1-4-54 to 31-12-57 ?
- A.** Yes.
- Q.** This certificate refers to cash received from 14-6-50 to 31-3-54 and total payments up to 31-12-57 ?
- A.** Yes.
- Q.** Why was this certificate confined to these periods ?
- A.** I do not know. I carried out the instructions given to us. That is to prepare the statement from these accounts which we had to 30 certify.
- Q.** Were you originally given instructions to prepare a summary of the cash received from 14-6-50 to 31-12-57 ?
- A.** The instructions have been carried out in my statement D5.
- Q.** Were you originally given instructions in writing ?
- A.** No.

Q. Who gave you the instructions ?

A. M/s. Abrahams.

Q. Were you given instructions to prepare a summary of cash received for the period 14-6-53 to 31-12-57 or for 13-6-50 to 31-12-54 ?

A. No. 14-6-50 to 31-12-54 and we were asked to certify that statement and also, we were told to prepare the subsequent receipts from 1-4-54 to 31-12-57, but we were not asked to certify that part of it.

10 Q. First of all you were required to prepare a summary of cash received by the executors and trustees for the period 14-6-50 to 31-3-54 ?

A. Though I said ' originally ' the instructions really came all together, but, this is the way we were asked to classify the statement.

Q. The original instructions to you were to prepare a summary of cash received from 14-6-50 to 31-3-54 ?

A. Yes.

Q. And to prepare a summary of the various payments made under various categories for the period 14-6-50 to 31-12-57, and you were asked to certify those together ?

A. Yes.

20 Q. That is cash received from 14-6-50 to 31-3-54 ?

A. Yes.

Q. Payments made from 14-6-54 to 31-12-57 ?

A. Yes.

Q. You were asked to give a certificate in respect of those two ?

A. Yes.

Q. You say simultaneously you were asked at the same time to prepare a statement for 1-4-54 to 31-12-57 but you were not asked to certify that ?

A. We were not specifically asked to certify it.

30 Q. From your point of view the certificate refers to the two matters in respect of which a certificate was necessary ?

A. Yes.

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued.

Evidence of
Dalton Wijeratne
Cross-examination
—Continued.

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued.

Evidence of
Dalton Wijeratne
Cross-examination
—Continued.

- Q. The 2nd page of D4 is out of place ?
- A. No, we were asked to prepare it.
- Q. There were two matters in respect of which you were asked to give a certificate ?
- A. Yes.
- Q. Those two matters will come one after the other so that the certificate will apply to those two ?
- A. Yes.
- Q. You were asked to prepare a summary of cash received from 14-6-50 to 31-3-54 ? 10
- A. Yes.
- Q. You were asked to give a summary of the payments for 14-6-50 to 31-12-57 ?
- A. Yes.
- Q. You were asked to certify those two ?
- A. Yes.
- Q. You have done that ?
- A. Yes.
- Q. You were also asked to prepare a statement or summary of cash received from 1-4-54 to 31-12-57 ? 20
- A. Yes.
- Q. Which you did ?
- A. Yes.
- Q. Which has nothing to do with your certificate ?
- A. No.
- Q. And which you did not certify ?
- A. No.
- Q. In D5 the other document at page 2 is only, may I say, an interloper ?
- A. When we were asked to do it we did it. We did all what we were 30
asked to do and sent them all together at the same time.

Q. Did you put the portion which you did not certify in between the others and send it ?

A. We were asked to do it and we sent it also up.

Q. Were you asked to certify two documents and in between put in this other document ?

A. No.

I do not know why we could not have certified it if we were asked to do it. We were not asked to certify it.

No. 12
2nd Respondent
Contestant's
Evidence
—Continued.

Evidence of
Dalton Wijeratne
Cross-examination
—Continued.

10

Q. Look at the 2nd statement you have prepared for the period ending 31-3-55 — schedule 5. Rs. 48,548/10 is the income tax paid ?

A. Yes.

Q. That is income tax for 1951/52 ?

A. Yes.

Q. It must have been paid at the year ending 1955 ?

A. Yes.

Q. That amount no doubt appears in your summary of cash for the period 1-4-54 to 31-3-55 ?

A. Yes.

20

Q. But it does not appear in your computation of payments for the period 14-6-50 to 31-12-57, it does not appear in the income tax year 1951/52 ?

A. It was not paid in that period.

Q. So a person looking at the financial position in 1951/52 would be justified in considering this payment of income tax, which may become due, as being one of the factors influencing him in the conduct of the affairs ?

(Mr. Kannangara objects to the question).

30

Q. If a person is assessing his financial position during the year 1952/53 would it be correct for him to assess his financial position without dating his liability, without accounting his liability ?

A. If I am asked to answer the question I would like to see other account books because there may be excess payments of the previous years, excess payments of estate duty. Without knowing the facts it is not possible to answer the question.

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued.

Evidence of
Dalton Wijeratne
Cross-examination
—Continued.

- Q. Conceding all excess payments, would a person who is assessing his financial position in 1952/53 not be bound to consider this item of money which is due to the Income Tax Dept. there may be expenses which may be set off, the question is would he not address his mind to the item of expenditure which may have to be met?
- A. I cannot say whether it will be met or not. I do not know what the position of the income tax payments is. I have only prepared a statement of cash received and payments. I cannot answer the question. Generally speaking, of course I would say, yes. 10
- Q. Would he, assessing his position take also into account the income tax that may have to be paid to the Income Tax Dept?
- A. One will have to take a number of factors into account, excess payments in one year, excess payments in estate duty *etc.*
- Q. Suppose for the last year the income tax has not been paid yet?
- A. I am sorry I cannot answer without knowing the exact position.
- Q. Suppose for the last year you earned sufficient on which income tax has to be paid?
- A. Yes.
- Q. You do not know what the amount is? 20
- A. Yes.
- Q. When you are asked to make a statement of your financial position will you not take that into account?
- A. You may take an estimate but you are not accurate.
- Q. The amount Rs. 48,584/10 does not appear in the statement of payments from 14-6-50 to 31-3-54?
- A. Any payment not made up to the period 31-3-54 would not appear in that period. Without seeing the original document I cannot say when a particular amount had been paid.
- Q. Your payments statement is for the period 14-6-50 to 31-12-57? 30
- A. Yes.
- Q. The income tax of Rs. 48,548/10 and 30,945/50 have been paid according to schedule 5 in that period?
- A. Yes.

Q. Have you included that in the payments from 14-6-50 to 31-12-57 ?

A. Yes, we have.

Q. Show where that is ?

A. If we take the concluding figure Rs. 917,691/33 and deduct from it the opening figure Rs. 861,758/67 you will get the nett figure of Rs. 55,942/82 ; so that has been taken into account.

Q. Obviously that is not what I am asking you, I am now considering the quantity of the payments ?

A. Yes, the payments.

10 Q. Look at the payments in D5, 1-4-54 to 31-3-55, you show various payments ?

A. Yes.

Q. Where is this payment of Rs. 48,585/10 the Income Tax for 51/52 ?

A. Our summary must be taken as a supplement to these accounts. We have summarised the payments. Similarly you might ask where is the payment of the audit fees.

Q. From 1-4-54 to 31-3-55 you have three headings ?

A. Yes.

20 Q. Executorship expenses, legal expenses, Profits Tax 1951 Income Tax 48/49, 49/50 ?

A. Yes.

Q. Do those correctly describe those items ?

A. Yes. These are items which are not contained in the income account. Those items contained in the income account we have not repeated. They are contained in the net balance.

Q. You are giving the payments made during 1-4-54 and 31-3-55 ?

A. Yes.

Q. You are first giving one item as executorship expenses Rs. 300/- ?

A. Yes.

30 Q. You give another item, legal expenses Rs. 31,262/11 ?

A. Yes.

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued.

Evidence of
Dalton Wijeratne
Cross-examination
—Continued.

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued.

Evidence of
Dalton Wijeratne
Cross-examination
—Continued.

- Q. Then there is the Profit Tax 1951 Rs. 10,250/25 ?
- A. Yes.
- Q. Then Income Tax 48/49, 49/50 as a debt ?
- A. That is actual payments made.
- Q. Where is this payment of this Rs. 48,548/10 being income tax for the year 1951/52 shown in this ?
- A. The Rs. 55,932/82 on the 2nd page of D5 will include that. There are certain payments reflected in the income tax account. The figures in this D5 are in addition to those payments.
- Q. Look at schedule 6 for the period 1-4-54 to 31-3-55, it is a profit tax paid ?
- A. Yes.
- Q. For the year 1951 in respect of the estate ?
- A. Yes.
- Q. Have you shown that under 1-4-54 to 31-4-55 ?
- A. Yes.
- Q. Now look at schedule 5 — Commissioner of Income Tax,—Profit Tax Rs. 22,947/50 has been paid ?
- A. Yes.
- Q. Have you shown that ?
- A. Yes.

(To Court : Your statement of cash received would be very much more than what is shown if these payments were shown ?

A. Yes.)

To that we would have had to go to the estate and find out several particulars, such as what payments were made to the Superintendent and other staff etc., we have accepted the figures given in the accounts.

- Q. Were you not asked, during the various years, to show precisely what the payments were during each one of the years ?
- A. No.
- Q. The receipts and payments ?
- A. No.

Q. The simple question is, why is it that this item—Profit Tax 1951 Rs. 10,250/25, has been put in this statement D5 and not the payment of Rs. 22,947/50 Profit Tax ?

A. Because one has been debited to the income account, that is Rs. 22,947/50 has been debited to the income account, the other is not. If that was debited to the income account we would not have shown it. That is the Rs. 10,250/25 in schedule 6.

Q. Does this total payments of Rs. 2,122,037/55 include this sum of Rs. 22,947/50 ?

10 A. No. That does not. That is debited to the income account, therefore it is not shown.

Q. So far as one is concerned with the actual payments made from 14-6-50 to 31-12-57, to Rs. 2,122,037/55 has to be added the Rs. 22,947/50 ?

A. Then that amount has to be added on to the receipt side also.

Q. You are an accountant of some standing ?

A. Yes.

Q. What is the meaning of this — certificate —

20 “ We have examined only the balance sheets and accounts of the estate of the late T. D. R. Wijewardene made available to us in respect of the several accounting periods, as stated in the above statement, audited by Mr. D. H. P. Munaweera up to 31-3-57 and the one certified by Messrs. G. B. S. Gomes and C. E. L. Wickremesinghe, executors, and attested by Mr. R. A. Nadesan J.P. as from 1-4-57 to 31-12-57 all of which we are informed have been filed in Court in Testamentary Case No. 14315. We have not seen any of the books of account. We have taken the figures from these accounts and prepared a summarised and tabular statement of cash receipts and payments which we certify to be true and correct. According to this statement the total cash received by
30 the executors from 14-6-50 to 31-3-54 was Rs. 2,449,604/75 and that the total payments by the executors from 14-6-50—31-12-57 amounted to Rs. 2,122,037/55.” ?

A. The total payments are based on the schedule that we have prepared, it does not include payments such as payments to the beneficiaries, to the Superintendent,— salary, etc., they are not in it. This certificate has to be taken into account according to the statements of accounts that were submitted to us. We have in the certificate said the “ nett income ” at the very start of it.

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued.

Evidence of
Dalton Wijeratne
Cross-examination
—Continued.

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued.

Evidence of
Dalton Wijeratne
Cross-examination
—Continued.

Q. In D5 the total receipts by the executors and Trustees from 14-6-50 to 31-3-54 amount to Rs. 2,449,604/75 ?

A. Yes. Our whole certificate must be read together because we have had no access to the account books : and as such we cannot determine the total receipts and total payments.

Q. Does this amount of Rs. 2,449,604/75 include the Rs. 55,932/82 ?

A. No.

Q. Therefore this item of Rs. 55,935/82 is not brought into the certificate you have given ?

A. Yes.

10

Q. In this statement from 1-4-54 to 31-12-57 which is not covered by your certificate you say this sum is deducted and shown ?

A. Yes.

Q. Your earlier answer was that this nett sum of Rs. 55,932/82 which you find in the summary of cash from 1-4-54 to 31-12-57 is not included in the Rs. 2,449,604/75 ?

A. Yes.

Q. This profits tax payment of Rs. 22,947/50 is also not included in the payments set out in D5 as Rs. 1,122,037/55 ?

A. No.

20

Q. So far as the amount shown in your certificate, this sum of Rs. 22,947/50 is not reflected in any of the amounts referred to there ?

A. It is reflected. It is included in the accounts given to us. It is not specially shown but it is reflected.

Re-examination :

D5 has 4 pages and an outer cover. I am not sure whether all 4 pages were bound in our office, but I remember preparing all four together. The 2nd statement of the receipts is not covered by our certificate, but it was prepared by us and it is accurate.

30

Q. The item of Rs. 48,548/10 is an item of expenditure incurred, and is shown in the account by the person who prepared the account as a deduction of income ?

A. Yes.

Evidence of
Dalton Wijeratne
Re-examination

Q. You were asked whether any person who was preparing these accounts in 1953 and had not paid the income tax should have taken that into account in assessing his position ?

A. Yes.

Q. Is it a correct way of maintaining accounts, to show a deduction such as Rs. 48,000/- from the income, and deduct that from the income of the subsequent years ?

A. That will be incorrect.

Q. You did not prepare these accounts ?

10

A. No.

Q. Do you know why it has been entered that way ?

A. No.

Q. Suppose provision had been made for it in the previous year's payments, is that a correct way of showing it ?

A. Yes.

Q. You have shown the nett income after making the payments ?

A. Yes.

Q. They have also shown various other items of payments ?

A. Yes.

20

Q. You went entirely on the accounts before you ?

A. Yes.

Q. Without verifying the accuracy of them ?

A. Yes.

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge.
2-11-59.

Mr. Kannangara calls :

E. E. C. Abeysekera (Mr. Weerasooria objects to the witness being recalled because he was once called, examined, cross-examined and re-examined for the petitioner, now he is being recalled by the contestant.

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No. 12
2nd Respondent-
Contestant's
Evidence
—Continued.

Evidence of
Dalton Wijeratne
Re-examination
—Continued.

Evidence of
E. E. C. Abey-
sekera

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued.

Evidence of
E. E. C. Abey-
sekera
—Continued.

Mr. Nadesan submits that if this witness is allowed to be recalled then in any case when the plaintiff's witnesses have finished giving evidence they could be recalled again by the defendant all over again.

Mr. Kannangara submits that this witness was always on the list of witnesses of the contestant. In the circumstances of this case, he moves for permission of court to recall this witness under section 165, if the court is of opinion that he has no right to call him as a witness.

ORDER

I allow the witness to be recalled.

(Sgd.) V. SIVA SUPRAMANIAM, ¹⁰
Acting District Judge.

Evidence of
E. E. C. Abey-
sekera
Examination.

E. E. C. Abeysekera—Sworn—recalled.

I am the Secretary of the Associated Newspapers Ltd. I received a summons from the contesting respondent in this case. I did not receive a summons from the executors at any stage of this case. On the earlier occasion I was called to give evidence when I was in attendance on the summons of the contestant.

Q. Subsequent to the receiving of the summons which brought you to court did you consult the executors?

A. No. I informed them that I had been summoned to produce 20 various documents.

Q. You remember the meeting of 8th March 1954, at which the Articles of Association were amended?

A. Yes.

Q. Have you got the minutes of that meeting?

A. Yes.

Q. That was a meeting of 8-4-1954?

A. Yes, I have the minutes of that meeting.

(Certified copy of the minutes are produced marked D44. M/s. Weerasooria and Nadesan have no objection to the copy being marked).

30

Q. The minutes show the voting?

A. Yes.

Q. There was a vote taken on the show of hands which was against some resolution ?

A. No. It was 5 votes for the resolution and 2 against, on the show of hands.

Q. Subsequently the votes were polled ?

A. Yes.

The total poll was 13,274 of which 9,955 would be 3/4. 10,604 were for the resolution and 2,670 were against.

Q. At that date the executors held 3,422 shares ?

A. Yes.

Q. On 30-3-57 there was an extraordinary general meeting of the company held ?

A. Yes.

Q. On that day what was done, was there any resolution passed ?

A. A resolution was passed with regard to the capitalisation of reserves and the issue of shares.

Q. You produce marked D45 a copy of the minutes of that meeting ?

A. Yes.

Q. There was Rs. 1,375,050/00 in the reserve ?

A. No, there was more than that.

Q. But the resolution capitalised Rs. 1,375,050/- ?

A. Yes.

Q. 13,500 ordinary shares were issued ?

A. Yes.

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge.
2-11-59.

Further hearing: 7/12, 8/12, 18-1-60 and 19-1-60.

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge
2-11-59.

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued.

Evidence of
E. F. C. Abey-
sekera
Examination
—Continued.

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80

7th December 1959.

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued.

Evidence of
E. E. C. Abey-
sekera
Examination
—Continued.

Resumed.— Same appearance.

E. E. C. Abeysekera—Sworn—recalled :

Examination— Continued.

(Shown D44). They are the Minutes of the Extraordinary General Meeting of 8th March 1954. On the last date I was asked about the voting and I said that the total votes polled at that meeting were 13,274. For the resolution there were 10,604 votes and against the resolution 2,670. On that date the executors held 3,422 shares. $\frac{1}{4}$ th of that would be 855 shares. In order to get the resolution through $\frac{3}{4}$ th majority was necessary. The Directors needed 9,955 votes.

Q. Contestant was entitled to 855 of the 3,422 shares held by the executors ?

A. I am not able to say what the contestant was entitled to. If you deduct 855 from 10,604, you get a figure of 9,749.

Q. Can you say whether or not the executors had to use the contestant's shares to get this resolution through ?

A. All I can say is that this was the number of votes which had been polled.

Q. If you look at D44 you will find that with the exception of the Executors, their respective wives, the Trustees, and Mr. & Mrs. Gunaratne, every other shareholder of this Company, of the family of Mr. Wijewardene and others voted against that resolution ?

A. I have to check that. (Witness goes through some Registers) There was one other name, P. C. A. Nelson, who votes for the resolution.

He was a working Director at the time. There were also those who were not present or those who had not filed proxy, numbering 246. On the last date I was questioned about D45, the resolution of 30-3-57 by which the Reserves of the Co. were capitalised. I have that resolution. That meeting was held on 30-3-57. Prior to that date I circularised the shareholders. (Shown a Circular dated 21-3-57 marked D46) This was the circular I sent out. I sent it out as Secretary of the Company. I acted on the directions of the Directors of the Company. In D46 I purport to set out the reasons for the resolution D45.

Q. I presume the reasons were given by you at the instance of the Directors of the Company ?

A. Yes. The circular would have been approved by the Board.

Q. Resolution D45 was opposed by the contestant Mr. P. S. Wijewardene, there was no poll taken but there was a show of hands?

A. According to the Minutes, the resolution was passed unanimously.

Subsequent to the resolution passed at the meeting on 30-3-57 the Directors of the Company, moved to have the borrowing powers increased. (Shown a document). This was a circular sent out by me. I produce marked D47 the circular dated 4.12.57 sent out by me to the members of the Company. D47 was sent out on the instructions of the Board of Directors. The statements in D47 were approved by the Board. The meeting referred to in D47 was fixed for and held on 13-12-57. On the 4th of December 1957 I gave notice of the Extraordinary General Meeting to be held on 13-12-57. (Shown a notice). I produce the notice marked D48. I produce as D49 Minutes of the meeting of 13-12-57.

(Mr. Kannangara states he will obtain and mark a certified copy of it).

The total number of shares in the A.N.C.L. Trust is 17,949 at this date. The 6,000 original shares, after adjustments arising from capitalisation and Issues, came to this figure. There were transactions in relation to these shares between the original allotment and the present time.

Q. The original 6,000 shares were transferred to the Trustees?

A. Yes.

Q. Thereafter 750 shares were transferred by the Executors to the Trustees?

A. There were transfers at various dates. There was one transfer by the Trustees to Mr. Neil de Saram, from the 6,000 shares, on 2-11-1954. On 20-1-55 there was a transfer to the Trust from Mr. Gomes and Mr. Wickremesinghe of 750 shares. The original trustees transferred 6,700 shares to Mr. L. M. D. de Silva and Mr. D. S. Jayawickrema. There have been transfers in 1959.

Q. How did these 6,750 shares reach the total of 17,949?

A. With the capitalisation of reserves and Issue of shares. Both were done simultaneously.

Q. The total shareholding increased to what?

A. There were 6,700 shares issued on 30-3-57 and 4,466 shares issued on 23-3-59, both the result of capitalisation and issue of shares.

(Shown a document)

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued.

Evidence of
E. E. C. Abey-
sekera
Examination
—Continued.

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20

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No. 12
2nd Respondent-
Contestant's
Evidence
—Continued.

Evidence of
E. E. C. Abey-
sekera
Examination
—Continued.

Q. Will you look at it and say whether that is a correct statement which purports to show the distribution of Associated Newspapers shares among the respective parties upto May 1959 ?

A. (Witness goes through a Register) The figures in the first two columns are correct, *i.e.* the shares held on 13-6-60 and after the new Issue on 12-12-51.

Q. All the figures in the vertical column are correct ?

A. Yes.

I produce the Statement as D50.

(Mr. Weerasooria states he has no objection to the document being 10 marked provided that only those parts that are admitted by the witness to be correct are treated as evidence.

I allow the document on that footing.

Acting District Judge.

Q. Look at the very last column—the position of the shares of the respective persons as at May 1959. Is that correct ?

A. Yes. The figures of the last column of the document are correct.

Q. The columns in between the second and the last set out the transactions among the respective parties whose names are set out ?

A. There may have been other transactions as well. 20

Q. The 3rd column shows that the Voluntary Settlement Trust shares came down from 6,000 to 5,950 ?

A. Yes.

Q. Mr. Neil de Saram's shares have gone upto 50 ?

A. Yes.

On 2-11-54 the Trustees transferred 50 shares to Mr. Neil de Saram. The 3rd column registers that.

Q. Will you then admit that the 3rd column is accurate. There may have been other transactions ?

A. 50 shares have been transferred on 2-11-54. 30

The date at the top of the 3rd column should be 2-11-54 in respect of those particular transactions. The 4th column is headed 3-9-54. On

that date, the Settlement Trustees shares go up to 6,700 and the Executors' shares have dropped to 2,627, according to the Statement.

Q. On 3-9-54, the Executors transferred 750 shares to the Trust?

A. The transfer was actually registered on 28-1-55. 3-9-54 is the date of the transfer deed.

Q. Will you admit that the 4th column is also correct except for the date?

A. Except for the date.

The date given is the date of deed and not the date of registration of the transfer.

10

Q. The 5th column shows nil against Mr. Neil de Saram and 50 shares against Mr. J. A. Maartensz?

A. Yes.

Q. In Oct. 1955 did Mr. Neil de Saram transfer the 50 shares he had to Mr. J. A. Maartensz?

A. Yes.

Q. So the 5th column correctly sets out the transactions between these parties?

A. Yes, as between Mr. Neil de Saram and Mr. J. A. Maartensz in respect of 50 shares.

20

In the statement D50, in the 6th column, under date 9-3-56 there is a figure of 51 against Mr. D. E. Maartensz and 143 against Mr. C. E. L. Wickremesinghe. On 9-3-56, Mr. C. E. L. Wickremesinghe transferred 51 shares to Mr. D. E. Maartensz.

Q. Making D. E. Maartensz as holding 51 and reducing Mr. Wickremesinghe's share to 143?

A. Yes.

The 6th column is correct so far as transactions between these parties are concerned. On 7-9-56, under Column 7, 90 appears against Mr. L. M. D. de Silva and 57 against Mr. D. E. Maartensz.

30

Q. In September 1956 Mr. L. M. D. de Silva transferred 6 shares to Mr. Maartensz?

A. On 21-3-57 there has been a transfer of 6 shares from Mr. L. M. D. de Silva to Mr. D. E. Maartensz. The date against column 7 is wrong; it should be 21-3-57. The transaction is correct. In

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued.

Evidence of
E. E. C. Abey-
sekera
—Continued.

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued.

Evidence of
E. E. C. Abey-
sekra
Examination
—Continued.

the 8th column, against Mr. D. E. Maartensz, the word "nil" is shown. On 23-9-57 Mr. D. E. Maartensz transferred 57 shares to C. E. L. Wickremesinghe, thereby increasing Mr. C. E. L. Wickremesinghe's shares to 200 from 143. Column 8 correctly sets out the transactions between Mr. D. E. Maartensz and Mr. C. E. L. Wickremesinghe, except that date is incorrect; it should be 23-9-57. Column 10 is dated 14-1-58. Against Mr. L. M. D. de Silva there appears the word "Nil." On that day Mr. L. M. D. de Silva had 90 shares. In January 1958, he transferred 90 shares to 4 other shareholders. After that he had no 10 shares in the Co. With that transfer he ceased to be a shareholder. The 90 shares were sold by Mr. L. M. D. de Silva as follows: 14 shares to Mrs. G. B. S. Gomes, 16 to Mr. G. B. S. Gomes, 30 to Mr. L. C. Gunaratne, and 30 to Mr. C. E. L. Wickremesinghe. The transactions in column 10 are also correct.

- Q. Right through 1950 to 1959, the Trustees have not purchased any shares of the A.N.C.L. They have not increased the shareholding by the purchase of A.N.C.L. shares sold during the period?
- A. There were issues of shares.
- Q. Shares which were offered by shareholders were not bought up by 20 the Trustees?
- A. Yes.
- Q. There was no attempt by the Trustees to increase the shareholding of Mr. Ranjit Aggabodhi Wijewardene?
- A. They did not purchase any shares.
- Q. Apart from the transactions shown in D50 there were other shares sold during the period?
- A. There were share transactions.

The total shareholding of the Trustees in May 1959 was 17,866 shares. 133 shares shown in the last column were held by Mr. J. A. Maartensz. 30 7,125 shares were held by the executors of Mr. D. R. Wijewardene. 147 shares were held by Mrs. G. B. S. Gomes. 1,600 shares were held by Mr. G. B. S. Gomes. 128 shares were held by Mrs. L. C. Gunaratne. 560 shares were held by Mr. L. C. Gunaratne, 128 shares by Mrs. C. E. L. Wickremesinghe, 575 shares by Mr. C. E. L. Wickremesinghe. Mr. P. S. Wijewardene held only 517 shares. 1/4th of the shares held by the executors of Mr. D. R. Wijewardene as at May 1959 would be 1,781. Half the shareholding of the Trust would be 8,933 shares.

- Q. Are you aware that on a distribution of the Executors' and Trust shares among the respective beneficiaries, all save Mr. P. S. Wijewardene 40

wardene will have more shares than half the shareholding of Mr. Aggabodhi Wijewardene ?

A. I am not aware of the details.

I am aware of the various changes in the Directorate of the A.N.C.L. (Shown a document).

Q. Will you accept this statement as a correct statement of the changes in the Directorate between 16-6-50 and 3-10-59 ?

(Mr. Weerasooria objects to the evidence as being irrelevant.

Mr. Kannangara states that the evidence has a bearing on the delay of the executors to distribute. It is necessary for him.

ORDER

In view of Mr. Kannangara's explanation, I allow the evidence to be led.)

A. What are the dates in the first column.

Q. Those would be the dates on which the changes take place ?

A. In the first group of names against 16-6-50 there is the name of Mr. D. R. Wijewardene. He died on 13-6-50. This is strictly not correct. He would automatically cease to be a Director on the date of death. Mr. P. C. A. Nelson has been appointed a Director on 15-12-49. Mr. D. R. Wijewardene died on 13-6-50. On that date the Directors were Mr. G. B. S. Gomes, Mr. L. M. D. de Silva, Mr. C. E. L. Wickremesinghe and Mr. P. C. A. Nelson. On 31-3-51, the Directors were Mr. L. M. D. de Silva, Mr. P. C. A. Nelson, Mr. G. B. S. Gomes and Mr. C. E. L. Wickremesinghe. On 13-6-1951 the Directors were the same. On 13-2-52 the Directors were the same. On 21-6-52 the same 4 Directors and Mr. Lal Chandra Gunaratne were registered as Directors. Mr. L. C. Gunaratne was appointed on 14-6-52. On 6-11-52 the Directors were Mr. G. B. S. Gomes, Mr. C. E. L. Wickremesinghe, Mr. P. C. A. Nelson, Mr. Lal C. Gunaratne, and Mr. David Ernest Maartensz. Mr. L. M. D. de Silva ceased to be a Director on 30-9-52. Mr. D. E. Maartensz was elected a Director on 6-11-52. On 26-1-53, Mr. D. E. Maartensz, Mr. G. B. S. Gomes, Mr. C. E. L. Wickremesinghe, Mr. P. C. A. Nelson and Mr. L. C. Gunaratne were the Directors. Mr. D. E. Maartensz was not the Managing Director. He became Chairman of the Board.

Q. He had been Chairman from the date of his appointment to the Board ?

A. Mr. D. E. Maartensz was appointed Chairman by a resolution passed at a meeting on 11-12-52.

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued.

Evidence of
E. E. C. Abey-
sekera
Examination
—Continued.

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued.

Evidence of
E. E. C. Abey-
sekera
Examination
—Continued.

Q. As long as Mr. L. M. D. de Silva was on the Board he was Chairman of the Board ?

A. He was appointed Chairman of the Board after the death of Mr. D. R. Wijewardene, after 13th June 1950.

He continued as Chairman of the Board till his resignation on 30-9-52. On 7-1-54 the Directors were Mr. D. E. Maartensz, Mr. G. B. S. Gomes, Mr. C. E. L. Wickremesinghe, Mr. P. C. A. Nelson and Mr. L. C. Gunaratne.

Q. On 5-4-1954, the following were the Directors, Mr. D. E. Maartensz, Mr. G. B. S. Gomes, Mr. C. E. L. Wickremesinghe, Mr. P. C. A. Nelson, Mr. L. C. Gunaratne and Mr. George Neil de Saram ?

A. Mr. Neale de Saram was appointed on 24-3-54, at which time Mr. D. E. Maartensz, Mr. G. B. S. Gomes, Mr. C. E. L. Wickremesinghe, Mr. P. C. A. Nelson and Mr. L. C. Gunaratne were Directors.

On 24-3-54 Mr. G. N. S. de Saram was appointed to the Board. From that date, Mr. D. E. Maartensz, Mr. G. B. S. Gomes, Mr. C. E. L. Wickremesinghe, Mr. P. C. A. Nelson, Mr. L. C. Gunaratne and Mr. G. N. S. de Saram were Directors. The Company registered a change of Mr. D. E. Maartensz ' address on 10-6-54.

Q. The change was from " Flat 20 Galle Face Court, Colombo " to Rendelsham, Wickham Hill, Hassocks, Sussex ?

A. My record shows only a change of address at that date.

(To Court :

The new address is given on a subsequent date).

Q. The change was effected after a certain resolution was passed by the Company enabling Directors to reside abroad ?

A. Yes.

Q. On 11-4-55 was there another change of address of Mr. D. E. Maartensz from Rendelsham, Wickham Hill, Hassocks, Sussex, England, back to Flat 20, Galle Face Court, registered ?

A. On 22-4-55. I have not got the record of the new address in this book.

Q. On 9-8-55 George Neil de Saram resigned from the Board ?

A. He ceased to be a Director on 18-10-55. No, I am sorry, on 17-8-55 he resigned.

On 18-8-55 Mr. James Aubrey Maartensz was appointed to the Board. After he was appointed to the Board, he was appointed Chairman of the Board. On 18-10-55 Mr. J. A. Maartensz ceased to be a Director and

he was re-appointed on 26-10-55. On 13-1-56 Mr. D. E. Maartensz ceased to be a Director. He was appointed to the Board 12 days later on 25-1-56. On 22-12-56 Mr. D. E. Maartensz retired from the Board and Mr. D. S. Jayawickrema was appointed to the Board. Thereafter, upto 9-1-59, the Directors were Mr. G. B. S. Gomes, Mr. C. E. L. Wickremesinghe, Mr. P. C. A. Nelson, Mr. L. C. Gunaratne and Mr. D. S. Jayawickrema. Mr. J. A. Maartensz resigned on 31-12-58 and he was not on the Board on 9-1-59. The other Directors continued till 30-6-59 on which date Mr. P. C. A. Nelson resigned. After the resignation of Mr. J. A. Maartensz, Mr. D. S. Jayawickrema became Chairman of the Board.

No. 12
2nd Respondent
Contestant's
Evidence
—Continued
—
Evidence of
E. E. C. Abey-
sekera
Examination
—Continued

10 Q. From the date of death of Mr. D. R. Wijewardene in 1950 upto date the Trustees of the Settlement Trust were the Chairmen of the Board ?

A. Mr. J. A. Maartensz, Mr. D. E. Maartensz, Mr. D. S. Jayawickrema were Chairmen of the Board.

Mr. L. M. D. de Silva also was a Chairman of the Board. The working Directors as well as Chairmen of the Board are paid salaries. The salary paid to the Chairman of the Board varied. I have no records to show how much Mr. L. M. D. de Silva was paid as Chairman of the Board. I have a resolution in regard to the remuneration to Mr. J. A. Maartensz, under date 29th August 1955, which reads "It was further recorded that Mr. J. A. Maartensz having been appointed Director of the Co., on 18-8-55 the remuneration payable to him as General Consultant and adviser be calculated at Rs. 2,000/- per month from the 18th to the 28th August 1955, inclusive. It was resolved that with effect from today the emoluments of Mr. J. A. Maartensz, Chairman of the Board, who in addition functions as General Consultant and Adviser be: "Salary Rs. 3,500/- per month; Expense Allowance Rs. 500 per month." The salary paid to the Chairman of the Board from the date of Mr. D. R. Wijewardene's death varied. I cannot trace the Minutes with regard to the salary paid to Mr. L. M. D. de Silva. I cannot say whether it was substantially the same as that paid to Mr. J. A. Maartensz. It is too far back for me to say. At the time of the appointment of Mr. Jayawickrema, I am aware of Mr. L. M. D. de Silva's visit to Ceylon. I am not aware that he stayed at Temple Trees. (Shown a document) The signature on the document appears to be that of Mr. L. M. D. de Silva.

20 Q. As Secretary of the Co., were you not familiar with this signature ?

A. It is several years since he left.

40 I cannot identify his signature with certainty.

No. 12
2nd Respondent
Contestant's
Evidence
—Continued

Evidence of
E. E. C. Abey-
sekera
Examination
—Continued

Q. What was the fair value of the shares of the A.N.C.L. on 31-3-54 ?

A. I have no record of the fair value as at 31-3-54. The fair value is calculated on the 31st of December each year.

The fair value as at 31-12-54 is not recorded in the book. It is recorded somewhere else.

Q. Has the value of the share fallen since 1950 ?

A. That depends — there has been Capitalisation and Issues of shares that would affect the values.

Q. Have the dividends declared since 1950 fallen — since the death of Mr. D. R. Wijewardene ?

10

A. It is not as high as it used to be in the last few years but there has been no fall in the sense that there has been a progressive fall ; there has been no progressive fall.

Since 1949-50, dividends have fallen. Lake House owns shares in the Press Trust. A.N.C.L. owns 60 per cent of the shares in the Press Trust. It was formerly Reuters. The Press Trust bought over Reuters' interest. Reuters is a world-wide news agency. The Press Trust is principally for serving local newspapers, but not on the basis as Reuters.

Q. Have Directors of the Co., done various trips abroad on account of the Press Trust ?

A. I cannot say. I cannot speak for the Press Trust.

Q. In 1954 has Mr. C. E. L. Wickremesinghe been absent from the Island on the business of the Press Trust ?

A. I would not know what he would do as Director of the Press Trust.

Q. Was he absent from the Island on the business of the A.N.C.L. ?

A. I will have to check it up but not with these records. They are not available here.

Q. The movements out of the Island of Mr. C. E. L. Wickremesinghe on behalf of Lake House between 1950 and 1957 you will be in a position to give ?

A. Yes.

Q. You were a Director of the Press Trust ?

A. At the start for about a year and a half or two years. I am not certain.

In 1947 there was a new Constitution for Ceylon and in February 1948 there was a Ceremonial at the Assembly Hall. The Duke of Gloucester attended. Mr. D. R. Wijewardene was naturally interested in that.

No. 12
2nd Respondent-
Contestant's
Evidence
—Continued.

Q. He got down a painter, one Mr. Floyd ?

A. I know there was a man named Floyd who was painting but I do not know about the transactions. He was here painting, about the time February 1948.

Evidence of
E. E. C. Abey-
sekera
Examination
—Continued.

Q. Are you aware of the fact that payment was made to Floyd or on account of Floyd by the Lake House Press and debited to his account ?

A. I was not the Secretary of the Company at that time. I cannot recollect.

On 31-12-49 I was not the Secretary of the Company. With regard to the movements out of the Island of Mr. C. E. L. Wickremesinghe, I will have to get the information from Mr. Wickremesinghe. It is not recorded in the books of the firm. When a Director of the firm goes abroad on the business of the firm a record would have been made. It will have to be looked for. It has to be obtained from his office. The Company's books do not record the trips made by the Director.

Minutes of Meetings would show his absence from the Meetings.

(To Court :

Directors' Minutes will not show whether a Director was out of the Island or not.)

I have the Minutes from 1947.

Cross-examination by Mr. Nadesan :

The dividend rate would have reference to the number of shares also. Since Mr. Wijewardene's death, as a result of capitalisation of Reserves, the share capital has increased very much. That would have an effect on the rate of dividend declared since Mr. Wijewardene's time. Wages of employees, since Mr. D. R. Wijewardene's death, have gone up very much, on a number of Industrial Awards ; they have roughly doubled. That would also affect the rate of dividends.

Evidence of
E. E. C. Abey-
sekera
Cross-examination.

Cross-examination by Mr. Wikremenayake : Nil.

Cross-examination by Mr. Samarawickreme : Nil.

Re-examination :

Advertising revenue has increased and the sale price of newspapers has also gone up.

Evidence of
E. E. C. Abey-
sekera
Re-examination

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge.

7-12-59.

Further hearing tomorrow

No. 13

Proceedings before the District Court

and

Orders made by Court

8th December 1959.

Appearances as before. Errors in proceedings of 2-11-59 corrected, of consent.

Mr. Weerasooria hands in a motion dated 4-12-59 in regard to the distribution of certain properties which are not in controversy between the parties. He states that notice of this motion has been given to the contestant and that the other parties are all willing to accept that motion. 10

Mr. Dias states that he has no objection to accepting the property which the executors now seek to distribute. He mentions that the contestant had filed an action under the Trusts Ordinance to compel the distribution of property that was not in controversy and in that action an assurance had been given to his client by the other side that they be filing a motion in this case in regard to the distribution of the property that was not in controversy and that that application has been withdrawn. He states that the present motion has been filed in pursuance of that undertaking. He wishes, however to submit that it should be possible for the executors to distribute certain other property 20 in addition to those mentioned in the motion. He submits that the only portion of Galpokuna Estate which is in dispute is Field No 1, and it should be possible for the executors to hand over possession of the undisputed portion of Galpokuna that should go to the contestant. Certain alternative methods of distribution of Galpokuna had been filed by the executors on the footing of whether Field No. 1 forms part of Galpokuna or not and possession can now be given to the contestant pending the decision of the dispute excluding Field No. 1 and adjustments made later after the decision of the Court in regard to Field No. 1. Mr. Dias also states that the executors can file an account and distribute to the contestant the share of income collected by them from all 30 properties after December 1957.

Mr. Weerasooria states that the only matter before this Court is the motion filed by him on which he wishes an order to be made. He states, however, that the executors will give consideration to the request made by Counsel for the contestant in regard to the distribution of the other assets referred to by him.

Mr. Kannangara states that the property now sought to be distributed should have been distributed at least two years ago by the executors and that no specific authority of court is necessary for that purpose. He had raised certain issues relating to the payment of interest by the executors on property 40 not distributed and he wishes to make it clear that, his acceptance of the property now sought to be distributed should not be taken to be an admission on his part that the executors could not have distributed this property earlier

or that the sanction of Court now applied for was necessary to enable them to distribute the assets referred to in the motion. The provisions of Section 741 have no application. Mr. Kannangara also mentions that the distribution applied for in the motion is unfair in that although the executors propose to distribute to the wife of one of the executors certain fields at Udabaddawa Estate, they have not attempted to distribute the undisputed portion of Galpokuna belonging to the contestant and Mrs. Gunaratne.

No. 13
Proceedings before
the District Court
and Orders made
by Court—
8-12-59
—Continued.

Mr. Weerasooria further submits that there is one matter which has not been referred to in the motion to which he wishes to draw the attention of
10 Court. He states that a sum of nearly two lakhs is payable to the Aggabodhi Trust and that sum is available in cash. It had been mentioned by the contestant that instead of the payment of cash a charge on the other property could have been created. In the event of the Court holding that cash was not payable and a charge could have been created, he wishes some reservation to be made in regard to it in the Order.

Mr. Kannangara points out that the contestant's position was that distribution need not have been delayed on the ground of shortage of cash as it was open to the executors to have created a shortage. If at the present moment the executors have sufficient cash, there is no need to create any charges and
20 the executors can pay the amount due to the Trust in cash.

Mr. Kannangara states that irrespective of the date on which distribution should have been effected, there is at present in the hands of the executors income collected from the estate. The contestant has no objection to his share of the debt due to the Aggabodhi Trust being met out of that income.

The other parties also consent accordingly.

ORDER

I authorised the distribution set out in the motion filed by Mr. Weerasooria without prejudice to the rights of the contestant to contend that such distribution should have been effected at an earlier date.

30 As regards the debt due to the Aggabodhi Trust, the executors are authorised to make the payment in cash out of income which is now in their hands regardless of the date of distribution.

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge.
8-12-59.

Mr. Kannangara moves to close his case reading in evidence D1 to D50.

Mr. Wikremenayake states that the contestant had undertaken to prove certain documents and the documents had been allowed to be marked subject to proof, but these documents have not been proved. He refers to page 250
40 and to documents D10 and D11. He states what were marked were copies and not the originals.

No. 13
 Proceedings before
 the District Court
 and Orders made
 by Court
 8-12-59
 —Continued.

Mr. Kannangara states that the originals had been handed over to him by Mr. Maartensz and he now marks the originals instead of the copies. He is prepared to call Mr. Maartensz as a witness if necessary as Mr. Maartensz is in Court.

Mr. Weerasooria states that he would accept documents D10 and D11 without Mr. Maartensz being called as a witness. He states, however, that in regard to letters written by the contestant, the contents of these letters will not be evidence unless the contestant is called.

Mr. Wikremenayake withdraws his objection and consents to the documents being marked. 10

Mr. Kannangara closes his case reading in evidence D1 to D50.

No. 14
 Addresses to
 Court

No. 14

Addresses to Court

Mr. Kannangara addresses Court :—

I wish to address in the following order :—Assembly Hall painting, passage to Mr. Aubrey Maartensz, legal fees of Messrs. de Sarams, question relating to 1,000 shares claimed by the trustees of the Settlement Trust, question of Galpokuna, date of distribution. I wish to address on Issue 13 first. The petition in this case is a petition for judicial settlement of the accounts. The meaning of the petition is that the executors have performed their duties according to law, that they having administered the estate in that way have prepared an account of their administration and they came to court to obtain the sanction of the court to the account so prepared. What they must do under the Will, they must do regardless of the judicial settlement proceedings. They can come to court and ask for directions. When they came for a judicial settlement, they came merely to have their accounts passed. The submission is that this is a fact which the executors must have been aware. They have come to court after making their decision for a settlement of the accounts. The prayer asking for directions and orders is not a prayer to be made to this court. It is not a prayer that they can make use of to absolve themselves of the liability under Section 23 of the Trusts Ordinance. The Will has nominated the trustees also. The submission will be that their attitude to the whole question of administration has not been upon a legal basis and that considering the station in life of the executors and the station in life of the lawyers, the firm of lawyers, it seems inconceivable that they were not aware of the law. They say that the correct date of distribution is 31-12-57. Assuming that is accepted, one must examine clause 15 (1) of the Will. The executors say that the provisions of Clause 14 were fulfilled. The delay to distribute has nothing to do with the alleged opposition of the deceased to the contestant's marriage. The language in the Will is not capable of misunderstanding. The submission is that if they come and say they were *bona fide* in asking that the court do make an order, that must be construed as a pretext. No one could have mis-

understood the wording of the clause. There is no evidence before court that they were unable to distribute. They have not sought to explain their default. The contestant's properties have been kept since 1-1-58. The argument was that since there was a dispute in regard to Galpokuna Field No. 1 they did not know how to distribute. That is no answer. If there was a dispute or differences of opinion, they should have come to court. They cannot wait for nine years and then come and ask for directions of court. The fact that the heirs don't agree to certain things that the executors do is no excuse for their delay. They were bound to distribute. If the contestant felt the distribution was wrong, he must take action according to law. The contestant had asked in 1951 to refer the matter to court. The executors have done so many things which show clear discrimination. The executors cannot say they failed to perform their duties because of the disputes. They should pay interest upon the properties in their hands undistributed on the due date on which there has been no dispute. The court will hold that interest should be payable not merely from 1-1-58, but from an earlier date because through negligence and breach of trust they held on to the property of the beneficiary in breach of the terms of the Will. Interest is payable even on the disputed properties. The question of interest will apply to everyone of the issues.

20 Assembly Hall Painting — The Clause of the Will concerned is Clause 7 (1). Mr. Gomes admitted that this has been given to the contestant. The objection to the exclusion of this is contained in paragraph 5 of the objections. The Issues are 4(a) (d). Mr. Weerasooria's opening address at page 11. The documents are P1, P5, P24—P27, P37, P39, P96, P107, D1, D13, D14, D15, D18—D20. Evidence of Mr. Cyril E. S. Perera at page 27, E. W. Atukorale at pages 27—34, Mr. Gomes at page 107 and 269, 277, 323. It is the contestant's case on the evidence that the Assembly Hall painting was painted by Mr. Floyd who was brought down in 1948. Mr. Abeysekera was called as a witness. Mr. Floyd's passage was paid for by the deceased and also the passages for his wife and children. He was maintained here by Mr. Wijewardene and his brother, Dr. Wijewardene. He painted on materials supplied by Mr. D. R. Wijewardene. The painting was at Warrington at the date of deceased's death. It was a painting which the deceased must have construed as one of his paintings considering his relationship with Mr. Floyd and the fact that before Mr. Floyd left Ceylon all his paintings were handed to the deceased, considering that Mr. Wijewardene insured them, considering that the executors thereafter inventorised this picture among others as part of the property of the deceased and paid duty on it and continued with the insurance policy. In between this period there was in fact a transfer of 12 pictures from D. R. Wijewardene to Dr. D. E. Wijewardene, which were excluded from the policy. It is a fact which the executors could not have forgotten. No executor was entitled upon any claim to transfer possession of a legacy to a third party. The defence of the executors, I regret to say, is inconsistent and it does appear on a reading of the evidence that there was a deliberate attempt by somebody to mislead. Atukorale in examination-in-chief pretended that the picture was never in Mr. Wijewardene's custody. He said it was somewhere else for 4 years. In cross-examination it transpired that before he was put into the witness box by the executors he was taken to the office of M/s F. J. & G. de Saram and matters were explained to him. He was shown various documents. One must assume that these documents were available to the executors at the very beginning. It was put to that witness that by D1 this was insured. In re-

examination they produced a whole series of letters which show that Atukorale had been handed possession after Mr. Wijewardene's death from either Warrington or Lake House, that it had been done after some attempt had been made to get authority from Floyd and that it had been removed by him on a letter written by one Alwis, an employee of Lake House. Court will not accept the evidence of Atukorale. He was giving evidence after many years. It could not be the truth. It may be that somebody made a terrible bungle of the whole thing. When court examines the evidence of Atukorale, it does seem that he did not know, after having been examined by the lawyers before he got into the box, whether it was in Mr. Wijewardene's custody and from 10 where he took custody. Who is it who hid this matter from the court? Did they expect that Atukorale would not be cross-examined. The petitioners' case was that this was not one of the pictures that belonged to the deceased. If the petitioners say that there was a mistake, the submission is that it should be rejected. This same position that Atukorale tried to take up in the witness box was taken by Messrs. de Saram in a letter to the contestant that at the time of the deceased's death it was not in his custody at Warrington. Mr. Gomes gave the lie direct to that. He said he never instructed Messrs. de Saram. It may be that Atukorale got hold of the painting. Mr. Gomes was trying to reconstruct what happened. His reconstruction does not do any 20 credit to his memory. He said before it was passed they looked into certain files and obtained legal advice. The files are not before the court and the legal advice is not before the court. This is a matter they should have gone into. A person would have been very careful about a matter like this. Another matter for regret is that when the contestant wrote to de Saram's and asked them for this picture, there was no reply. Mr. Gomes' evidence is that he cannot say that a reply was sent. If a reply had been sent, it would have been produced. The fact that no reply was sent is apparent from a subsequent reply which they sent. In 1959 they put a witness into the box and say this was in some cold storage somewhere and the deceased never had it. The other 30 matter is whether Mr. Cyril E. S. Perera's evidence would take the case for the executors any further. The contestant accepts the value given to this picture by Atukorale, namely, Rs. 10,000/-. Refers to evidence at page 27. His part in this was entirely indirect. This evidence does not show that the Assembly Hall painting did not belong to the deceased. It does not show that the deceased surrendered his rights to the painting. Mr. Floyd painted on materials supplied by the deceased. What was the arrangement? Mr. Wijewardene took possession of it. We knew that the deceased made provision for the passage of Floyd, his wife and children. Mr. Perera's evidence shows that he knows nothing about this. It is completely hearsay evidence. When 40 was the payment made? Does he say? The executors now say that they made the payment. He does not say when the price was fixed. He himself has not met Floyd. As a matter of fact it was fixed after the deceased's death. The question really before the court is whether the executors were entitled to take a decision on this matter and do away with the property of the estate upon material they had. The person who handed possession to Atukorale is Alwis, an employee of Lake House, and not the executors. There could have been an arrangement like this; that he painted for the deceased and the deceased paid him for painting. The presumption is that the pictures are Mr. Wijewardene's specially when they are found to be in his possession. If 50 a payment was to be made to Floyd, it was a payment to be made to him for having done a job. Evidence at page 28. This was the best picture in that

lot. He has got it and he is keeping it. Evidence at pages 30, 31 and 32. At de Saram's office he had seen all these letters. Could he have any doubt as to when he took the picture and from where? Evidence at page 33. The correspondence is not produced. He tries to make out that he saw Mr. Perera and certain payments were made to Floyd in the lifetime of the deceased. It is false. The accounts of the executors show that it was paid after the deceased's death. Evidence at page 34. Mr. Floyd was not called. Refers to P24-P27. They must be read in this order:— P25, P24, P26 and P27. This contains some understanding of one Alwis who has not been called. It
10 may be that the executors are now covering up their negligence. We do not know whether the executors invited Atukorale to take this. How do we know? They cannot rely on an understanding expressed by Alwis. Atukorale was specifically asked whether he went to the office of de Saram's. If he was shown these letters, he could not have said that these were not in the custody of the deceased. Is it conceivable that he was not shown these documents? Could he have forgotten the facts? First, he was sure that from 1948 when it was painted it was in his custody. It is strange that this identical thing is repeated earlier in a letter, written to the contestant by de Saram's. The evidence given
20 by Atukorale was that all pictures except this were taken over by Mr. Wijewardene and paid for during his lifetime. Evidence of Mr. Gomes at page 107. It is a new position, that none of the paintings of Floyd were taken in the lifetime of Mr. Wijewardene. On what basis did the executors take over the pictures, pay out of the estate funds and pass on to the contestant. Evidence at page 269.

Adjourned for Lunch

(Sgd.) V. SIVA SUPRAMANIAM
Acting District Judge.
8-12-59.

8th December 1959.

30 Resumed after lunch. — Same appearances

Mr. Dias refers to the Order made by me this morning allowing the application of the executors to distribute certain property. He submits that in respect of Fields 1, 2 and 3 of Udabaddawa which the executors propose to distribute to Mrs. Nalini Wickremesinghe a reservation should be made that the parties to whom Galpokuna Estate would be allotted would be entitled to a right of way over the said fields of Udabaddawa to gain access to Galpokuna.

Mr. Weerasooria agrees with Mr. Dias' submission. He states that P76 refers to the right of way.

40 **ORDER**

Let the transfer of fields 1, 2 and 3 of Udabaddawa be subject to the right of way referred to.

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge.

Mr. Kannangara continues his address :

Vide page 107. Mr. Gomes' position was that Mr. Wijewardene did not take any of the paintings of Mr. Floyd; that the executors exercised some option and purchased all, save the Assembly Hall painting. What right had they to do that? Mr. Gomes' position is contradictory of Atukorale's evidence. Mr. Weerasooria's position was that some pictures were purchased by Mr. Wijewardene. The contradictions only show that they do not know about it. They have included it in the Inventory and paid tax on it. Can it be said that the testator knowingly disposed of property which did not belong to him. Mr. Gomes' position is that the testator did not own any of the pictures. There is no evidence that by Clause 7 the testator disposed of any other pictures. *Vide* page 269 — paintings were not the property of the deceased. They paid insurance for the Assembly Hall painting. They cannot say they overlooked. *Vide* page 271, middle — re D18. *Vide* 272 bottom. The agents of the executors gave contestant a false excuse. The agents of the executors have not given evidence. *Vide* D1 — deceased himself insured. *Vide* item 42. *Vide* first endorsement dated 21-9-49 — 12 deletions by Mr. D. R. Wijewardene himself. The second endorsement is on 15-9-50, after Mr. D. R. Wijewardene's death. If as the executors try to make out there was one valuable painting the testator did not want, why did he not return it? Why did he keep property which was not his? Why did he continue to insure with his money? The second endorsement shows that the executors took over, made an inventory and transferred the policy to themselves. Executors cannot contest the title of the deceased. They have to defend his title, not pass over to somebody on examination of files. *Vide* evidence at page 323 — "brought to his notice in 1948." That is not a correct statement. Mr. Gomes' position was different right through earlier. *Vide* Mr. Cyril E. S. Perera's evidence. He does not say he was asked to negotiate for the purchase but on fixing the price. He was not asked to fix the price of all the paintings. He says subsequently there was a price fixed for all except the Assembly Hall painting. Mr. D. R. Wijewardene would not have left the matter in doubt. *Vide* page 271 — "Mr. Weerasooria states that the painting was inventorised and estate duty was paid."

Re Mr. Aubrey Maartensz' passage — Issue 7. *Vide* 8th para. Mr. Maartensz is referred to as "his friend" in para 2 of P1. All knew that and trusted him. All were anxious to have him here. He came by plane. What they told him when they got him down we do not know. Did they inform him his presence was urgently required? Did they invite him to come down by air and, if so, why? Have they satisfied court that there was such urgency to get him down by air? Having come here, what happened? He did not take office as executor or trustee of the Settlement Trust or Aggabodhi Trust. Having come, he gets on the Board of Directors of A.N.C.L. and draws a salary of Rs. 3,500. The matter is entirely in the discretion of court. He has been in Ceylon, inter-meddling, in the testamentary sense. He knew there were clashes and everybody wanted him here, but he did not take office. He has marked his appearance in this case as a Trustee of the Aggabodhi Trust which has not come into existence. It has not seen the light of day. executors hold money in trust for the beneficiaries. Before they spend anything they must satisfy court it was absolutely essential. Executors must satisfy court that that payment was necessary. *Vide* Statement D attached to the Balance Sheet

for the period 14-6-50 to 31-3-52 — “Return Air Passage.” *Vide* page 10 of evidence — named in the Will but did not take office. *Vide* opening in regard to the matter. What was the advice, what was the necessity for the advice — they must satisfy court on that. *Vide* evidence in chief at pages 89 and 104 and under cross-examination at pages 255 to 257. There is no evidence as to when Mr. Wickremesinghe came down. *Vide* page 256 — he has been acting as executor but did not take office.

No. 14
Addresses to
Court
—Continued.

Re legal fees—Issues 6 and 10. *Vide* P96 to 102. Mr. Gomes’ evidence is that Mr. Wickremesinghe dealt with these matters. The opinion of an executor as to reasonableness is not relevant. There are certain items in P101
10 which are not referred to in the Accounts at all. The items should be taxed. *Vide* **Holsinger v. Nicholas** (20 NLR 417). Accounting was not given to Munaweera. Were the executors entitled to entrust maintenance of accounts to the lawyers? The firm as Accountants, not as lawyers, should have given evidence as to the volume of work. *Vide* judgement in **D. C. Colombo 12561**. Fees M/s. F. J. & G. de Saram charge cannot be any different to what any other Proctor could charge.

Re the 250 shares—Issues 3a and 3b, 8, 9, 11 (at page 19), 12. *Vide* contestant’s objections 1c, 3 and 4. By P2 the testator created a Settlement
20 Trust under which certain shares were transferred to Trustees — 6,000 specifically mentioned. Subsequently the Company decided to issue a further number of shares on some basis and testator was entitled to 1,300 odd. The resolution had been passed earlier; the issue was pending. Settlement Trustees are entitled to 1,000 out of the 1,300. That was there from the inception. No action was taken on it till a few years later. Executors sought the advice of heirs. They have gone to Mr. H. V. Perera for advice. Documents appear to show that there was a joint interview by the Trustees and the executors, with or without legal advisers. After the interview, they went back; something
30 happened: they decided to ask counsel that the opinion was given on the basis of some statement which somebody prepared. Counsel said “You said there was an arrangement between the testator and the trustees — that the Trustees were to control till Aggabodhi came of age.” A lot of delay was due to this matter. The contestant’s submission is that the 1,000 shares could not go to the Settlement Trustees. Mr. Gomes says the executors were in doubt and because they were in doubt they went to the three daughters and got their consent to the transfer of 750 shares to the Trustees and left the others because the contestant objected. It is not proper conduct. The question is one of construction of the Settlement Trust. There was influence brought to bear by the Trustees. 1,000 shares of the Trust would have made
40 a difference to the control of A.N.C.L. That was the biggest newspaper concern in Ceylon. However eminent one may be, control of a newspaper gives a sense of power not to do anything improper. A wrong statement of facts was made to Mr. H. V. Perera before they got his opinion, which they tried to cure by signing a written statement. Without the 1,000 shares they would have had less than half. After the testator’s death, the Trustees continued as Chairman of the Board, drawing a handsome salary. Mr. Aubrey Maartensz drew nearly Rs. 4,000/-. This quarrel over the 1,000 shares about which the executors have a doubt was a quarrel between the Trustees and the contestant. Trustees desired to keep a control of the A.N.C.L. Although the matter is one of construction, the evidence must be examined—re the conduct of the executors in
50

paying various sums of money on behalf of the Trust, various transactions about which there were no records. He does not suggest anything sinister; there is no suggestion of fraud, but Mr. D. E. Maartensz while a Trustee and sitting on the Board of Directors, was also legal adviser of the executors. It is incredible that properties of this value were dealt with in the way it was. Somebody — Mr. L. M. D. de Silva, Mr. Maartensz, Mr. C. E. L. Wickremesinghe — must have seen what contestant is now submitting today. It must have struck them. If they did not see that, it is sheer negligence. How would the transfer of shares to the contestant in March 1954 have affected the resolution to alter articles of association, enabling Directors to reside permanently in England. Executors could not have failed to realise the conflict in the matters. 10

Counsel state that this case has been fixed for 18th and 19th January but it is unlikely that the case will be concluded by then, and wish that some further dates of hearing be fixed.

Accordingly, I fix the following further dates of hearing in this case :—
9-2-60, 29-2-60 and 1-3-60.

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge
8-12-59. 20

18th January 1960.

Trial resumed.— Same appearances.

Mr. Kannangara continues his address :

As regards the 1,000 shares and whether they should go to the Settlement Trust or the estate of Mr. Wijewardene, the Issues are 3 (a) and 3 (b) at page 17; 8 and 9 raised by Mr. Walter Jayawardena at page 18; 11 at page 19 raised by Mr. E. B. Wikremanayake, and Issue 12 raised by Mr. Walter Jayawardene at page 19. Clauses 1c and 3 and 4 of the Statement of Objections of the contestant deal with the matter. The Voluntary Final Account, note to Schedule I, part I, and the item regarding Ordinary shares in Schedule 3 of part I, are relevant. The relevant documents are: II, produced by the Trustees, P1, P2, P3, P38, to P36, P90 to P95 produced by the executors, D2, D3, D5, D6, to D12, D44 to D50. The evidence of Mr. Abeysekera at pages 47 to 58 and 361 to 367, and of Mr. Gomes at pages 100-102, 108-109, 183, 185, 193, 210, 211, 233 and 234 relates to the point. 30

On the 9th of August 1948, by P28, the Company resolved to increase the share capital, and, on 9th February 1950, at a Directors' meeting at which the testator Mr. D. R. Wijewardene was the Chairman, it was resolved to issue 2,000 shares to existing shareholders in proportion to the shares held by them. *Vide* P39 — Minutes. The next important date is 16th February 1950. 40
Circular P30 was issued to Mr. Wijewardene offering him 1,396 shares. On 28th February 1950 Mr. Wijewardene executed P2. On 7th March 1950, he signed a cheque for Rs. 69,800/- which was the amount of the Call on him for the 1,396 shares, and sent it with a covering letter P31 — application for shares. The submission is that although in the Settlement Trust P2 he had

used the words “cause to be allotted,” he made no application to cause the shares to be allotted to the Trust. His application was acknowledged by P32 of 7-3-50 — by the Company. There was a Directors’ Meeting held on 6-4-50 at which Mr. Wijewardene was present and the applications were noted. Nothing was done to give effect to the Testator’s words in the Settlement Trust : “cause to be allotted.” Mr. Wijewardene died before that. On 26-5-50 he wrote his Will P1. He does not make it clear, whatever his intention was, that he had allotted or caused to be allotted the shares in question to the Trustees. He died on 30th June 1950. On 13th September 1950, all the other shareholders were allotted the shares. At a Directors’ Meeting it was decided that no action should be taken in respect of Mr. D. R. Wijewardene’s shares. *Vide* D2. The Final Call was due on 15th September 1950. The Final Call was paid by the executors. On 21-12-50 the Trustees and/or the executors obtained the opinion of Mr. H. V. Perera. On 9-1-51, there was an application for Probate, and Probate was issued on 21-3-51. On the 27th of March 1951, the Settlement Trustees requested the executors by P90 to allot to the Trustees the 1,000 shares. On 30-3-51 a letter containing a statement of facts — on which contestant relies — was submitted to Mr. H. V. Perera, and he was requested to state whether that Statement of facts was the statement on which he gave his opinion on 21-12-50. On 23-4-51 Mr. H. V. Perera replied by P92c. On 2-6-51 the executors informed the contestant by P92 that they would be transferring the shares unless the beneficiaries objected. On 4-7-51 the contestant wrote to Mr. David Maartensz. On 7-7-51 Mr. Maartensz replied by D10. The request by contestant, according to D10, was for a conference when Mr. L. M. D. de Silva would be available for discussion. On 16-7-51 D11 was sent in reply to D10, where contestant stated the purpose was to avoid litigation. On 10-8-51 D12 was received in reply to D11, and contestant was told “if you resist, we will go to Court.” On 12-12-51, the Directors resolved to Issue 1,396 shares to the executors. From that date nothing happened till on the 8th of March 1954 the Directors endeavoured to alter Article 115a of the Articles of Association to enable a Director to reside abroad. Executors sought legal opinion but nothing was done. *Vide* proceedings of the meeting of 8th March 1934. On 3-9-54 they transferred 750 shares to the Settlement Trustees on the excuse that they got the permission of the three ladies : On 28-1-55, 750 shares were registered — *vide* P36. *Vide* papers filed in these proceedings by the Settlement Trustees.

The question is, “What is the basis on which the executors say that these 1,000 shares belong to the Settlement Trustees. There appears to be a conflict between the position of the executors on which they entered upon the Administration and the position on which they filed accounts and the evidence of Mr. Gomes. His evidence was that they were and are in doubt about the 1,000 shares and came to court. Mr. Weerasooria in his opening has not stated the basis on which they think these shares should go to the Trust. *Vide* petition filed on 24-2-59 by the intervenients, Mr. L. M. D. de Silva and Mr. D. S. Jayawickrema. Their position is that there had been a transfer of the 1,000 shares. If that were the only position, the point would be simply one of construction of P2 ; but, in addition, they have placed before court the opinion of counsel.

Mr. Weerasooria states that he produced the opinion of counsel because counsel for contestant wanted it.

Mr. Kannangara continues :—

Vide P92 — it refers to a copy of opinion dated 21-12-50 and copy of statement of facts sent to counsel. The opinion shows that it is purely a matter of construing P2 but, as the evidence connected with the administration of the estate stands, they acted on another presumption — presumption of a contract. If it was not purely a question of construing P2, if they were relying on some other arrangement or contract on which Mr. H. V. Perera gave his opinion, the question of prescription arises. *Vide* para 3 of P2. The Trustees of the Settlement Trust have taken up the position that there was a transfer. They realised that if there was no transfer there was no trust, on account of Sec. 6 of Trust Ordinance. Construing P2, can one assume there was a transfer? It is clear from the wording of “C” that there has been no transfer of these shares, whereas there had already been a transfer of 6,000 shares. *Vide* “B” — refers to 2,000 further shares of Rs. 100/- which have been issued but have not yet been allotted. On a reading of P2 it cannot be said that there had been a transfer of 1,000 shares. There is a form for the transfer of shares — according to the Articles. There has been no such transfer. The 6,000 shares had already been transferred. The words “cause to be allotted” are significant, because, very shortly after, the testator, had to do some thing relating to the shares. He signed application P31 — which is undated. *Vide* cheque dated 7-3-50. There is an endorsement on that: “sent to bank 8-3-50.” Deceased had an opportunity to “cause the shares to be allotted” directly to the Trust. *Vide* P2 — 15 (1) (a) — refers to “not including ordinary shares which form the subject of a voluntary settlement referred to in Clause 14.” The only shares which form the subject of a settlement were the 6,000 shares. The other shares did not form the subject of a settlement because, without an actual transfer, there cannot be a trust. “Subject of a Voluntary settlement” refers only to the shares which had already been allotted at the time or which he had caused to be allotted — either actually transferred or caused to be allotted. P2 was drafted by lawyers, one of whom was a Trustee. They would have been aware of the provisions of Sec. 6 of the Trust Ordinance. Even if the contestant’s position in regard to clause 15 is not accepted, the 1,000 shares would form part of the Residue. They do not become part of the Trust. *Vide* Section 6, Trust Ordinance — particularly (e). This is not a Trust declared by Will, as will be seen from an examination of Section 5. P2 created a trust only in respect of the 6,000 shares. At the time of writing, the author had an intention of transferring a further 1,000 shares but he intended that he would transfer them or cause them to be transferred or allot them. In the absence of an act by him either transferring them or causing them to be allotted, the question is whether those 1,000 shares form part of the Trust. Testator acted by P31 where he did not endeavour to cause them to be allotted; having used those words specifically, one week later, he does an act without causing them to be allotted to the Trust; he “caused them to be allotted” to himself. The author of the trust could have realised that, if he wished to allot to the Trust, he was wasting stamp duty by transferring to himself first. This was a revocable trust. He had a clear intention of revoking the Trust. There is no evidence that testator had changed his mind about the 1,000 shares between the 28th of February and say May, when he wrote his Last Will. It is clear from his conduct. The argument put before Mr. H. V. Perera and by which the executors sought to persuade the contestant is that there was an intention on testator’s part to give control of Lake House to Mr. L. M. D. de Silva and

Trustees. Executors acted on that understanding and put forward that understanding, but did not put it down in the Statement of facts or the pleadings. Testator's conduct soon after P2 is relevant. *Vide* words of Clause 15. Considering that the document was prepared by one who was a Trustee himself, who, very likely, attended the conference — Mr. David Maartensz, the matter could have been put beyond doubt. He would have known that until there was a transfer they did not form part of the Trust. A specific clause could have been put in the Will that the testator grants the 1,000 shares to the Trust. In any case, the 1,000 shares do not become part of the Trust, as the

10 Trust Ordinance provides. On the pleadings, executors come to court on the footing that there has been a transfer. The Testator presided at the meetings. He excluded them in the distribution in Clause 15. He could have transferred those 1,000 shares to the Trust. The words "partly paid" were interpolated in the Will at the very end. That shows how carefully the document was drafted and executed. Executors' position is that there was an agreement to transfer the 1,000 shares, on which the transfer was made.

If Court holds that the executors have transferred property of the estate to the Trust, regardless of the fact that they made use of the shares at the meetings, the question of interest would come in. The dividends from those shares

20 should come to the estate. The executors should be called upon to pay interest. It was insinuated that the estate was held up because the contestant took up a certain position in regard to the alleged arrangement between the Trustees and the testator that the control of Lake House should be in the hands of Mr. L. M. D. de Silva. The documents will show the contestant's position. When they forwarded a statement of facts to him, an opinion, and the Circular P91 and asked for his view, contestant acted *bona fide*. There were contradictions on the face of P92. Contestant asked for a conference, which the executors turned down, on the basis that Mr. H. V. Perera's opinion put the matter beyond any doubt. Everybody thought the matter would be

30 taken to court but nothing was done for almost 3 years. The transfer was made after the executors had the meeting at which there was strong opposition. If court holds the 1,000 shares did not form part of the trust and the executors had no business to transfer those shares, an order for interest should be made, and dividends from the shares should be brought into the estate. According to P92, executors forwarded a letter dated 2-6-51 re issue of ordinary shares — addressed to contestant as a beneficiary. The opinion is cited there. The copy of the letter of 27th March addressed to the executors, referred to in P92, is P92b. On receipt of P91, contestant wrote a letter "of the 4th instant." *Vide* D10 dated 7th July from Mr. David Maartensz to contestant. On 16th

40 July, contestant replied by D11. *Vide* D12 of 10-8-51. The Trustees should have taken a decision of court. Mr. David Maartensz had no objection to seeing the contestant. The executors produced P94 and P95 through Mr. Gomes who said it was the intention of the testator that the youngest son should have at least twice the number of shares and so on. The executors waited three years. The opinion of Mr. H. V. Perera P92a clearly established the fact that when they sought the opinion, with which to convince beneficiaries, a statement had been made to him that Mr. Wijewardene and the Trustees had an arrangement to transfer to the Trustees sufficient shares to give them control over the business of the Company, and the Trustees had agreed to

50 look after the Company, for a certain period contemplated by the parties. There has been no attempt to place evidence before court of an agreement,

like this, but the opinion was obtained on a representation that there was a clear and definite arrangement that the Trustees were to control during the minority of Aggabodhi Wijewardene. The total shares in the Company, were 11,500 before the new allotment of 2,000 shares. If the 2,000 were allotted, the total would be 13,500. They felt, and so represented, that, in addition to the 6,000, they should get another 1,000, which would make it 7,000, which would be more than half the total of 13,500. The Trustees and the executors endeavoured to transfer the 1,000 shares to the Trust for that purpose. The opinion was obtained on some verbal representation, and they subsequently sent the statement P92b with a covering letter. The opinion was 10 obtained in December 1950. The statement of facts was sent on 30-8-51. The contestant relies on P92b. *Vide* paras 4 and 5. *Vide* reference, "he did not request the Company, to allot 1,000 shares to the Trust." The opinion was obtained by the Trustees to convince the executors and the executors used it to convince the beneficiaries. The facts given to Mr. H. V. Perera were wrong. The objects of the Trust was to enable the trustees to exercise voting rights in respect of the holding of Aggabodhi between the date of death and grant of probate, not to give the Trustees control during Aggabodhi's minority. The opinion given by Mr. H. V. Perera was on the statement that the arrangement was something else. The conference was 20 arranged by the Executors and the Trustees. On the executors' documents it is clear that the Settlement Trust was set up for the purpose of exercising voting rights in respect of the large share-holding between the testator's death and the granting of probate. Probate was obtained after getting the opinion of Mr. H. V. Perera. When the statement went to Mr. H. V. Perera, he replied by P92c on 23-4-51, after Probate. It is addressed to M/s. de Sarams. Someone who did not read P92c wrote D12 to contestant. In spite of the opinion, no action to transfer was taken. It is strange for them to say "we have transferred the 750 shares on the consent of the three ladies; we now want yours." The 1,000 shares should be retransferred to the estate, whether as part of the 30 residuary estate or not, and interest should be payable by the executors, and dividends should be brought into the Final A/c. The executors have not sought in this case to base any claim to the shares on the grounds on which they sought legal opinion. They have sought to place the evidence of Mr. Gomes in support of para 10 of P92b. *Vide* P94 and P95. The testator must have known that his sons-in-law held sufficient shares to destroy the "family balance." Only the contestant held less shares. Others held more if the wives' shares were joined to the husbands' shares. P94 is on the basis of the Trustees being entitled to 1,000 shares and P95 on the basis of Trustees not being entitled to the 1,000 shares. P95 shows that if Ranjit gets only 3,000 shares there is 40 a disturbance. Mr. Wijewardene probably intended to give Ranjit, but the question is whether he gave effect to the intention and whether there has been a transfer of the shares. The executors seek to import into the Will a presumed intention. How far can that be accepted, considering the shares of the sons-in-law. Mr. and Mrs. Gomes held 2,520 shares, Mr. and Mrs. Wickremesinghe 1,722½, and Mr. and Mrs. Gunaratne 1,721½. Each of them has more than the contestant. *Vide* D50 showing the movement of the shares from the date of death to May 1959. Mr. Gomes said his understanding was that Aggabodhi should have more than double the shares held by anyone of the other children. *Vide* evidence of Mr. Abeyskera. There have been sales of 50 shares. Nobody made an attempt to purchase these shares in the market to increase the holdings of Aggabodhi. Although there is an Aggabodhi Trust

in terms of the Will and the Trustees had sufficient funds in their account they did not increase the holdings. If they were acting on the presumption that they were acting on behalf of Aggabodhi, it is strange that Mr. L. M. D. de Silva should transfer his shares to certain others.

No. 14
Addresses to
Court
—Continued.

Mr. Weerasooria states the Executors and Trustees acted according to the directions of the Testator.

Mr. Nadesan points out that Mr. L. M. D. de Silva was a Trustee and could not sell to himself.

Mr. Kannangara continues :

10 Mr. L. M. D. de Silva was not a Trustee of the Aggabodhi Trust. Testator could not have given effect to the intention with regard to holdings of Aggabodhi unless he circumscribed the activities of his sons-in-law on the share market. If they went on purchasing the balance could not have been maintained. The intention of the testator was really with regard to the holding of the shares in the interregnum. *Vide* evidence of Mr. Gomes at page 233, re sending of P92 and the despatch of letters to the contestant. He said he was not aware of it. He was not aware that contestant had been brushed off. According to Mr. Gomes the opinion was never clear — it is still in doubt. Mr. Gomes' evidence is that they were not partly paid shares at
20 the time of the Will. Mr. Gomes was not aware that the statement of facts was sent after the opinion was obtained. The statement of facts was sent by the Trustees to the executors. *Vide* evidence at pages 236, 237, 238. Mr. Gomes claimed responsibility for the statement. Mr. Gomes gave his reasons for the way they acted and why they transferred the 750 shares. *Vide* evidence at page 239. Mr. D. S. Jayawickrema was appointed by L. M. D. de Silva against the wishes of every one of the beneficiaries on a matter of principle. When Mr. L. M. D. de Silva came to Colombo the expenses were charged to the Trust Account. Now the Trustee is the Chairman of the Board and controls Lake House. Obviously, they acted by an understanding that
30 they are entitled to control Lake House, but whether they could on that understanding hang on to the estate for even longer than the 9 years set out in the Will is a moot point. *Vide* evidence at page 242 re amendment of Clause 115 (3). Articles of Association of Associated Newspapers were amended to enable one or both Trustees to reside abroad at the same time that they thought they were entitled to control Lake House. *Vide* page 243, 246, 247 — evidence re Mr. L. M. D. de Silva. Mr. de Silva could not have had any knowledge of the arrangement whereby he was to control Lake House, because, since 1952, he did something which would negative such knowledge — he left Ceylon and resided in England, and has been a Privy Councillor. He did not resign his
40 Trusteeship. *Vide* page 248. Evidence at pages 249 and 250, 251 is very important. Mr. Gomes was aware that contestant objected to the transfer of 1,000 shares. He did not know contestant's request for a conference was turned down by Mr. L. M. D. de Silva. D12 was put to Mr. Gomes — at page 251. There cannot be any question of the administration being delayed by the contestant objecting to the transfer of the 1,000 shares. Although the executors by D12 told contestant the matter was clear, nothing was done for 3 years.

All the Wijewardenes objected to the amendment of the Articles — *Vide* II, D7a, D44. *Vide* Abeysekera's evidence at pages 363, 370 and 371, Mr. Gomes' evidence at 239 to 242, 246 to 248, 257, 258, 280 to 284. Why did the Trustees delay for 3 years? They threatened to go to court but did not. They did not transfer for 3 years.

Mr. Nadesan states that if the executors had the shares in their names, they could have amended the Articles.

Mr. Kannangara continues :

In December, when they increased the borrowing powers, they used the shares again. On the question of interest, Court must consider that executors made use of the shares to enable the Trustees to reside abroad and to increase borrowing powers. The Trustees sat on the Board of Directors and controlled, and drew substantial sums — also in pursuance of the understanding which they did not seek to prove. There is no issue raised about *mala fides*, there is no allegation of fraud, but these are matters that would have influenced their minds. On the Issue as to whether there has been delay in administration, Court must consider that they unjustifiably delayed. They should not have thought the 1,000 shares belonged to them, they should not have represented wrongly to Mr. H. V. Perera, they should not have circularised the beneficiaries and refused discussions. There were subconscious influences which delayed the administration. Although the Testator says Galpokuna should be immediately surveyed and divided, they waited 6 years to divide.

If the position is that there was a contract, it is not an enforceable contract because it would conflict with P2, which is always revocable. Executors can justify the transfer only on the footing that they are bound to do what the testator bound himself to do. Oral evidence on that would not be admissible. Have the Trustees any legal right to the transfer against the estate? The Trust Ordinance itself provides the answer. *Vide* Section 5 (2). P2 does not create a transfer. Can the author who has said that he will create a trust and create a transfer be compelled if he had not died? The executors could not be placed under a greater liability to transfer than the author himself. The action against legal representatives the executors have is that which they had against the author himself. It was held in England that if the Trustees are purely volunteers, they cannot enforce the Trust. *Vide* 1939 (1) **Chancery 329**; in **re Price 1917 Law Reports Chancery Division 234**. English law comes in under Section 2 of Trust Ordinance. This matter is a question of construing P2, and on the plain reading of it there has been no transfer or expression of intention to transfer or to cause to be allotted. The Testator did not transfer or cause to be allotted. He did not take steps to cause them to be allotted. The 1,000 shares were not transferred to the Trust, and under Section 6 of the Trusts Ordinance they did not become part of the Trust.

Re Galpokuna Estate, the Issues are 2, 2a and 2b as raised by Mr. Weerasooria and amended by Mr. Jayawardene at page 17; the material evidence, that of Mr. H. A. Abeywardena at pages 19 to 26, of Mr. Edwin A. Peiris, Surveyor, at pages 34 to 37, 41 to 47, of Mr. A. A. Perera, Surveyor, at pages 82 to 87, of Mr. Gomes at pages 92, 93, 96 to 100, 268, 269, 287, of Mr. Marcus

Fernando at pages 325 to 343. Re Accounts, *vide* Voluntary Final Account Schedule 3, re Block A, Schedule 5 re block B and Note X to Schedule 5. Paras 1a and 2a of the Statement of Objections set out contestant's position.

No. 14
Addresses to
Court
—Continued.

Deceased owned Galpokuna Group — a coconut property in extent 616 acres, 3 roods 14.5 perches. *Vide* report of Mr. Vangeyzel, P76. Admittedly, the Group consisted of Galpokuna Division in extent 502A. 1R. 1.5P and Udabaddawa Division of 114A. 2R. 13P.

Mr. Nadesan says these are not admitted.

Mr. Kannangara states that according to the executors, the contestant
10 and Mr. Nadesan's client there were two Divisions.

Mr. Nadesan states he admits Galpokuna Group consists of two estates, one Galpokuna Estate and the other Udabaddawa Estate, but he does not concede that Galpokuna Division coincides with Galpokuna Estate or Udabaddawa Division with Udabaddawa Estate.

Adjourned for Lunch.

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge.
18-1-60.

18th January 1960.

20 Hearing resumed after lunch.

Mr. Kannangara continues his address :—

If the trust does not constitute a transfer and there is no transfer independent of the trust, then one cannot construe a transfer from the wording of the trust. There is no evidence before the Court on it except an understanding that Mr. Gomes had. The question is: Can an agreement be construed to be an undertaking by the testator to transfer the shares. It cannot be done. It is an irrevocable act.

The dispute has arisen over the construction placed by the executors on clause 15 (1) of the Will read with clause 20. If the contention of the contestant is accepted by the Court the schedule 3 part I will have to be amended.
30

In support of the 3 facts I mentioned earlier the first is it is an estate of 616 acres 3 roods and 14.5 perches and known as Galpokuna Group. The report of Mr. Vangeyzel — P76 referred to. It was stated that there were two estates by the client of Mr. Nadesan — Galpokuna Estate and Udabaddawa Estate. Udabaddawa is 111 acres 1 rood and 13 perches. P76 was admitted without Mr. Vangeyzel being called. Clearly it is one estate but there are 2 divisions Galpokuna Division and the Udabaddawa Division. The valuation report of Mr. Vangeyzel gives the two divisions. There are the fields Nos. 1, 2

and 3 in the Udabaddawa Division. Then there is the list of buildings. Field No. 3 the mill is valued without the machinery in it. The mill is in the Udabaddawa Division. At page 3 of the report it gives the valuation of the division. The next valuation is of the Galpokuna Division. In that also the fields are given, there are 11 fields. Then Mr. Vangeyzel goes on to value the fields and the buildings. At page 7 of P76 he states — value of Udabaddawa Division only Rs. 241,941/64 value of Galpokuna Division only Rs. 896,000/- odd. All were aware that there were 2 divisions. There cannot be any doubt that there are two divisions but it is one estate.

I submit that on this document alone there is the admitted statement by 10 all parties that the Galpokuna Estate consists of 2 divisions the Udabaddawa Division and the Galpokuna Division. The contention of Mr. Nadesan was that there are 2 estates the Galpokuna Estate and the Udabaddawa Estate. There is no evidence at all in support of it.

P77 referred to “I was asked to value Galpokuna Estate in 2 portions of equal value.” Those were the instructions given. Then he states he had been asked to review the value in view of the market value.

The next documents are D35 and D36. They are documents maintained by the agents of the executors in reference to the estates. The first entry is in 1947. Records have been maintained on the basis that there were two 20 separate divisions — Galpokuna Division and Udabaddawa Division. There is no doubt that in this Galpokuna Estate there were two divisions Galpokuna Division and Udabaddawa Division. Even the crop records have been maintained on that basis throughout 1947, 1948 up to 1954. That is a period of nearly 7 years. That is 3 years before the death of the testator and 4 years after his death. The records were maintained separately for the two divisions in respect of Galpokuna Estate. Marcus Fernando's evidence is that the division is in that way and the records are maintained in that way. In the cross-examination he stated that the estate is managed also on that basis.

The other book D36 is the progress of work. It refers to Galpokuna 30 Division and the Udabaddawa Division. D36 is a printed book, begins with the year 1955/56. In the printed form itself of the Lanka Estate Agency it is stated Galpokuna Estate. It is a book specially prepared for this estate. The two divisions are set out up to 1958/59.

I next refer to the document produced by Mr. Nadesan 3R1 and 3R2. 3R1 is a letter by M/s. de Sarams dated 22-8-56. There is a note of the surveyor himself at the back of it that Udabaddawa Division was 114 acres and the Galpokuna Division 500 odd acres. There is the instructions too — value the entire estate as a whole. The instructions in it are referred to. The other evidence on which I rely is the evidence of the surveyor and Mr. Marcus 40 Fernando. Admittedly there is the estate of Galpokuna and it has two divisions. The two divisions are clearly marked, the acreages are noted, the extent of each division is known. The testator himself had this knowledge when he wrote the Last Will. .

What constructions should be put on clause 15 (1) ?

No. 14
Addresses to
Court
—Continued.

“ a divided half of Galpokuna Division of my Galpokuna Group .” It is useless for anyone to say that there is no division of Galpokuna Estate. That is the division of the testator himself. Clause 15 (3) refers to the other portion of the Galpokuna Group. Clause 15 (2) refers to all that divided portion of Udabaddawa Division. It is quite clear that there is a group and there are two divisions.

Clause 21 — Galpokuna Division with 11 fields is what the testator wants divided into 2 portions soon after his death. The instructions to Mr. Vangeyzel were first divide the fields 1 to 11 then take off field No. 1 and divide fields 2 to 11. No one has got into the witness box and given evidence that the Galpokuna Division consists of anything other than fields 1 to 11 ; that it consists of anything other than what is contained in the records of the estate as maintained by the agents of the executors.

Their case appears to be that upon certain advice, that in a plan prepared by Mr. Peiris on 5-10-36 P21 to P23 Mr. Peiris has presumably, following instructions of D. R. Wijewardene included field No. 1 of Galpokuna in a tracing he prepared of Udabaddawa and said this is Udabaddawa Division including field No. 1.

The fact is that H. A. Wijewardene had coupled the title deeds relating to the 193 acres shown in the tracing — the purpose why it was done is unknown.

When the executors have taken out field No. 1. from the Galpokuna Estate — fields Nos. 1 to 11, and added it on to another portion of the executors' wives, it is for them to explain it. By including field No. 1 in the Udabaddawa Division they may have thought they were making a more equitable division. If the testator wanted an equal distribution he could have said that. Before the executors state that the testator's intention was to give an equal division they must prove the other divisions that the testator had done. Page 3 of P76 referred to, there reference is made to the mill in Udabaddawa, the machinery in it has not been valued. Clause 21 should have nothing to do with the valuation. After the writing of this Will or before there have been portions of land been bought and added on from time to time. For the purpose of the division of Galpokuna Estate and the Geekiyana Estate they should be taken into account — the land shown in the most recent plan. The executors have not placed any evidence to show which is the most recent plan, or which was the most recent plan at the time of the testator's death. The plan referred to is that of 1936. There is no evidence to show which is the most recent plan. What they rely on is a tracing. Peiris prepared a plan of this estate in 1936, from that plan he prepared a tracing which is what they rely on. The person who made that tracing does not say that that is the Udabaddawa Division.

What is meant by clause 21 ? 3R2 referred to. The acreage given in 3R2 is different from the acreage given at the outset as in P76.

At this point of time if one has to construe the intention of the testator the best way to do it would be to go into the books kept by the agents of the testator in the different estates. There is no evidence before Court that the tracing they have produced of the Udabaddawa Division P23D is the most recent plan of the Udabaddawa Division. Assuming that the Court holds that P21 is the most recent plan then P21 would catch up all the lands in the borders and the executors were given the discretion to add them to the 12 known blocks.

What did the testator intend to do in Clause 21 ?

(Clause 21 read)—My respectful submission is, there is no intention in it to refer to the Udabaddawa Division as found in the tracing. Clause 21 was to serve a purpose — in construing the corpus of the various properties which are given, it shall not be only in regard to the properties shown in the most recent plan but also such portions that have come to the testator from time to time. It will be wrong to construe clause 21 as an attempt to define what he meant earlier. The purpose of clause 21 is to deal with the various little bits of properties that he had got from time to time.

If this P21 was the most recent plan, that evidence would have been placed before court.

(Sgd.) V. SIVA SUPRAMANIAM, ²⁰
Acting District Judge,
18-1-60.

Further addresses 19-1-60.

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge.

19th January 1960.

Hearing resumed.

Appearances as on the last date.

Mr. Kannangara continues his address :

I was dealing with clause 21 of the Will. On the construction of it. From all the evidence of the case, of the agents of both the deceased and the executors, from the books maintained by them, there was clearly a Galpokuna Division consisting of the fields 1 to 11 and Udabaddawa Division with fields 1 to 3. The question is whether there should be any alteration of the Galpokuna Division in view of clause 21. Clause 21 was intended for the purpose of giving the executors the full discretion, in regard to the various divisions and the additions made from time to time ; whether on the plan or not. Whether there was a plan or not they were given that discretion. If there was no plan then they were to go on the manner they were worked, cultivated and managed. They have produced the plan of Mr. Peiris, but they have not placed evidence before the Court that that is the most recent plan. There is only one person who could have given that evidence, the one who audited the accounts, that

is Mr. Munaweera. He was not called. He could have given evidence of the fact as to whether Mr. Wijewardene gave any effect to his intentions in that plan in dividing the two lands Galpokuna and Geekiyanakanda. It is not for us to speculate as to what that plan was made for. The evidence of Mr. Abeywardena referred to. If that was the most recent plan then that evidence could have been led. Then it cannot be said that in clause 21 he was referring to what Mr. Wijewardene did in 1936. In the books maintained by Mr. Wijewardene there was no division. The agents who worked the estates for Mr. Wijewardene maintained books in the way the estates were managed.

10 My submission is that the burden of proof was on the executors and it was up to them to produce that evidence, that is that this is the most recent plan. As late as in 1956 they knew that, that was not the most recent plan. In regard to 3R2 they said Galpokuna Division was so much. Mr. Vangeyzel's report is quite clear on the question of the divisions. (Mr. Nadesan states that 3R2 does not refer to any divisions) (3R2 read out by Mr. Kannangara) Udabaddawa — fields 1 to 3 and Galpokuna — field 1 to 11. It would be only splitting of hairs to say that this 3R2 does not refer to Udabaddawa Division and Galpokuna Division, but that it only states Udabaddawa and Galpokuna. Even if the issues raised by Mr. Nadesan are perused it will be quite clear that

20 the issues were raised on the basis that there were two divisions. Udabaddawa Division and Galpokuna Division. (Mr. Nadesan states that at the time the Will was made by Mr. Wijewardene there were two divisions and the Will was made by him accordingly). The purpose of clause 21 was to give the discretion to the executors in regard to the recent plan. The executors have no proof that P21 is the most recent plan. Nor have they placed before Court all the plans. Originally P23D the plan for Udabaddawa Division was marked; and Court will remember how P21 was later marked. Today we have two plans before Court both prepared on 5-10-36 by Mr. Peiris. P21 is of the Galpokuna Group. Peiris' evidence is that the Udabaddawa Division has

30 been shown there; that P21 after it was prepared was shown to the deceased and he approved it and in P21 he has shown Galpokuna fields 1 to 11, and the Udabaddawa Division comes within fields 1 to 3, it does not go beyond. Mr. Peiris himself pointed out the boundary line of the Udabaddawa Division. When I stated earlier that P23D was a tracing it was a mistake, the tracings were by Mr. Perera made for the purpose of the valuation, P21 and P23D are two plans. When court looks at P21 to construe clause 21 Galpokuna Division will be fields 1 to 11 and court will see there is a conflict in the plans. P21 and P23D are made on the same date. They show fields 1 to 11 as the Galpokuna Division. In P21 on the right hand side, in the references, fields

40 1 to 3 are given as Udabaddawa Division. Their extents are also given. They did not appear to have been aware of the fact that Udabaddawa Division contained a portion of the field No. 1 of Galpokuna, or should have, when they made their accounting by P104 in January 1954. Paragraph 14 read. The other documents produce show why the evidence in regard to the recent plan is not before court. It is not for us to speculate why a plan of Udabaddawa Division was prepared with field No. 1 of Galpokuna Division in it. If according to Mr. Nadesan one division falls into the other, why was the management run as two different divisions. The Will cannot be construed that there should be equality in regard to all the children. The evidence of Mr. H. A. Abey-

50 wardena referred to at page 19. Page 20 in regard to the title deeds being put together. Proof that there was the intention of treating Udabaddawa Division as one entity in the books that were maintained. Surveyor Peiris

in his evidence said there was another plan, we do not know whether that is a plan without field No. 1 of Galpokuna. If it was his intention to treat it as a distinct entity there would have been definite instructions on the matter. Mr. Gomes in his evidence said that Mr. Munaweera knew most about them. Page 24 of the evidence referred to. There Mr. Abeywardena states that, that is the first time he saw P22. Pages 35 and 36 referred to Mr. Peiris' evidence. If it was the deceased's intention at that time to treat it in that way there could be no doubt that the lawyers of M/s. de Saram's would have been aware of the existence of this plan of Udabaddawa Division and they would never have sent P21 5 years after to Mr. Perera. On the evidence there is the fact 10 that Plan P21 was also prepared by the surveyor on the deceased's specific instructions that it was divided into two—Galpokuna Division fields 1 to 11 and Udabaddawa Division fields 1 to 3; and that he approved of it. Page 37 of the evidence shows that there have been subsequent surveys. On this evidence it is submitted that there was a plan of the Galpokuna Division.

It was stated by Counsel that Mr. Wijewardene never sold land. In 1936 the price of coconut was such, and the land in P23D had such good road frontage, it would have been valuable property to have been disposed of then. The evidence of Marcus Fernando at page 331, page 334, cross examination at pages 337, 339, 340 referred to. If there was any evidence available to any 20 of the parties as to the intention of the deceased right through there could have been some evidence placed before the court of that. In 1936 it was not known that Udabaddawa Division was to include field No. 1 of Galpokuna Division. Not even in 1956, at the time of the giving of the instructions was it known. When the Agency House was given the management of the estates, if the testator wanted the Udabaddawa Division extended by the inclusion of field No. 1 he would have given those instructions to the Agency House.

It is quite clear that Galpokuna Group consists of the Galpokuna Division and the Udabaddawa Division. On a reading of clauses 15 and 21 it will be seen that Galpokuna Division includes fields 1 to 11; the question is whether 30 the court will be entitled to take field No. 1 and add it on to the Udabaddawa Division on the basis that P23D is the most recent plan. There is no evidence of it. If that is done effect will have to be given to P21. The surveyor's evidence is that he consulted the testator and after he made the plan he showed it to the testator and he approved of it. He kept the 11 fields of Galpokuna Division separate and the three fields of the Udabaddawa Division separate. It cannot be said for a moment that the plan was prepared for the purpose of the testator giving effect to it 11 years later in his Will.

Statement of objections clause 7 and amended statement of objections clause 11 referred to. P1, P5, P6, P7 up to P20 referred to. The relevant 40 issues were 1A, 1B, 13, 5A, 5B, 5C and issue 15. Where the executors are told that such an act should be done and they are given time to do it, they are still obliged under the general law of the Trusts Ordinance to perform their duties at the earliest possible times.

What is the true date of distribution? The point is not the date they actually distributed but on what date was it actually to be performed. **Principles of Equity** by W. Ashbury pages 168 and 169. Clause 17 (1) of the Will referred to and 17 (2). The date for distribution is a matter which will affect

the beneficiaries. By clause 13 the testator wanted the residue to vest in the trustees. Clause 15 read. Clause 15 (a), (b), (c) and (d) are in regard to the trust properties. There can be no doubt that upon clause 14 (1 to 4) they had to transfer. The undisputed portions of Galpokuna have not been given to the contestant yet, not even the income of those portions, although it was so agreed. Even after they have stated what the correct date for distribution is, they have still not handed them over. As regards clause 14 (3) there is no delay at all, it is from the moment of his death. Clause 14 (2) also presents no difficulty to the trustees. Clause 20 makes it obligatory on them, soon
10 after the death, to distribute and there no delay should have resulted. Whether the contestant took up the position that field No. 1 was part of Galpokuna Division or Udabaddawa Division that makes no difference. It should have been done within a few months after the death, it should not have occasioned any delay. Sub-clauses 2, 3 and 4 of clause 14 should not have occasioned any delay except for the finding of the money. The question is whether the obligations under 14 (1) were easily ascertainable. The debts, the funeral expenses should not have presented any difficulty. Only the testamentary expenses should have presented some difficulty. Where one of the parties has complained that the executors have delayed the distribution, and the Court is asked to
20 inquire into it, there has to be an alteration of the accounts. The burden of establishing that the accounts are correct and the date of distribution as to why it was delayed is on the executors. The burden is on the executors to satisfy the Court that for various reasons the distribution was delayed ; also to show that the correct date for distribution could not be decided owing to the non-payment of income tax etc. All that should not have presented any difficulty. The only clause that would have presented some difficulty to the executors would have been the clause dealing with the testamentary expenses — estate duty and legacies. There is no evidence that there was any legacy due. The only matter of difficulty would have been the estate duty. This
30 Will, was prepared by M/s. de Sarams. They were aware of the clause 29 in regard to the proving of the Will and as a member of the firm of lawyers the proctor concerned was known to the testator. Only the pre-death income tax payment could delay distribution. The post-death income tax payment is never a ground for delaying distribution. In regard to the income tax, before they can plead that the income tax payment delayed distribution, they must satisfy the court that the returns were sent by them in time and that they made the assessments and returns in time. On the contrary the contestant and the court were obstructed by the executors from getting at the truth in regard to the income tax payments. They had the material to satisfy the Court on
40 those payments and they did not place that material before Court. On the other hand they obstructed the contestant from getting at the figures and the facts. The accounts in that connection were prepared by the lawyers M/s. F. J. & G. de Sarams, they did not give evidence. There is Mr. Munaweera who knew most of those facts, he has not given evidence. There was somebody who kept the accounts, he has not been called. Somebody audited the accounts, he too has not been called. It is not for the contestant to call them, the burden of proof was on the executors to prove that. Ford Rhodes has not been called. Mr. Wickremesinghe who knew most of the things was not called into the witness box although he was present in Court on every date of trial.
50 Mr. Gomes who knew nothing was put, called into the witness box. The only matter that could have been given as a reason for delaying distribution would be the pre-death income tax payment. It was sought to show that the de-

ceased had not ceased even after death his business in agriculture. Even if the amount due was a lakh, that should not have delayed the distribution. That amount could have been with-held and the distribution gone through. If it was later found that the income tax payment was due that money could have been utilised or if it was found that no tax was due that money too could have been distributed proportionately.

On their own showing the date of distribution would not have gone beyond March 1955 by which date the Estate Duty Department had agreed to assess on the basis of our valuation. The date is really 1954 but by 1955 they should have known the full extent of the liability. Under the provisions of Section 33 of the Estate Duty Ordinance the Estate Duty Department could not have made any assessment, or could not have varied the assessment made in March 1951.

They are presumed to know the law. Mr. Wickremesinghe is an Advocate himself. They could not have gone beyond March 1954. The only exception is where there is a fresh declaration. There was a fresh declaration, that is not in regard to these properties but it was in regard to certain gifted properties, given to other heirs and in that connection they claimed exemption. Those were in regard to fresh gifted properties. From 1953 the Estate Duty Department and the executors took up the position that we were liable to pay the estate duty. At that date quite an amount of money amounting to lakhs of the contestant was in the hands of the executors. The contestant went to the Estate Duty Department and having got a bank guarantee paid it.

Apart from the possible increase of estate duty as a result of the valuation of the 493 shares, the gifted property or anything else could not have raised the property over 6 million rupees. The only matter that could have delayed the distribution from 1954 to March 1955 is the payment of the estate duty.

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge,

Adjourned for lunch.

(Sgd.) V. SIVA SUPRAMANIAM
Acting District Judge,

19th January 1960.

Resumed after lunch.—Same appearances.

Mr. Kannangara continues his address :

Vide Estate Duty Ordinance (Cap. 187) Vol. IV — Sections 29 to 32, 33, 34, 44 to 52. The date of distribution could not have gone beyond March 1954. *Vide* Section 29 (1) — Executors would have had to find out within six months the total extent of testator's debts. *Vide* words "notice of assessment" in Section 30. What is required by Section 30 has been done. What is contemplated is notice of assessment initially under Section 32 and then under Section 33. Section 32 (2) is very important. Executors' year is one year. If there is any further assessment within 3 years they can proceed against the heirs.

There is no allegation of fraud in this case. *Vide* Section 33 (1) which entitles the Commissioner to make an additional assessment. It must be presumed that the executors and their legal advisers knew the law. The liability to pay estate duty did not go beyond 31-3-54. They should have known their liabilities by that date, and, if they knew, they should have insisted upon it. The Estate Duty Department in March 1954 appears to have been anxious to complete the assessment but the executor in charge was abroad and the co-executor did not know, and so they waited for the return of the executor. That is wrong. The beneficiaries should not suffer. *Vide* provisions regarding appeals. *Vide* Section 44 — there is evidence that there was a demand made, and estate duty was paid. Section 48 provides for payments by instalments. *Vide* Section 46 referred to by Mr. Gomes in his evidence. The Estate Duty Department has not said, nor is it possible that any lawyer would have thought, that interest could be charged under this Section where no assessment had been made. Section 49 provides for the certificates. That has been done and the documents filed. Estate Duty has been paid. In considering whether the liabilities could have been assessed and everything to be done under the Ordinance could have been done by 1st March 1954, court must note that within 6 months full payment was made and the certificate obtained under Section 49, as a result of which Probate issued under Section 52. Executors could have moved under Section 53 for the Commissioner to collect moneys. The Estate Duty Ordinance provides for expeditious declaration of assets, assessment, and no executor who had not taken advantage of the provisions could ask for lenience or excuse of court when his conduct is called in question in court in connection with the administration of an estate.

The next matter he would address on is that apart from these matters, Mr. Gomes has said there was also some contest between the contestant and themselves as to whether estate duty was payable in respect of property gifted to contestant. The executors and the Department, from the very inception, took up the position that it is the contestant who had to pay. The executors took advice. The Estate Duty Department had agreed that they were not liable to pay. That could not have affected the administration. That was put forward as an excuse for the contestant also to share the blame. In deciding the date of distribution, two things have to be considered : (1) whether they knew the extent of the liabilities under various heads of Clause 14 ; and (2) whether they had the means to meet them. *Vide* D5 — there is sufficient material to show that all their obligations could have been discharged by them on the income upto 31st March 1954, coupled with moneys realised from the sale of property. They had sufficient means by that date. Clearly that would be the date for distribution.

(At this stage, Mr. Kannangara wishes to draw attention to another matter which incidentally arose on the last date, *viz.* distribution of assets that are not in dispute. He states that the portions of Galpokuna which are not in dispute had not been handed to his client nor have the Executors paid him his share of the income even after the date of settlement.

Mr. Nadesan states that under the Last Will it is only divided portions of Galpokuna Estate that can be distributed by the executors and, so long as there is a dispute in regard to field No 1. it is not possible to effect a division or to hand over divided portions of the property.

Mr. Kannangara wishes to know what the position of the executors on this matter is. He states that the executors can very well hand over the share of the income that is due to the contestant.

Mr. Weerasooria states that he has not given consideration to these matters and is not in a position to make any statement on these matters)

Mr. Kannangara continues his address :

The provisional assessment is dated 3rd March 1951, and is referred to at page 15 of the evidence. The executors' position is that after P5 dated 3-3-51 they had waited till the final assessment on 19-9-58, and the evidence is that even subsequently on 12-9-59 there is a further assessment. On their case itself, the date of distribution does not depend on the date of the final assessment.

(Mr. Weerasooria states that their case is that figures were agreed upon in August 1957).

Mr. Kannangara continues :

Executors are relying on a minute by a clerk in a file in August 1957. The contestant's point is that according to their own case the test is when did the executors know what the liability was — not the date of final assessment. Contestant says they should have exercised due diligence and taken advantage of the provisions of the Estate Duty Ordinance and the date should have been 31-3-54. Evidence in regard to estate duty was led through Mr. Claude Wickremesinghe, Mr. Driberg and Mr. Gomes. With regard to estate duty, executors have placed before court three difficulties encountered : (a) difficulties arising from the suggested increase in the valuation of the A.N.C.L. shares ; (b) difficulties arising from an increase in the valuation of Warrington ; (c) alleged difficulties in the contention of the contestant, which was not accepted by them, that the executors would be liable for the estate duty payable by the contestant. There is also the point made, but not pressed now, that they thought that the Trustees could not pay their estate duty and that they were told that if they could not pay, Estate Duty Department would come against them. Executors stopped pressing that matter after the accounts of the Trustees were marked — about the balances of cash in hand. Mr. Gomes said somebody told him the Executors may be liable if the Trustees did not pay.

Re A.N.C.L. shares, originally, they were valued at Rs. 300/- in P5. The executors' case is that that was accepted provisionally. They were informed that the valuation would be increased — they knew in 1951. Mr. Gomes said they informed the beneficiaries in 1951. They took advice of actuaries or experts and legal opinion, and there were negotiations pending in 1953, till finally in 1954 when Mr. Maartensz and Mr. Wickremesinghe happened to be abroad, and the matter was held back. By March 1955 they knew the Department was accepting the valuation of Rs. 300/-. They say that if the valuation was raised to Rs. 493/-, the rate of duty would have gone upto 30 per cent, apart from the actual duty payable, which would have been a serious matter. As assessed in P5, the value of the total estate was Rs. 5,220, 273/-. Valuation of the Trust was Rs. 2,040,231/-. The value of the executors' estate was

Rs. 3,182,042/-. The evidence is that the provisional duty on the executors alone is Rs. 795,510/50. Of this sum, Rs. 20,000/- had already been paid before the assessment, and Rs. 775,510/50 was paid after, just before the issue of the certificate. *Vide* P37 dated 6-5-53 — a further declaration of property by the executors. P37 does not touch the valuation of the shares but concerns the gifted property for which exemptions were claimed. P37a is an annexure to P37 — further assets were Rs. 167,254/-. The executors' case is that by P38 dated 25-5-53, Mr. Wickremesinghe informed them that the department would be increasing the valuation, but it may be supposed that the executors do not mean to go on that. By P39 dated 12-8-54 the Commissioner of Estate Duty requested a clarification on 12 points. This should have been done before March 1954. *Vide* P40 dated 8-10-54 from M/s. Sarams to the Commissioner of Estate Duty with regard to the gifted property of contestant. They did not include that in P37. P41 of 14-10-54 from M/s. Sarams to the Commissioner gives further particulars of gifted property of the contestant. *Vide* P42 of 14-6-54 from the Estate Duty Commissioner to Messrs. Saram's raising queries about P37a. On 7-5-63, P43 was sent by Commissioner to contestant calling for particulars of his gifted property. On 26-5-53, by P44 the contestant informed the Commissioner that particulars could be obtained from Messrs. Sarams. They had all the deeds and they were the Notaries. The tax payable by contestant is a matter between contestant and Commissioner. There is evidence that on 22-7-53 the contestant interviewed an Assessor of Estate Duty and that on that date the executors knew that the Estate Duty Department informed the contestant that contestant would be liable to pay. On 19-9-53 there was a telephone conversation between the contestant and the Commissioner. Contestant pleaded that some properties were exempt. On 4-5-55, P45 was sent by Sarams to the Commissioner, stating that contestant was liable, not the executors. They wrote in 1955 though they knew in 1953. *Vide* P46 dated, 4-6-58 the assessment. *Vide* correspondence between Messrs. Abrahams, lawyers for the contestant, and the Estate Duty Department. *Vide* P47. There were final interviews and the value of gifted property was agreed on. P48 dated 22-12-54 from Commissioner to Mr. P. S. Wijewardene was produced. There is a statement there, on which contestant relies, which shows that the Department in December 1954 had written to the contestant that the A.N.C.L. share was valued at Rs. 300/- *Vide* evidence of Wickremesinghe at pages 60 to 62, all the correspondence and interviews. Executors proved P49 of October 1950 — apparently in connection with the valuation of Warrington. Executors rely on the reverse of the document as regards Warrington. The evidence is that subsequent to that date the executors got it valued again and wanted it assessed, according to the second valuation. Whether in consequence of that or not, the Department increased the valuation by Rs. 198,000/-. Executors case is they were bound to send a full and proper declaration of value and they were bound to send the second valuation. The Department increased the value to Rs. 306,000/-. Without a protest, they paid. From the evidence of Mr. Gomes it is clear that the Department's valuation at Rs. 306,000/- was known. That figure was taken into the computation in P105, P106 and P107. Questions of negligent valuation do not arise but the question arises why the first declaration was made without a proper valuation and why they accepted such a large increase in the valuation without a contest. *Vide* P50 dated 16-3-55 — from Sarams to the Department — refers to the Department's intended increase of valuation of Warrington, and they accepted the valuation of the Department at Rs. 300/-

per A.N.C.L. share. *Vide* P51—there is a frank “F. J. & G. de. S. 5-8-57.” executors rely on it to show that they had notice of the fact in August 1957, although the final assessment was made in 1954. When executors sought to prove assessments, the contestant insisted that they should be properly proved. They put in a series of assessments to show that the assessments were made very late. Mr. Jayawardene only wanted the assessments proved. The executors produced P7 of 7-12-57, P8 — notice of assessment of Profits Tax for 1950 dated 17-3-55, P9 notice of assessment of Profits Tax dated 8-12-54, and P10 to P20 — notices of assessment. P52 to P55 are notices of assessment of income and profits tax for various years. On documents P38¹⁰ and P50, executors seek to make the point that there was an anticipated increase in the value of A.N.C.L. shares. P38 is not an assessment. There were some negotiations at this stage, in consequence of which Mr. Claude Wickremesinghe, not the Commissioner of Estate Duty, had stated what his valuation was. *Vide* P103. The executors set out the basis of valuation by experts, and arrived at the figure of Rs. 246/- P 38 was further to P103. Value according to P103 is lower than the amount declared. Then the executors say what the basis of the valuation by the executors originally was. This fact is important. In 1951 there was no agreement between the Department and the Executors with regard to the valuation of the shares, and there were nego-²⁰ tiations. Executors consulted experts abroad, and, in P103, they placed, on 1-4-53, before the Department their valuation. Further to this, Mr. Claude Wickremesinghe writes P38. Mr. Wickremesinghe in the box did not say this was an assessment but an exchange of views. The executors, having consulted opinion, took up the position which the Department thought would reduce the valuation, or they succeeded in persuading the Department, after expert valuation in 1953, that they have sufficient material to establish that the valuation would be less than Rs. 300/-. Between P38 of 25-5-53 and P30 of 16-3-55, there is no document on the subject. Nothing has happened. There should have been a letter asking that the matter be finalised before 1954. There was³⁰ no such letter. The gentlemen dealing with estate duty were not called—nor the Proctor. *Vide* para 2 of P42 from the Department to Sarams, re one of the executors being in England and the matter of the valuation to be held over till his return. Although Mr. Claude Wickremesinghe was in the box, there was no evidence placed of consultations. Mr. Gomes was asked whether he did not instruct his lawyers to question Mr. Wickremesinghe but he said he did not think it relevant. P42 is by the Estate Duty Department, and they are anxious to complete the assessment early. What the gentlemen did after he returned to the Island is not known. We do not know that Mr. Claude Wickremesinghe’s opinion at this date, June 14th was any different from his⁴⁰ opinion in March 1955. To the executors his mind was a closed book. By P38 he gave a certain valuation. In March 1955 we know that he has agreed to accept the valuation.

(Mr. Weerasooria states that there is no privilege about Estate Duty matters.)

Mr. Kannangara continues :

His impression is that Mr. Claude Wickremesinghe appealed to court and got a ruling from Court.

Court must assume that by June 14th 1954, Mr. Claude Wickremesinghe had made up his mind to accept the valuation of the executors for the reason that Mr. Claude Wickremesinghe, being conversant with the provisions of the Estate Duty Ordinance would have known that he would have to make up his mind before 31-3-54. The submission is that in the absence of evidence, Court must apply the normal test and assume that even though the executors were not aware of Section 33 of the Estate Duty Ordinance Mr. Claude Wickremesinghe would have been aware. Is it not probable that by March 1954 he would have made up his mind one way or the other, and, if he made up his mind to issue an assessment at over Rs. 300/-, he would have done it before 1954, and he did not because he did not want to increase? 3 months later he writes P42 to hurry up. From June 1954 to March 1955 we know nothing — till P50 from Sarams to the Commissioner — *vide* para 2. There was an interview “a little time back.” *Vide* the words “you were informed that the matter would have to be referred to the Executors and Trustees of the Newspaper Settlement.” There was no agreement between Mr. Wickremesinghe and the executors about the Rs. 300/-. The executors, after taking expert opinion, discovered they could establish valuation at Rs. 246/-. Court must assume that Mr. Claude Wickremesinghe was aware of his responsibility to make an assessment before 31-3-54 and, if he was increasing over Rs. 300/-, he would have exercised his statutory powers and done so, and court must assume that prior to that he arrived at the figure of Rs. 300/-. Then the question arises whether the executors would accept the figure of Rs. 300/-. There was delay as both Mr. Wickremesinghe and Mr. Maartensz were in England. Neither Mr. Maartensz nor Mr. Wickremesinghe was called. Mr. Claude Wickremesinghe would not know when de Saram’s would be aware of it. The evidence was available to establish the date. Court must presume re income tax it was before 31-3-54 — otherwise he would have assessed. The date must be before 16-3-55. *Vide* Section 33. Mr. Claude Wickremesinghe said it was not due to fraud. If court accepts the contestant’s position, executors should have known the estate duty liability by 31-3-54. *Vide* evidence of Mr. Claude Wickremesinghe at pages 59 to 74. At page 59 Mr. Claude Wickremesinghe refers to provisional assessment, but there is no provision for provisional assessment. Though the document refers to provisional assessment, the law does not provide for provisional assessment. *Vide* evidence at page 60. *Vide* P37 — particulars of further property. Contestant does not know why they were not disclosed earlier. Schedule 4 sets out the deductions claimed. In respect of the gifted property, the position is that they are not liable to pay. The further declaration of property in May 1953 could not have alarmed them, except that they thought the further property might increase the rate; the sum involved was not large. Deductions claimed came to Rs. 45,000/-. Additional property declared, in respect of which they are liable, is only Rs. 20,000 odd. Liability would come only if the rate was increased as a result of its inclusion. In June 1954, P42 was written asking for an early interview, but Court will see P39 written in August 1954 where clarification was sought. There is no mention made of A.N.C.L. shares in P39. If little points were included in it, the major point should have already been included, if it was outstanding. Contestant had A.N.C.L. shares, and the valuation at Rs. 300/- was accepted by P48 dated 22nd December 1954 from the Commissioner to the contestant. Mr. Gomes said that his construction is that it does not show that there was an acceptance of the valuation. Valuation of Rs. 300/- was accepted. *Vide* evidence at pages 60 and 61. He says, “The Department’s view was

that Mr. P. S. Wijewardene was liable. He was informed on 22-7-53." After that date, executors could not have had any fear that they were going to be assessed on that *vide* evidence at pages 67 and 74 which show that there were time lags. If a declaration is made in time an assessment is made without delay but if the declaration is not made there is delay in assessment. After assessment, there are appeals, and appeals are settled. His evidence is that no definite thing can be said about what the assessment of liability by the Department was in relation to income tax unless you have the date of declaration, the date of assessment and the date of appeal. Mr. Claude Wickremesinghe said, when certain documents were put to him (bottom of page 63) he did not know about 10 them. *Vide* page 71 — Mr. Wickremesinghe under cross-examination, re payments and transfers. Rs. 1,500,000/- was paid between 29-9-50 and 12-6-51. He said he did not know whether the executors paid a further sum of 2 lakhs on account of estate duty. *Vide* evidence at page 73. He did not doubt the good faith of the executors. *Vide* Mr. Driberg's evidence. Assessments were made in the absence of Returns, and nobody who attended to income tax matters was called, and they claim distribution was delayed on account of that.

Further hearing has been fixed for 9/2, 29/2 and 1/3, 1960. As Counsel state that the case may not be concluded in three days I postpone further 20 hearing for 1-2-60. The dates originally fixed will also stand.

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge.
19-1-60.

1st February 1960.

Trial resumed — Same appearances.

Mr. Kannangara continues his address :

Re the date of distribution, he submitted on the last date that

- (1) the date is the date on which the purposes of the provisions of clause 14 (1) to (4) in P1 could have been fulfilled ; 30
- (2) the ability to satisfy those purposes depends on ;
 - (a) knowledge of the extent of the liability ; and
 - (b) the existence of means to meet that liability.

It was the intention of the testator that the income yielding assets should be held by the Executors and the Trustees until they had sufficient in their hands to satisfy those purposes of clause 14, and, thereafter, to distribute all the income yielding assets.

(3) The executors claim that the proper date of distribution is the 31st of December 1957 because, prior to that date,

- (a) they did not know the amount of the payment due to Kusuma under clause 14 (4), 20 and 21 :
- (b) they say they did not know the full extent of the estate duty liability:
- (c) they say they did not know the full extent of the income tax and profits tax liability — pre-death, not post-death.

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As regards the adjustment under Clause 14 (4) and the payments to Kusuma, it was submitted by him under Clause 20, if in the division of Geekiyanagedera between Kusuma and Aggabodhi, what was left to Kusuma was not equivalent to the share given to Seevali and Rani, *i.e.* half share of Galpokuna, the balance should be given in cash. The executors cannot say they were not aware, because clause 20 clearly provides that the division shall be done so soon after the testator's death as possible. The testator died in June 1950. No action was taken, according to Mr. Gomes, under clause 20 to divide Galpokuna till September 1956. When they did start the action, by October they had the report and within the year, in December, they said they could distribute. If they had complied with the provisions of the Will as soon after the death as possible, at least when they filed inventory and got a valuation done, within a year they could have settled the shares and by March 1954 they could have come to court if they were in doubt and got an order of court. They had ample time to take action, which they did not. The negligence was inexcusable. Court should not accept the plea that they were unable to distribute because they did not know the value of Kusuma's share. The adjustment was easily ascertainable.

The executors claim they did not know accurately what the estate duty liability was. They say there was a threatened increase in the valuation of A.N.C.L. shares from Rs. 300/- to 493/-, that they thought the value of Warrington was going to be increased from Rs. 108 thousand to Rs. 306 thousand, and that there was a possible liability to estate duty on gifted and appointed property.

According to Mr. Gomes, from the very inception, both the Estate Duty Department and the executors took up the position that liability on the gifted and appointed property was on the beneficiaries. There was no liability on them. It could have affected them only as regards the valuation of the whole estate and the rate of tax applicable. They did not think at any stage that they were under a liability to pay estate duty on that property. It may be submitted for the executors that there is a host of letters from the contestant that in his view the executors must pay the tax. If the executors had made up their mind on the matter and they had the advice of eminent counsel, whatever the position of the contestant was, it could not have affected their liability or their knowledge of their liability. The contestant was assessed on this in December 1954 by P48. The Estate Duty Department assessed contestant for the first time. If the executors did their duty under the Act and distributed by March 1954 the estate in their hands, by the time the Estate Duty Department came to the contestant, he would have had the money to

pay. When the complaint about the delay was brought before the court, the executors looked around for every little evidence they could lay their hands on and tried to show that the contestant was also responsible for the delay. *Vide* Mr. Gomes' evidence at pages 229 and 231. The submission for the contestant is that the value of the gifted property could not have taken the value of the total estate upto the 6 million mark which brought on the increased rate if the A.N.C.L. shares remained at Rs. 300/-. Only if the valuation of those shares went over Rs. 300/- would the total estate have gone up over the 6 million mark. *Vide* evidence of Mr. Wickremesinghe at pages 60 and 61 that on 22nd April 1953 he expressed the view of the Department. 10

The Estate Duty Department knew the law, and, by March 1954, it had decided not to increase the valuation of the A.N.C.L. shares. P42 shows that Mr. Claude Wickremesinghe was awaiting the arrival of the executor Mr. Wickremesinghe, who was in England, and that was the reason for the delay. The executors rely on P38 to show that the assessor was about to increase the valuation. Although Mr. Wickremesinghe was called, the executors did not ask him when he changed his mind. By P38 in 1953 he indicated his view that the value should be over Rs. 300/- but he eventually assessed at Rs. 300/-, and that decision was known by April 1955. When did he change his mind? The best man to answer the question was Mr. Wickremesinghe but he was not 20 questioned on that by the executors. Counsel for contestant did not question on that because he relied on the position that the Estate Duty Department representative knew the law. By P103, the executors had got their own valuers experts in England and Australia, to value, and they gave to the shares a value, less than Rs. 300/-, and the matter in dispute in 1955 appears to have been as to whether the executors should accept the figure of Rs. 300/-.

The submissions, in summary, are :

(1) the decision to accept the valuation at Rs. 300/- must have been before 31-3-54, considering the provisions of the Estate Duty Ordinance ; (2) even if not so, it should have been before that date because the executors are 30 presumed to know the law and acted in pursuance of the law ; (3) the executors did not call any evidence before Court of the people who knew about it : they did not call Mr. Wickremesinghe or Messrs. de Saram's, but they called Mr. Gomes who had no knowledge of it.

The third matter on which the executors claim there was doubt in their minds is as to the Estate Duty payable on the proposed increased value of Warrington. They originally valued at Rs. 108,000/- they got it valued by somebody whose valuation was accepted by court. We know now that, according to them 8 years later but according to us very much earlier, they accepted the valuation of Rs. 306,000/- without an appeal, although in the 40 interval there was a valuation by somebody else. What is important is that from the very start they appear to have known what the Department's view about it was—Rs. 306,000/-. Knowing that, they were in a position to calculate their liability as at 31st March 1954. The department did not spring it on them all of a sudden. Mr. Gomes was unable to give the dates as to when they knew. He was not able to show that there was a document or any record which gave them the information that the Estate Duty Department was going

to value at Rs. 306,000/-. He assumed that there must have been a telephone conversation — *vide* evidence at pages 134 to 136. *Vide* also page 191 — after Mr. Gomes had advised himself. He said it was prior to August 1943. There is no date when they came to know this but the submission is that they knew the Department was going to increase by almost 200 per cent. They would have taken prompt action to get it valued, and, from the very start, they would have known it was Rs. 306,000/-. In P104, P106 and P107 they took the value as Rs. 306,000/-. Well before March 1954 they had decided to accept the valuation of the Estate Duty Department. That is the only interpretation possible in the absence of any other interpretation put forward by the executors. *Vide* P104, items regarding Warrington — the executor's valuation and the official valuation are given. They prepared them on the basis that Rs. 306,000/- was correct. We must assume it was a correct valuation and the executors knew that from the very start. That could not have delayed distribution. Even if by 31st March 1954 they did not know the position, they knew by 31st March 1955 on their own documents. By 31st March 1954 they had a four lakhs excess on one assessment and a two lakhs excess on another assessment.

To what extent would the Income Tax and Profits Tax liabilities of the executors have affected distribution? The executors say, firstly, that there was Privy Council decision in the 59 *N.L.R.* case on which distribution was delayed, and, secondly, the assessments came late. It was put to Mr. Gomes that the 59 *N.L.R.* case was a red herring. On this matter, *vide* evidence at pages 228, 229. Even if the executors expected to win on the point, they had to pay the Tax. They had ample money to pay the Tax. They did in fact pay the tax. That, as admitted by Mr. Gomes, did not influence the distribution at all.

Re assessments being late, the executors can only claim that the delay was in respect of pre-death liability. *Vide* page 300. P104 shows that the executors did not give their mind to the point and that did not cause the delay. They have now put the excuse forward. The submission is that the Ordinance provides for settlement of Income Tax matters. A series of documents were marked by the executors.

(Mr. Weerasooria states that counsel for the contestant took out a number of documents in the custody of one of the witnesses who gave evidence to show that assessments had been made late or payment had been made late. He did not take the documents out of Mr. Drieberg's hands nor did he say that delay in payment of Income Tax and appeals against assessments was part of his case that delayed distribution. The executors rely on the question of estate duty on gifted property and the executors having to pay pre-death tax.

Mr. Kannangara refers to page 15. P7 to P20 have nothing to do with pre-death Profits Tax. Mr. Jayawardene objected. When Mr. Drieberg gave evidence the executors put forward a series of other documents.

Mr. Weerasooria states he will be making use of the documents for another purpose in his address).

Mr. Kannangara continues :

It is not for Mr. Weerasooria to say he was forced to mark the documents.

The Income Tax Ordinance provides for speedy settlement of the matter. *Vide* Section 27 (2) — no assessment shall be made after the expiry of 2 years since the date of death of the testator in respect of pre-death Tax. There is no evidence that the executors gave their minds to it at all. They have marked a series of notices of assessment. Before a notice of assessment could be a criterion to judge whether there had been delay or a failure to assess in time, Court must consider whether and when returns were sent, when were the assessments made, whether an appeal was filed. If there was no assess- 10 ment in time was the attention of the Department drawn to it? Were there interviews? It is not the executors' case that they were bound to wait till the final assessment in June 1958. They rely on a minute that de Sarams were informed in October 1957. They scrupulously avoided and prevented the contestant getting the dates when they would have known the Profits Tax liabilities. *Vide* exchange of views between Mr. Weerasooria and Mr. Jayawardene at pages 75 and 76. Further assessments P52 to P70 were marked by the executors when Mr. Driberg gave evidence. Mr. Driberg pleaded privilege in regard to certain documents. He claimed privilege in regard to questions as to whether there had been returns, appeals and assessments. The 20 executors called a witness but muzzled him. *Vide* page 77. *Vide* Section 4. Mr. Weerasooria refused to disclose the matters as to whether returns were sent, what the dates were, when appeals were made and when assessments were made. They did not call into the box one who could speak of his own knowledge. Mr. Gomes has referred to Mr. Wickremesinghe as having dealt with estate duty matters and does not speak to Mr. Wickremesinghe having attended to income tax matters. Messrs. de Sarams attended to interviews, etc., but were not called. Messrs. Ford Rhodes Thornton who dealt with Income Tax matters were not called. Mr. Munaweera who dealt with Income Tax matters was not called. A number of assessments have been made without 30 returns being sent. The estate is a matter of several millions. The executors should be ashamed that they permitted the estate to be assessed in the absence of returns. There was a gross breach of duty. The assessments made in the absence of returns were as follows : 1949 Tax year (P63), Profits Tax 51 (P15), Income Tax year ending 31-3-52 (P20) — the reverse says " assessed in the absence of returns "; Profits Tax 1952 (P14), Profits Tax 1953 (P13), Profits Tax 1954 (P68), Income Tax 54-55 (P16), Income Tax 53-54 (P19), Profits Tax 1949 (P64). The documents bear the endorsements that the assessments were made in the absence of returns. Mr. Driberg's evidence is that such an endorsement is made if no return has been sent. It is clear from the re-exami- 40 nation of Mr. Driberg that the executors case is that no return need be sent for Profits Tax because they can be assessed on the Income Tax declaration, but he said he did not know, but you must make a return on the law.

Court must consider that no proper accounts were maintained by the executors for several years. The submission is that the manner in which they maintained them is reprehensible. The testator was a very methodical man. He had an office in his house, where clerk Munaweera and others worked. Mr. Gomes repeatedly said that if there was anyone who knew the financial affairs of Mr. Wijewardene, it was Mr. Munaweera. The testator had as

Auditors Messrs. Ford Rhodes & Thornton. The executors make Mr. Wijewardene's clerk the auditor.

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(Mr. Weerasooria points out that nowhere in the objections has it been said that the executors did not keep proper accounts or the manner in which they were kept attacked. In fact he asked Mr. Jayawardene whether or not he challenged any item in the accounts, and he did not say he challenged a single item.

10 Mr. Kannangara states that according to the record, Mr. Jayawardene, from the very start, invited the attention of Mr. Weerasooria to the fact that he would be asking for proper proof of the accounts. Mr. Nadesan who at certain stages marked his appearance for the executors remarked that the accounts would be spoken to by the people who kept them. *Vide* page 11, 9. It is no part of the contestant's case that the executors pocketed the moneys. Mr. Jayawardene wanted the accounts proved. The man who kept the books was not called).

Mr. Kannangara continues his address :

20 The sum of Rs. 261,000/- was ignored in the calculation of the assets and liabilities P104, P106 and P107. The executors failed to call Munaweera or Ford Rhodes Thornton or de Sarams. That calls for comment. The testator was methodical and had a system. What is it that made the executors change that? They claim there has been a delay in the accounts which delayed distribution. Why did they make the testator's clerk their Auditor and hand the accounts to Messrs. de Saram's. *Vide* clause 22 — dealing with the question of accounts.

(Mr. Weerasooria states that was done—Clause 22 refers to the auditor).

Mr. Kannangara continues :

30 The executors removed Ford Rhodes Thornton and made the testator's clerk their Auditor and handed over the accounts to de Sarams. Was there a conscious decision on that. The Will specifically says the audit shall be given to an accountant of good standing or a firm. Do the executors think the testator was thinking of his clerk Mr. Munaweera? Why did they make the alteration? They changed the system and did something unreasonable. One does not know why they removed Messrs. Ford Rhodes Thornton who were Mr. Wijewardene's Auditors, after his reference in Clause 22, and why Mr. Munaweera was given the work. If the executors claim that the accounts were delayed, the submission is that it was due to the change of system. Mr. Gomes could not give a reason why. The change of system led to terrible results. Accounts for the period June 1950 to 31-3-52 were not signed till 40 21-5-54. The executors should have had the accounts audited annually. The audit of the 1952-53 accounts was in April 1955. Executors did not sign the accounts till July 1955. Auditor signed the 1953-54 accounts in December 1955 and, in January 1956, the executors signed. The auditor signed the 1954-55 accounts in June 1956, and by October 1956 the executors signed. The auditor signed the 1955-56 accounts in September 1957 and the

executors two days later. The auditor signed the accounts for the period 1-4-56 to 31-3-57 on 9th January 1958, and the executors on 10-1-58. For the period 1-4-57 to 31-12-57 there has been no audit — that is the final period when the odds and ends come into the accounts. No auditor has gone through them. The executors signed those accounts on 16-7-58 according to Mr. Gomes. He said he was not familiar with the accounts and he says he accepts the accuracy of the accounts on the certificate of the auditor. *Vide* evidence under cross-examination at page 109. Accounts upto March 1952 were not scrutinised and not got ready and not audited till May 1954, two months after what contestant says is the proper date of distribution. Accounts upto March 1954 were not audited till 1955 and examined by the executors till 1956. Why did the executors change the system of accounts. *Vide* page 138 and 139. Mr. Gomes first said there was delay in the submission of accounts by Lanka Estates and George Steuarts, but later he admitted it was not so. The submission is that the executors cannot justifiably urge that any matter relating to the Income Tax or Profits Tax could possibly have delayed the administration and that Mr. Gomes' admission on the point puts an end to the matter.

(Mr. Weerasooria draws attention to bottom of page 137 and top of page 138).

20

Re-accounts, it was never contestant's position that there was any fiddling with the accounts but the executors should have set out evidence of the money in their hands and what liabilities had to be met. They had to satisfy court what the financial resources of the executors were.

Did they know what their liabilities were? Within six months they must make a correct statement. Once they did that and they were assessed, they would know their liabilities. The executors claim there were various matters.

Re the question whether the executors had the means, the contestant says there were funds available. *Vide* documents and evidence and admission by Mr. Gomes, which establish (1) there was sufficient money on 31-3-54 (that date being taken as the closing date of the year, though in the pleadings January 1954 had been mentioned). At least on 31-3-54 they had sufficient means in their hands to discharge all the liabilities which they eventually did discharge. (2) On the evidence in the case it is clear that on 31-3-54 they had in their hands sufficient funds to discharge their obligations even if the two matters in respect of which they anticipated additional estate duty liability had been finalised against them.

When the executors found sufficient funds by March 1954 to meet all their obligations, that was the date for distribution; "the date on which what had to be done could have been done," is the proper date, according to one of the authorities that will be cited. The executors say they expected increase in the valuation on Warrington and the A.N.C.L. shares. There is no difficulty about Warrington because it was valued at Rs. 306,000/- and the executors paid on that value.

Vide D5 — admitted on material points by Mr. Gomes. D5 is a synopsis of the accounts filed in this court. It gives the total receipts coming into the executor's hands from 30-6-50 to 31-3-54, and all the expenditure incurred

by the executors from 30-6-50 to 31-12-57, *i.e.* for the whole period. If the executors had gone to a qualified man he would have advised the executors that there were sufficient funds to meet the liabilities by 31-3-54. The total receipts from 30-6-50 to 31-3-54 is Rs. 2,449,604/75. The total receipts from the sale of properties and liquidation of commercial products and income during the period is Rs. 2,449,604/75. To this must be added, in his submission, the sum of Rs. 217,941/44. This was not specifically put to Mr. Gomes but it was put in a general way — there was money lying in the hands of the Trustees of the A.N.C.L. Trust. This was an asset in the hands of the executors for the purpose of distribution. *Vide* Clause 4 of the Will — executors could apply to the Trustees of the Voluntary Settlement and receive money to pay estate duty and other duties and taxes. *Vide* Clause 10 (1) and (4) of Settlement Trust (P2). *Vide* D6 — audited accounts of the Trustees. *Vide* Balance Sheet as at 31-3-54 — Reserve Account balance of Rs. 449,436/69. The Trustees were under a duty to pay estate duty on the Trust property to the tune of Rs. 231,495/25, which is referred to in P57. *Vide* para 4 of P57. There was a balance payable of Rs. 231,495/25, which was payable out of the Reserve of Rs. 449,436/69. Rs. 217,941/44 was available for use by the executors and should be added to the assets available for distribution.

The figure of Rs. 2,449,604/75 in D5 plus this Rs. 217,941/44 equals Rs. 2,667,546/19. That adjustment can be made to the Receipts side. The figure of Rs. 2,449,604/75 was admitted by Mr. Gomes. He did not know about the Rs. 217,941/44 being available from the Trust.

Re payments on D5, the following adjustments have been made : Total payments come to Rs. 2,122,037/55. To that must be added (1) Rs. 307,176/56 — adjustment payable to Kusuma under Clause 14 (3) and (4). That is an admitted figure.

(2) Rs. 237,869/64 — the figure was arrived at by Mr. Gomes. That constitutes the sum total of several payments of Income Tax and Profits Tax made by the executors from the income after 1954. Why they did that is not known. They have deducted it from the income. From the income for a year they deduct a certain payment for Income Tax and show the balance. That must be added back.

The total of the three figures comes to Rs. 2,667,083/75. That figure is an admitted figure.

A further adjustment is necessary : The payments total of Rs. 2,122,027/55 includes two sums amounting to Rs. 420,295/57 paid between 1950 and 1957 to the Estate Duty Department which was refundable at the end of the period. That should not be calculated as a payment due. It must be deducted. It is a refund — *vide* P57 paras 3 and 4.

Vide D5, which brings the total of one million into the account — page 3 of the payments.

(Further hearing on 9-2-60).

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge,
1-2-60.

Proceedings before the District Court

9th February 1960.

Trial resumed.— Same appearances.

Mr. Weerasooria tenders a motion in regard to distribution of certain properties and wishes to support it.

Mr. Kannangara states that certain letters from third parties have been attached to the motion, and objects to those letters being considered by court or forming part of the motion. He moves that those annexes be rejected.

Mr. Weerasooria states that he does not rely on those letters at this stage, but, since they have been referred to in the motion, they be allowed to remain on record on the understanding that he will not be entitled to rely on them unless they are proved.

Mr. Nadesan states that he received notice of the motion only this morning, and he objects to the motion, and moves that the matter be fixed for inquiry.

I fix this matter for inquiry on 23-2-60 at 2-15 p.m.

Mr. Weerasooria also files another motion in regard to the payments made to the beneficiaries being deducted from the income due to them.

Let this motion too be considered on 23-2-60.

(Sgd.) V. SIVA SUPRAMANIAM, 20
Acting District Judge.
 9-2-60.

No. 14—Addresses to Court—(Continued)

Mr. Kannangara continues his address :

Before adjournment on the last date, submissions for the contestant were made with regard to the means available to the executors for distribution.

(Mr. Kannangara tenders to court a statement marked X setting out the Cash position as at 31-3-54 with estate duty at 25 per cent, which he would use for the purpose of his address.

Mr. Weerasooria wishes it to be recorded that he does not accept the correctness of document X).

Mr. Kannangara continues his address :

It was submitted for the contestant on the last date that according to D5, the total receipts for the period 30-6-50 to 31-3-54 came to Rs. 2,449,604/75, to which must be added the sum of Rs. 217,941/44, which was the balance available to the executors from the A.N.C.L. Trust. That is shown in X. In addition, Rs. 37,500/-, is shown in X under Receipts being the second call on the 750 shares transferred to the A.N.C.L. Trust. There is a sum shown on the last page of D5 as Calls on partly paid shares. There is no corresponding entry made. Although the executors paid the calls, they were payable by the Trustees. The sum of Rs. 37,500/- should be a receipt in their hands. If they maintained
10 proper accounts between themselves and the Trustees, that would have been brought to account. The final account for the final period, where the odds and ends would have been brought in, was not audited. The total receipts, including the two items, come to Rs. 2,705,046/19.

Vide first figure on the payments side of X, Rs. 2,122,037/55, as in D5. That sum does not include the Income Tax paid after March 1954 in respect of the period 1953-54, amounting to Rs. 237,869/64. Mr. Gomes referred to a sum of Rs. 237,869/64 at page 180 of the evidence. The third item on the payments side, the sum of Rs. 307,176/56 refers to Mrs. Kusuma Gooneratne's adjustment under clause 14 (3) and (4). With these additions, the total figure
20 of payments is Rs. 2,667,087/75. From that figure, the sum of Rs. 420,295/57 must be deducted. Reference was being made to this sum at the time of the adjournment on the last date.

Vide P57 — Executors have set out a claim to deductions on account of estate duty overpaid. In para 3 they say, on a provisional assessment, a sum of Rs. 795,510/50 was paid. They say they also paid a sum of Rs. 261,645/25 on behalf of the executors, which brought the total to Rs. 1,057,155/75. Refund due to the executors is Rs. 220,295/57. To that is added Rs. 114,981/32, as well as Rs. 400,000/-. If the estate was distributed as
30 ample money to pay, but, because they were keeping it, the Department called upon the executors to pay, and they took a Bank Guarantee from contestant and paid. What is overpaid is Rs. 220,295/57 plus a sum of Rs. 200,000/-. When you deduct Rs. 105,314/25 from Rs. 220,295/57, you get Rs. 114,981/32. The Trustees were allowed to keep it, despite the specific instructions in the Settlement Trust and the Will and the fact that they had 5 lakhs. There is no account between the Trustees and the Executors.

Vide figure of Rs. 420,295/57 in X. Certain payments shown in D5, extracted from the accounts filed, are not payments that were due; there have been refunds too. *Vide* page 2 of D5, Receipts Column, estimated refund of
40 duty overpaid extracted from the Executors Account from 1-4-57 to 31-12-57— Rs. 420,000/-. This sum of Rs. 420 thousand is included in the payments totalled up in D5 as Rs. 2,122,037/55, which is the commencing figure in Statement X. *Vide* page 3 of D5. Under Testamentary expenditure there is an item of 1000, which was an excess. *Vide* P57 — item of Rs. 157,295/57 — that was a refund. *Vide* last entry on page 3 of D5. Both payments have been accounted for in the accounts and shown in D5, but they are refunds. Those figures have therefore been deducted in X, from the payments total.

With regard to the sum of Rs. 237,869/64, the second figure on the Payments side in X, Mr. Gomes claimed, at page 180 of the evidence, credit for Income Tax. That sum includes Income Tax for 1954-55 and Profits Tax for 1954-55, which would not have been payable as at 31-3-54. These figures were taken from the 1954-55 and 1955-56 accounts, in regard to which the evidence appears at pages 179 and 180. *Vide* evidence at top of page 180. When Schedules are examined it will be found that in the 1955-56 accounts there is an item of Rs. 22,739/35 on account of Income Tax for 1954-55, and, in the Schedule 5 of 1954-55 accounts, an item of Rs. 13,687/85 due on account of Profits Tax for 1954. Those two items total Rs. 36,420/10, shown in X. 10

The Assessment year is from 1-4-54 to 31-3-55. Although the tax payable is assessed on the previous year, there is no liability, if the estate was distributed on 31-3-54, in respect of Income Tax or Profits Tax. Mr. Gomes said non-payment of Income Tax of one year would not delay the distribution of the estate.

The sum of Rs. 12,471/- shown in X is refund of tax, comprising three items of Rs. 4,670/-, 7,309/-, 492/-. *Vide* note 3 in X. As regards these three items in respect of tax refund, the executors must have known within two years the full extent of their liability. Nobody has been called to show that after two years they still thought these refunds were not due to the executors. 20 Messrs. Ford Rhodes Thornton must have known that these were refundable. By November 1954 they knew these were refundable.

The figure of Rs. 3,378/- in X is a refund of Messrs. de Saram's charges — Schedule 6 of 1954-55 accounts. That was a refund which was included in the total payments, but should be added back to the receipts or deducted from the Payments.

If a reasonable assessment was made of their position, they would have had Rs. 2,705 thousand or something approximating that as Receipts, and Rs. 2,194 thousand as payments due. The actual assessment of Warrington was Rs. 306,000/-, the amount they originally feared it would be raised to. 30 One had only to calculate whether the A.N.C.L. valuation would be increased. Five lakhs was the difference. Whatever the executors may do, they cannot reduce it to less than four lakhs. If they made an attempt to assess their liabilities, they would have come to court for a distribution of assets. They would have had four lakhs which they could keep with them for eventualities.

There is a distinction between having to distribute a residue and distribution of specific properties. If what the executors had to do under Clause 15 was to distribute residue, then they could say they did not know what the residue was till the payments were made. Here, they had to distribute specific properties which were in the nature of bequests. In other words, there 40 was a Trust. Once you have sufficient income in your hands to meet these debts, you must hand these income earning properties to the rightful heirs.

Even if the executors *bona fide* thought that the assessment of the A.N.C.L. shares was going to be at Rs. 493/-, they would have known that they had sufficient funds to meet that.

(Mr. Kannangara marks as Y the annex to X.

No. 14
Addresses to
Court
—Continued.

Mr. Weerasooria wishes it to be recorded that he does not accept the correctness of the statement Y).

Mr. Kannangara continues :

Vide Y. All the figures in the statements are taken from the accounts of the executors. Y is the position with the estate duty at 30 per cent. The rate might have gone to 30 per cent, as also the valuation of the shares. To the receipts total of Rs. 2,449 thousand in Y, the sum of Rs. 217 thousand, the balance with the A.N.C.L. Trust, is not added. If the A.N.C.L. share valuation
10 went to Rs. 493/- recourse would be had to the Reserve Funds with the trustees. So, that cannot be taken, but the sum of Rs. 37,500/- the second call on 750 shares and the sum of Rs. 20,057/40, dividends for 1953 on the 2,026 shares, are taken in. The figure of Rs. 20 thousand was arrived at this way : In the accounts filed upto 31-3-54, the dividends from the A.N.C.L. shares were not brought to account but it was accounted in 1955 on the basis that the actual dividends were paid later. Two Managing Directors of Lake House were the two executors in this case. They would have had reasonable knowledge of what the approximate dividend of the A.N.C.L. shares would have been. At
20 31-3-54 that would be an asset. Although the liability would have to be met subsequently, they would get the dividend upto 1954 in their hands. So, that Rs. 20,057/40 has been added.

(Mr. Weerasooria states that dividends for the period 1-4-53 to 31-3-54 are shown in Statement A dated 10-1-56 annexed to Schedule 6. He submits that the dividends declared were shown.)

Mr. Kannangara continues :

Dividend from 2,026 shares for 1952 is taken in. If the executors were looking for funds to pay estate duty, surely they would have considered the question of the dividends from the A.N.C.L. shares and would have known approximately what it would be. In X no account was taken of the sum of
30 money in hand. This sum of money was available. It is admitted that in the 1954 account, the 1953 dividends were not included. *Vide* Statement A dated 12-10-56, 1954-55.

Vide payments side of Y. From the figure of Rs. 2,677,083/75 only the two lakhs referred to in P57 is deducted. From X, Rs. 420,295/57 was deducted. Rs. 220 thousand was not deducted in Y, because the money has been with the Estate Duty Department for payment of the additional tax.

The other figures of deductions Rs. 36,420/10, 3,378/-, 12,471/- are the same figures as in X. The additional tax, if the shares were at Rs. 493/-, was only Rs. 58,029/15.

40 In the final assessment in P111 and P112, the executors' estate is valued at Rs. 3,326,265/-. To that must be added the value of 2,026 shares at Rs.193/-, which would come to Rs. 391,018/- ; the total then is Rs. 3,717,283/-. At 30 per cent, estate duty on that would be Rs. 1,115,184/90. Already paid

against that was a sum of Rs. 1,057,155/75. The balance duty payable was only Rs. 58,029/15. That has been added to the figure of Rs. 2,414 thousand. The figure of Rs. 1,057,155/75 is taken from P57 and P6. The refund of Rs. 220 thousand was due at that time because the tax rate had not gone up. There is a Cash balance even in Y of Rs. 34,318/35. According to Schedule 8 of the final account the unrealised assets available were Rs. 18,655/-.

Mr. Gomes' evidence was that he had been told that there was a big liability and, by the increase of the valuation of the shares, there would be a shortage of 3 or 4 lakhs. Executors must have known that there was a sufficient balance to distribute as at 31-3-54 under any eventuality. If they did not, it was due to their utter negligence. They altered the system of accounts and did not have a competent auditor, and the accounts were not properly maintained. Accounts of 1950-52 were not audited till 1955.

(Mr. Weerasooria wishes to know from Mr. Kannangara whether the increase of Rs. 193/- on the 6,000 shares has been taken into account by contestant.

Mr. Kannangara states that he has taken that into account, because he has not added to the receipts the Rs. 217 thousand lying in Reserve.)

Mr. Kannangara continues :

The executors were working on the supposition that Mr. L. M. D. de Silva was to control until somebody came of age, but they confused it by having one of themselves on the Board. If they considered their duty as executors and their duty as Trustees to the beneficiaries, they would have known the true position.

The executors claim on P113 a deficit of 2 lakhs at 31-3-54. They have ignored completely the refund. They have considered that a payment along with the Rs. 420 thousand. They have ignored that they had access to the Rs. 217 thousand in the accounts of the Trustees under the terms of the Will and Trust. In P113 they have deducted the figure in D5 and added the two sums as liabilities of which they had knowledge, Rs. 307 thousand and Rs. 237 thousand. That is not a proper account if the contestant's submission on X and Y are accepted. In 1959, the executors think of P113 as a correct statement. They should have consulted an Actuary or other competent person. As a matter of fact they do not want to know. Mr. Gomes admitted that on the summary of accounts he now saw they had sufficient funds but they could not anticipate at that time in view of the possibility that estate duty may be increased. Mr. Gomes claimed that various accounts were prepared at various times to take stock of the position and produced P104 dated August 1953 to P107. On the first and second pages of P104, they have calculated the assets and on the last two pages the liabilities. P104 shows that as regards Warrington the executors knew that the official valuation was Rs. 306 thousand, and made the computation accordingly. In setting out in one but the last page the estate duty paid, they have not taken into account the large sum of money Rs. 261,645/25. It is admitted that was missed. This was a calculation of the liabilities of both the Trustees and the Executors. The sum of Rs. 261 thousand was paid. It is mentioned in P57 — *vide* third page.

Mr. Gomes said he did not know whether a large amount was paid. There were allegations of delay made.

No. 14
Addresses to
Court
—Continued.

(Mr. Weerasooria points out that there were no allegations of delay made, and states that he would refer to it in his address).

Mr. Kannangara continues :

Even at that stage, they did not know that such a large sum had been paid. Mr. Weerasooria, going on instructions, said it was not paid. Subsequently, Mr. Gomes said it was paid. He was unable to produce a request from the Trust to make such a payment. The figure of Rs. 261 thousand is in addition to Rs. 795,510/-, and the total comes to Rs. 1,057,155/75. According to the evidence, the sum of Rs. 261 thousand was paid within one year of the date of death. When they prepared the statement of Assets and Liabilities in August 1953, they have said, estate duty Rs. 30 thousand, paid by executors Rs. 795 thousand, paid by Trustees Rs. 248 thousand. Where is the Rs. 261 thousand? Mr. Gomes said there was a large sum paid on account of the Trustees but could not remember the figure.

(Mr. Weerasooria states he was not able to refer to the figure at the stage at which the matter came up. He said that in the figure of 1,057,155/75 shown in the accounts upto 1952, Rs. 261,645/25 was included according to Schedule 8 page 3 of the Accounts upto 31-3-52. It took sometime to find it, and the matter was brought up in re-examination).

Mr. Kannangara continues :

Although it was entered in the account, they did not take it into their computations. *Vide* P104 bottom. The Rs. 261 thousand was not taken into account. P104 must be read with P57 and the accounts. Mr. Gomes explained at page 163 — he said it was paid to their account but on behalf of the Trustees. This shows that whatever the system was that was followed, it was wanting in co-ordination. Such a large sum of Rs. 261,000/- could not have been forgotten in assessing assets and liabilities. P104 leaves the court in doubt as to whether they made a genuine assessment. Despite that, they did not call the person who kept the accounts.

(Mr. Weerasooria points out that there is no evidence that the system of accounts was changed.

Mr. Kannangara refers to Mr. Gomes' evidence. He states Munawera kept and knew most of the accounts of the testator. The executors transferred the accounts to de Sarams, and handed over the audit to Mr. Wijewardene's clerk dropping the firm of Ford Rhodes & Thornton.

Mr. Weerasooria states Ford Rhodes & Thornton are still the auditors).

Mr. Kannangara continues :

Even working out on P104, on the figures relating to the estate alone, there was a surplus, but they brought in the Trustees' Accounts and did not take

into account the Rs. 261,000./- They have not brought to account as an asset moneys lying to the credit of the A.N.C.L. Trust in the Reserve Account. That submission is made subject to correction. If they take into account only the liabilities of the executors and bring into account the sum of Rs. 261 thousand, they would have arrived at a balance of Rs. 35,000/- as at August 1953, on the basis of estate duty at 30 per cent on an increased valuation of the A.N.C.L. shares at Rs. 493/-.

Vide P105 — as at March 1954 they had a balance of five lakhs. They would have had excess cash after distribution as at 31st March 1954. At least, distribution cannot go beyond 1955; on the executors' documents P50, P42 and P38, the matter was settled. *Vide* Statement A in P105, arriving at a balance for distribution of Rs. 460 thousand taking into account the balance to the credit of the Newspaper Settlement, taking into account the Warrington increase and the duty on gifted property but without considering increase in A.N.C.L. share valuation, with tax at 25 per cent, but not taking into account the Rs. 261 thousand. By August 1955 also they have completely lost sight of the Rs. 261 thousand. If that is added, they had a distributable surplus at August 1955 of Rs. 722,319/-. Neither "B" nor "C" takes into account the Rs. 261 thousand. Having found a balance available for distribution in August 1955 of at least 4 lakhs, in P106, there is a deficit.

P106 is an assessment of liabilities of both the estate and the Trustees. In P106 too they do not take into account the Rs. 261 thousand. *Vide* page 2. Estate Duty paid — two items; Rs. 248 thousand included in P105 and P104, and a further sum of three lakhs paid by the Trustees.

Vide P107 dated 8th January 1954. Even in 1954, they have taken an approximate figure of what is payable to Kusuma, whereas they should have divided Galpokuna in 1951. *Vide* last two paragraphs. The statement cannot be reconciled with the accounts filed. P107 bears out that from the very start they took up the position that the beneficiaries must pay duty on gifted and appointed properties. The executors had ample means on 31-3-54 to meet all the liabilities and, had they taken advantage of the provisions of the Estate Duty and Income Tax Ordinances and the services of a qualified actuary, they would have known that they had four lakhs cash and even sufficient to meet additional assessments on an increased valuation of the A.N.C.L. shares.

The executors knew very early that Estate Duty Department were not going to value at Rs. 493/-. There was no assessment as such but merely an expression of opinion, by Mr. Claude Wickremesinghe at Rs. 493/-. Executors by P103, after consultation with experts abroad, valued at less than Rs. 300/-. *Vide* P37 — last page, item 22 — on 6th May 1953, shares valued at Rs. 246/-. After consulting expert opinion they had already valued below Rs. 300/-. Although they originally valued at Rs. 300/-, when they sent the further declaration in 1953, after advice, they valued at Rs. 246/- per share. How could they reasonably expect Court to hold that they were under the apprehension that the share valuation would go up? That is the explanation of the tone of P50 — when Mr. Wickremesinghe fixed at Rs. 300/-, they wanted time to consent to Rs. 300/-, or not — they were trying to get a lower assessment.

P37 is signed by Mr. C. E. L. Wickremesinghe who dealt with Estate Duty and went to England and Australia to consult experts, but did not give evidence. *Vide* page 2 of P103. P103 is dated 1st April 1953. So early as that they placed a valuation per share of only Rs. 246/-. That is the value they placed on the shares when they sent the further declaration in May 1953. P37 was sent on 6th May 1953. If the executors genuinely felt that the share valuation would be increased subsequent to getting opinion from abroad, they had Messrs. Ford Rhodes Thornton, who, according to Mr. Gomes, valued the shares for balance sheet purposes. They could have put the case to them.

10 They would have been in a very good position to advice. Mr. Gomes said Messrs. Ford Rhodes Thornton were not consulted. Their failure to call proper evidence, and construction of the documents before Court will leave the Court in no doubt that the fear that the share would be valued at Rs. 493/- was not a genuine fear, after they consulted opinion. What is the point in their saying in this court that they thought their liabilities on estate duty were going to be increased and for that reason they did not distribute in 1954, when (a) they had sufficient funds, and (b) in 1955 it was quite clear that the valuation was not going to be increased, and they had four lakhs as excess? In August they had 4 lakhs, and, if they add the Rs. 261 thousand they had more.

20 Perhaps they felt that they could just carry on the administration as long as they liked. They never gave their minds to their duty under the Will to distribute as early as possible. If it were otherwise and they had a genuine fear, they would not have put Mr. Gomes into the box but would have called Mr. C. E. L. Wickremesinghe, who knew the facts or Messrs. de Sarams .

Vide Ashburner on Principles of Equity page 169—regarding discretionary duty of a Trustee. The date of distribution is a matter of interest to the beneficiaries. If any died before distribution, the share would be distributed among the children, and surviving spouses would not have got. The vesting should be not when debts were paid but when they could have been paid.

30 **Assev v Earl of Essex (1861) 6 Chancery 898. In re Samson 1896 1 Chancery 630 at 635. (1871) 25 Law Times pages 470 and 471.** From the date when debts and legacies had been paid she was to get £8,000/-, not 6,000/-. The Executors left debts unpaid but wanted to pay the increase. There was an objection by the son but it was held that she was entitled to £8,000.

Adjourned for Lunch.

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge

9th February 1960.

After Lunch — Appearances as before.

40 Mr. Kannangara continues his address :—

In the first place, the date of distribution would be material because that is the date from which the property would be vested in the beneficiaries. Refers to clause 17 of the Will. If one of the children died and clause 17 had to be applied, date of distribution there would be the date at which distribution was possible. What is the date of distribution? Is it a national date or an actual date? If clause 17 is applied, it must be the date at which distri-

bution was possible. Otherwise, the beneficiaries would be seriously affected. For instance, if the contestant had died before the distribution, the question would have arisen whether his share would go to his wife if he died issueless or it should go to his brothers and sisters. They had sufficient funds to meet all the liabilities of the estate.

Issue 5 — At the time the point was raised by the contestant, we foresaw the possibility of the executors coming into court and saying that the moneys had to be appropriated from the shares of the contestant and other beneficiaries to repay the Aggabodhi Trust. Today there is in fact that money available. There is no point in charging his property. The issue will be material if the executors try to make out that the date of distribution had to be postponed because there was not sufficient money to pay the Aggabodhi Trust. The specific provision is for a charge and not for a cash payment. They cannot claim that distribution should have been delayed because of that. In these proceedings they have not taken up the position so far that the necessity to pay the Aggabodhi Trust was one of the grounds on which they delayed the distribution either by Mr. Weerasooria in his opening or by Mr. Gomes in his evidence.

Issue 13 — Refers to Section 23 of the Trusts Ordinance. The failure to distribute at the correct time would be a breach of trust. Refers to page 19 of the proceedings. If the court holds that the date of distribution is 31-12-54, the executors will be personally liable and not the estate. Even after their date of distribution they have failed to give the properties of the contestant. From January 1958 they have held the properties and taken the income. At least interest will have to be paid from 1-1-58. The motions filed in court subsequently for permission to do certain things cannot help the executors. They cannot wait for so many years to do their job. The contestant had to file action against them. They filed the motions here as a pure device for getting over their difficulties.

(Mr. Weerasooria states that the motions were filed at the request of learned Counsel for the contestant.

Mr. Kannangara states that it is wrong to say that it was done at the request of Counsel for the contestant).

The issue in regard to Galpokuna, I failed to invite the attention of court to very important words in clause 15 of the Will. The original submission was that from all documents and from all the evidence in the case there was a corpus known as Galpokuna Division which consisted of fields 1 to 11 which were worked as such from the beginning and that there was a corpus known as Udabaddawa Division consisting of fields 1 to 3. The executors' case is that field No. 1. of Galpokuna should be taken out and added on to Udabaddawa. The important words are "The Galpokuna Division of my Galpokuna Group" and "all that divided portion known as Udabaddawa Division of Galpokuna Group." There is no evidence whatsoever that at the time of the alleged survey field 1 was divided and even in the plan it is called as field No. 1 of Galpokuna. Udabaddawa has only fields 1 to 3. The account books show it as such. What was known as Udabaddawa Division was only one, namely, fields 1 to 3. Even the instructions in 1956 did not show that the executors

themselves knew that Udabaddawa Division included field No. 1 of Galpokuna. In clause 20 the testator says “divide my Galpokuna Division of Galpokuna Group.” If he intended to give field No. 1 to be joined on to Udabaddawa, he would have said so. With regard to clause 21, you must add on portions which have been purchased. The most recent plan cannot be this plan for the reason that there were two plans. P21 is also a plan of Galpokuna Group. In appropriating Galpokuna Division which is the plan the court will use? P21 obviously because that is the plan of Galpokuna Division. In the motion filed today the executors ask for permission to put in a barbed wire fence.

10 On the question of 1,000 shares, I stated that it appeared to be the executors' case that there was an agreement outside the document and learned Counsel for the executors said no. They are not relying on a contract. Refers to P94 and P95. The first question is whether the document P2 itself contains a transfer. Does it constitute a transfer of 1,000 shares to the trustees? The pleadings of the trustees have gone on the basis that it is a transfer. If there is no transfer, can it be construed as a contract containing a promise by the testator to transfer. Refers to P92b. Refers to para 9. Apart from this, no other arrangement has been proved. One has to construe P2 alone in order to extract from it a binding promise by the testator to transfer. In the
20 absence of such a binding promise there could be no contract. Firstly, any rights the Trustees of the Settlement Trust have against the executors must depend upon the rights which the Trustees had against the settler while he lived and which have become exercisable against the estate. They cannot have any more rights against the estate than they had against the settler himself. One must therefore look at the settlement deed to discover whether the settler made any promise to the Trustees in regard to the 1,000 shares. Secondly, the only part of the deed relevant to this matter is clause (c) of the recital in P2. The submission is that this recital in clause (c) cannot be construed as a covenant of promise. It merely contains a statement of fact. The words are not apt
30 to indicate a promise. It is merely a statement of his present intention. The deed P2 does not contain an offer. Cites *4th Edition of Cheshire and Fifoot, page 25*. The question is whether there can be any such intention by the testator to be bound, to promise to the three Trustees “I will give you these 1,000 shares.” That he expressed such an intention there cannot be any doubt. The power of revocation is entirely inconsistent with a promise to be bound. The construction is that he intended to create a trust but he did not intend to be bound, he did not intend that the Trustees will be able to sue him, he did not intend this to be a promise that he will do so. It is merely an expression of what he felt at that time he would be doing. I can say “I am buying
40 a car” to the salesman, but there is no binding promise. Thirdly, in a deed such as this which had been carefully drafted by lawyers, one would have expected that the usual terms were there, terms such as “the settler hereby covenants with the trustees and with each of them that he would transfer to them or cause to be allotted to them.....” There would be a binding covenant. On the contrary, he said I may do this but he had the power of revocation. Fourthly, the submission is that there cannot have been any arrangement between the settler and the trustees which could have had contractual effect. Any evidence of such arrangement would have been ruled out. By oral evidence of other transactions one cannot convert what is a
50 mere expression in P2 into a binding promise. I think it is the executors' contention that there is no express promise but it must be implied. They would

ask the court to hold that there is a promise to transfer 1,000 shares. Where the settlor had the opportunity of expressly saying so — it is not like a bargain struck in the market place — in a document drafted by lawyers the testator has not expressly said so. Conditions imported into commercial documents by way of implication cannot be applied to deeds. The settlement is not on the same footing as a commercial agreement. In pursuance of the argument that P2 itself does not create a trust, it does not also create a trust, it does not also create a promise or bargain which the testator struck with the trustees. Even in regard to the property which he had already transferred, he reserved to himself the power of revocation. How much more so would it show that he never intended to be bound to transfer at all. Cites (1917) 86 **Chancery** 162. Unless the court can construe P2 as constituting an actual transfer or promise to transfer, there could be no contract. One other reason why P2 cannot be said to contain a promise — the court will see the basis on which Mr. H. V. Perera gave his opinion. It was given on a misapprehension that there was an arrangement between the trustees and the settlor that it was indirectly for the benefit of the trustees. The persons who benefitted by P2 were not the trustees, could not possibly be the trustees, but the beneficiaries and before there can be a binding contract under the Roman Dutch Law the beneficiaries would have had to give their acceptance. In the absence of acceptance by the beneficiaries that would be no binding contract under the Roman Dutch Law. Cites **Bestinona v. Wanduragala** 17 *Ceylon Law Recorder* 84: **Jinadasa v. Silva** 34 *N.L.R.* 344: **Marthelis Appuhamy v. Peiris** 47 *N.L.R.* 78. Although under the Roman Dutch Law acceptance is necessary, under the English Law it is not necessary. If an argument is sought to be placed that there was a binding promise by the settlor to the trustees for the benefit of the trustees, it cannot be so. It is for the benefit of the beneficiaries and the consent of the trustees and arrangement between the settlor and the trustees alone would not do. There must be acceptance.

On the question of costs, if the court agrees with the submission made by the contestant, the court will make an order for costs not against the estate but against the executors personally.

Mr. Wikremenayake addresses Court :

Before I address on the question of law with regard to the validity of P2, I would like to draw the attention of court to the circumstances under which the deed of trust was created because it may be relevant to decide the actual implications of the deed itself. There is evidence that Mr. D. R. Wijewardene was really in control of the Lake House Press. He was Managing Director and he had the largest number of shares and he had practically a controlling interest. It is also in evidence — Mr. Gomes has given that evidence which has not been challenged — that Mr. Wijewardene used to discuss during his lifetime the future of this press with members of his family and he made it quite clear that it is his desire that after his death his youngest son, his favourite son, should have the major interest in the newspapers. It is for that purpose that the trust was created. On 9-8-48 by P28 the Board of Directors of Lake House passed a Resolution increasing the share capital. On 9-2-50 there was a meeting of the directors and in terms of the Resolution that was passed D. R. Wijewardene was entitled to 1,396 shares and by P30 on 16-2-50 a circular letter was issued in terms of the Resolution. The dates in P30 are

important. The next step is the deed of settlement on 28-2-50 executed by Mr. Wijewardene. I shall deal with the deed P2 later on. But it is quite clear from the sequence that it was a deliberate act on the part of Mr. Wijewardene for a particular purpose. Then by P31 which is undated Mr. Wijewardene made an application for shares and P32 is the acknowledgement on 7-3-50 on which date he made the first payment. On that date Mr. Wijewardene accepted the offer of the company and paid the first call in terms of the Resolution of the company. Undoubtedly he would have paid the next call on the due date had he lived but unfortunately before that he died. The next document is P33 of 6-4-50. The next document is the Last Will because it is quite clear from the terms of the Last Will that Mr. Wijewardene had already treated the shares as having passed from him to the trustees and that they no longer formed part of the estate. Refers to page 7 clause 15. When he comes to deal with his property he is expressly excluding the shares which form part of the settlement. All the shares which form part of the settlement are excluded from the estate. When he executed the Last Will, having already executed the deed of settlement, he had already decided that those shares which formed part of the settlement were not his property. Refers to clause 15 (2). There is no doubt whatsoever from the terms of the Last Will that when he came to deal with his property he dealt with all the property excluding the shares which formed part of the settlement. In P2 he is making no distinction to the shares either allotted to him or which were in his name in the books of the company or shares which he proposed to get allotted. I do not say that makes the trust deed valid. Where Mr. Wijewardene was concerned, this does not form part of the estate. He was not dealing with it. On 13-6-50 Mr. Wijewardene died. The final call was made on 15-9-50. If Mr. Wijewardene had not died, it would have been paid and the shares would have been allotted to him. Having died, the directors, not knowing what to do, met on 13-9-50 and made a minute D2. That Resolution was passed. They decided to take no action for the present. On 18-9-50 the Secretary of the Associated Newspapers got a letter from Messrs. F. J. & G. de Saram. Refers to P91. I am not relying, on the opinion of Mr. H. V. Perera or Mr. Samarawickrema. This court must go on the law and the facts placed before the Court that P2 is a valid transfer of the shares. My position is that it is a transfer and not an agreement to transfer. That Aggabodhi should have the major interest in the press is borne out by the evidence of Mr. Gomes which is unchallenged. Refers to P35 circular letter. All agreed except the contestant. Only 750 shares were transferred to the trustees. The next document is P36 of 3-9-54 when the executors transferred 750 shares to the settlement trustees. It is quite clear that this deed of settlement P2 was executed by Mr. Wijewardene in furtherance of his intention and desire that his youngest son should have the major share in the Associated Newspapers. When one reads P2 and one tries to ascertain the intention of the settlement, the court will take note of the evidence given by Mr. Gomes that this was his intention. It created a valid trust and it was not an agreement to transfer, the beneficial interest in the shares passed. If Mr. Wijewardene was alive and had these shares allotted in his own name, it would have been open to the beneficiaries to sue him for a declaration that he held those shares in trust. In law the moment the shares are vested in Mr. Wijewardene, they passed to the beneficiaries. The position was not been altered one bit just because Mr. Wijewardene died. By beneficiaries I mean the children. Certain authorities were cited with regard to volunteers. In English Law a volunteer is a person who takes for no

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Addresses to
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consideration. One must be careful in distinguishing the cases cited. In England a gift is not valid, it is imperfect until it is accepted. In Roman Dutch Law a gift made deliberately can be enforced by the donee. In other words, the donor can be compelled to transfer what he has promised. In English Law he cannot for the simple reason that there is no consideration. If I do not give it he has no remedy in law. In Roman Dutch Law it is quite different. We are governed here by the Roman Dutch Law. A trust is an obligation annexed to the ownership of property. Ownership must be decided by the Roman Dutch Law. The authorities cited by learned counsel on volunteers have no application whatsoever. Cites **Underhill on Trusts 9th Edition**,¹⁰ pages 41, 42 and 43. Refers to the case cited at page 43—**Gilbert v. Overton**. The position is this: where the settler himself is only entitled to an equitable interest it is not necessary that he should pass the legal title to the trustees. That case applies to the facts of the present case. The case of volunteers has nothing whatever to do with this case. Court must have regard to our law and the Roman Dutch Law. In our law the donee can enforce it. Cites 54 *N.L.R.* 145 : 51 *N.L.R.* 193. In English Law it is a promise with no consideration. Under the Roman Dutch Law the position is entirely different. The submission is that P2 is a deed of transfer and creates a valid trust.

Further hearing on 29-2-60.

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(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge.
9-2-60.

No. 16
Proceedings before
the District Court
23-2-60.

No. 16

Proceedings before the District Court

23rd February 1960

Mr. Rafeek states that his Senior Mr. Nadesan is held up in the Appeal Court arguing a Peremptory appeal and moves that this inquiry be allowed to stand down till the 29th of February, which is the next date of inquiry fixed in in this case.

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Counsel appearing for the other parties have no objection.

I allow the application and re-fix inquiry for 29-2-60.

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge.
23-2-60.

Proceedings before the District Court

No. 17
 Proceedings before
 the District Court
 29-2-60

29th February 1960.

Inquiry resumed.— Same appearances.

Mr. Nadesan objects to the arrangements proposed in paragraphs 1, 2 and 3 of the motion but states that he has no objection to the arrangements referred to in paragraphs 4 and 5 being given effect to.

Mr. Kannangara states that his client cannot accept the proposals contained in paragraph 10 of the motion.

10 The motion proceeds on the footing that all parties agree to the arrangements proposed therein. If any party objects, I do not think the court has jurisdiction to make an order compelling that party to accept the proposed arrangement.

Mr. Weerasooria himself agrees that unless all parties agree the Court cannot grant the authority asked for.

I do not propose to make any order on the motion at this stage. If parties can come to some agreement among themselves in regard to one or more of the matters referred to in the motion, let a motion be filed signifying their consent to such matters to enable the court to make an order thereon.

20

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge.

No. 14—Addresses to Court—(Continued)

Mr. Wikremanayake continues his address :

Concluding portion of his address on the last date referred to. A promise without consideration is void in English Law. If a person agrees to transfer moneys to be held in trust for the maintenance of child. In English Law the Trustees cannot enforce the promise because it is void for want of consideration. If the promise cannot be enforced in law, it cannot be enforced in equity for equity follows the law. If the law is silent on a point, equity may come in. In the Roman Dutch Law any promise is actionable. It does not recognise the doctrine of consideration. *Vide 20 N.L.R. 289.* The Privy Council held that any promise created deliberately can be enforced by the promisee. In Roman Dutch Law one need not go to equity at all. The Ceylon Law of Trusts is contained in the Trusts Ordinance. All the principles of the English doctrine of equity are not taken in. The Privy Council held that in terms of our Statute of Frauds, the doctrine of part performance does not arise. *Vide 29 N.L.R. 342.* In English Law, the Statute of Frauds is different ; if a contract is partly performed, equity will compel entire performance. The Court must be careful in accepting the principles of English Law ; if the law has nothing to say on the point, equity will step in, but, if the law is definite that a contract,

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 Addresses to
 Court
 —Continued.

promise or transaction is void, there is no room for the application of any principle of equity. The doctrine with regard to volunteers has no application to the system of law and does not apply to the transaction. *Vide Underrhill*: If I agree to transfer property for maintenance of children, it cannot be enforced in equity because the promise is bad in law. If having made the promise I hand over the property to Trustees and thereafter the Trustees handed back to me, equity will come in, and enforce the promise, although the Trustee is a volunteer. P2 is not an agreement to transfer but a transfer. The doctrine has no application to our system of law or to the facts of this case.

Vide Trusts Ordinance, definition of Trust: An obligation annexed to the ownership of property. The property has first to be transferred to the Trustee. The transfer is governed by the law of the country in which the transfer is made. In Ceylon it will be governed by Roman Dutch Law. English Law has its own Transfer of Property Act. Under Roman Dutch Law, immovable property is transferred by a notarial document. For movables, there are different methods of transfer. *Vide Section 5 (2) Trusts Ordinance*. By implication, where there is a writing, not a testamentary writing by the author of the trust there is no need to deliver. Even otherwise, you can have delivery only where the movable property is capable of delivery, where it is corporeal property. Share in a Company is movable only by legal fiction; not in fact, but in law; it is a chose in action.

Vide Palmer on Company Law 17th Edition page 68 Definition of a share in a Company—a right to receive money, a chose in action. A chose in action can form the subject matter of a trust. *Vide 23 N.L.R. 262*. That authority makes it clear that a Trust can be created in respect of shares, being choses in action. The only method of transfer of a chose in action is by a writing. *Vide 24 N.L.R. 42, at 47*. *Vide Section 17 of Registration of Documents Ordinance* which deals of bills of sales; a Trust in respect of shares in a Company is affected by a simple writing, which does not require the delivery of the share to the transferee or the registration of the document which creates the trust. To transfer a share there is only a writing necessary. The transfer referred to in the Trusts Ordinance is a transfer in so far as the settler is concerned and has nothing to do with other acts necessary to give recognition of the title of the transferee. Those are not part of the transfer.

Before going on to the question whether P2 creates a valid transfer, there is another question: The 1,000 shares in this case were not in existence when P2 was drawn—they were only contemplated. Is it possible in law to transfer something that is not in existence? We are governed by the Roman Dutch Law. The transfer of a thing, in existence or not, can be by Roman Dutch Law, under which a person can give legal title to another for something which is not in existence but which he expects to come into existence. For example, a legacy in a Will can be transferred. The legacy may not come if the testator alters the Will; but, the moment the legacy vests, by operation of law, it vests in the transferee. *Vide 22 N.L.R. 385, at 393*. A vested interest can be alienated. The Privy Council held that there is an objection to a transfer of such an interest. Take the example of the transfer of a divided share. It does not come into existence till Final Decree is entered, but, pending the action, it is open to him to transfer what is likely to be allotted to him. Courts have held that it is not prohibited by the Partition Act, and they held

that the divided lot of the transferor on the final decree, without any further act by the transferor, vests in the transferee. *Vide 46 N.L.R. 457 Manchanayake v. Perera.* Such a transfer passes immediate title. It is not an agreement to transfer. *Vide 51 N.L.R. 337 at 342 Sirisoma v. Sarnelis Appuhamy,* judgment of three Judges. Where you sell something which is not in existence, the moment it comes into existence, it automatically vests in the transferee, although, from motives of prudence it may be necessary that some further act be done by the transferor, by executing another transfer that transfers the specific divided lot, but that is not necessary under the law.

10 If P2 is a transfer of shares that were going to be allotted to Mr. Wijewardene, then the moment the shares were allotted to him they would vest in the Settlement Trust. By operation of law it vests, without any further act by anybody. In English Law, you cannot transfer what is not in existence but you can agree to transfer but, in English Law, under the Rules of Equity that consider that which ought to be done as done, the moment it comes into existence, the title vests in the transferee. This result was achieved by application of the principles of equity and not principles of law. In Roman Dutch Law, it is by law that that result is achieved.

20 *Vide 1915 (2) Chancery 345.* L mortgaged something his mother was going to give by Last Will. He assigned those rights by mortgaging to another person subject to the first, and became a Bankrupt thereafter. Both mortgages were proved in Bankruptcy. He was given a discharge. Then he assigned to somebody. Then the mother died, and the share in expectancy became a share in possession. Courts of Equity held that the title passed to the first two mortgagees. *Vide pages 357 and 372.* The same result is arrived at in English Law and in Roman Dutch Law. If I transfer something that is not in existence, the moment it comes into existence, without a further act on my part, title vests on the transferee.

30 The English Law only considers whether the Settler has done all in his power to pass title to the other man, and if he did, equity will consider that title has passed. *Vide Gilbert v. Overton 2 (1864-65) Heming and Millers at 110, 116. Vide Headnotes.* At the time he executed the deed of trust, the property was not in existence. The court held that he had done all he could to pass the title and therefore the title passed when the property came into existence.

40 *Vide 37 Law Reports Chancery 346 Nanny v. Morgan.* Transfer of shares is not recognised under the Act unless the deed is registered with the Company *Vide passage at 354, 355. Vide 10 House of Lords 191 Milroy v. Marsh.* Where you transfer an equitable interest — and the transfer of what is not in existence is an equitable interest in English Law — the only question is whether the transferor has done all in his power to transfer the title, and, if he has done that, the Courts of Equity will pass the title.

To declare a trust, you must transfer the property to a Trustee. In the case of movables, movables not capable of delivery, that transfer must be effected in writing, which does not require registration. It is possible to create a trust in respect of shares, which are choses in action, and the transfer of that is by a writing. In this case we have a writing. It is possible in both English

Law and Roman Dutch Law to create a trust in respect of a thing which is not in existence but likely to come into existence. These 1,000 shares were not in existence because they had not been allotted but were capable of being the subject matter of the Trust, capable of being transferred by a writing. Is P2 such a writing? P2 is a writing by which Wijewardene purported to transfer immediate title to the shares he had not already got.

Vide P2. Any promise made deliberately is binding in Roman Dutch Law — *vide* 51 N.L.R. 193. Even if Mr. Wijewardene only said that he was going to give these shares and the Trustees accepted it, specific performance can be enforced. A person on the point of death, in the presence of people, said he was going to give Rs. 10,000/- to A, who said “thank you,” and he died. His estate was compelled by law to give that amount. In this case it is more than a promise, an actual gift. He said “I have transferred” *Vide* Schedule— What is the subject matter of the Trust funds: 6,000 fully paid shares, 1,000 further ordinary shares issued but not yet allotted. He said “I have got to get 1,000 odd shares and I am giving them to you by this deed, but I have to do some acts to make your title perfect. There is no difference in the language by which he vests the 6,000 shares which he had and the 1,000 shares he was going to get. One of the terms is that the Trust should pay all further fees in respect of the shares referred to in the schedule, which includes the 1,000 odd shares. “Further Ordinary shares” mentioned in the Schedule are the further 1,000 shares he was going to be allotted. The Trustee was to pay all Calls on the further ordinary shares. If the transferor had not transferred them, then, he has not agreed to transfer them.

If Mr. Wijewardene had refused to sign the transfer form, what is the position of the Trustees? They would be entitled to bring an action for declaration of the title and to compel Mr. Wijewardene to give recognition of their rights. If Wijewardene had failed or refused to transfer the 1,000 shares to the Trustees assuming irrevocability — they come to court and sue on the basis that they were the owners and call upon Mr. Wijewardene to sign the necessary papers. P2 fulfills all the requirements of the Trusts Ordinance and the law of the country in regard to transfer of something not in existence. The moment the shares were allotted to Mr. Wijewardene, if he were alive, by operation of law, they would become property of the Settlement Trust. Since he died, the moment they were allotted to the executors, it became by operation of law property of the Settlement Trust. Therefore, they are entitled to those shares. On 3-9-54, these shares, automatically by operation of law, became the property of the Settlement Trustees. They have transferred the 1,000 shares and re the balance shares, out of an abundance of caution, ask for a ruling.

Even if P2 is construed as an agreement to transfer, on the English principles of equity, it must be given effect to at once. If it is a transfer, title vests in the transferee. Even if it is an agreement, it can be enforced under equity. The submission is that P2 conforms to all the requirements of the law necessary to passing of immediate transfer. The words used make no differentiation between the 6,000 shares allotted and the 1,000 shares to be allotted. The Settlement Trustees are the owners of the 1,000 shares.

Mr. Nadesan addresses court :

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Addresses to
Court
—Continued.

He states he is appearing both for 3rd respondent, in respect of whom the contest is with regard to field No. 1 of Galpokuna Estate, and also for the Trustees of the Aggabodhi Trust who are interested in the question raised by Mr. Wikremanayake in regard to the 1,000 shares. He would deal with that question first :

Vide dates set out in P92b — statement sent to Mr. H. V. Perera. On 9-2-50 the Directors resolved to issue at par 2,000 ordinary shares out of the balance 4,500 ordinary shares unissued. The resolution is P29. The last date for applications was 15th March 1950; the last date of acceptance was 15th March 1950. Rs. 50/- was to be paid on application. *Vide* P30 — Circular setting out the resolution. *Vide* P31 — application by Mr. Wijewardene, undated, but with cheque dated 7-3-50. The probable date was 7th March 1950. On that same date the application was acknowledged and receipt P32 was given. Mr. Wijewardene applied on 7-3-50 for allotment of 1,396 shares, but in between before he made the application, there was another event he had on the 28th of February 1950 by document of which P35 is a certified copy, transferred 6,000 of his shares, he had a block of 8,026, out of which, anterior to the date on which he made the application for allotment of the 1,396 shares, he has transferred 6,000 shares. The transfer is recognised by the Company on the particular form. The transfer of 6,000 shares had already taken place on 28-2-50. What is the effect of a transfer of 6,000 shares on the 28th February 1950. If a person holding 8,026 shares is told, by reason of the fact you hold so many shares you are entitled, you have an option, to purchase 1,396 shares, and if that person, anterior to the date of the last day on which application has to be made, which is 15th March, transferred 6,000 shares, then the question arises, has the gentleman, subsequent to the date of the transfer, as against the person to whom he has transferred the 6,000 shares — he continues to be on the Register of the Company — the right to make the application : can he say I am entitled to the shares, I must apply. What happens when the 6,000 shares are transferred ? The submission is that the moment you transfer the 6,000 shares you also transfer the entirety of the benefit attaching to the 6,000 shares. Supposing that subsequent to the transfer of the 6,000 shares a dividend is declared by the Company before the registration, that dividend would be sent to the person whose name appears on the Register as the registered owner of the shares. The dividend will be sent to the person whose name appears on the register but the recipient holds the dividends in trust for the transferee. *Vide* 1940 (1) *AER* at 229. The purchaser was declared entitled to the whole of the dividends. *Vide* passage at 232. What the purchaser agrees to buy is the share together with all the rights, etc. The moment you part with your shares, you transfer to the transferee the right to ask for the further shares which are to be issued on the basis of the shares that you transfer. The transferee cannot directly ask the Company for those shares till he gets on the register. Meantime, the transferor is a trustee for the transferee in respect of that right.

Supposing subsequent to or at the time of transferring it is learnt that so many bonus shares would be issued to capitalise the reserves of a company and shareholders are notified. Before the issue of the bonus shares on the payment of a nominal amount or stamp duty, before the last date by which application

is to be made, you transfer a portion of your holdings to somebody else and the Company, finding you are the registered owner issues the bonus shares in your name. Is it not open to the transferee of the shares to ask "You are holding those shares in trust for me, transfer them to me." When you transfer shares, can you withhold, except by agreement, any of the rights, benefits attaching to those shares? One cannot. Is it only the share that is transferred?

Vide (1951) 2 All England Reports at page 959, 961 **Rose and others v. Inland Revenue**— headnote. Although the transfers were not registered, on the execution of the transfer, the beneficial interest passed to the transferee. The transferee was entitled to receive the dividend. Therefore he was liable ¹⁰ to estate duty. It was held that the beneficial interest passed at the date of transfer. As from the date of transfer, the court will compel the donor to make effective the beneficial interest of the donees. What is transferred is the "whole of the beneficial interest." *Vide 1952 Chancery Court of Appeal 499*. Transfer of shares means "transfer of shares and all the right title and interest thereunder." Much cannot be made of the fact that it was a voluntary trust.

The cases cited support the proposition that on 28-2-50, when document P35 was handed over to the Company, not only were 6,000 shares transferred by Mr. Wijewardene but also his right title and interest, or, as he says in another place, "all rights and interest." 20

Adjourned for Lunch.

Acting District Judge.
29-2-60.

29th February 1960.

After Lunch.— Appearances as before.

Mr. Nadesan continues his address :—

The submission is that on 28th February, notwithstanding the fact that the registration took place on a subsequent date, all the rights in respect of that number of shares went with the transfer to the trustees of the settlement. The trustees could have made an application for the shares. Apart from the deed of settlement, there was an obligation on his part, if the trustees so desired, ³⁰ to apply for the rateable number of shares. He is really holding the shares in trust for the trustees. His entitlement was 1,396 shares on the basis that he owned 8,026 shares. Therefore for 6,000 shares his entitlement works out to 1,043 shares. He executed the transfer on 28-2-50. Supposing the registration took place the day after or on the 6th or 7th of March, before 15th March the trustees would have been entitled to apply for the 1,043 shares. They would have to be given. It is in that context therefore of his having transferred 6,000 shares and thereby giving the right to the trustees of the settlement to ask for those 1,043 shares, one has to consider this deed of settlement ⁴⁰ and what the deceased says. Instead of saying 1,043 shares he says 1,000. That is less. The deed of settlement, until it is revoked, is like any other deed. Until it is revoked I can claim the 1,043 shares from the donor.

Court : Can he revoke it thereafter ?

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Addresses to
Court
—Continued.

It might be argued that whenever he revokes it we can be called upon to transfer back to him the shares.

Refers to the schedule. What else does he say than that he is going to cause to be allotted to the trustees 1,000 shares to which they are entitled. If the trustees make a request to him to apply he must apply. He must exercise that option on the trustees' behalf. Here he says he will do so in respect of the 1,000 shares. He says in respect of 1,000 shares out of 1,043 shares he will cause them to be allotted to the names of the trustees. Supposing the word-
 10 ing was " I have allotted 6,000 shares, I will take the necessary steps to have 1,000 shares allotted to you out of the new issue," he says that he will make the application and have it allotted or that he is liable to transfer it to me. Once he transfers the 6,000 shares to me, the next day I could have got it registered and applied by myself. By this method he is preventing me from doing so. He says he will do so. By saying that he will cause the 1,000 shares to be allotted to me, I have not taken steps which I would have otherwise taken. If I cannot succeed against Mr. Wijewardene during his lifetime I cannot proceed against the executors. The trustees would have to make payment of the Rs. 50/- or any subsequent calls. There is a right on my part
 20 as the present owner of 6,000 shares to apply for 1,043 shares and make the necessary payments and ask for the transfer once I got on to the register. If he exercises the right on my behalf or he exercises his right on his behalf and he gets those shares, he holds those shares in trust for me. The question arises whether I am liable to pay. There is nothing about payment in the terms of the document. There is in this case a legally binding agreement between the parties. Supposing there was not this document and 6,000 shares had been transferred to me and I ask him what about the 1,000 shares and he says I will see that they are allotted to you, it is a binding agreement. Is it open to me
 30 after 28-2-50 to have my shares registered by the company and then to make the application ? Supposing the company refuses to register the application and I ask Mr. Wijewardene to apply for registration in his name, he will do so and hold them in trust for me. The moment I transfer the 6,000 shares to the transferee, what are the rights he takes. One of the rights he takes is the right to apply for registration of 1,043 shares. If he says " I will see the 1,000 shares are allotted to you " and thereafter Mr. Wijewardene gets the shares and keeps them in his name without his transferring them, I can turn round and say " this is your agreement, you have not carried out the terms of your agreement, therefore I call upon to carry out the terms of your agreement." Alternatively, I can put it on the basis of a trust. It is impossible to contend
 40 that once Mr. Wijewardene parted with the 6,000 shares on 28th February, thereafter by any process he is entitled to apply for the allotment in respect of the 1,043 shares and ask that he be given the shares in his own right without any obligation to the person who is the holder of the 6,000 shares.

Field No 1 of Galpokuna — The issue is 2 (a) at page 19. The witnesses who gave evidence are Mr. H. A. Abeywardena at pages 19-26, Surveyor Mr. Peiris at pages 34-37 and 41-47, Surveyor Arthur Perera at pages 82-87, Mr. Gomes at pages 92, 93, 96-100, 268-269 and 287 and Marcus Fernando at pages 332-341. Apart from the oral evidence there is the report of Vangeyzel P76. A point has been made that one of the matters the court may consider

is that there is nothing to show that Nalini has been given other properties and the testator contemplated equal distribution in respect of his estate. Refers to Clause 15 of the Will. There is complete correspondence with regard to (a), (c) and (d). With regard to (b), what is given is half of Galpokuna Division of Galpokuna Group, half to the other and the other lady is given Udabaddawa Division. Galpokuna Group is exhausted. He has one other property which is not fully planted. How does that difference arise? Refers to Clause 20. So far as the eldest son and the three daughters are concerned, a reading of the Will indicates that he was treating them on an equal basis. We are concerned with finding out what the testator meant when he used the words "Udabaddawa Division" in Clause 15 (2). Apart from the Will where else do the words "Udabaddawa Division" appear? Do they appear in any document? Did he himself at that point of time when he put his signature to the Will have in his possession any documents which referred to Udabaddawa Division? His intention was to refer to a particular entity in respect of which earlier the term "Udabaddawa Division" was used. Mr. Gomes in his evidence stated that when Mr. Wijewardene died they found among his papers this bundle of deeds P23, and on the cover of the documents we find the words "Title deeds of Udabaddawa Division." Here is one document in the possession of the deceased himself in which the words "Udabaddawa Division" have been used. The other is, inside this document there was a plan P23d. In that plan one finds the words "Udabaddawa Division." Without going further if there is no other evidence of any kind that is placed before the court, if one is concerned with finding out what he referred to as Udabaddawa Division, the submission is that apart from anything further, that is sufficient to show that when he referred to Udabaddawa Division he was referring to this particular allotment of land. The plan P21 was put to the surveyor and he was asked what he means by "including Udabaddawa Division." He said it was Galpokuna Group which includes Udabaddawa Division. On the same day he makes the plan P23d and there he says "Udabaddawa Division including field 1 of Galpokuna." Court will see the way in which the words "including field 1" are written. There is Mr. Abeywardene's evidence that Mr. Wijewardene wanted all title deeds in respect of this particular allotment of land 183 acres in extent all put together. When Mr. Wijewardene handed P23d and the various deeds to Mr. Abeywardene, Mr. Wijewardene could have had no doubt in regard to what he meant by Udabaddawa Division. Learned Counsel says Udabaddawa Division means Udabaddawa Estate. If Mr. Wijewardene wanted to refer to the word "estate" by the word "division", what was his difficulty in calling it Udabaddawa Estate. In respect of Udabaddawa Estate there is a plan P23f, refers to pages 45 and 46 of Peiris' evidence. As at this date there was a plan of Udabaddawa Estate P23f made on 9-8-1918. The evidence of the surveyor is that 1, 2 and 3 of Udabaddawa Estate are comprised in P23f and P23f is in point of fact a plan of Udabaddawa Estate. It is not as if in respect of Udabaddawa Estate there was no plan existing at all. If the deceased intended giving to Nalini Udabaddawa Estate and not Udabaddawa Division, nothing would have been easier than to refer to this plan P23f or refer to the estate. First of all there was Udabaddawa Estate. Till 1936 till P21 was made there was nothing called Galpokuna Group. There was another estate called Galpokuna Estate. What does he do in 1936? He gets these two things put together and gets a plan prepared of the amalgamated Udabaddawa Estate and Galpokuna Estate (Plan P21) and he calls that the plan of Galpokuna Group. He gives the name "group" for the first time in 1936. That states

that it includes Udabaddawa Division and in respect of the division he prepares a separate plan. Having done that he proceeds to take other steps for the purpose of treating Udabaddawa Division as one entity. The other steps are the steps referred to by Mr. Abeywardene in the course of his evidence. Refers to P22 report of Mr. Abeywardene. What is the certified copy of deed 5754? That is the certified copy of deed in respect of Galpokuna Estate. These are the things the testator has done. On the material before court, the first time any question of Galpokuna Group came into existence was only when P21 was made. There is no document anterior to P 21 in which the words " Galpokuna
10 Group " are used. Even in the subsequent documents there is no reference to Galpokuna Group. The testator refers to Udabaddawa Division of Galpokuna Group in the Will. Their argument is that he did not intend to give Udabaddawa Division but that he intended to give Udabaddawa Estate. The testator refers to a divided portion called Udabaddawa Division. We know in fact that there is a divided portion and he has made a plan in respect of that portion. When somebody says Udabaddawa Division means Udabaddawa Estate, it should clearly appear. If there is any document referring to Udabaddawa Division, thereafter there is no use of saying it is something else. If one wants to find out the limits of this lot of land which is referred to as Udabaddawa
20 Division, the testator himself has before his death put together the various documents in respect of what he considered Udabaddawa Division together with a plan. In that there is also the plan of Udabaddawa Estate. The difference between estate and division is clear to his mind. With this knowledge he is the person who is writing the Will and the court is called upon to judge his intention. In this connection refers to document P80a. So far as the contestant and his three sisters were concerned, they received like gifts. It is an admission by the contestant himself. It is clear that the father was endeavouring to treat his eldest son and the three daughters alike.

It is 4 p.m. now. Further hearing to-morrow.

30

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge,
29-2-60.

Appearances as before.

1-3-60

Mr. Nadesan continues his address :

With regard to the plans P21 and P23d, they are both dated 5-10-36. Other properties that have been subsequently added on to these divisions are shown in these plans and these have been put in by Mr. Anthonisz, Surveyor, on 6-11-41. P21 shows that this plan has been brought up to date as at 1941. There are no other purchases other than these purchases which are shown up
40 to 1941. There are no subsequent purchases after 1941. Similarly, when it came to the plan of Udabaddawa Division, there also certain lots were added and that also has been done on 6-11-41. Lots 1 and 2 were attached to Udabaddawa Division. As late as 1941 the additions were made by the testator. Mr. Abeywardene's report P22 is dated 15-1-38. Subsequent to that report and subsequent to all these properties being put together, the testator has taken the trouble of having certain other bits of land which he purchased subsequently to be incorporated in the Udabaddawa Division in 1941. P23 was among his papers.

Lanka Estate Agency was called to show how Lanka Estate Agency have been maintaining their books. The way in which the Agency ran their estates cannot possibly affect the question of the testator's intention. Evidence at page 325. Refers to D35 and D36. At no time was the proprietor informed how the fields were worked. For their purposes they can have them in a particular way. D35 starts in 1947 and goes down to 31-3-54. That was long after P 23 was bound. The book is headed "Galpokuna Estate" and they say Galpokuna Fields 1 to 11, Udabaddawa Fields 1 to 3. That is how accounts have been maintained by them and kept by them. In D35 there is no difference to Galpokuna Division and Udabaddawa Division. The evidence is that 10 no separate extracts of what is produced by Udabaddawa or Galpokuna is sent to the proprietor. The proprietor was sent a lump figure. The proprietor is not told that the Agency firm is calculating the figures in this way. That is the evidence in this case. In 1955 a new book is printed D36 and in that for the first time they repeat what is in the old book and print it as Udabaddawa Division of Galpokuna Division. Even in sending the accounts to the executors, they did not send it out separately from each division. It was a lump crop figure that they sent. The printing of D36 in 1955 cannot afford any assistance to find out the intention of the testator. I cannot affect the intention of the testator. Mr. Vangeyzel refers to Udabaddawa Division and Galpokuna Division according to the books which he found on the estate. That also cannot affect the question of the intention of the testator. Refers to evidence in cross-examination at pages 336, 337, 338, 339 and 340. That concludes the case from the point of view of finding out what is the corpus. In this case the executors have gone a little further. They have gone to the extent of finding out the various values and got surveys made. The testator has treated the eldest son and the three daughters alike. Refers to P80a. In reading the Will I said that the testator had indicated that after dividing Galpokuna Division in two halves, Kusuma was to be given anything between 150—200 acres out of Gikiyanagedera and the difference in value in what she 80 gets and these two people get should be paid to her. Learned Counsel remarked "why didn't he say Udabaddawa." The reason is clear. Udabaddawa had been settled. It had been given to Nalini. In regard to Galpokuna it is that he wants to divide equally. It is necessary to have a value in order to divide Galpokuna. There was no duty cast on the executors to value Udabaddawa because that had been settled. Refers to Clause 14 (6) of the Will and Clause 7. That these people were treated on the same basis equally is clear from the Will. A son must have some sort of gratitude towards the parents and should not say one was treated partially. This method of looking at valuations is not a proper method. Refers to P2 the Settlement Trust — 40 Clause 7 (iv). They were all treated alike and it is confirmed by the contestant in P80a.

On the basis that Udabaddawa Division also includes Field No 1 of Galpokuna Estate — P23d gives the corpus Nalini will get, about 185 acres, Mr. Vangeyzel and the Surveyors have divided the rest of Galpokuna Group into two blocks. Refers to Note X in the Final Account. It would be 215 acres each. In regard to Kusuma, because Gikiyanagedera was not fully planted, the executors carved a lot for her in extent 115 acres. Nalini will get 185 acres, Seevali 215 acres, Rani 215 acres and Kusuma 115 acres. Refers

to the values in Schedules 3, 4, 5 & 6. Nalini's 185 acres would be Rs. 438,491/76-
Seevali's 215 acres would be Rs. 441,000/- Rani's 215 acres would be 441,000/-.
The valuation in respect of Kusuma is Rs. 153,832/50 as appearing in Schedule 6.
On the basis of half share each Seevali and Rani got, the amount of compensa-
sation payable to her is Rs. 287,176/65. If the contention put forward by the
other side is right, then Nalini will get not 185 acres but 111 acres and the valua-
tion would be Rs. 272,797/81. Seevali will get an additional 37 acres valued
at Rs. 72,211/-. He will get in acreage 252 acres as against Nalini's 111 acres.
As against Nalini's Rs. 272,797/81 the value of his share 252 acres would be
10 Rs. 513,210/-. Rani herself will get Rs. 513,210/- and Kusuma will have to
be paid additional compensation making Rs. 359,000/- odd. Kusuma, who on
the basis of compensation is getting Rs. 287,176/65, if the contestant is right,
will get an additional sum of Rs. 72,000/- and her compensation would be
Rs. 359,000/- odd. These children want to give effect to the intention of the
testator which is crystal clear. The contestant says prove this and prove that.
At least a son must be grateful. In P80a, he says the children were treated
alike.

The court will be pleased to note that in this case, apart from the contes-
tant, so far as the other beneficiaries are concerned, particularly Nalini, Rani,
20 and Kusuma, all of them have accepted the accounts on the basis that the
date of distribution is 31-12-57. If as the contestant contends the date of
distribution is anterior, it will also be to our benefit. They consent that the
date of distribution is 31-12-57. Accounts have been prepared by the contes-
tant to show that the others are wrong. Having signed the statement as cor-
rect and having consented to the application of the executors, I cannot say I
am wrong. The accounts were accepted as correct. It strikes me that a lot
of research and lot of accounting and preparation have been done to what
strikes me as a very simple and straightforward position with regard to the
date of distribution. There cannot be in this case any distribution of this estate
30 until after the final assessment in respect of the estate duty, or the expiry of
9 years whichever is the earlier. Refers to Estate Duty Ordinance—Sections
29—31 ; Sections 32 and 33. This contemplates an original assessment and
an additional assessment. Sections 32 and 33 deal with two classes. Section 34
refers to appeals. Learned Counsel has been at great pains to argue that the
provisional assessment in P5, once that has been made, so far as the Estate
Duty Department was concerned, they cannot make an assessment at the
expiry of three years. A provisional assessment is not an assessment in terms
of this Section 32. Section 32 does not contemplate a provisional assessment.
P5 states that it is a provisional assessment and a provisional certificate. There
40 is a note to say that the assessment is liable to revision. There is nothing to
appeal under section 34 on a provisional assessment. The figures may be
reduced. This is a temporary arrangement which is made because the assess-
ment will take time. This is a practice which has grown up outside the Ordi-
nance. It is not an assessment under Section 32. Refers to Section 22(1) of
Estate Duty Ordinance No 8 of 1919. Even at that time provisional assess-
ments were made and provisional certificate weres issued. There is no appeal
from that. Cites 40 *N.L.R. 374 Ibrahim Saibo v. Commissioner of Stamps*.
The executors have taken that view. Even the testator has taken that view.
It is not a matter caught up by Section 32. This is not a matter in respect
50 which there is an appeal. It is not an assessment under Section 32. The
assessment is a definite categorical statement as to the value of the estate and

the precise liability. No one can say that no assessment can be made after the expiry of 3 years. In this case the final assessment was made, according to Mr. Wickremesinghe's evidence, on 6-6-58 and the notice of assessment was issued on 14-6-58 — P6. Until 14-6-58 the executors in this case should not have distributed the estate. If they did so, they would have been taking a risk. The executors say the date of distribution is 31-12-57. They were given certain unofficial information as to what the final assessment was going to be. Refers to P51. The executors were prepared to act on this document and say we will distribute on 31-12-57. They need not have done that. The Estate Duty Department is not bound by a document like P51. It is not signed 10 by anyone. The assessment is the official statement by them as to the real liability in respect of estate duty. If we look at the conversations and discussions the lawyers had with the Estate Duty Department, that reveals that in respect of the valuation of these shares the Estate Duty Department did not commit itself to paper except in one document and that is in P38. In that also they did not commit. This is the only document from them setting out their valuation. There is nothing to prevent Mr. Wickremesinghe writing and saying that a mistake was made in the calculation and increasing the valuation. No executors will distribute the estate on the faith of conversations or correspondence had with the officials of the department. The only valuation he gave was P38. He could have changed that also. Refers to P50. 20 There is no reply to that. Any valuation like that, any discussion like that, any correspondence like that is of no avail in law until the assessment comes and no prudent executor therefore will go on the basis of these conversations or correspondence. He should not do it. Distribution cannot take place on the basis of conversations and discussions which do not have the sanction of law, on the basis of what Mr. Wickremesinghe said or on what anybody else said. The executor can act only on one basis, *i.e.*, there must be an official final document which sets out what the liability is. The matter can be put beyond all reasonable doubt. Under the terms of this Will no distribution 30 could have taken place until after the final assessment. Refers in this connection to Clause 16 of the Will. Clause 14 : Clause 23. There are certain properties gifted to the children under Clause 15. Refers to Clause 15(5). Refers to 4(e). In December 1951 for the purpose of paying estate duty and income tax a portion of the Thimbirigasyaya property which was left in the Aggabodhi Trust was sold. Refers to Clause 16. What the testator says is if it has been sold in respect of this the other persons have to contribute proportionate to the value of the properties that have been left to them under 15(1), (2), (3) and (4). The testator says at the time of distribution you must find out what the value is that has been put in the final assessment in respect of the properties 40 referred to under 15 (1), (2) (3), (4), (5). Now you must find out what properties have been sold and find out the proportion each child has to bear. He says either arrange a charge or a set off. The testator says "such values to be taken at the figures at which the relative properties are finally assessed for estate duty purposes." It is not necessary in this case to go through all the accounts and the various discussions people have had. The effect of this clause cannot be removed. The testator says it must be ascertained prior to the distribution. Even in regard to the agricultural properties, the values are different in P5 and P6. It is not open to the other side to rely upon conversations that took place between the lawyers and the Estate Duty Department. What 50 is the legal basis for their argument that before the final assessment comes you can rely upon a statement made by an Assistant Commissioner and distribute

the estate ? Mr. Wickremesinghe may have stuck by what he said, but if he went away and somebody else took his place, he may have increased the valuation. Until one ascertains the estate duty by a legal document, an executor cannot distribute. In this case at one time the executors have taken a risk.

No. 14
Addresses to
Court
—Continued.

Refers to documents X and Y. We do not accept the correctness of the documents. In regard to Y, they have arrived on 31-12-54 at a cash balance of Rs. 34,318/35 and they say the executors could have distributed the estate at that date. Refers to the item of Rs. 307,176/56. That is a figure arrived at on the basis that field No. 1 of Galpokuna goes to Nalini. That is a matter
10 to be decided by the Court. If their contention is right, the compensation payable to Kusuma will be more by another Rs. 72,000/- which promptly will make it a debit balance. Then for a mysterious reason there is an item of Rs. 36,420/10. That is the income tax that has to be paid. That Rs. 36,000/- odd should not be deducted. Then there is the item of Rs. 12,471/- income tax refunds. As to whether the Income Tax Department will allow a refund or not is a matter of speculation. How is one to anticipate that on 31-3-54 ? Statements like these are completely misleading.

Purely as a matter of law, it is not proper to compel executors to take the risk of distributing property until the final liability in respect of estate duty is
20 ascertained. Apart from that, not depending on correspondence or conversations with the officials of the department, the matter is put beyond all doubt by Clause 16 of the Will which makes it very clear that so far as the testator was concerned he was contemplating the final assessment being received when the distribution was being made.

Further hearing tomorrow.

Acting District Judge.
1-3-60

2nd March 1960.

Intervenients file motion revoking the Proxy granted to Mr. Goonawardena
30 and file a fresh proxy in favour of Mr. Nimal de Silva, Proctor.

I allow the revocation of Proxy and accept the fresh Proxy filed. Before Mr. Weerasooria commences his submissions, Mr. Kannangara moves for permission to make a few submissions :

He states that Mr. Nadesan's submissions were based on the old Estate Duty Ordinance, and the case reported in 40 *N.L.R.* supports the argument which he (Mr. Kannangara) had put forward. Mr. Nadesan argued that there was no provision in the Estate Duty Ordinance for a provisional assessment. There is provision only for an assessment under Section 32. Under Section 33 there is provision for additional assessment within 3 years. Payment is made
40 and certified upon an assessment. The only question is whether what was called a provisional assessment is anything other than the first assessment under Section 32. In support of his argument that the provisional assessment is no assessment, Mr. Nadesan cited 40 *N.L.R.* case, which was a case decided under the earlier Act, No. 8 of 1919. The present Act is No. 1 of 1938. The

relevant Sections are 21 and 22 of the earlier Act — Vol. III *Old L.E.* page 615. The Commission is empowered to make assessments. There is no provision for a first assessment and for additional assessments. In the *40 N.L.R.* case, the executors, upon a first assessment, did not file appeal. There was an additional assessment, against which too he did not appeal but, when it came to execution proceedings under Section 32 of the old Ordinance, on a citation, he came and made submissions; there was an inquiry and he appealed from that order. The *ratio decidendi* of the *40 N.L.R.* case is that there is no such appeal; he should have appealed against the additional assessment. In this Act there is provision for one assessment only. They held there is no provision for a provisional assessment and their attention was drawn to the fact that the assessment notice itself said “this assessment is provisional.....to obtain Letters of Administration expeditiously.” It was *obiter*. Provisional assessment was no assessment; the real assessment is the first assessment; there was no appeal taken; it treated the additional assessment as the final assessment.

In answer to court, Mr. Kannangara submits that one could appeal against the provisional assessment, the form provides for it.

Mr. Kannangara continues :

According to the present practice, you must appeal against the provisional assessment. It is called provisional assessment in the sense that this is made provisionally, that there is power in the Act to increase your assessment within another three years. Under the law prevailing at the time of the *40 N.L.R.* case there was no provision for provisional assessment. “The additional assessment is the final assessment.” There were two assessments there : provisional and additional. Court held that there was provision for only one assessment and “you yourself treated it as a final assessment,” and there was no appeal, “you are not entitled to reopen it.” The difference between the two Acts is this : the legislature made specific provision in the new Act for a first assessment. In the present act “provisional” means provisional only in the context of Section 32.

30

(In answer to court, Mr. Kannangara submits that a party must appeal even against an assessment described as provisional and subject to revision).

Mr. Kannangara continues : *Vide* document dated 3rd March 1951 — covering letter along with P5, addressed to the court — “Notice of assessment of estate duty on the above matter has this day been issued.”

(Mr. Nadesan points out that Probate too refers to a provisional assessment).

Mr. Kannangara continues :

There is no provision for a provisional assessment. Section 33 refers to original assessment, which may have been provisional or final, but that was the original assessment. There is a note, “If you object to the above assessment, you must give notice in writing.” When the Commissioner made the note “provisional” he did not nullify the effect of those words. Court must con-

strue the use of the word “provisional” as contemplating the possibility of another assessment within three years. The final assessment is described as the amended assessment. The officer has made a demand and Court has ordered payment. The use of the word “provisional” cannot extend the power of the Commissioner beyond three years. There is no such arrangement as Mr. Nadesan referred to. Whether they call it provisional or not, they are performing an official act under Section 32. He is assessing subject to his power to increase the assessment. Under the present law, there is provision for an additional assessment. As regards the argument that the executors
10 can say, “We will wait for the final assessment”—if the words ‘provisional’ had not been used the executors could not have taken cover under the refuge here that they had to wait till the additional assessment was made. Under the law, it can only be provisional for three years. P5 says “has been assessed.” Under Section 21 (3) of the Ordinance interest at $4\frac{1}{2}\%$ can be levied one year from the date of death, which is embodied in Section 46 of the Act. Without any evidence, Mr. Nadesan has submitted there was some practice. Provision was made for the interest. On what basis was interest charged by the Department and on what basis was it paid—interest of Rs. 13,000/- has been paid.

20 (Mr. Weerasooria states this item of interest, Rs. 13,000/-, is mentioned only now).

Mr. Kannangara continues :

Vide Section 46—interest could have been avoided.

(Mr. Nadesan points out that the assessment has nothing to do with Section 46.

Mr. Kannangara states interest was charged and certain monies were deposited against it on the basis that interest would be charged).

Mr. Weerasooria addresses court :

30 The main facts which are relevant to the decision of court were stated by me in the opening. The submissions were made fully to place the main points arising in this case before the court. It was stated that the executors submitted Accounts that the Accounts were properly kept, that the estate was properly administered, and 31-12-57 was the proper date of distribution. What was stated in the opening has been substantially proved.

The burden is on the executors in regard to the correctness of the Accounts. He has to show compliance with the terms of the Will and satisfy court that the date of distribution is the date the executors claim it is. There are certain incidental matters raised to which he would later refer. After giving due weight to the burden of *prima facie* proof lying on the executors it is submitted
40 that it does not therefore follow that executors have to satisfy court on matters not in fact put in issue. The case went somewhat off the rails. Questions were put and points made which really do not arise on the objections. Court must consider what the objections were which the executors had to meet and on which the Issues were framed.

Vide amended Statement of Objections filed dated 2-6-59. It contains all the objections on which Issues were framed. It says “the said Account is erroneous in the following particulars : a,b,c,d,e.” They follow from the date of distribution being put back to 1-1-54. That does not mean that the figures are not correct. The figures which are there are correct but the contestant is entitled, if the date of distribution is held to be 1-1-54 to a re-adjustment. Submissions were made that accounts were not properly kept, delay in administration, obstruction, manipulation of the Administration proceedings to control the Associated Newspapers. Unfortunately, allegations have been made but those allegations were not made in the Objections. Objection 1 is not that the figures are wrong but that there should be a re-adjustment on the basis that date of distribution is 1-1-54. Objection 2 — re field No. 1, has nothing to do with any accounts. Objection 3 as regards the number of shares follows from the question whether the Settlement Trust brought in not merely the 6,000 originally held but also the 1,000 of the 1,396 subsequently allotted. Objection 4 too is not a matter dealing with accounts. Objection 5 is about the Assembly Hall painting ; Objection 6 is that the charge for legal fees is excessive, not that accounting is wrong. Objection 7 is that the deduction is contrary to the directions of the Will—the figure is not challenged; Mr. Maartensz’s passage should not be charged, not that the figures are wrong. The next objection was the executors used the shares held in trust for contestant against the contestant’s interests and so on. Issues were raised on the matter but ruled out — *vide* order at page 40. The argument is at pages 38 and 39. Part of the cross-examination was directed to matters which were referred to a separate action. Not a single item of the accounts is challenged. Issue 11 is a computation based on the date of distribution. The contestant reserved to himself the right to raise certain matters but no issue has been raised. No question of any item in the accounts was raised at any time. No item is challenged as an item wrongly entered in the accounts. The executors have performed the duty of filing correct accounts. The accounts are in order. Whether the distribution could have been earlier is a matter of adjustment. *Vide* second para page 7 onwards — it was later verified that there was an affidavit filed. Estate Duty assessments and endorsements were produced because Mr. Jayawardena wanted proof of the estate duty payments — *vide* page 9 *vide* page 10 bottom.

Vide pages 409 and 410 — Mr. Kannangara’s submissions — “The executors obstructed the contestant.” The accounts were with the executors. The Judicial settlement proceedings commenced early in 1958. The Schedules are in court. If any particular item was objected to, the executors would have explained. Issues were raised without challenging a single item. The charge that the executors obstructed is not justified on the record. All explanations were given as required—even with regard to the item of Rs. 261,000/- Court must hold that the items in the accounts have been proved.

Vide page 439 — Mr. Kannangara submitted that there were allegations of delay made but the executors deny there was any. Distribution, according to the contestant, has been delayed but it has now been alleged that there was mal-administration by the executors to keep the administration going. An Administrator may fail to take steps he ought to have taken, fail to collect debts or failed to pay what he has to pay, may not get possession of assets of the estate and so on to extend the administration, but these were not grounds

taken in the statement of objections filed. *Vide* page 413—Mr. Kannangara submitted that “There is no allegation of fraud in this case.” He also conceded at page 430 — “regarding the accounts it was not contestant’s position that there was any fiddling with the accounts.....what liabilities had to be met.” It is not suggested that there is any mal-administration or misappropriation. Collectable income has been collected and expenditure met was legitimate expenditure. Mr. Kannangara referred to the system of keeping accounts. There were properties managed by well-known Agencies — George Steuarts and Lanka Agencies. Accounts of A.N.C.L. were kept by the Company and the
 10 shares yield a dividend. There was no difficulty in ascertaining them. The executors’ Accounts were kept in the office of their lawyers, M/s de Sarams. There is nothing in the system of accounts which is not correct; one could not have devised a better system. A reputable firm was in charge of the accounts. Not a single cent has been left unaccounted for, the system was excellent. Can it be said that the accounts would have been in safe hands if the accounts were given to Munaweera instead of to the lawyers? Contestant has not challenged the creditability of Mr. Munaweera who audited in place of Ford Rhodes & Thornton. Mr. Munaweera satisfied Mr. Wijewardene as a good man to keep his accounts. Executors were fully justified, as they knew Mr. Wije-
 20 wardene’s ways and how he chose employees, in employing Mr. Munaweera as Auditor. Ultimately, these accounts went to Ford Rhodes & Thornton for income tax purposes. There was nothing in the system by which it can be said that executors did not adopt the best system. Mr. Kannangara asked why M/s. de Sarams, Mr. Munaweera, Mr. Wickremesinghe did not give evidence.

What was the further evidence that could have been got out of them? Executors had only to prove the accounts and they had been proved. There was no need to call Mr. Munaweera. He merely audited. If any parti-
 30 cular item had been challenged say about non-entry of receipts or entries of expenditure not incurred, or items not properly taken into the books, he would have been called, but no item is challenged. Mr. Gomes’ evidence was enough to show that the accounts were properly kept. *Vide* page 410. All income tax payments are entered. All assessments were produced. He did not think it necessary to produce those assessments if the payments to Income Tax Dept. were not put in Issue but he took the precaution of producing the documents because Mr. Jayawardene wanted proof of those statements. The burden on the executors is *prima facie* proof of the accounts on the Issues framed. Mr. Wickremesinghe could not have thrown any fresh light on the accounts. It is wrong to say Mr. Gomes knew nothing. Mr. Gomes’ evidence
 40 must be accepted. He was speaking to facts he knew but admitted he did not know the details. If those transactions were put in Issue he would have been able to give the appropriate answers after reference to files. It was not a personal transaction of his. The accounts have not been put in Issue and they must be accepted as correct accounts. *Vide* page 92 bottom and 93 top.

The question has been raised as to whether the executors from time to time looked into the position as far as the Administration went of what moneys they had and what expenditure they had to incur. There was no question raised that the executors were not properly administering the estate, although, in cross-examination, Mr. Gomes was asked as to whether from time to time
 50 he looked into the position as regards funds in hand, and liabilities incurred or

to be incurred. When it was suggested that he had not looked into, he produced P104 referred to at page 156 of the evidence. Mr. Wijewardene died on 13-6-50. Application was filed in January 1951, probate was issued on 21-3-51, which referred to provisional certificate and put the provisional value at 31 lakhs 81 thousand and 42 on the 3rd of March 1951. *Vide* P5. That was an assessment on the basis of the executors' return and payment was made on 16-3-51 of Rs. 795,510/50 and certificate was issued. It was suggested to Mr. Gomes that he knew nothing about it. That is not correct. He produced P104 dated August 1953 and P107 of 5-1-54, which is referred to at page 194. Mr. Gomes had been questioned earlier but he did not have the document with him at the time but on the following day he produced P107. There is no letter produced where contestant asked for information and it was not given. A witness may say he cannot answer the question when it relates to details of matters extending nearly 10 years. Contrary to the suggestion for the contestant, Mr. Gomes had a grip of the course that the Administration was taking, and looked periodically at the position of the assets and liabilities. The next document is P105 dated 1-8-55 referred to at page 190 and P106 dated 17-1-57. *Vide* page 117 bottom—Mr. Gomes in January 1954 gave his mind to the question whether the distribution could be done in 1954; possibly, 6 to 8 months earlier. He was certain he considered the position at January 1954; he was speaking from recollection. It was not expected that questions would be asked on the basis of what was being done from time to time. From the way the objections were raised, one would have inferred that it was going to be stated "you had so much cash in January 1954, why did you not distribute." The document that was subsequently found (produced on 23rd September) is corroborative of the evidence of Mr. Gomes on 4th September. *Vide* pages 140, 141 — "We were conscious of the large cash balances." The witnesses recollection is very good: he said it was somewhere in the middle of the year; the document showed it was in August. P38 is dated 25th May 1953. The evidence shows that the executors were from time to time looking into cash position and the statements that were being prepared by the lawyers. They were doing what they had to do as executors. P104 gives a complete picture of the assets of the estate at that time — both cash and otherwise, having regard to certain questions to be determined by the Revenue authorities. That was still in issue at that time. P104 shows that the executors gave their mind to the question and, as would be shown, they were quite right in not distributing at that time. P104 gives the Newspaper share value at Rs. 493/- on information sent at that time. Each document is a complete statement to find out the full assets and liabilities. There is no relevant detail omitted in these statements. P105 is also a full statement. *Vide* P106 of 17-8-57 and P106a dated 18-1-57 — setting out the position. The contestant wants a distribution upon a hypothetical statement. It is not correct to say that Mr. Wickremesinghe attended to all these matters; it may be that at certain interviews Mr. Gomes was not present and Mr. Wickremesinghe was present. Mr. Gomes' evidence is "We collectively looked into these matters." There is no evidence that Mr. Gomes was not attending to these matters. Apart from keeping accounts properly, the executors looked into the matters from time to time to see if they could distribute the estate and they took the view that it could not have been distributed at those dates. On the figures, submissions will be made later.

Mr. Nadesan has dealt with the point raised by Mr. Kannangara on the footing that P5 was an assessment and legal time had expired and no further

assessment could have been made. P5, he would submit, is not at all an assessment within the provisions of the statute. Mr. Kannangara's argument is based on the fact that the printed form at page 6 is printed with the words "notice of assessment" and has below it, "if you object to the above assessment, you must give notice of appeal within 30 days setting out the grounds of objection." The printed form is undoubtedly intended for an assessment but there has been on 3-3-51 no assessment at all—that is the contention for the executors. For the convenience firstly of the Department and secondly of the executors, they have thought it fit to come to an arrangement—this particular arrangement not being within the statute, not within Section 32—whereby the executors declared the assets in a certain way, the Commissioner said "pay us the amount on the footing of the declaration" and the words "provisional" and "apportionment" were added. The document says "this assessment is provisional and liable to revision." *Vide* the covering letter to the declaration P5a (marked at page 309). It was an arrangement between the Department and the assessee outside the Sections; that is not an assessment.

(Mr. Kannangara states that P5a does not purport to be a letter with which the declaration was forwarded, but refers to another letter forwarding the declaration.

Mr. Weerasooria states the Declaration is on form 225. P5a is a covering letter, sent with the declaration in question).

Mr. Weerasooria continues his address :

Supposing on the letter the Assessor said, "Send Rs. 795 thousand, we shall issue the certificate for the purpose of Probate," can it be said that it was an assessment; it was nothing more than an useful arrangement. *Vide* Section 34 of the Estate Duty Ordinance. Nobody can appeal from an internal arrangement of this nature; it is not an assessment. *Vide* Mr. Wikremesinghe's evidence at page 59 — this was a provisional assessment. What he called a provisional assessment is a mere arrangement between the Department and the assessee on the basis of a declaration by the assessee and a provisional certificate is given. What has been done is not what the Section contemplates. As referred to Mr. Nadesan, there was no assessment until the assessment P6 dated 19-6-58.

(Mr. Kannangara points out that it is called "Amended Assessment.")

Mr. Weerasooria continues :

Mr. Kannangara's argument is not sustainable. The matter was not concluded in 1951 but was open till 1958. *Vide* P51 of 6-8-57 — duplicate of P6. Only on P6 the figures became the assessment figures.

(It is now 4 p.m. It is not possible to continue the hearing of this case tomorrow or on the following days in view of the cases already fixed. I therefore fix further hearing for 15-3-60).

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge.
2-3-60.

15th March 1960.

No. 14
Addresses to
Court
—Continued.

Trial resumed.— Same appearances.

Mr. Kannangara tenders to Court a Note setting out the authorities he has referred to in the course of his address in support of his arguments.

Mr. Weerasooria objects to the Note being accepted or forming part of the record.

ORDER

The Note that is tendered merely refers to the authorities and what the gist of each authority is. Mr. Kannangara states he has handed a copy of this Note to Counsel for the other side. I see no objection to my accepting the Note and filing it of record. It is meant mainly to assist the court when the questions of law are considered. Let the Note be filed of record.

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge.
15-3-60.

Mr. Weerasooria continues his address :

It was submitted on the last date that Mr. Kannangara cross-examined Mr. Gomes on matters which did not really arise on the objections. In the course of his address, he reiterated that certain things had not been done and referred to delays. The cross-examination was, on several occasions, not on the objections but outside the objections. To ask suddenly a question of a witness in the witness box on matters not set out in the objections and say, "I have got you, you have not got the reply" is not fair — particularly with a large estate like this. There was no delay in doing things which the Administrator had to do. The objections lead one to anticipate questions on the basis that there was cash in hand in the estate by reason of which distribution could have been made, but not questions asking for information which did not arise on those objections. The examination-in-chief of Mr. Gomes took 18 pages. Mr. Gomes started giving evidence at page 89. Mr. Wikremanayake started asking a few questions at page 107. Mr. Kannangara started at page 109 and closed his innings at page 309. It is not suggested that Mr. Kannangara was not entitled to question but the submission is that the witness was cross-examined on many matters not raised in the objections, and, in regard to accounts, information was sought which would have been readily available if included in the objections.

This is not a case where a complaint could be made against the executors on the ground of doing anything which was not correct and which they should not have done.

Re date of distribution : Counsel for contestant argued that the executors had knowledge of the extent of the liabilities and also had the means to pay; and submitted that the date of distribution was 31-3-54, or, at least, somewhere in 1955. Both submissions are incorrect. Counsel for contestant stated that the executors had put the blame on his client in regard to the point whether the gifted and appointed property were liable to estate duty — *vide* page 414,

second para. It is easy to say that today. If there has been any obstruction which obstructed the course of administration, I think the responsibility is not the executors but with the contestant.

No. 14
Addresses to
Court
—Continued.

There was a letter where the Commissioner asked the contestant about the property gifted and apportioned to him — *vide* P43 dated 7-5-53. Contestant's reply P44 was that the Commissioner should ask the executors or M/s. De Saram. There was a persistent effort on the part of the contestant to deny liability to pay estate duty on the gifted and appointed properties. *Vide* P48 dated 22-12-54; P47 dated 18-2-55; P50 dated 16-3-55; P45 dated 4-5-55; 10 P80 dated 22-5-55—the letter referred to there is P48; Counsel for contestant cannot say that the Commissioner and the executors could have come to the conclusion that contestant had to pay duty when contestant's legal position was that he was not liable; it was a matter that required consideration and decision. The draft referred to is P80a. P80a was referred to by Mr. Nadesan in another connection. *Vide* paras 2, 3, 4 and 5 of P80a where contestant disclaims liability. *Vide* P40 dated 8-10-54 after P43. *Vide* P81 dated 27-2-56. M/s. de Sarams asked contestant even at that date to finalise the matter. *Vide* P82 dated 27-3-57—the matter raised in P81 took one year to be adjusted by the contestant. The contestant suggested that the executors should make 20 a payment. *Vide* particularly third para. It suggests "all were under the impression that there would be a deficit, but now we find the position has changed and all the more reason why you should pay," on my behalf. The position according to him, had become different to what they had feared it would be. That shows that nobody knew what the position of the estate was going to be. It was only in 1957 that contestant accepted the position that he had to make the payment and still asked the executors to make the payment on his behalf. *Vide* P84 dated 25-5-57—3rd para. Reference is made to a letter of 1st May, which has not been marked. Contestant still had a reservation as to who was liable. *Vide* P83 dated 4-6-57—that is the first time the contestant 30 said he was liable. *Vide* P85 dated 7-11-57. It was only after protracted correspondence from 1953 to 1957 that the contestant conceded that the duty on the appointed and gifted property were payable by him. The point applied to property gifted and appointed to the other three heirs as well. Gifts had been made on the basis that the share of each should be equal, apart from the Newspaper shares. The estate would have had to pay the amount payable by the contestant on the properties gifted and appointed to him but also the amount payable by the other three heirs. The other three heirs also took up the position that they were not liable. If the estate was liable, the whole estate would have been increased by the addition of the value of all the properties gifted prior to the 40 date. The executors had to decide whose was the liability, what the properties were and their values. In P48, the value of the property is Rs. 331 thousand. Roughly, then, the total property would have been 12 lakhs, *i.e.*, 3 lakhs into four. The Administration has been protracted by the putting forward of a position by the contestant which ultimately did not succeed.

Re A.N.C.L. shares—Mr. Kannangara stated time and again that one executor was away from Ceylon and not attending to his duties as executor. *Vide* P42 dated 14-6-54—he says the executor would return early in July. It cannot be suggested that the executors were not available to ascertain matters on which to finalise the assessment. Contestant has only come out with some 50 pin pricks without making any real point.

The value of the A.N.C.L. shares affected all—an increase in the valuation would have been disastrous to all. Nobody knew the basis on which the assessment would be made. The A.N.C.L. was a private Company and there were no share transactions on which an assessment could have been based. It was reputed to be a very big, flourishing business, and a business of considerable importance. The Assessee were at the mercy of the Department as to the value it would place upon those shares. If it could be said that it was finalised in any way, it was finalised only in June 1958 when the assessment on the estate was made; although there were negotiations and expressions of opinion one way and the other, they remained in a state of suspense till the very end. 10 There were conversations between representatives of the Department and the executors, and between them there were expressions of opinion. To change an assessment one has to go to the Board of Review or come to court and on that appeal—who could say at the end of those proceedings, short or long, what ultimately the decision would be. It cannot be said that A.N.C.L. shares could not have been valued at over Rs. 300/- or even over Rs. 493/-. *Vide* P 5 dated 3-5-51—declaration was on the basis that the ordinary share would be Rs. 300/-. Preference shares did not come in. *Vide* P103 dated 1-4-53—refers to an interview and the valuation was given as Rs. 246/- *vide* P38 dated 2-5-53 in reply—valuing at Rs. 493/-. P38 was before the strike. P50 dated 16-3-55—an indication by a Commissioner at a conference does not mean 20 that he has finalised or decided to accept that figure. The executors suggested that they were ready to accept it. The indication of March 1955 never materialised into a statement by the Commissioner that, that was going to be his ultimate valuation. Where is the guarantee that he would abide by a conversation across a table? Is the estate to be handed over to heirs on the basis of a conversation at a table between assessor and assessee? Could the court say that is a risk the executors should take? Nothing is final till a final assessment is made. There was not a single transaction in the shares which the executors could have shown as the value. Even 16-3-55 cannot be fixed as the date on 30 which the decision had been taken by the Department to value the share at Rs. 300/-. The Department sent no further information as to what they were ultimately going to do. *Vide* P51—stamp on the date 6-8-57—and copy was given to executor's representative. It is not signed. They were still considering what they would do. *Vide* P6 dated 19-6-58. It took 10 months to come to a decision. The Department could still have valued at Rs. 493/- though they gave the executors the duplicate of a document which was prepared but was not signed, which shows that the document was not a completed document. It was only on 19-6-58, that the A.N.C.L. shares could have been said to have been assessed—on receipt of P6. 40

12 lakhs worth of gifted property were in issue till about June 1957. Then the entirety, 2,026 plus 6,000 on the Settlement, of the ordinary shares were in issue till 19-6-58. They could have been valued at any figure; it would not have been possible for the executors to say that was wrong, because there was no transaction. The sum involved were not small, where a risk might have been taken.

Vide D5— that is a document that puzzles him. P114a was sent with P114 dated 27th June. P114a consisted of 3 pages, a summary of cash received

between 14-6-50 and 31-3-54; the second page is Payments from 14-6-50 to 31-12-57, and the third page continues that, at the foot of which is the certificate by the Chartered Accountant. The total of the first page is 2,449,604. The payments total to Rs. 2,122,037/55. He (Mr. Weerasooria) had not been briefed when he marked P114a in re-examination of Mr. Gomes — *vide* page 317 of the evidence. He did not have P114. Looking at P5, he noticed that there was something in between P114a — that is P115a. P115a was sent with P115 of 29th June — *vide* evidence of Mr. Wijeratne — he had been asked to certify P114a, which he did, and he had been asked to take out the figures in P115a, which he did, but he had not been asked to give a certificate. *Vide* his cross-examination at page 349 and by Mr. Nadesan at page 350. *Vide* bottom of page 354. P115a is not a certified copy. It is not necessary to go into the involutions of P114a and P115a. He does not know why an uncertified copy was put in between the pages of a certified copy. D5 was put forward as showing the position on 1-5-54. *Vide* certificate. There was a suggestion of a surplus of cash. The executors produced P113 showing that certain matters had not been taken into account in D5 and that there was not a surplus but a deficit. There were 2 or 3 items in P113 not referred to in D5 which were necessary for a proper estimate of the financial position on 31-3-54, Rs. 307,176/65 payable to Kusuma as compensation for difference of Rs. 287 thousand odd and legacy of Rs. 20,000/-; the items of Rs. 48,548/- and Rs. 22,947/- had not been taken into consideration in D5. Mr. Nadesan cross-examined Mr. Wijeratne on the point and Mr. Wijeratne admitted that at page 349 bottom. The cross-examination starts at page 349 and ends at 361. D5 does not represent a true statement of the cash position as on 31-3-54.

At the close of his case Mr. Kannangara put in X and Y, presumably on the basis that D5 had failed. *Vide* X — Cash position as at 31-3-54 with estate duty at 25 per cent. On the 2nd of May 1953, according to P3, the A.N.C.L. shares were valued at Rs. 493/- but are valued in X at Rs. 300/-. That is one mistake. Secondly, Rs. 307,176/56 is provided but on the basis that field No 1 goes to Nalini. Field No. 1 does not go to Nalini but goes to the contestant, if field No. 1 is valued at Rs. 140 thousand, about Rs. 71 thousand more must go to Kusuma. Thirdly, *vide* the second item on the receipts side: “Rs. 217,941/- balance from the A.N.C.L. trust.” The A.N.C.L. trust had its own obligations. One cannot take out from that trust moneys which form part of that trust, because the estate duty on 6,000 shares had not been paid. Rs. 217,941 lying to the credit of the trust was not available to the executors for cash distribution. On the basis that the A.N.C.L. shares were Rs. 493/-, that Kusuma should get Rs. 72,111/-, and the A.N.C.L. Trust balance of Rs. 217,941/- was not available, which is the correct position, there would be no cash available but there would be a deficit. On that basis, “Y” has been submitted for contestant on the basis of 30 per cent estate duty, according to which there is a cash balance of Rs. 34,318/35. In “Y” no provision is made for Kusuma’s compensation of Rs. 72,111/-, assuming field No. 1 comes to the contestant. You cannot go on the basis that field No. 1 goes to Nalini when the issue is whether it goes to contestant or Nalini. There is no cash balance then. D5, X and Y are incomplete, and do not display the true cash position. All three are subject to certain infirmities and do not disclose the true cash position at the period of time at which the figures are worked out.

The further point arising in this case is what Mr. Nadesan has made out in the course of his address, where he points out at pages 469 and 470. He (Mr. Weerasooria) adopts the same position as Mr. Nadesan. *Vide* clauses 16, 14, 23 of the Will. Under 16 (1) — for distribution, figures are to be taken as finally assessed for estate duty purposes. Clause 15 (1-4) are all subject to the provisions of clause 16. It is essential to give effect to clause 16, which says definitely that distribution is to be based on the figures as finally assessed for estate duty purposes. How could it ever be said that executors could have distribution unless there was an assessment which was final as between the parties.

10

Each particular case has to be decided on its own merits. Testator's wishes have to be abided by — distribution to be based on the finally assessed figures. All other matters are just mathematical propositions.

Vide Clause 14 (1) — “ Trustees shall pay and discharge my debts ” — there is no question of some other arrangement.

The executors made estimates from time to time — P104, P105, P106 and P107. They are substantially correct, though some items do not come into them as such, but, for the purpose of getting the view of the administration for which they were made, they were sufficient for the executors to assess what the position of the estate was at that point of time — whether any assets had to be realised to find the cash at any point of time. Those documents have no direct bearing on the question of the date of distribution. This is not a case where the court can have a hypothetical date of distribution. Contestant has not proved that date — 31-12-53 or 1-1-54, nor has he attempted to show any other date. All documents he relied on are on the basis of distribution on 31-3-54. There was no other possible date of distribution suggested.

Though from the knowledge you have today, it may be said that there may have been or may not have been cash on 31-3-54, yet in the case before Court, one cannot say that is the date of distribution because :

(1) the Will says the distribution can be only on the values as finally assessed ;

(2) until the assessment was made in June 1958, nobody could say how the assessor was going to value the estate.

Other matters are merely subsidiary.

Adjourned till 2-15 p.m..

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge.

15-3-60.

15th March 1960.

No. 14
Addresses to
Court
—Continued.

After lunch. — Appearances as before.

Mr. Weerasooria continues his address :

The executors filed their account on the basis that field No. 1 of Galpokuna goes to Nalini. The court has heard Mr. Nadesan's address on that point. The position of the executors is correct having regard to the documentary evidence in the case and the evidence of Mr. H. A. Abeywardena in particular. Accounts have been filed on the basis that field No. 1 goes to Nalini. Mr. Abeywardena's evidence is that he was directed by the testator to make a bundle of all the deeds of Udabaddawa Division. He had included title deeds to field
10 No 1, according to the instructions of the testator, in Galpokuna. Refers to letter D80a of the contestant which says that the testator's intention was to make an equal distribution. If field No. 1 is taken out of the estate that is to go to Nalini clearly there will be a difference of 71 acres and a value of Rs. 140,000/-. The accounts were filed on the correct basis so far as Galpokuna goes.

Then there is the question of Mr. Maartenz's passage. The amount is Rs. 5,416/22. There is evidence at pages 90, 104 and 105, also at 255 and 257 on the basis that Mr. Maartenz was a very great friend of the testator, that he had had the confidence of the whole family, that on the date of the testator's
20 death one of the executors was not in Ceylon, Mr. Maartenz himself was not in Ceylon and the executor who was in Ceylon decided that in the best interests of the family it is desirable that Mr. Maartenz should be summoned from Australia where he was High Commissioner on behalf of Ceylon. That was the wish of all the beneficiaries also. He could come in no other way than by air having regard to the urgency of the matter and having regard to the responsibility of his office there. He assisted in regard to what steps should be taken in regard to the administration proceedings. That amount was justly and necessarily spent for the benefit of the estate and is an amount which should be borne by the heirs of the estate.

Then the question was raised in regard to the fees paid to Messrs. de Saram.
30 The bills were marked by me all of which have been paid to which no exception has been taken except by the contestant. The documents are P96, P97, P98 and P99, P100, P101, P102. Before a decision is taken on this point, court will look at the Will. Refers to clause 29 of the Will. That is the desire of the testator. It shows that he had special confidence in this particular firm. In clause 28 he made reference to Mr. J. A. Maartenz himself showing that he had particular confidence in Mr. Maartenz. No court can or need look into the mind of the testator as to why he did that. It is the testator's wish. In the conduct of the administration of this estate Messrs. de Saram were acting
40 really in two capacities. Not merely were they coming into court and proving the Will and taking certain steps purely in court matters, but their services were also utilised in carrying out the several trusts of this Will and generally in relation to the disposal of the properties and affairs under the Will. If court examines P98 - P102, the court will see that the items for which charges are made are not merely services in court but also other services which are not a matter of pure taxation as between party and proctor in a court of law. It is

not correct in law to deal with the matter as though this was a matter purely of taxation as between party and proctor in a case where the functions of the proctor were purely in terms of the sections of the Civil Procedure Code. The functions in this case were both as proctor in the case as well as a party directed by the testator and employed by the trustees to carry out several trusts of the Will and generally act in relation to the disposal of the properties and affairs under the Will. The evidence shows that accounts were kept in the firm of the transactions of the estate. Having regard to those considerations, the submission is that the authority on which learned Counsel relied *20 N.L.R. 417* does not apply to the facts of this case. It has not been suggested by the other side that any items chargeable on the receipted bills were in respect of services not performed. There is no evidence that these services were not performed or duly performed except for observations made in the course of learned Counsel's address. The observations of learned Counsel are not borne out by the evidence in the case. Nobody has said so. The contestant has not said so. He has not got into the witness box and said "this is wrong" or "I challenge this". Nobody has said that the charge is excessive. It was submitted by Counsel that the charge must be a charge which is taxable as between proctor and party. If this is how the testator wanted it done and it was done as he wanted it done, it is not a case between mere proctor and party but something which is wider. The submission is that the charges are justifiable. This is one of the largest estates administered in this country and it cannot be said that the money has not been properly accounted for. The entirety of the bills should be payable by the estate as far as their services are concerned. Many items are note items which are purely testamentary items.

In several parts of his address, learned Counsel submitted that Income Tax assessments were made in the absence of returns, particularly at page 427 of his address. There is not a single letter in which these dates have been asked for or refused. Did he file an application after the case for particulars? Every assessment and every document was produced. There being no averment of delay in the administration or mal-administration, I was not called upon to explain any delays in the administration. Contestant wanted certain things proved and every document was produced. We were not called upon to give an explanation why returns were not sent. P63, P15, P20, P14, P13, P68, P16, P19 and P64 show that assessments were made without returns. What follows? It is not stated that the assessments were excessive. No items of the payments are challenged and it does not affect the date of distribution. Refers to page 429 of the addresses. It was stated that the documents were signed later. What follows? It is not suggested that the accounts were incorrect. What was important had been done in time. The returns in respect of the pre-death liabilities had been sent and the assessments were made. Refers to Clause 14 (1) of the Will. P58 is the assessment finalising the liability for 1947/48. It was finalised on 26-11-54. A return had been made by the deceased and the liability was finalised on 26-11-54. Similarly, P11 for 1948/49—return had been made and finalised on 7-12-57. 1949/50 is the one which awaited the decision of the Privy Council and finalised on 18-10-57. There is Mr. Gomes' evidence on that point. Those three had to be submitted to the Estate Duty Department. Returns have been sent and they were assessed. The liability had been ascertained.

There remains the item of the Assembly Hall painting. The only point that has been made is that something was insured. According to the executors,

it did not form part of Mr. Wijewardene's "my pictures and paintings at Warrington." The question is, did the Independence Hall painting come within that clause? In the cross-examination of Mr. Jayawardene it was suggested that there were two Independence Hall paintings. That line of attack was not pursued. It fell by the way. Strong reliance was placed upon the fact that this Independence Hall painting was insured. We know Mr. Floyd came at Mr. Wijewardene's request. Mr. Wijewardene had selected what he wanted and concluded his arrangements with Mr. Floyd. Does the fact that one of these paintings was insured make it one of the paintings Mr. Wijewardene had purchased?

10 It would not. All that has been proved by the other side is that there were insurance policies taken out which included the Independence Hall painting. That does not make the Independence Hall painting a painting which Mr. Wijewardene had purchased. On this point there is evidence of Mr. Cyril Perera who negotiated without the Independence Hall. There is evidence of Mr. Atukorale who says that this particular painting was removed by him and was not taken over by the testator. We have the evidence of Mr. Gomes that as far as he was aware the testator did not purchase this painting and it remained the property of Floyd. What is there on the other side? Has anyone told the court Mr. Wijewardene bought this picture? The uncontradicted evidence in

20 the case is to the effect that the testator did not purchase the Assembly Hall painting and it does not therefore come within the clause of the Will. The value of it was accepted as Rs. 10,000/-. What was the use of keeping it back from the contestant if it really came under the clause of the Will? There is a volume of evidence in regard to this matter. Evidence of Mr. Cyril Perera at page 27; Atukorale's evidence on the same page, pages 28 and 30. The insurance policy was then shown to him. The letter was produced in re-examination at page 34. Mr. Gomes' evidence at page 107. There is evidence at pages 269 and 277 also and evidence in re-examination at 323.

Refers to Issue 13. It was something which was not in the objections.

30 Mr. Jayawardene was asked what the defaulting performance was and he made a statement to court. The answer to that is that we are distributing on the date of distribution as fixed by us, namely, 31-12-57, and that there can be no other date. The attempted date of 31-3-54 has not been substantiated either in fact or in law.

The next question that arises is in regard to interest. The submission is that under the Will he cannot claim interest. Refers to Clause 30 of the Will. That is a complete answer even in the case of a default. That issue should be answered in the negative. Assuming for the moment that the argument is wrong, they cannot get both interest and income. They must have either the

40 interest or the income.

There is one other matter—Issue 5 (a), (b) and (c). Refers to Clause 16 (3) last part. There can be a set off. Learned Counsel has not pressed that issue. The answer to that should be in the negative.

There is one other matter. Learned Counsel contended that costs should be paid by the executors. If my contention is right, I say this is eminently a case where the costs should be paid by the contestant. A greater part of the proceedings has been as a result of certain matters which do not arise on the objections coming in and the only person who had contested the executors'

No. 14
Addresses to
Court
---Continued.

account has been the present contestant. The other beneficiaries have all accepted the accounts. The questions will arise, have the executors to pay costs to the contestant if he succeeded or will the court be pleased to order that the estate do bear the costs of this inquiry. If the court takes up the position that the position taken up by him is untenable, then I think the contestant should pay the costs.

Judgment on 12-4-60.

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge.
15-3-60. 10

No. 18
Judgment of
the District Court
30-5-60

No. 18

Judgment of the District Court

30th May, 1960.

ORDER

By Last Will No. 1620 dated 26th May, 1950, Tudugalle Don Richard Wijewardene appointed James Aubrey Maartensz, George Benjamin Sirisena Gomes and Cyril Lucien Esmond Wickremesinghe to be the Executors and Trustees of his Will. Of the persons so appointed, Mr. Maartensz did not take office and probate was granted to Messrs. Gomes and Wickremesinghe (who are hereinafter referred to as the Executors) on 21-3-51. On 17-7-58 the 20 executors filed their accounts of the administration of the estate up to 31-12-57 and prayed that those accounts be judicially settled and that they be authorised to distribute those assets of the estate which remain to be distributed. They also filed along with the account a scheme of distribution of such assets for the approval of Court. With the exception of Mr. Philip Seevali Wijewardene, the eldest son of the testator, and one of the beneficiaries under the Will, (who is hereinafter referred to as the Contestant), all the other heirs of the testator, who are also beneficiaries under the Will, have accepted the correctness of the accounts filed by the executors and have consented to the scheme of distribu- 30 tion proposed by them. The contestant does not challenge the accuracy of the accounts in regard to the various sums of money received and expended by the executors, but objects, *inter alia*, to certain items of expenditure as not lawful charges on the estate and also to the scheme of distribution proposed by the executors. He further contends that the executors should have distributed the estate to the beneficiaries at the end of March 1954 and that he is entitled to have the income arising from the properties devised to him under the Will brought to his credit in the said account as from 1st April 1954 and also that the executors should pay him interest in respect of the assets belonging to him which they held in their hands after March 1954.

I shall now deal separately with each of the matters to which objection 40 has been taken by the Contestant.

(1) Assembly Hall Painting

No. 18
 Judgment of
 the District Court
 30-5-60
 —Continued.

Under Clause 7 of the Last Will the testator made the following bequest :—

“ All my pictures and paintings at Warrington aforesaid unto such one of my sons as my wife shall nominate in writing on being requested so to do by my executors..... ”

It is admitted that the testator's wife nominated the contestant as the party entitled to the said bequest. The dispute between the parties concerns one painting depicting the scene at the Assembly Hall on Independence Day, February 4, 1948. According to the contestant, that painting was one of those
 10 at Warrington which was dealt with under Clause 7 of the Will. But, according to the executors, that painting did at no stage belong to the testator and did not, therefore, form part of the bequest. It is common ground that the testator got down a Painter named Floyd from England for the purpose of executing some paintings for him. He paid the passage not only of Floyd but of Floyd's family as well. Floyd and his family remained in Ceylon for some months during which period they were maintained by the testator. During a part of that period they resided with a brother of the testator. Floyd executed a large number of paintings, but all the materials necessary for the paintings were supplied by the testator. It is not disputed that among the
 20 paintings executed by Floyd during his stay in Ceylon was the one in question depicting a scene of the Assembly Hall on the day on which Independence was granted to this country. It is also conceded by the executors now (although it was denied earlier) that this painting along with the others was at Warrington, the residence of the testator, at the time of his death.

The executors led certain evidence to justify their position that the painting in question did not belong to the deceased at any time and was not, therefore, included in the bequest under Clause 7. They called one Atukorale, who described himself as a businessman of Colombo, who stated that Floyd had painted about sixty paintings of Ceylon scenes for the testator but that the
 30 painting in question was one which he had done for himself (Floyd). Subsequently the testator paid for and purchased from Floyd all the paintings with the exception of the one depicting the Assembly Hall scene. He also stated that at the instance of Floyd he (Atukorale) took charge of the Assembly Hall painting and that the said painting is now in his possession for sale on behalf of Floyd. According to him, it was he who had arranged with Floyd to come down to Ceylon to do paintings for the testator and he claimed to have personal knowledge of the fact that Floyd painted the Assembly Hall scene for himself. Under cross-examination he stated —

40 “ I have that picture with me now. I have had it with me since it was painted, I think since 1948. It was in the G.O.H. store room for a number of years. I think about four years in my possession. I was in charge of that picture. Then it went to Maharama. I had a home there. It has been in my possession from the time it was painted. I did not part with the possession of that except to Major T. F. Jayawardena. I have now kept it at Mr. T.F. Jayawardena's drawing room.”

At a later stage of his evidence under cross-examination, he stated—

“ Mr. Floyd gave this painting to me. He asked me to remove the picture I think if I remember right from Dr. Wijewardene. He gave a letter I suppose. I removed it soon after it was painted.”

In answer to Court, he stated --

“ Mr. Floyd was here for a few months and left the same year. I cannot say whether I had removed it before Mr. Floyd left. I had promised to send it to him. I had it packed. Then he said ‘ sell it here.’ I had the picture. I offered it to Mr. Dudley Senanayake.”

His evidence that the painting was in his possession from the time it was painted 10 was obviously incorrect as the letters P24 to P27 which learned Counsel for the executors marked through him in the course of his evidence in re-examination showed that on a letter dated 29-11-50 (P27) from Floyd addressed to the executors the painting in question was handed over to Atukorale by the executors. Mr. Gomes, one of the executors, admitted in the course of his evidence that the painting in question was at Warrington along with the other paintings on the date of the death of the testator and that it was subsequently removed from Warrington and handed over to Atukorale. His position was that that painting did not form part of the property of the testator. The correspondence P24 to P27 shows that the initiative to hand over the painting in 20 question to Atukorale was taken by the executors themselves when they addressed a letter dated 6-11-50 (P25) to him in the following terms :—

“ The executors understand that all the pictures painted by Mr. Donald Floyd were to be taken over by the late Mr. D. R. Wijewardene except the Assembly Hall picture which was to be handed over to you. Will you please forward for the information of the executors an extract from Mr. Floyd’s letter authorising you to take over the Assembly Hall picture.

The executors would be glad to know when you can take delivery of the picture.” 30

Mr. Gomes stated in evidence that the decision to hand over the picture to Atukorale was taken by the executors after they had examined certain files of the testator. The precise nature of the material which they found in the files as a result of which they addressed letter P25 to Atukorale has not been placed before Court. That decision appears to have been taken without any reference whatsoever to the Contestant who was entitled to receive all the paintings of the testator under the Will. As late as 15-10-57 the Proctors for the executors sent the contestant a letter (D20) setting out the position of the executors in regard to the paintings. As regards the paintings in question, the unequivocal position taken up was that it was not at Warrington at the 40 time of the death of the testator and was not included in the bequest. Mr. Gomes conceded in the course of his evidence that, that statement in the letter was incorrect.

Mr. Cyril E. S. Perera, Advocate and Queen's Counsel, stated in evidence that shortly before the testator's death there had been some disagreement between Floyd and the testator in regard to the payment that had to be made by the testator for the pictures and at the instance of the testator he intervened and spoke to Atukorale who knew Floyd very well and as a result of correspondence between Atukorale and Floyd a price of £2,000 was fixed for all the paintings exclusive of the Assembly Hall picture. Mr. Perera himself has no personal knowledge of anything relating to the Assembly Hall picture except that it was not included in the list of paintings for which the remuneration was
 10 fixed at £2,000. In my opinion, Atukorale is not a witness on whose testimony any reliance can be placed. If there was any letter or other writing signed by the testator which indicated that he was not the owner of the Assembly Hall picture and that Floyd was the owner of it, such letter or writing should have been placed before Court by the executors.

On 21-9-48 the testator insured with the Ocean Accident and Guarantee Corporation Ltd. 68 paintings set out in a list attached to policy D1. One of the paintings so insured was the one in dispute relating to the Assembly Hall. The paintings were insured for a total sum of Rs. 46,230/-. On 21-9-49 on a
 20 request from the testator 12 items on the list of paintings were deleted and the total value for which the remaining paintings were thereafter insured was reduced to Rs. 38,190/-. It is in evidence that those 12 paintings had been given over by the testator to his brother, Dr. Wijewardene. The remaining paintings, including the one relating to the Assembly Hall, were in the possession of the testator up to his death and he paid the insurance premia in respect of all of them. The testator does not appear to have drawn any distinction between the painting in question and the other paintings in regard to his rights to them. It was common ground that the testator was a very methodical man. It is difficult to believe that he would not have specifically excluded the painting in question in his Last Will if in fact the painting was
 30 one which belonged to Floyd and in regard to which he had no rights whatsoever. There is no evidence in regard to the precise terms on which Floyd executed the paintings, but it would appear from the fact that Floyd and his family were maintained by the testator and their passages were paid for by him and also that all the painting materials were furnished by the testator that Floyd could not have been the owner of the paintings he painted but would have been entitled only to a certain remuneration. It is not known whether there was any understanding between the testator and Floyd in regard to the remuneration for the Assembly Hall painting subsequent to the intervention by Mr. Perera. But, all that one can infer from the evidence is that the testator
 40 treated the painting of the Assembly Hall as his own and had it with him at his residence and also had it insured along with the other paintings. In these circumstances, the executors were, in my opinion, not justified in arriving at a decision, without any reference to the contestant, that the Assembly Hall painting did not belong to the testator and was not included in the bequest. I hold that the executors were not entitled to hand over the painting in question to Atukorale and that the painting falls within the ambit of Clause 7 of the Last Will and that it should have been handed over by the executors to the contestant subject to any claims that may have been put forward by Floyd. It is significant that in the correspondence that has been produced in this case
 50 Floyd himself did not take the initiative to claim that painting as his own. The contestant valued the painting at Rs. 12,500/- in his statement of objec-

tions, but Atukorale stated in evidence that it was worth Rs. 10,000/- and that he attempted to find a buyer for Rs. 10,000/-. Learned Counsel for the contestant stated that he would accept the figure of Rs. 10,000/- as the reasonable value of that painting. I hold that, in the accounts filed, the contestant should be given credit in a sum of Rs. 10,000/- as the reasonable value of that painting.

(2) Galpokuna Division and Udabaddawa Division of Galpokuna Group.

Under Clause 15 (1) of the Last Will, the testator devised to the contestant, *inter alia*, “ a divided half share of the Galpokuna Division of my Galpokuna Group situated in the Katugampola Hatpattu in the District of Kurunegala North Western Province to be allotted in manner prescribed in Clause 20 of this my Will.” Under Clause 15 (3) he devised “ the other divided half share of Galpokuna Division of Galpokuna Group ” to his daughter Ranee. Under Clause 15 (2) he devised “ all that divided portion known as the Udabaddawa Division of Galpokuna Group aforesaid ” to his daughter Nalini. According to the evidence, the testator was entitled to two estates which adjoin each other named Galpokuna Estate and Udabaddawa Estate (previously known as Glady Land). The testator combined both estates into one group and called it Galpokuna Group. On 5-10-36 a plan was prepared of Galpokuna Group which has been produced in evidence P21. That plan is entitled “ Plan of Galpokuna Group including Udabaddawa Division.” On the same date, at the instance of the testator, another plan P23d was prepared by the same Surveyor depicting “ Udabaddawa Division Galpokuna Group.” Below the block letters “ Udabaddawa Division ” were written the words in smaller characters “ including Field No. 1 of Galpokuna.” That plan comprises the blocks which formed Udabaddawa Estate and Field No. 1 of Galpokuna Estate. The question at issue is whether Field No. 1 of Galpokuna Estate forms part of the corpus described as Udabaddawa Division devised to Nalini under Clause 15 (2) or it forms part of the corpus described as Galpokuna Division devised to the contestant and Ranee. The case for the contestant is that Field No. 1 of Galpokuna Estate forms part of Galpokuna Division and should be divided between him and Ranee. The executors state that on the material available to them they are of the view that Field No. 1 should form part of Udabaddawa Division and should be excluded from the corpus that should be divided between the contestant and Ranee. Nalini and Ranee are the wives of the executors and Ranee accepts the interpretation placed by the executors in regard to what the testator meant by Udabaddawa Division and Galpokuna Division respectively although if the contention of the contestant is accepted she will herself stand to gain.

The evidence of Mr. H. A. Abeyewardena, Proctor, shows that in January 1938 the testator instructed him to get together the title deeds of a block of Galpokuna Group in extent A183-R2-P1 which block had been treated as a distinct entity and was shown in the plan of survey of 5-10-36 (P23d). In accordance with the instructions given to him by the testator, he prepared a statement (P22) specifying the blocks which went to make up the corpus of A183 — R2 — P1. In that statement he made specific reference to the plan P23d. He also mentioned in that statement that to complete the title deeds relating to that block certified copies of Deed No. 5754 and Crown Grant dated 6-6-1911 were required. He subsequently obtained those documents and bound all the title deeds relating to that block of A183 — R2 — P1 into one

volume. The certified copies of the deeds which he stated were required to complete the title of the block in question relate in fact to certain allotments of Galpokuna Estate. Plan 23d forms part and parcel of that volume. On the cover page of that volume of title deeds (P23) are the words "Title Deeds of Udabaddawa Division Galpokuna Group in extent A183 — R2 — P1 property of D. R. Wijewardene Esq." Mr. Abeyewardena admitted that those words are in the handwriting of his clerk. In his statement P22 Mr. Abeyewardena had not used the words "Udabaddawa Division" but had instead used the words "Galpokuna Group." The volume of title deeds P23 as well as the plan 10 P23d taken along with the instructions given by the testator to Mr. Abeyewardena clearly show that the testator treated at that date the block of A183 — R2 — P1 as one entity and the plan P23d shows that that entity was called Udabaddawa Division although it included in it Field No. 1 of Galpokuna Estate. Certain smaller allotments of land which adjoin this entity of A183 — R2 — P1 which were acquired from time to time later were also added on to plan P23d as part of the larger block and the endorsement on the plan shows that that addition was made on 6-11-41 by a Licensed Surveyor. According to the evidence of the executor Gomes, which I accept, the bundle of deeds P23 inclusive of the plan P23d were found among the papers of the testator. 20 It is, in my opinion, a reasonable inference that when the testator referred to "the divided portion known as the Udabaddawa Division of Galpokuna Group" in the Will, he had in mind and referred to the entity of A183 — R2 — P1, (together with the smaller allotments that had been added to it), a separate plan of which he had got prepared some years earlier. If by the words "Udabaddawa Division" the testator meant only those allotments which formed Udabaddawa Estate, there was no need for a separate plan to be prepared as there was already in existence a plan of Udabaddawa Estate (P23f) which itself formed one of the documents of title in the volume P23.

Clause 21 of the Last Will provided as follows :—

80 "In regard to the estates plantations and premises or divisions or portions thereof appropriated to each of my children by Clause 15 of this my Will I hereby declare that in each such appropriation shall be included not only all land depicted in the most recent plan of the property appropriated as may be in existence at the date of my death but also all such further and additional land as may have been purchased by me prior to the date of my death or as may be comprised in or included in or be treated or form or be cultivated or worked as part of the said estates plantations and premises respectively though not included in such plans....."

40 It was argued by learned Counsel for the contestant that Clause 21 has no application to the interpretation of what the testator meant by the words "Galpokuna Division" and "Udabaddawa Division" and that it was solely intended to indicate that the smaller allotments of land which he purchased from time to time should form part of the larger allotments adjacent to them, and that, in any event, there is no proof that P23d is the most recent plan of the block of land depicted therein. He submitted that there were two plans P21 and P23d bearing the same date. It is in evidence that the plans P21 and P23d were among the papers of the testator and if it is the contention of the contestant that there were in existence more recent plans, the burden

is on him to produce them. Both P21 and P23d had been brought up to date to 1941. Whereas P21 is the plan of the entire Galpokuna Group which includes both Udabaddawa Estate and Galpokuna Estate, P23d is the plan of a distinct block termed Udabaddawa Division which included Udabaddawa Estate and a portion of Galpokuna Estate. In the absence of any evidence to the contrary, I hold that P23d is the most recent plan of the property known as Udabaddawa Division and under Clause 21 the block of land shown in P23d should pass to Nalini as the property known as Udabaddawa Division devised to her under Clause 15 (2). Galpokuna Division will, therefore, be the remaining portion of Galpokuna Estate. The testator had nowhere treated Galpokuna Division of Galpokuna Group as identical with Galpokuna Estate. 10

It was urged by learned counsel for the Contestant that the Estate Agents who worked the estate had not worked Udabaddawa Division as shown in plan P23d as a separate entity but had worked Galpokuna Estate and Udabaddawa separately and had maintained the crop figures for each of the fields separately. The crop disposals book D35 shows that they maintained the crop figures of the 11 fields of Galpokuna separate from the crop figures of the 3 fields of Udabaddawa. He also pointed out that in book D36, which was opened for the year 1955/56, the Estate Agents had maintained the figures for the two estates describing one as Galpokuna Division and the other as Udabaddawa Division and that field No. 1 in question had been treated as part of the Galpokuna Division. The officer who gave evidence on behalf of the Estate Agents admitted, however, that in the monthly statements that were sent to the testator during his lifetime and thereafter to the executors, the crop figures of Galpokuna and Udabaddawa Divisions were not set out separately but only the total crop figure of Galpokuna Group was given. He also admitted that at no point of time had the testator asked the Estate Agents to send the figures in respect of Udabaddawa and Galpokuna separately. I do not think that any inference can be drawn from the fact that in the books maintained by the Estate Agents Field No. 1 was included as part of Galpokuna Estate. Indeed, in the books maintained during the lifetime of the testator, the words "Galpokuna Division" and "Udabaddawa Division" do not appear at all. The terms used are "Galpokuna Estate" and "Udabaddawa Estate." Undoubtedly field No. 1 formed part of Galpokuna Estate. The fact that the Estate Agents in their new book D36 printed in 1955 included field No. 1 as part of Galpokuna Division cannot affect the interpretation that should be placed on the words "Udabaddawa Division" in the Last Will. Learned Counsel for the contestant also pointed out that the Surveyor who had prepared the tracing P71 on the instructions of the executors dividing Galpokuna into two blocks, had marked field No. 1 as part of Galpokuna Division and also that Mr. Vangeyzel, who prepared a Valuation Report on the instructions of the executors or their lawyers, treated fields 1, 2 and 3 of Udabaddawa as forming Udabaddawa Division and field No. 1 of Galpokuna as part of Galpokuna Division. The report P76 has the heading "Valuation Report on Galpokuna Estate." It should properly be "Valuation Report on Galpokuna Group". In the report and in the survey tracing the words "Galpokuna Division" seem to have been treated as referring to the original corpus of Galpokuna Estate and field No. 1 treated as part of Galpokuna Division. The intention of the testator as to what he meant by the words "Udabaddawa Division" and "Galpokuna Division" cannot be determined by the description given to the various blocks by Mr. Vangeyzel or by the Surveyor whether 40 50

such description was the result of any instructions given by the executors or not.

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—Continued.

In deciding on the intention of the testator, one may perhaps refer to the nature of the bequests given to each of the children. Sub-clauses 1 to 4 of Clause 15 show that the testator intended to treat the contestant and his three daughters alike. They were each given the same number of shares in the Associated Newspapers of Ceylon Ltd. as well as in the Land and House Property Company and they were each also given an allotment of land at Thimbirigasyaya. In dividing his coconut estate he directed that Nalini was
10 to be given Udabaddawa Division and the contestant and Raneer equal shares of Galpokuna Division. To the third daughter Kusuma, he gave a divided portion "not less than 150 acres and not more than 200 acres in extent" to be selected out of his estate called Geekiyanagedera. He further directed that if there was a difference in value between the block of Geekiyanagedera given to Kusuma and the divided portions of Galpokuna given to the contestant and Raneer, Kusuma should be given a sum of money as compensation to make up the difference in value. It is not unreasonable to infer that he intended that each one of the daughters and the contestant should get coconut property of similar value. If the contention of the contestant is accepted and Udabaddawa Division is deemed to consist of only fields 1, 2 and 3 of Udabaddawa
20 Estate, then Nalini will get only an extent of about 111 acres worth about Rs. 273,000/-. The contestant and Raneer will each get about 250 acres worth about Rs. 513,000/- and Kusuma will have her compensation increased to make up the value of Rs. 513,000/-. *i.e.*, each one of the other daughters and the contestant will get nearly Rs. 240,000/- more than Nalini. It seems most unlikely that the testator intended that one child should get over Rs. 200,000/- less than the other three. On the other hand, if Udabaddawa Division consists, as I have already held, of fields 1, 2 and 3 of Udabaddawa Estate and field No. 1 of Galpokuna Estate, Nalini will get about 185 acres worth
30 about Rs. 438,000/-. The contestant will get 215 acres worth about Rs. 441,000/- and Raneer and Kusuma also will get land of similar value. This would seem to be more consistent with the intentions of the testator. I hold that field No. 1 of Galpokuna Estate should form part of Udabaddawa Division as shown on plan P23d and that Tracing No. 2 (P4) correctly sets out "Udabaddawa Division" that should go to Nalini under the Will. I also approve of the division of "Galpokuna Division" between the contestant and Raneer as shown in Tracing No. 3 — P71.

(3) 1,000 Shares in the Associated Newspapers of Ceylon Ltd.

The Testator was the principal shareholder and Managing Director of the
40 Associated Newspapers of Ceylon Ltd. (hereinafter referred to as A.N.C.L.) In February 1950 the ordinary share capital of the company consisted of 11,500 fully paid shares of a nominal value of Rs. 100/- each, of which the testator was the registered owner of 8,026 shares. At a meeting of the Directors held on 9-2-50 it was resolved (P29) to issue at par 2,000 ordinary shares. It was further resolved that the said 2,000 shares should be issued to all the members holding ordinary shares in the capital of the company as nearly as possible in proportion to the number of existing ordinary shares held by them and that Rs. 50/- per share should be paid on application on or before 15-3-50 and the balance Rs. 50/- per share an allotment on or before 15-9-50. The shareholders were

allowed time till 15-3-50 to accept the shares. The proportionate number of shares out of the new issue to which the testator was entitled was 1,396 shares. In terms of the decision of the Directors, a circular letter P30 dated 16-2-50 was issued to all members. Attached to that circular letter was a form of request for allotment which had to be completed and sent by the members with a remittance of Rs. 50/- per share before March 15, 1950.

On 28-2-50 the testator executed a voluntary Deed of Settlement (P2), subject to certain conditions, for the benefit of his children in favour of Messrs. L. M. D. de Silva and D. E. Maartensz as Trustees in respect of 6,000 fully paid ordinary shares out of the 8,026 shares held by him in the company and 1,000 ordinary shares out of his entitlement in the new issue and certain stocks he held in Government Loans. 10

Subsequent to the execution of the said Deed of Settlement P2, the testator applied to the company by P31 for an allotment of 1,396 ordinary shares in his favour as the holder of 8,026 ordinary shares, enclosing a cheque for Rs. 69,800/- being the amount payable on application, and undertook to pay the balance on allotment. The letter P31 itself was not dated, but the cheque which accompanied the letter was dated 7-3-50. The company by its letter dated 7-3-50 (P32) acknowledged the receipt of the application. At a meeting of the Directors held on 6-4-50 (P33) the applications for allotment of the new issue received from the various shareholders were tabled. P33 shows that the testator applied for 1,396 shares. 20

On 26-5-50 the testator executed his Last Will P1 and expressly excluded from the provisions of that Will the shares which had formed the subject of the voluntary Settlement P2. He directed that the remainder of his holdings of shares in the said company should pass equally to his eldest son, the contestant, and his three daughters.

Before the allotment of shares of the new issue was made by the company, the testator died on 13-6-50. At a meeting of the Directors held on 12-12-51 (P34), on an application made by the executors, 1,396 shares, in respect of which the testator had made an application, were allotted to the executors. The question at issue is whether the Settlement Trustees are entitled to a transfer of 1,000 shares out of the said allotment of 1,396 shares. All the beneficiaries with the exception of the contestant agreed to the said transfer. The contestant, however, objected and consequently the executors transferred to the Settlement Trustees only 750 shares and have asked for a direction in respect of the balance 250 shares, which is the holding that will pass to the contestant in the event of a finding that the Deed of Settlement P2 is ineffective in so far as the 1,000 shares of the new allotment are concerned. 30

The case for the contestant is that although the testator intended to create a trust and to transfer to the Settlement Trustees 1,000 shares out of the new issue, he did not give effect to his intention before his death and consequently those shares should form part of his estate under the Will. Learned Counsel for the contestant submitted on the authority of *In Re Pryce 1 (1917) 1 Chancery, page 234* and *In Re Kay's Settlement (1939) Chancery page 329* that volunteers had no right whatever to claim specific performance of a mere covenant which had remained as a covenant and had never been performed. He 40

also relied on the Judgment of Romer J. **In re Fry** ((1946) 1 Chancery 312.)
The facts of that case, as set out in the head-note, are as follows :—

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10 “ A.T. who was domiciled in Florida and resident for the time being in New Jersey, was the owner of shares in an English company. While in New Jersey he executed transfers, expressed to be by way of gift, to his son and to a private company registered in England and sent the transfers to England to be registered. By reason of the restrictions imposed on the transfer of securities under the Defence (Finance) Regulations, 1939, the company were prohibited from registering, and therefore refused to register the transfers unless and until the consent of the Treasury to the transfers had been obtained. The forms necessary to obtain that consent were sent to the donor to sign and he returned them to England, duly signed, but died before the consent was obtained.”

The executors took out summons asking whether they ought to execute confirmatory transfers of the shares to the parties in question or whether the shares belonged to the testator's residuary estate. Romer J. held that the intended gift was incomplete and, therefore, inoperative and that the donor's executors ought not to execute confirmatory transfers and the shares would pass to the donor's residuary estate. In the course of his Judgment, he stated as follows :

20 “ The question which I have to determine is whether the defendants Sydney Fry and the Cavendish Trust are entitled to call upon the plaintiffs to co-operate with them in obtaining legal and beneficial possession of the shares which the testator was minded to transfer to them. It was conceded on their behalf that they are to be regarded as volunteers for no consideration passed or was ever intended to pass from them to the testator ; the case is accordingly one where a person, having formed the intention to make a gift, dies before that intention has been fully and completely implemented. The law generally applicable to such a position was stated by Turnor L. J. in **Milroy v. Lord** as follows :— “ I take the law of this court to be well settled, that, in order to render a voluntary settlement valid and effectual, the settler must have done everything, which according to the nature of the property comprised in the settlement, was necessary to be done in order to transfer the property and render the settlement binding upon him.....” . ”

40 Learned Counsel for the contestant submitted that in the instant case although the testator had intended to transfer to the trustees 1,000 shares out of the new issue after his application for allotment of 1,396 shares had been accepted by the company and allotment had been made, he could not carry out his intention into effect by reason of his death before the allotment of shares by the company and, in the absence of a transfer of the shares, there was no trust created in respect of those shares. He also cited certain other English cases which lay down the principle that a Court of Equity will not perfect an imperfect gift. The English authorities in regard to volunteers have, however, as pointed out by learned Counsel for the Settlement Trustees, no application in Ceylon as under the Roman Dutch Law (which is the system of law applicable to transfers of property) a promise deliberately made is enforceable and it is

unnecessary that there should be consideration for the promise as understood in English Law. The Privy Council held in the case of **Jayawickrema v. Amarasuriya** (20 N.L.R. 289) as follows :—

“ It may well be that according to English law, as a general rule, an existing moral obligation not enforceable at law does not furnish good consideration for a subsequent express promise ; but the Roman Dutch Law, by which, in their Lordships’ view, this case must be governed, is wholly different. According to this latter law it would appear that a promise deliberately made to discharge a moral duty or to do an act of generosity or benevolence can be enforced at law, the *justa causa debendi*, sufficient according to the latter system of law to sustain a promise, being something far wider than what the English Law treats as good consideration for a promise.”

The same principle has been laid down by the Supreme Court in more recent cases — *Vide 51 N.L.R. 193 and 54 N.L.R. 145.*

The case for the Settlement Trustees is that the Deed P2 constitutes a valid transfer by the settler of the beneficial interest in 1,000 shares to the trustees and when the shares vested in the settler or his executors they passed to the trustees. Learned Counsel for the trustees referred to the case of **Gilbert v. Overton** (1864) Volume 4, *New Reports*, page 420). In that case, A, by a voluntary settlement, assigned land held by him under an agreement for a building lease to trustees, upon trust for himself for life with remainder for his children and grandchildren. Shortly afterwards A obtained a lease of the land but he did not assign his legal estate to the trustees. There was no evidence that A could have obtained the lease at the time when he executed the settlement. It was held that the settlement was complete and that the *cestuis que trustent* were entitled to have it enforced against a person in possession of the legal estate who derived his title through A’s Will. In the course of his judgment, **Wood V.C.** observed as follows :—

“ The whole doctrine of the refusal of Courts of Equity to enforce voluntary settlements seemed to have arisen from two classes of cases, *viz*, firstly, cases in which, as in **Antrobus v. Smith** the settlor retained the document creating the settlement in his possession without communicating it to the donee ; in such cases the Court always gave the settlor a *locus poenitentioe*, and refused to transfer : secondly, where, the settlor not having done everything in his power to make a complete conveyance, the volunteer required the assistance of the Court, in which case the Court would not interfere against the legal estate ; but, whenever a trust was actually declared, the Court would assist in carrying such trust into execution. In the present case the settlement had completely declared the trust, and, after its execution, the trustees would have had a right to compel the person who had agreed to grant the lease to give them the legal estate.”

In the case of **Nanney v. Morgan (37 Chancery 346)** the trustees who held railway stocks in trust for H. B. absolutely executed a deed of transfer to him and delivered it to the Secretary of the company who returned it because it was not properly stamped and dated. After this H.B. made a voluntary settlement purporting to include this stock. Several years afterwards the defects of the deed of transfer were supplied and it was delivered to the Secretary who received and registered the document in H.B.'s name. It was held that at the time of the execution of the voluntary settlement the stock was not legally vested in H.B. but that he was only equitable owner and that the voluntary settlement was therefore effectual and H.B.'s personal representative was bound to transfer the stocks to the trustees of the voluntary settlement.

In the case of **In Re Lind (1915) 2 Chancery 34** (at page 360) Swinfen Eady L. J. stated :—

“ It is clear from the authorities that an assignment for value of future property actually binds the property itself directly it is acquired — automatically on the happening of the event, and without any further act on the part of the assignor — and does not merely rest in, and amount to, a right in contract, giving rise to an action. The assignor, having received the consideration, becomes in equity, on the happening of the event, trustee for the assignee of the property devolving upon or acquired by him and which he had previously sold and been paid for.”

Having regard to the law applicable in Ceylon, the observations of Swinfen Eady L. J. quoted above will apply with equal force to property which forms part of a voluntary settlement.

I shall now proceed to examine the relevant clauses in the Deed of Settlement P2.

Clause (C) of the recital is as follows :—

“ Whereas the settler being desirous of making the revocable provision hereinafter set forth for the benefit of his children has transferred or is about to transfer or cause to be allotted into the names of the trustees the shares in the company (being part of his aforesaid holding of 8,026 fully paid ordinary shares in the company and of his aforesaid entitlement of 1,396 further ordinary shares in the company) and the other investments particulars of all of which are set forth in the schedule hereto to the intent that the same may be held upon the trusts hereinafter expressed.”

The operative part sets out :—

“ The trustees shall hold the said shares and investments so transferred or allotted to them as aforesaid (as well as any other shares and investments which the settler may from time to time hereafter with the consent of the trustees transfer to the trustees to be by them held upon the trusts of this settlement).....”

Items 1 and 2 of the schedule are as follows :—

“(1) Six thousand (6,000) fully paid ordinary shares of Rs. 100/- each bearing Numbers one to four thousand seven hundred (inclusive) and eleven thousand five hundred and one to twelve thousand eight hundred (inclusive) in the Associated Newspapers of Ceylon Ltd.

(2) One thousand (1,000) further ordinary shares of Rs. 100/- each in the Associated Newspapers of Ceylon Ltd. which have been issued but not yet allotted and which the settlor is about to cause to be allotted into the names of the trustees.”

It will be seen that the operative part of the deed states “The trustees shall hold the said shares,” and the schedule of property shows that the shares to be so held include “the 1,000 ordinary shares which have been issued but not yet allotted.” In the deed the settlor has drawn no distinction between those 1,000 shares and the 6,000 shares which were already registered in his name. The transfer of a thing not presently in existence but which is likely to come into existence is recognised and is valid in law (*vide 22 N.L.R. 385, 46 N.L.R. 457 and 51 N.L.R. 337*). The method of transfer of a chose in action is by a writing (*24 N.L.R. 42 at 47*). A share in a company being a chose in action can form the subject-matter of a trust (*23 N.L.R. 261 at page 262*). The 1,000 shares though not in existence were capable of being the subject-matter of a trust and capable of being transferred by writing. In my opinion, the deed P2 is effective as a transfer of the rights of the settlor in the 1,000 shares and constitutes a valid declaration of trust in respect of those shares. Although the shares were not in existence at the date of P2, when they were allotted in the name of the settlor or his executors, the title to them vested in the trustees. I hold, therefore, that the Settlement Trustees are entitled to demand a transfer of the 1,000 shares from the executors.

It was urged by learned Counsel for the contestant that although, the testator set out in P2 that he was “about to cause to be allotted into the names of the trustees” 1,000 further ordinary shares, he did not give any direction to the company when he made his application for shares that 1,000 shares should be allotted in the name of the Trustees. He also submitted that since it was expressly provided in P2 that it was a revocable instrument the testator should be deemed to have revoked his directions in respect of the 1,000 shares when he refrained from applying to the company to allot those shares in the names of the Trustees when he had the opportunity to do so. I find myself unable to agree with this submission.

The rights of the Trustees in this case may also be considered from another angle. The testator became entitled to an allotment of 1,396 shares by reason of the fact that he was the registered holder of 8,026 ordinary shares at the time at which it was proposed to issue 2,000 new shares, but before the date on which he made his application P31 he had already, on 28-2-50, transferred 6,000 ordinary shares to the Trustees by document P35. The validity of that transfer is not disputed. The transfer was registered by the company only on 17-4-50. The application for shares out of the new issue had to be made before 15 March. Until the transfer was registered in the books of the company the person who would have been entitled to apply for an allotment out of the

new issue was the transferor, whose name continued as the registered owner in the books. What, then, was the effect of the transfer of 6,000 shares on the testator's right to apply for the allocation of new shares? As was stated by Sir Raymond Evershed (now Lord Evershed) in the course of the judgment of the Court of Appeal in the case of **In Re Rose 1 (1952) (A.E.R. 1217)**, by the phrase "transfer of shares" must surely be meant the transfer of the shares and "all the transferor's rights title and interest thereunder." As Roxburgh J. put it in his judgment in the lower court in the same case, where there is a transfer of shares, there is a transfer of the whole beneficial interest, that is, 10 "the tree and any fruit that might grow on it." The right to apply for a proportionate number of shares in the new issue was a beneficial interest which attached to the ownership of the shares. On the execution of the transfer P35, therefore, the testator divested himself not only of 6,000 shares but of the right to apply for a proportionate number of new shares *qua* the owner of 6,000 shares. The principles laid down by the Court of Appeal in **In Re Rose**, referred to above, are applicable to the present case. It was held in that case that where a transfer was effective as between the transferor and the transferee, the circumstance that the transferee, must, to perfect his legal title, apply for and obtain registration did not prevent the transfer from being effective to 20 divest the transferor of beneficial ownership and, pending registration, the transferor was the trustee for the transferee of the legal estate in the shares which still remained in him.

In my opinion, the testator, when he made the application for shares by P31, must be deemed to have been a trustee of the Settlement Trustees in respect of 1,000 shares referred to in P2 which formed part of the entitlement of the Settlement Trustees *qua* owners of 6,000 shares and the executors are, therefore, bound to transfer the 1,000 shares to the Settlement Trustees. P2 provides for the payment by the Settlement Trustees of all calls on partly paid shares and the Trustees are, therefore, liable to pay to the executors the bal- 30 ance call on the said shares.

(4) Legal Fees and Charges

The contestant complains that the legal fees and charges shown in the voluntary Final Account as well as in the annual Balance Sheets are excessive and that the amount debited to the estate in respect of such legal fees and charges should be the amount taxed by court. The payments made by the executors to Messrs. F. J. & G. de Saram, their lawyers, as professional charges and other fees were on vouchers P96-P102 submitted by Messrs. de Sarams to them. It is not disputed that the sums of money on the said vouchers were in fact paid to Messrs. de Sarams as their charges and fees, but the case for 40 the contestant is that the executors have no authority to pay anything more than taxed costs. He relies on the authority of the Judgment reported in *20 N.L.R. 417*. In that case, an executor paid to the proctor, whom he employed for the purpose of the legal business of administration, a sum of Rs. 5,000/- which was agreed upon in advance. It was held that it was open to the Court to require the amount to be submitted to taxation before passing the item in the judicial settlement. The facts of the present case, however,

are entirely different. The directions of the testator under clause 29 of the Last Will were as follows :—

“ It is my will and desire that the firm of F. J. & G. de Saram, Proctors, Colombo, who have prepared this my Last Will and previously executed testamentary dispositions of mine shall be employed in all matters relating to the proving of this my Last Will and Testament and the carrying out of the several trusts of this my Will and generally in relation to the disposal of my property and affairs under this my Will.”

Thus, the executors were under a duty to employ Messrs. de Sarams and to pay them a reasonable fee for the work done by them. The work done by Messrs. de Sarams in respect of which the payments in question were made was not purely the legal business of taking the necessary steps to have the Will proved in Court but extended to many other matters including the keeping of the accounts of the executors. I have carefully examined the items of work referred to in the vouchers P96 - P102, and having regard to the enormous amount of work which appears to have been done by them in connection with the carrying out of the various directions of the testator contained in the Last Will, I am of opinion that the fees charged were by no means unreasonable or excessive and that the executors were entitled to make those payments. Most of the items of work done were not matters in respect of which the fees can be taxed by Court. I pass those payments.

(5) Cost of Air Passage paid to Mr. J. A. Maartensz.

In the Balance Sheet for the period 14-6-50 - 31-3-52 a sum of Rs. 4,516/22 has been debited to the estate as the cost of a return air passage from Canberra to Colombo paid to Mr. J. A. Maartensz and the expenses of Mr. Maartensz in Colombo. The contestant challenges this item and states that it should be deleted not on the ground that the expenses were not incurred or paid by the executors but on the ground that it is not a lawful charge against the estate. Mr. Maartensz was apparently one on whom the testator placed great confidence and he was appointed an executor under the Will along with the other two executors who have now filed petition in the present case. At the time of the death of the testator, Mr. Maartensz was in Canberra, Australia, holding the office of High Commissioner of the Government of Ceylon in Australia. According to Mr. Gomes, Mr. Wickremesinghe, the other executor, was also out of the Island and he considered it necessary that Mr. Maartensz should come over to Ceylon in order that he could discuss with him matters connected with the administration of the estate and the proving of the Will. Mr. Maartensz was also a Trustee under the Last Will in connection with the trusts created under the Will. According to Mr. Gomes, Mr. Maartensz could not be away from Australia for a long period by reason of the office he then held and consequently he requested him to come by air. Mr. Maartensz accordingly came to Colombo by air and stayed for about a month. During that period he held several conferences with his co-executor and attended to matters relating to the administration of the estate. I accept the evidence of Mr. Gomes on this point. Having regard to all the circumstances, I am of opinion that Mr. Gomes was justified in requesting Mr. Maartensz to come to Colombo from Australia by air in order to discuss with him all matters in connection

with the administration of the estate and the proving of the Will. The fact that Mr. Maartensz did not accept office as executor or join the others in filing the petition in Court does not mean that he was not entitled to be consulted on matters relating to the administration of the estate until the papers were filed. I hold that the sum of Rs. 4,516/22 is a lawful charge on the estate and I pass that item.

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(6) Date for Distribution

Under Clause 15 of the Last Will P1 the testator directed as follows :—

10 “ Subject and without prejudice to the trusts aforesaid and to the powers authorities and provisions in this my Will and any Codicil hereto contained my trustees shall as from the expiration of nine years after the date of my death or as from the determination of the trusts declared in sub-clauses (i), (ii), (iii) and (iv) of clause 14 of this my Will whichever shall be the earlier date (hereinafter referred to as “ the date for distribution ”) hold my trust estate upon the trusts following.....”

In his statement of objections the contestant took up the position that the true date for distribution was 1-1-54 and that the accounts should be amended so as to credit him with certain additional sums of money as income from the 20 property devised to him under the Will. During the course of the inquiry, however, his Counsel stated that the correct date was 31-3-54. The executors have filed their accounts in Court on the footing that the earliest date on which distribution was possible was 31-12-57. A very large part of the cross-examination of the executor, Mr. Gomes, which lasted nine days, was devoted to an attempt to establish through him that there was sufficient money in his hands to discharge prior to 31-3-54 all the obligations under Clause 14 of the Last Will and that the estate should have been distributed on that date.

The provisions of sub-clauses (i), (ii), (iii) and (iv) of Clause 14 setting out the trusts on the determination of which the date for distribution would 30 arise are as follows :—

“ (i) My trustees shall pay and discharge my debts if any and my funeral and testamentary expenses (including estate duty and legacy duties and all other duties if any) and the pecuniary legacies bequeathed by this my Will or any Codicil hereto and all costs charges and expenses whatsoever which my trustees shall incur in carrying into effect the trusts authorities and purposes of this my Will.

40 (ii) My trustees shall pay all calls which may be in arrear and unpaid at my death with all interest thereon in respect of any partly paid shares of which I may be the owner and also all sums of money or calls as shall become payable after my death in respect of such shares.

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- (iii) If during my lifetime I shall not have built a house on the land shown as Lot 8 in Plan No. 483 hereinafter referred to my trustees shall realise and set apart a sum of twenty thousand rupees (Rs. 20,000/-) to be applied for the purposes of the trusts set forth in Clause 15 (4) of this my Will.
- (iv) If arising from the provisions of Clause 20 of this my Will it should become necessary for my trustees to provide a sum of money representing the difference in values contemplated in that clause my trustees shall realise and set apart that sum of money to be applied for the purposes of the trusts, set forth 10 in Clause 15 (4) of this my Will.”

The position of the executors is that the notice of final assessment of estate duty was not received by them until 4-6-58 (P6) and that the amount payable was not finally determined by the Commissioner of Estate Duty until August 1957. They submit that it was not possible for them to distribute the estate until the amount payable by way of estate duty and pre-death Income Tax and Profit Tax had been finally made known to them by the Commissioner of Estate Duty and Income Tax. Since the amount payable was known only in August 1957, they state that the date for distribution could not have been fixed earlier than 31-12-57. 20

The contention on behalf of the contestant is that the Commissioner had issued his first assessment on 3-3-51 and he had no power under the law to issue any additional assessment after 3-3-54 in the absence of any fraud on the part of the executors in forwarding the declaration or unless some additional property was disclosed by the executors. On that basis it was argued that the liability on the part of the executors in respect of estate duty was the amount that had been mentioned in the notice P5 of 3-3-51 and the executors could have proceeded to distribute the estate on 31-3-54 provided they had sufficient moneys in their hands to fulfil their other obligations. Mr. Wijeratne, a Chartered Accountant, was called on behalf of the contestant and he 30 stated in evidence that he had examined the accounts filed in Court by the executors and according to those accounts the executors had received as nett income and proceeds of realisation of capital a total sum of Rs. 2,449,604/75 during the period 14-6-50 — 31-3-54 and that the total payments that had been made during the period 14-6-50 — 31-12-57 were Rs. 2,122,037/55. He produced D5 as a summary of the accounts as filed in Court by the executors. It was submitted that since the total payments which the executors had to meet up to 31-12-57 were only Rs. 2,122,037/55 and as they had in hand Rs. 2,449,604/75 on 31-3-54 they could have provided for all the liabilities and distributed the estate on 31-3-54. Mr. Gomes, however, stated in evidence 40 that in D5 pre-death Income and Profit Tax liability of the testator amounting to Rs. 480,857/04 and computation payable to Kusuma Gunaratne in terms of Clauses 15 (4) and 20 (iii) of the Will amounting to Rs. 287,176/65 had not been taken into account in the computation of the expenditure. During the course of his final submissions learned Counsel produced two statements marked X and Y (the correctness of both of which was not admitted by Counsel for the executors). According to X, if the estate duty was calculated at 25 per cent, the executors would have had a cash surplus of Rs. 217,941/44 on 31-3-54

after meeting all liabilities, and, according to Y, if duty had had to be paid at 30 per cent, the executors would still have had a cash surplus of Rs. 34,318/35 on 31-3-54. It was, therefore, argued that the executors were not justified in delaying distribution after 31-3-54. In view of the conclusion I have arrived at in regard to this question, it is unnecessary to examine in detail the items referred to in those statements.

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Under Clause 16 of the Last Will P1, the testator had directed that if any of his properties specifically appropriated to any of his children under the sub-clauses of Clause 15 were sold by the Trustees prior to the date for distribution, the trustees should at the date for distribution arrange that the properties
10 appropriated to each other child should stand charged with a sum bearing as nearly as possible the same proportion to the sum certified by the Trustees as the nett proceeds of sale as the aggregate value of the property so appropriated to each such child bears to the aggregate value of all the properties appropriated to all his children — “such values to be taken at the figures at which the relative properties are *finally assessed for estate duty purposes*.” It is clear, therefore, from Clause 16 of the Last Will that the testator himself contemplated the date for distribution to be a date subsequent to the *final assessment* of his property for estate duty purposes. It is accordingly necessary to determine
20 when the property was “finally assessed for estate duty purposes” to arrive at the true date for distribution.

Section 32 of the Estate Duty Ordinance (Cap. 187) provides as follows :—

“An Assessor may at any time, whether the declaration of property has been delivered or not, assess the estate duty payable in respect of the estate of a deceased person, and shall issue to the person or persons whom he considers liable to pay such estate duty a notice of such assessment.”

Section 33 (1) provides :—

“Where it appears to an Assessor that the amount which any person
30 is liable to pay as estate duty has been assessed at less than the proper amount the Assessor may at any time within three years of the date of the notice of the original assessment make an additional assessment of the amount which such person is, in his opinion, liable to pay.”

The section also contains certain provisos which are however not applicable to the present case.

On 3-3-51 the Commissioner of Estate Duty sent to the executors what he called a “provisional notice of assessment and apportionment” P5. The notice expressly stated that the assessment was provisional and was liable to
40 revision although the printed portion which had not been scored off required the Assessee to give notice of appeal in writing within 30 days if he objected to the assessment. Learned Counsel for the contestant submits that that notice though marked “provisional” was a notice under Section 32 of the Ordinance and it was not open to the Commissioner to make any additional assessments after the expiration of a period of three years from the date of that notice.

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 —Continued.

The question then is whether P5 is a notice under Section 32 of the Act. Since, as a rule, there is likely to be considerable delay between the forwarding of a declaration by an applicant for Letters or Probate and the determination of the duty by the Commissioner after the necessary investigations, the Commissioner adopts the practice of issuing a "provisional notice" based on the information furnished in the declaration. When the duty specified in the provisional notice is paid, he issues what he calls a "provisional certificate." It has been the practice in all Courts to accept the "provisional certificate" and to issue Letters or Probate to the applicant. The final assessment is made after the necessary investigations have been completed and if no additional duty is payable the Commissioner confirms the provisional assessment as the final assessment and issues a final certificate. Where, however, additional duty is payable, he issues a final or amended notice of assessment and on payment of the additional duty issues a final certificate. The court is informed of the final assessment. In the instant case, the Commissioner forwarded to this court a copy of the final certificate P6 on 19-6-58 along with the final assessment which he described as "amended assessment of estate duty." There is no provision in the Ordinance for the issue of a "provisional notice" or a "provisional certificate," but the practice appears to have been adopted for the sole purpose of enabling an applicant to obtain Letters or Probate without delay.

Under Section 34 of the Act, any person aggrieved by the amount of any assessment of estate duty has a right of appeal to the District Court. But, where the notice of assessment says that it is only a provisional one and is liable to revision, an assessee cannot regard it as an assessment under Section 32 which will give rise to a right of appeal. If an assessee files an appeal from such a provisional assessment, it will be open to the Commissioner to state that the amount mentioned in the provisional notice was only for a limited purpose and was expressly stated to be subject to revision. I am unable to accept the contention of learned Counsel for the contestant that a "provisional notice" of assessment issued by the Commissioner of Estate Duty is an assessment under Section 32. Section 32 refers, in my opinion, to what is called the final notice of assessment. That the testator himself was aware of the practice of the Commissioner issuing a provisional notice for limited purposes and a final notice thereafter is shown by the fact that in Clause 16 of the Last Will he referred to the values of the properties when "*finally assessed* for estate duty purposes." It is only from such a final assessment that an assessee can lodge an appeal. The period of three years after which the Commissioner is debarred from issuing an additional assessment will, in my opinion, commence from the date of the issue of the final notice of assessment and not the provisional notice. I am, therefore, unable to accede to the argument of learned Counsel for the contestant that the executors could have distributed the estate after 31-3-54 on the footing that the Commissioner had no power to issue any additional assessments after 3-3-54. One of the trusts contemplated in Clause 14 (i) of the Last Will was the payment of estate duty and, in my opinion, the executors were under an obligation to await the final notice of assessment from the Commissioner of Estate Duty and to pay the duty in accordance with that assessment before they entered upon a distribution of the estate.

Mr. Wickremasinghe, the Deputy Commissioner of the Department of Inland Revenue, stated in his evidence that the final assessment of duty was

made on 4-6-58. In fact there was a further amendment of that assessment in February 1959 (*vide* P112), but by that amendment the executors were given a refund of a sum of Rs. 5,594/75. In the final assessment P46 (*vide* also copy attached to certificate P6) the official valuation of the immovable properties mentioned in the declaration was higher than the values given by the executors in their declaration — the total increase being Rs. 337,473/-.

No. 18
Judgment of
the District Court
30-5-60
—Continued.

Learned Counsel for the contestant submits that the executors should have themselves computed the duty payable and as soon as they had in their hands a sufficient sum of money to make the payments they should have proceeded to distribute the estate. He relied on the authority of two English cases *Bernard v. Mountague* (1816) 3 Merryvale 432 and *Astley v. Earl of Essex* (Chancery Appeals, Volume 6 (1870-71), page 898). The principle laid down by the Court in both those cases was that the interest of a *cestui que* trust was not to be affected by the exercise of discretion on the part of a trustee in respect of the payment of debts but that “ what might have been done must be considered as having been done.” In those cases, however, there was no question in regard to the extent of the liabilities and the sufficiency of the moneys in the hands of the trustees to pay and settle those liabilities and the only question was whether the rights of the beneficiaries were postponed until the trustees made the payments in liquidation of the debts. In the instant case, however, until the Commissioner issued his notice of final assessment the executors could not have known the precise extent of their liability under that head. They would also have had to await the Commissioner’s final assessment for a computation of the values of the properties under Clause 16 of the Will. A portion of the Thimbrigasyaya property which under the Will had been devised to the Aggabodhi Trust was sold by the executors under Clause 23 of the Will and consequently the executors were under an obligation to take action under Clause 16 to determine the amount payable by each of the other children to the Aggabodhi Trust.

The evidence led shows that there were three principal matters which contributed towards the delay in the estate being finally assessed, namely, the valuation of A.N.C.L. shares, the valuation of immovable properties, especially of the testator’s residence Warrington, and the duty payable in respect of gifted and appointed properties. The executors, in their declaration, valued the A.N.C.L. shares at Rs. 300/- per share, but by letter dated 25-5-53 (P38) the Commissioner informed the executors that in his view the value per share should be Rs. 493/-. This valuation, if adopted, would not only have increased the total value of the estate on which duty was payable but also the rate of duty. The executors obtained expert advice in regard to the valuation and contested the valuation proposed by the Commissioner and it was only in the early part of 1955 that the Commissioner agreed to accept the valuation of Rs. 300/- per share.

As regards the value of Warrington, the executors’ valuation was Rs. 108,000/- but the Commissioner valued it at Rs. 306,000/-. In March 1955 the executors forwarded a valuation report from Mr. Ferdinands, Chartered Surveyor, according to which the reasonable value was Rs. 188,000/- and they requested a reduction of the value placed on it by the Commissioner (P50). In the final assessment P46, however, the Commissioner maintained his valuation.

No. 18
 Judgment of
 the District Court
 30-5-60
 —Continued.

There was also a question as to whether the estate was liable to pay the duty on certain property which the contestant had received from the testator by way of gift and in the exercise of a power of appointment he had under his mother's Will. The executors denied liability but the contestant appears to have taken up the position that the estate was liable to pay the duty. The letter P84 sent by the executors' lawyers to the contestant and his reply P83 show that it was only in June 1957 that the contestant unequivocally admitted his liability to pay the duty on the gifted and appointed properties.

As I have stated already, the executors could not have distributed the property until these matters were settled and the final assessment was received 10 from the Commissioner. According to the evidence led, the Commissioner apprised the executors' lawyers of the final assessment somewhere in August 1957, although the official notice was not sent till 4-6-58. In my opinion, the executors would have been entitled to postpone the distribution until the final notice was received in writing, but since they were prepared to act on the information furnished to their lawyers by the Commissioner and took the necessary steps thereafter for distribution, I hold that the true date for distribution is 31-12-57.

I answer the Issues as follows :—

1 (a) 31-12-57.

20

(b) Does not arise.

2 (a) as amended — (page 19). Udabaddawa Division.

(b) Does not arise.

3 (a) Yes.

(b) Does not arise.

4 (a) Yes.

(b) Yes.

(c) Yes.

(d) Rs. 10,000/-.

5 (a), (b) and (c). This issue was not pressed at the conclusion of the 30 inquiry. Since cash was available it was conceded that it was unnecessary to create a charge.

6. No.

7. The Item is a proper charge on the estate.

8. Yes.

9. Does not arise.
10. No. *Vide* answer to Issue No. 6.
11. No.
12. No.
13. Does not arise.
14. Does not arise in view of my finding in regard to the date for distribution.

No. 18
Judgment of
the District Court
90-5-60
—Continued.

I direct that the accounts filed be amended by giving credit to the contestant in a sum of Rs. 10,000/- as value of the Assembly Hall Painting. In all other respects I accept the accounts filed and pass them.

I authorise the distribution of the estate in the manner proposed by the executors in the Schedules attached to the accounts filed, subject to the adjustment referred to above in regard to the sum of Rs. 10,000/-.

As the contestant has failed on all matters except one in respect of which he challenged the accounts filed, I direct him to pay the executors two-thirds of the costs of contest. The executors will be entitled to charge against the estate the balance costs incurred by them in proving their account. All the other parties will bear their own costs.

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge.
30-5-60.

Delivered in open Court.

(Sgd.) V. SIVA SUPRAMANIAM,
Acting District Judge.
30-5-60.

No. 19

Petition of Appeal to the Supreme Court IN THE DISTRICT COURT OF COLOMBO.

No. 19
Petition of Appeal
to the Supreme
Court
13-6-60

In the matter of the Last Will and Testament of Tudugalle Don Richard Wijewardene of Warrington, Braybrooke Place, Colombo.

1. George Benjamin Sirisena Gomes of 113, 5th Lane, Colombo.
2. Cyril Esmond Lucien Wickremesinghe of 21, Siripa Lane, Colombo.

Petitioners

No. 19
Petition of Appeal
to the Supreme
Court
13-6-60
—Continued.

No. 14315/Testamentary Vs.
S.C. 460 (F)/1960.

1. Ruby Alice Gertrude Wijewardene of Warrington, Braybrooke Place, Colombo (since deceased).
2. Philip Seevali Wijewardene of No. 12, 27th Lane, Colombo.
3. Nalini Mercia Wickremesinghe of 21 Siripa Lane, Colombo.
4. Indra Ranee Gomes of 113, 5th Lane, Colombo. 10
5. Kusuma Lilamani Gooneratne of Warrington, Braybrooke Place, Colombo.
6. Ranjit Sujeva Wijewardene of Warrington, Braybrooke Place, Colombo, appearing by his Guardian-ad-litem the 1st Respondent abovenamed.

Respondents

In the matter of the Last Will and Testament of Tudugallege Don Richard Wijewardene of Warrington, Braybrooke Place, Colombo, in the Island of Ceylon — Deceased.

AND

In the matter of the Voluntary Final Account of

1. George Benjamin Sirisena Gomes of No. 113, 5th Lane, Colpetty, Colombo aforesaid.
2. Cyril Esmond Lucien Wickremesinghe of No. 115, 5th Lane, Colpetty, Colombo aforesaid. 30

the proving Executors of the Last Will and Testament of the said deceased.

Petitioners

AND

1. Philip Seevali Wijewardene of No. 12, 27th Lane, Colombo.

2. Nalini Mercia Wickremesinghe of 115, 5th Lane, Colombo.
3. Indra Ranees Gomes of 113, 5th Lane, Colombo.
4. Kusuma Lilamani Gooneratne of 30/1, Bagatelle Road, Colombo.
5. James Aubrey Maartensz of 50, National Circuit Forest Manuka Canberra A C T Australia.
6. George Benjamin Sirisena Gomes of 113, 5th Lane, Colombo and
7. Cyril Esmond Lucien Wickremesinghe of 115, 5th Lane, Colombo.

No. 19
Petition of Appeal
to the Supreme
Court
13-6-60
—Continued.

the 5th, 6th and 7th as Trustees of the Aggabodhi Trust under Clause 15 (5) of the Will.

Parties Cited.

8. Lucian Macull Dominic de Silva of Willow Brook Hassocks, Sussex, England and
9. Diyasena Sudhira Jayawickrema of No. 19, Police Park Avenue, Colombo.

the 8th and 9th as Trustees under Deed of Settlement dated 28th February 1950 executed by the deceased.

Added Parties Respondents.

PHILIP SEEVALI WIJEWARDENE of No. 12, 27th Lane, Inner Flower Road, Colombo 3 presently of Mahalwarawa Estate, Pannipitiya.

*2nd Respondent - Contestant
Appellant.*

No. 19
 Petition of Appeal
 to the Supreme
 Court
 13-6-60
 —Continued.

Vs.

1. GEORGE BENJAMIN SIRISENA GOMES of No. 113, 5th Lane, Colpetty, Colombo aforesaid.
2. CYRIL ESMOND LUCIEN WICKREMESINGHE of No. 115, 5th Lane, Colpetty, Colombo aforesaid.

the proving Executors of the Last Will and Testament of the said Deceased.

Petitioners - Respondents. 10

3. NALINI MERCIA WICKREMESINGHE of 115, 5th Lane, Colombo.
4. INDRA RANEE GOMES of 113, 5th Lane, Colombo.
5. KUSUMA LILAMANI GOONERATNE of 30/1, Bagatelle Road, Colombo.
6. RANJIT SUJEVA WIJEWARDENE of Warrington, Braybrooke Place, Colombo, presently of 113, 5th Lane, Colpetty, Colombo, late a minor but now of full age. 20
7. LUCIAN MACULL DOMINIC DE SILVA of Willow Brook Hassocks Sussex England.
8. DIYASENA SUDHIRA JAYAWICKREMA of No. 19, Police Park Avenue, Colombo.

the 7th and 8th Respondents abovenamed as Trustees under Deed of Settlement dated 28th February 1950 executed by the deceased.

9. JAMES AUBREY MAARTENSZ of 50, National Circuit Forest Manuka Canberra A C T Australia. 30
10. GEORGE BENJAMIN SIRISENA GOMES of 113, 5th Lane, Colombo.
11. CYRIL ESMOND LUCIEN WICKREMESINGHE of 115, 5th Lane, Colpetty, Colombo.

the 9th, 10th and 11th Respondents abovenamed as Trustees of the AGGABODHI TRUST under Clause 15 (5) of the Will.

Respondents

To :

**THE HONOURABLE THE CHIEF JUSTICE AND THE OTHER HONOURABLE JUDGES
OF THE SUPREME COURT OF THE ISLAND OF CEYLON.**

No. 19
Petition of Appeal
to the Supreme
Court
13-6-60
—Continued.

This 13th day of June 1960.

The petition of Appeal of the 2nd Respondent-Contestant-Appellant appearing by Vernon Bertrand Stanislaus Abraham and Charles Joseph Oorloff practising in partnership under the name style and firm of "ABRAHAMS" and their assistants Leslie William Frederick Perera Jayasuriya and Mahinda Abhaya Ellepola his Proctors states as follows :—

- 10 1. Tudugallege Don Richard Wijewardene having made and executed his Last Will and Testament No. 1620 dated 26th May 1950 attested by David E. Maartensz, Notary Public, died at Colombo on or about 13th June 1950.
2. Probate of the said Last Will and Testament was granted on 21st March 1951 in the above proceedings No. 14315/Testamentary by the District Court of Colombo to the Petitioners - Respondents abovenamed two of the three Executors appointed by the said Last Will and Testament.
3. The Petitioners - Respondents filed on 17th July 1958 their Voluntary Final Account of the administration of the estate of the said deceased up to 31st December 1957 and prayed that the account be judicially settled and that
20 they be authorised to distribute those assets of the said estate which remained to be distributed. They also filed along with the said Account a Scheme of Distribution of such assets for the approval of Court.
4. The 2nd Respondent - Contestant - Appellant one of those cited to attend the Judicial Settlement filed Objection on 30th October 1958 and amended objections on 2nd June 1959. The others cited to attend the Judicial Settlement were the 3rd, 4th, 5th, 9th, 10th and 11th Respondents.
5. The 7th and 8th Respondents who were in 1959 and are the Trustees of a Deed of Settlement dated 28th February 1950 executed by the said deceased intervened and filed their petition dated 24th February 1950 and the
30 Court by its order dated 9th March 1959 directed that they be added as Respondents.
6. The 6th Respondent is a beneficiary under the said Aggabodhi Trust and is also a devisee under the said Last Will.
7. The application for Judicial Settlement was inquired into on 9th March 1959 and several days thereafter.
8. Before the issues were framed Counsel for the Petitioners-Respondents conceded that the Accounts would have to be adjusted if the date for distribution was to be 1st January 1954 and not 31st December 1957.
9. At the inquiry the following issues were framed and tried :—

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—Continued.

1. (a) Is the true date for distribution the 1st of January 1954 or the 31st of December 1957, or any other date?
- (b) If the date for distribution is a date other than 31st December 1957, does the Final Account require amendment?
2. (a) Does the field No. 1 described as Lot No. 1 in P21 and expressed to contain the extent of 67 acres 1 rood and 23 perches and the portions of land tinted in blue and yellow to the West of the said Lot 1 form part of Galpokuna Division or of Udubaddawa Division of Galpokuna Group?
- (b) If the said field forms part of Galpokuna Division, should it form part of the corpus of Galpokuna Division to be divided between the contestant and Ranee in terms of clauses 15 (1) and 15 (3) respectively of the Last Will?
3. (a) Are the Settlement Trustees entitled to the 250 remaining shares referred to in the note conjoined to Schedule I Part I of the Voluntary Final Account?
- (b) If not, is the contestant entitled to 1,711 ordinary shares in the Associated Newspapers of Ceylon Ltd.?
4. (a) Was the painting of the Assembly Hall one of the paintings devised to the contestant in terms of clause 7 of the Will? 20
- (b) Was the said painting disposed of by the executors?
- (c) If so, is the contestant entitled to a sum equal to its value?
- (d) If issues 4 (a), 4 (b) and 4 (c) are answered in the affirmative, to what sum is the contestant entitled?
5. (a) Is the deduction of Rs. 59,370/17 referred to in paragraph 7 of the contestant's statement contrary to the directions in the Will?
- (b) If so, should that deduction be deleted?
- (c) Should the executors, in lieu of making deductions against the contestant and against other beneficiaries, have executed charges upon the property falling to each beneficiary for the sums so deducted? 30
6. Are the Legal Fees and charges shown in the Voluntary Final Account and annual Balance Sheets excessive?
7. Is the Debit item referred to in paragraph 8 of the contestant's statement not properly chargeable to the Estate?
8. Are the Settlement Trustees entitled to a thousand shares referred to as item 2 of the Schedule 2 of the Deed of Settlement under the terms thereof?

9. If issue 8 is answered in the negative,
- (a) Is the contestant entitled to 250 of the said shares together with the bonus shares issued thereon ?
- (b) If so, should accounts be adjusted upon the footing ?
10. Should the legal fees and charges referred to in issue 6 be taxed by court and only such fees and charges as are allowed on taxation be properly included in the accounts ?
11. If issue (8) is answered in the affirmative, are the executors liable to pay the balance calls on the said shares ?
- 10 12. Are the claims of the Settlement Trustees if any to the 250 shares referred to, prescribed ?
13. Are the executors liable to pay interest for any default in performance of their duties under the Will in terms of Section 23 of the Trusts Ordinance ?
- (Counsel for contestant stated that he restricted his claim to interest from the executors or Trustees upon the court finding that the executors and trustees have not distributed the estate on the proper date of distribution).
14. Are the executors chargeable with the difference between the Profits Tax on the undistributed estate of the Testator and the Profits Tax payable if the Estate had been duly distributed according to the Will ?
- 20

10. After inquiry the learned District Judge made Order on 30th May 1960 *inter alia* :—

- (a) directing that the accounts filed be amended by giving credit to the 2nd Respondent—Contestant—Appellant in a sum of Rs. 10,000/- as value of the Assembly Hall paintings,
- (b) in all other respects accepting the accounts filed and passing them ;
- (c) authorising distribution of the Estate in the manner proposed by the Petitioners—Respondents, in the Schedule attached to the accounts filed subject to the adjustment of the said sum of Rs. 10,000/- ;
- 30 (d) directing the 2nd Respondent—Contestant—Appellant to pay the Petitioners—Respondents two-thirds of the costs of contest ;
- (e) declaring that the Petitioners—Respondents would be entitled to charge against the estate the balance costs incurred by them in proving their account, and
- (f) directing that all other parties would bear their own costs.

11. Feeling aggrieved with the said order except the parts dealing with the Assembly Hall painting and the sum of Rs. 10,000/- being the value thereof, the 2nd Respondent - Contestant - Appellant appeals therefrom to Your Lordships' Court on the following among other grounds which may be urged at the hearing of this appeal :---

- (i) The said Order is contrary to law and against the weight of evidence adduced at the inquiry.
- (ii) It is respectfully submitted that clause 21 of the Last Will has no application to the determination of the question whether the testator included a part of Galpokuna Estate in the description "All that divided portion known as 'Udubaddawa Division' of Galpokuna Group aforesaid." If the Testator, admittedly a very methodical man, intended to gift field No. 1 of Galpokuna Estate to Nalini he would have expressly done so. Clause 21 was intended to indicate that the smaller allotments which he purchased from time to time or which "may be comprised in or included in or be treated or form or be cultivated or worked as part of" the larger allotments adjacent to them should be included in the description of and pass with the larger allotments adjacent to them.
- (iii) It is submitted that clause 21 of the said Last Will and Testament is inapplicable for purpose of identifying 'the property appropriated' in as much as until 'the property appropriated' is first identified, it is not possible to ascertain what is or is not 'the most recent Plan of the property appropriated.'
- (iv) It is respectfully submitted that the learned District Judge misdirected himself in utilising the plan marked P23d in ascertaining what was meant by the testator by the phrase "all that divided portion known as Udubaddawa Division of Galpokuna Group". P23d is not a separate Plan of Udubaddawa Division but is a Plan of Udubaddawa Division and field No. 1 of Galpokuna Division. The Petitioners—Respondents' witness Edwin A. Peiris the Surveyor who made the plan P23d stated, "I was asked to make a plan of portion of Galpokuna Group showing Udubaddawa Division and a portion of Galpokuna Estate." In answer to the next question "As one entity?" he answered: "I do not know what it is". In answer to the question, "In P23d when you write "Udubaddawa Division including field No. 1 of Galpokuna," it means that field No. 1 is part of Udubaddawa Division?" he answered "I did not mean that."
- (v) There is no evidence of the purpose for which the plan P23d was made.
- (vi) It is respectfully submitted that in order to construe clause 15 with reference to both the Galpokuna Division and the Udubaddawa Division devised by that one clause if a plan has to be utilised, P21 the one Plan which shows both Galpokuna Division and Udubaddawa Division should be utilised. Admittedly the entirety of Galpokuna Group which is shown in P21 has only two Divisions, namely, Galpokuna Division and Udubaddawa Division. In the circum-

stances, Udubaddawa Division should be taken to be what is shown as Udubaddawa in Plan P21. The position of the word 'UDUBADDAWA' in Plan P21 is indicative of what was known as Udu-baddawa Division. The Plan P21 purports to include in it "Udu-baddawa Division." The Plan P23d also shows two fields as bearing No. 1. It could not be said that there were two fields bearing the same No. 1 in one and the same division, namely, Udubaddawa Division and that there was another division namely Galpokuna Division which had no field bearing No. 1 but had fields numbered 2 to 11. Therefore field No. 1 of Galpokuna Estate is not a second field No. 1 of Udubaddawa Division but is field No. 1 of Galpokuna Division.

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(vii) Both P21 and P23d were made by Surveyor Peiris on one and the same day, *viz.*, 5th October 1936. Schedules only to both were added to by another Surveyor up to 6-11-1941. Parts of P21 were added by Survey in June 1940. In the circumstances P21 should be held to be more recent than the other.

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(viii) It is submitted that the true test to identify the property appropriated to Nalini under sub-Clause (2) of clause 15 is to be found in the words "known as Udubaddawa Division" in that clause, and field No. 1 of Galpokuna Estate was not part of what was known as Udu-baddawa Division.

(ix) It is submitted that the evidence makes it clear that the words appearing in the plans P21 and P23d are not words used by the Testator but merely words used by a Surveyor employed by him in 1936. Similarly the title on the volume of deeds has no significance, being merely the language of the Notary's Clerk. Likewise the words used by Mr. Abeywardene in his report have no significance in relation to the language of the Will executed twelve years later.

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(x) It is submitted that the learned District Judge has not given due weight to the evidence in documents of the Estate Agents in regard to what constitutes Udubaddawa Division.

(xi) It has been proved that for many years preceding the death of the Testator and subsequently also field No. 1 of Galpokuna Estate has been worked together with the other fields of Galpokuna Estate that is fields 2 to 11 while fields Nos. 1 to 3 of Udubaddawa Estate have been worked together. From 1947 Galpokuna Group was worked by Lanka Estate Agency Ltd., of which the deceased himself was a Director.

40

(xii) It is submitted that if sub-clause (2) of clause 15 were properly interpreted there would be no room to ascertain the Testator's intention on a presumption that the Testator intended equality in distribution. In any event no evidence has been placed before Court of all the bequests, legacies, and *inter vivos* donations made by the Testator to his several children to justify such a conclusion.

- (xiii) It is clear from the evidence that field No. 1 described as lot No. 1 in P21 and expressed to contain sixty seven acres one rood and twenty three perches (A67. R1. P23) and the portions of land tinted in blue and yellow to the West of the said Lot I were at no time part of or were treated as or worked as or known as part of Udubaddawa Division.
- (xiv) It is submitted that the finding of the learned District Judge in regard to the question of 1,000 shares in the Associated Newspapers of Ceylon Limited is incorrect in law and upon the evidence.
- (xv) P2 cannot be interpreted as an effective transfer or assignment of a right in future property or chose in action in respect of the said 1,000 shares. 10
- (xvi) It is submitted that there has been no transfer of the said 1,000 shares and that therefore there is no trust created by P2 in respect of the said 1,000 shares ; it is respectfully submitted that the learned District Judge is wrong in holding that by P2 the deceased transferred the said 1,000 shares to the Settlement Trustees and that upon allotment the title to the said shares vested in the Trustees and that they became entitled to demand a transfer of the said 1,000 shares from the executors. 20
- (xvii) The learned District Judge has decided that the Settlement Trustees are entitled to the said 1,000 shares also on an alternative ground namely, that by the transfer of the said 6,000 ordinary shares in their favour they acquired a beneficial interest in and to the said 1,000 shares and the right to apply for and to be allotted the said 1,000 shares. The Settlement Trustees, on their petition dated the 24th February 1959 filed by them in these proceedings did not claim the said 1,000 shares or the right to the transfer thereof on the basis or ground of any such beneficial interest arising from the ownership of the 6,000 shares. It is respectfully submitted that the learned District Judge should not have decided the matter on grounds not set out in these pleadings and on which no issue or issues had been raised. The Settlement Trustees failed to establish the ground of their claim namely, the transfer of the 1,000 shares to them of the deceased and their claim should therefore have been rejected. 30
- (xviii) It is submitted that in any case the learned District Judge has misdirected himself and is wrong in holding :
- (a) that the right to apply for a proportionate number of shares in the new issue was beneficial interest that attached to the ownership of the said shares ; 40
 - (b) that the deceased when he made the application P3 must be deemed to have been a Trustee of the Settlement Trust in respect of the 1,000 shares referred to in P2 and ;
 - (c) that the executors were therefore bound to transfer the said shares to the Settlement Trustees.

- 10 (xix) The Articles of Association of the Associated Newspapers of Ceylon Limited marked II and/or the documents P29 and P30 show that prior to the transfer of the 6,000 shares to the Settlement Trustees the deceased became entitled to apply for and to be allotted on due application *inter alia* to the said 1,000 shares and that in pursuance thereof he applied for the allotment by document P31 in his own right; further, the deceased did not transfer to the Trustees this right in and to the said 1,000 shares; the Settlement Trustees were registered in the Register of the Company only on the 17th April 1950 in respect of the 6,000 shares aforesaid; that is subsequent to P29 and P30; the deceased could not be deemed to have held the right to the said 1,000 shares or to the allotment thereof or to the said shares in trust for the Settlement Trustees.
- (xx) In the absence of a transfer of the said 1,000 shares to the Settlement Trustees by the deceased no valid or effectual trust has been created under or by virtue of the document P2.
- 20 (xxi) The document P2 is not a contract or agreement between the deceased and the trustees to create a trust in respect of the said 1,000 shares. In any event on the principle that "equity does not assist a Volunteer" the Settlement Trustees are not entitled to enforce transfer of the said 1,000 shares or any part of them to themselves; it is respectfully submitted that the learned District Judge is wrong in applying the Roman Dutch Law to deciding whether or not the Settlement Trustees are or are not entitled to a transfer of the said shares from the executors.
- (xxii) In any event the alleged beneficial interest cannot in law be made the subject matter of a Trust.
- (xxiii) The claims of the Settlement Trustees in respect of the said 250 shares and the bonus shares issued in respect thereof are prescribed.
- 30 (xxiv) It is respectfully submitted that the learned District Judge should have:
- (a) held that the 2nd Respondent - Contestant - Appellant was entitled to the said 250 shares out of the said 1,000 shares and to the bonus shares issued thereon and;
- (b) directed the accounts to be adjusted on that footing.
- 40 (xxv) It is submitted that the learned District Judge has misdirected himself on the question of the date for distribution both in law and upon the evidence, and has failed to direct his attention to a considerable volume of evidence relevant to this question, and in particular to the recklessness and gross negligence of the executors and their employees in making substantial overpayments of Estate Duty and omitting the same in accounts prepared by them.

- (xxvi) It is submitted that the learned District Judge has misdirected himself in holding that the notice of assessment described as "provisional" and dated 3rd March 1951 (P5) is not a notice under Section 32 of the Estate Duty Ordinance from which an appeal is possible under Section 34.
- (xxvii) It is submitted that the cases of **Bernard v. Montague** and **Astley v. Earl of Essex** referred to in the judgment are applicable in as much as the vesting of rights in the contestant and the other members of his family depend upon the date for distribution, which in turn depends upon the manner in which the Executor/Trustees performed their obligations under Clause 14 (1) to 14 (4) of the Last Will and Testament. 10
- (xxviii) It is submitted that the executors were legally bound to distribute the estate on the 31st March 1954 or shortly thereafter or in any event long prior to 31st December 1957 in terms of the said Last Will and Testament and that the 2nd Respondent - Contestant - Appellant is entitled to interest upon his undistributed share from the true date for distribution in terms of Section 23 of the Trusts Ordinance (Cap. 72).
- (xxix) The executors failed to prove any proper adequate or valid grounds to justify their failure to distribute the estate on 31st March 1954 by which date the trusts declared in sub-clauses (1) (11) (111) and (IV) of clause 14 of the said Last Will were determined. 20
- (xxx) It is respectfully submitted that the learned District Judge is wrong in holding that the fees paid to Messrs. F. J. & G. de Saram as professional charges and other fees were reasonable and not excessive and in allowing the said charges.
- (xxx1) The learned District Judge should not have allowed as legal fees to Messrs. F. J. & G. de Saram more than could be legally taxed or could be legally chargeable by them and should not have allowed as notarial charges to them more than what is provided for in the Notaries Ordinance. It is further submitted that in any event the executors have failed to prove the nature of the work done to justify the large payments made as legal fees and charges. The payments are excessive and only such sums as were proved to be reasonable should have been allowed. 30
- (xxxii) The sum of Rs. 4,516/23 debited to the estate as the cost of a return air passage from Canberra to Colombo of and as expenses in Colombo of Mr. J. A. Maartensz paid to Mr. J. A. Maartensz should have been disallowed. Mr. Maartensz did not take out probate as executor and in any event it has not been proved that his presence in Ceylon was essential or necessary for any work connected with the estate. 40

(xxxiii) It is respectfully submitted that the date for distribution should have been held to have been 31-3-1954 or a date shortly thereafter or in any event a date long prior to 31-12-1957 and on that footing issues 13 and 14 should have been answered in the affirmative and the amounts due therefore to the 2nd Respondent - Contestant - Appellant ascertained and ordered to be paid to the 2nd Respondent - Contestant - Appellant.

10 (xxxiv) It is respectfully submitted that the 2nd Respondent - Contestant - Appellant should not have been ordered to pay the Petitioners Respondents two-thirds or any part of the costs of contest or that the Petitioners Respondents should have been declared entitled to charge against the estate the balance costs incurred by them in proving their account. The Petitioners - Respondents should have been ordered to pay the 2nd Respondent - Contestant - Appellant his costs and to bear their own costs without liberty to charge their costs against the estate.

WHEREFORE the 2nd Respondent - Contestant Appellant prays :—

- 20 (a) that the said order of the learned District Judge dated 30th May 1960, save and except that portion which deals with the Assembly Hall painting and which directs that the accounts filed by the Petitioners Respondents - be amended by giving credit to the 2nd Respondent - Contestant - Appellant in the sum of Rs. 10,000/- as value of the Assembly Hall painting be set aside ;
- 30 (b) that field No. 1 described as lot No. 1 in P21 and expressed to contain the extent of 67 acres 1 rood and 23 perches and the portions of land tinted in blue and yellow to the West of the said Lot 1 be declared to form part of Galpokuna Division and be ordered and directed to be divided and distributed between the 2nd Respondent - Contestant - Appellant and the 4th Respondent, Indra Ranee Gomes in terms of sub-clauses (1) and (3) respectively of Clause 15 of the said Last Will and Testament ;
- 40 (c) that the 2nd Respondent - Contestant - Appellant be declared entitled to the 250 shares referred to in the Note sub-joined to Schedule 1 of Part 1 of the Voluntary Final Account and the bonus shares issued in respect of the said 250 shares and that the Petitioners Respondents be directed to duly transfer the said 250 shares and the said bonus shares to the 2nd Respondent - Contestant Appellant and that the accounts filed be adjusted upon the footing that the 2nd Respondent - Contestant - Appellant is entitled to the said 250 shares and the said bonus shares ;
- (d) that the legal fees and charges shown in the Voluntary Final Account and the annual balance sheets filed therewith be disallowed and that the court be pleased to allow only such sums as have been proved to be reasonable and legally chargeable to the estate ;

No. 19
 Petition of Appeal
 to the Supreme
 Court
 13-6-60
 —Continued.

- (e) that the court be pleased to declare that the true date for distribution of the estate to the legatees was 31st March 1954 or such other date as the Court might decide to be the true date and that the accounts filed by the Petitioners - Respondents be adjusted accordingly;
- (f) that the Petitioners - Respondents be ordered to pay the 2nd Respondent - Contestant - Appellant interest in terms of Section 23 of the Trusts Ordinance at such rate as may be specified by court upon the share of the estate distributable to the 2nd Respondent - Contestant - Appellant from the true date for distribution till distribution ; 10
- (g) that the Petitioner - Respondents be charged with the difference between the Profits Tax on the undistributed estate of the Testator and the Profits Tax payable if the estate had been duly distributed according to the Last Will and that the Accounts filed by the Petitioners - Respondents be adjusted accordingly ;
- (h) that a sum of Rs. 4,516/23 debited to the estate as costs of the return Air Passage from Canberra to Colombo of and as expenses in Colombo of Mr. J. A. Maartensz be disallowed and the Petitioners - Respondents be charged with the said sum of Rs. 4,516/23 and that the accounts filed by the Petitioners - Respondents be adjusted accordingly ; 20
- (i) that the accounts filed by the Petitioners - Respondents but adjusted as above be judicially settled or directed to be judicially settled and that the estate be distributed among the 2nd Respondent - Contestant - Appellant and other persons entitled thereto according to their respective rights as may be determined by Court ;
- (j) that the Petitioners - Respondents be ordered and directed to pay the 2nd Respondent - Contestant - Appellant his costs in the court below and in appeal ; an
- (k) for such other and further relief as to Your Lordships' Courts shall seem meet. 30

(Sgd.) ABRAHAMS,
*Proctors for 2nd Respondent -
 Contestant - Appellant.*

Settled by :
 Felix R. Dias Esqr.,
 V. K. Palasuntharam, Esqr.,
 C. Ranganathan Esqr.
Advocates.

Judgment of the Supreme Court

No. 20
Judgment of
the Supreme
Court
24-5-63

S.C. No. 460 of 1960 (Final)

D. C. Colombo No. 14315/T.

Present : ABEYESUNDERE J. & G. P. A. SILVA J.

Counsel : C. RANGANATHAN with N. NADARASA, NIMAL SENANAYAKE, DESMOND FERNANDO, and Miss SOORIYA WICKRAMASINGHE for the Second Respondent-Contestant-Appellant.

S. NADESAN, Q.C., with G. T. SAMARAWICKREME, M. RAFAEEK, and N. SATYENDRA for the 1st and 2nd Petitioners-Respondents, and 3rd 8th and 9th to 11th Respondents.

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Argued on : 5th, 6th, 7th, 8th 18th, 19th, 20th, and 21st February 1963, and 23rd and 24th May 1963.

Decided on : 24th May, 1963.

ABEYESUNDERE, J.

There is no reason to reject the findings of the learned District Judge on the matters to which the appeal of Mr. Philip Seevali Wijewardene relates. I therefore dismiss that appeal with costs.

20

With regard to the cross-objections of the executors, there is no ground for setting aside the finding of the learned District Judge that Mr. Floyd's painting of the Assembly Hall belonged to the testator and that Mr. Philip Seevali Wijewardene is now entitled thereto. But I cannot uphold the finding of the learned District Judge that the value of the said painting is Rs. 10,000/- and that Mr. Philip Seevali Wijewardene should be given credit in that sum in the accounts filed by the executors. The reason given by the learned District Judge for valuing the said painting at Rs. 10,000/- is that the witness, Mr. Atukorale, said in his evidence that it was worth that sum. The learned District Judge has misdirected himself in regard to the evidence of Mr. Atukorale. What Mr. Atukorale said in his evidence is as follows :-

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"I offered it to Mr. Dudley Senanayake for Rs. 10,000/-. That is what Mr. Floyd wants me to ask for it".

Mr. Atukorale did not express any opinion in regard to the value of the said painting. There is, however, documentary evidence of a valuation of the said painting by the testator himself. He had insured certain paintings including the said painting. For the purpose of such insurance he valued the said painting at Rs. 1,340/- as indicated in the Insurance Policy (D1). There is no reason why the valuation of the said painting by the testator should not be accepted. I vary the order of the learned District Judge in regard to the value of the said painting by substituting the sum of Rs. 1,340/-

No. 20
Judgment of
the Supreme
Court
24-5-63
—Continued.

for the sum of Rs. 10,000/-, and accordingly I declare that, if the executors are unable to deliver the said painting to Mr. Philip Seevali Wijewardene, he is entitled to the sum of Rs. 1,340/- as the value of the said painting. The executors have handed over the said painting to Mr. Atukorale. I agree with the learned District Judge that the executors were not entitled to hand over the said painting to Mr. Atukorale. I therefore, order that if the executors cannot deliver the said painting to Mr. Philip Seevali Wijewardene, the sum of Rs 1,340/- to which he is entitled shall be paid to him by the executors themselves and not out of the estate of the testator. Subject to these variations in the Order of the learned District Judge, the cross-objections ¹⁰ of the executors are dismissed. The parties shall bear their own costs in regard to the cross-objections.

(Sgd.) A. W. H. ABEYESUNDERE,
Puisne Justice.

SILVA, J.

I agree.

(Sgd.) G. P. A. SILVA,
Puisne Justice.

No. 21
Decree of the
Supreme Court
24-5-63

No. 21

Decree of the Supreme Court

20

S. C. 460/60 (F)

ELIZABETH THE SECOND, QUEEN OF CEYLON AND OF HER OTHER
REALMS AND TERRITORIES, HEAD OF THE COMMONWEALTH

IN THE SUPREME COURT OF THE ISLAND OF CEYLON

In the matter of the Last Will and Testament of
Tudugalle Don Richard Wijewardene of Warrington,
Braybrooke Place, Colombo.

George Benjamin Sirisena Gomes of No.
113, 5th Lane, Colombo and another.

Petitioners. 30

Vs.

No. 21
Decree of the
Supreme Court
24-5-63
—Continued.

- (Dead) 1. Ruby Alice Gertrude Wijewardene of Warrington, Braybrooke Place, Colombo.
2. Philip Seevali Wijewardene of No. 12, 27th Lane, Colombo and others.

Respondents.

Philip Seevali Wijewardene of No. 12, 27th Lane, Inner Flower Road, Colombo 3 and now of Mahalwarawa Estate, Pannipitiya.

*2nd Respondent-Contestant
Appellant.*

against

George Benjamin Sirisena Gomes of No. 113, 5th Lane, Colombo and another.

1st and 2nd Petitioners-Respondents.

Nalini Mercia Wickremesinghe of No. 115, 5th Lane, Colombo and others.

Respondents-Respondents.

Action No. 14315/Testamentary.

District Court of Colombo.

This cause coming on for hearing and determination on the 5th, 6th, 7th, 8th, 18th, 19th, 20th and 21st February and 23rd and 24th May, 1963, and on this day, upon an appeal preferred by the 2nd Respondent-Contestant-Appellant before the Hon. Asoka Windra Hemantha Abeyesundere, Q.C., Puisne Justice and the Hon. Gardiye Punchihewage Amaraseela Silva, Puisne Justice of this Court, in the presence of Counsel for the 2nd Respondent-Contestant -Appellant, 1st and 2nd Petitioners-Respondents and 3rd, 8th and 9th to 11th Respondents-Respondents.

(*vide* copy of judgment attached)

Witness the Hon. Hema Henry Basnayake, Q.C., Chief Justice at Colombo, the 29th day of June, in the year One thousand Nine hundred and Sixty Three and of Our Reign the Twelfth.

(Sgd.) B. F. PERERA.
Deputy Registrar, S. C.

Application for Conditional Leave to Appeal to the
Privy Council

IN THE SUPREME COURT OF THE ISLAND OF CEYLON

In the matter of the Last Will and Testament of
Tudugallege Don Richard Wijewardene of Warrington,
Braybrooke Place, Colombo.

1. George Benjamin Sirisena Gomes of 113,
5th Lane, Colombo.
2. Cyril Esmond Lucien Wickremesinghe of
21, Siripa Lane, Colombo.

10

*Petitioners.**Vs.*

No. 14315/
Testamentary.

1. Ruby Alice Gertrude Wijewardene of
Warrington, Braybrooke Place, Colombo
(since deceased)
2. Philip Seevali Wijewardene of No. 12,
27th Lane, Colombo
3. Nalini Mercia Wickremesinghe of 21,
Siripa Lane, Colombo
4. Indra Ranees Gomes of 113, 5th Lane,
Colombo
5. Kusuma Lilamani Gooneratne of War-
rington, Braybrooke Place, Colombo
6. Ranjit Sujeva Wijewardene of Warring-
ton, Braybrooke Place, Colombo, ap-
pearing by his Guardian-ad-litem the
1st Respondent abovenamed
7. Lucian Macull Dominic de Silva of Wil-
low Brook, Hassocks, Sussex, England,
and
8. Diyasena Sudhira Jayawickrema of No.
19, Police Park Avenue, Colombo

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the 7th and 8th Respondents as Trus-
tees under Deed of Settlement dated 28th
February 1950 executed by the deceased.

9. David Ernest Maartensz of Colombo substituted in the place of the 8th Respondent deceased.

Respondents.

No. 22
Application for
Conditional Leave
to Appeal to
the Privy Council
20-6-63
—Continued.

In the matter of the Last Will and Testament of Tudugallege Don Richard Wijewardene of Warrington, Braybrooke Place, Colombo in the Island of Ceylon Deceased.

AND

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In the matter of the Voluntary Final Account of

1. George Benjamin Sirisena Gomes of No. 113, 5th Lane, Colpetty, Colombo aforesaid
2. Cyril Esmond Lucien Wickremesinghe of No. 115, 5th Lane, Colpetty, Colombo aforesaid.

the proving Executors of the Last Will and Testament of the said deceased.

Petitioners.

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AND

1. Philip Seevali Wijewardene of No. 12, 27th Lane, Colombo.
2. Nalini Mercia Wickremesinghe of 115, 5th Lane, Colombo.
3. Indra Ranee Gomes of 113, 5th Lane, Colombo.
4. Kusuma Lilamani Gooneratne of 30/1, Bagatelle Road, Colombo.
5. James Aubrey Maartensz of 50 National Circuit Forest Manuka Canberra A C T Australia.
6. George Benjamin Sirisena Gomes of 113, 5th Lane, Colpetty and
7. Cyril Esmond Lucien Wickremesinghe of 115, 5th Lane, Colombo.

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the 5th, 6th and 7th Respondents as Trustees of the Aggabodhi Trust under Clause 15 (5) of the Will.

Parties Cited.

No. 22
Application for
Conditional Leave
to Appeal to
the Privy Council
20-6-68

—Continued.

8. Lucian Macull Dominic de Silva of Willow Brook, Hassocks, Sussex, Englan and
9. Diyasena Sudhira Jayawickrema of No. 19, Police Park Avenue, Colombo

the 8th and 9th Respondents as Trustees under Deed of Settlement dated 28th February 1950 executed by the deceased.

Added Parties Respondents. 10

PHILIP SEEVALI WIJEWARDENE of No. 12, 27th Lane, Inner Flower Road, Colombo 3, presently of Mahalwarawa Estate, Pannipitiya.

*2nd Respondent-Contestant
Appellant.*

Vs.

S. C. No. 460/60.

1. GEORGE BENJAMIN SIRISENA GOMES of No. 113, 5th Lane, Colpetty, Colombo aforesaid. 20
2. CYRIL ESMOND LUCIEN WICKREMESINGHE of No. 115, 5th Lane, Colpetty, Colombo aforesaid—the proving Executors of the Last Will and Testament of the said Deceased.

Petitioners-Respondents.

3. NALINI MERCIA WICKREMESINGHE of 115, 5th Lane, Colombo.
4. INDRA RANEE GOMES of 113, 5th Lane, Colombo. 30
5. KUSUMA LILAMANI GOONERATNE of 30/1, Bagatelle Road, Colombo.
6. RANJIT SUJEVA WIJEWARDENE of Warrington Braybrooke Place, Colombo, presently of 113, 5th Lane, Colpetty, Colombo late a minor but now of full age.

7. LUCIAN MACULL DOMINIC DE SILVA of Willow Brook Hassocks Sussex England (since deceased)
8. DAVID ERNEST MAARTENSZ of Colombo substituted in the place of Diyasena Sudhira Jayawickrema of No. 19, Police Park Avenue, Colombo.

No. 22
Application for
Conditional Leave
to Appeal to
the Privy Council
20-6-63
—Continued.

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the 7th and 8th Respondents abovenamed as Trustees under Deed of Settlement dated 28th February 1950 executed by the deceased

9. JAMES AUBREY MAARTENSZ of 50 National Circuit Forest Manuka Canberra A C T Australia (since deceased)
10. GEORGE BENJAMIN SIRISENA GOMES of 113, 5th Lane, Colombo.
11. CYRIL ESMOND LUCIEN WICKREMESINGHE of 115, 5th Lane, Colpetty, Colombo.

20

the 9th, 10th and 11th Respondents abovenamed as Trustees of the AGGABODHI TRUST under Clause 15 (5) of the Will.

Respondents.

In the matter of an application for Conditional Leave of Appeal to Her Majesty the Queen in Council from the judgment of the Supreme Court of the Island of Ceylon in Supreme Court Case No. 460/60 District Court of Colombo Case No. 14315/T.

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PHILIP SEEVALI WIJewardene of Mahalwarawa Estate, Pannipitiya.

*2nd Respondent-Contestant
Appellant-Petitioner*

Vs.

No.

1. GEORGE BENJAMIN SIRISENA GOMES of No. 113, 5th Lane, Colpetty, Colombo
2. CYRIL ESMOND LUCIEN WICKREMESINGHE of No. 115, 5th Lane, Colpetty Colombo aforesaid—the proving Executors of the Last Will and Testament of the said deceased.

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No. 22
Application for
Conditional Leave
to Appeal to
the Privy Council
20-6-68
—Continued.

3. NALINI MERCIA WICKREMESINGHE of 115, 5th Lane, Colombo
4. INDRA RANEE GOMES of 113, 5th Lane, Colombo.
5. KUSUMA LILAMANI GOONERATNE of 30/1 Bagatelle Road, Colombo.
6. RANJIT SUJEVA WIJEWARDENE of Warrington, Braybrooke Place, Colombo presently of 113, 5th Lane, Colpetty, Colombo late a minor but now of full age. 10
7. LUCIAN MACULL DOMINIC DE SILVA of Willow Brook Hassocks Sussex England (since deceased)
8. DAVID ERNEST MAARTENSZ of 1st Floor National Mutual Building, Colombo substituted in place of Diyasena Sudhira Jayawickrema.

the 7th and 8th Respondents above-named as Trustees under Deed of Settlement dated 28th February 1950 executed by the deceased. 20
9. JAMES AUBREY MAARTENSZ of 50 National Circuit Forest Manuka Canberra A C T Australia (since deceased)
10. GEORGE BENJAMIN SIRISENA GOMES of 113, 5th Lane, Colombo.
11. CYRIL ESMOND LUCIEN WICKREMESINGHE of 115, 5th Lane, Colpetty, Colombo.

the 9th, 10th and 11th Respondents abovenamed as Trustees of the AGGABODHI TRUST under Clause 15 (5) of the Will. 30

Respondents.

To :-

THE HONOURABLE THE CHIEF JUSTICE AND THE OTHER HONOURABLE
JUDGES OF THE SUPREME COURT OF THE ISLAND OF CEYLON

No. 22
Application for
Conditional Leave
to Appeal to
the Privy Council
20-6-63
—Continued.

On this 20th day of June 1963.

10 The Humble Petition of Appeal of the 2nd Respondent-Contestant-Appellant-Petitioner abovenamed appearing by VERNON BERTRAND STANISLAUS ABRAHAM, CHARLES JOSEPH OORLOFF and MAHINDA ABHAYA ELLEPOLA practising in partnership under the name style and firm of "ABRAHAMS" and their assistant THOMAS RHOMER PULLENAYEGAM his Proctors, states as follows :-

1. That feeling aggrieved by the judgment of this Honourable Court pronounced on the 24th day of May 1963 the 2nd Respondent-Contestant-Appellant-Petitioner is desirous of appealing therefrom to Her Majesty the Queen in Council.

2. That the said judgment is a final judgement of the Court and the matter in dispute in appeal amounts to or is of the value of Five Thousand Rupees or upwards.

20 3. That the 2nd Respondent-Contestant-Appellant-Petitioner has given due notice to the Respondents of his intention to make this application and has in his affidavit attached hereto set out the mode of service of such notice.

WHEREFORE the 2nd Respondent-Contestant-Appellant-Petitioner prays for the grounds aforesaid for Conditional Leave to Appeal against the Judgment of this Court dated 24th day of May 1963 to Her Majesty the Queen in Council.

(Sgd.) ABRAHAMS

*Proctors for 2nd Respondent-
Contestant-Appellant-Petitioner*

No. 23

30 Minute of Order granting Conditional Leave to Appeal to the
Privy Council

No. 23
Minute of
Order granting
Conditional Leave
to Appeal to
the Privy Council
4-10-63

IN THE SUPREME COURT OF THE ISLAND OF CEYLON

S. C. Application
No. 301 of 1963

In the matter of an application for Conditional Leave to Appeal to the Privy Council under the Rules set out in the Schedule to the Appeals (Privy Council) Ordinance.

No. 23
Minute of
Order granting
Conditional Leave
to Appeal to
the Privy Council
4-10-63
—Continued.

In the matter of the Last Will and Testament of
Tudugalle Don Richard Wijewardene of Warrington,
Braybrooke Place, Colombo.

1. George Benjamin Sirisena Gomes of 113, 5th Lane, Colombo.
2. Cyril Esmond Lucien Wickremesinghe of 21, Siripa Lane, Colombo.

Petitioners.

Vs.

No. 14315/
Testamentary

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1. Ruby Alice Gertrude Wijewardene of Warrington, Braybrooke Place, Colombo (since deceased)
2. Philip Seevali Wijewardene of No. 12, 27th Lane, Colombo
3. Nalini Mercia Wickremesinghe of 21, Siripa Lane, Colombo
4. Indra Ranee Gomes of 113, 5th Lane, Colombo
5. Kusuma Lilamani Gooneratne of Warrington, Braybrooke Place, Colombo
6. Ranjit Sujeva Wijewardene of Warrington, Braybrooke Place, Colombo, appearing by his Guardian-ad-litem the 1st Respondent abovenamed
7. Lucian Macull Dominic de Silva of Willow Brooke, Hassocks, Sussex, England, and
8. Diyasena Sudhira Jayawickrema of No. 19, Police Park Avenue, Colombo

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the 7th and 8th Respondents as Trustees under Deed of Settlement dated 28th February 1950 executed by the deceased.

9. David Ernest Maartensz of Colombo substituted in the place of the 8th Respondent deceased.

No. 23
Minute of
Order granting
Conditional Leave
to Appeal to
the Privy Council
4-10-63
—Continued.

Respondents.

In the matter of the Last Will and Testament of Tudugalle Don Richard Wijewardene of Warrington, Braybrooke Place, Colombo in the Island of Ceylon Deceased.

AND

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In the matter of the Voluntary Final Account of

1. George Benjamin Sirisena Gomes of No. 113, 5th Lane, Colpetty, Colombo aforesaid
2. Cyril Esmond Lucien Wickremesinghe of No. 115, 5th Lane, Colpetty, Colombo aforesaid.

the proving executors of the Last Will and Testament of the said deceased.

Petitioners.

20

AND

1. Philip Seevali Wijewardene of No. 12, 27th Lane, Colombo.
2. Nalini Mercia Wickremesinghe of 115, 5th Lane, Colombo.
3. Indra Ranee Gomes of 113, 5th Lane, Colombo.
4. Kusuma Lilamani Gooneratne of 30/1, Bagatelle Road, Colombo.
5. James Aubrey Maartensz of 50 National Circuit Forest Manuka Canberra A C T, Australia.
6. George Benjamin Sirisena Gomes of 113, 5th Lane, Colombo, and
7. Cyril Esmond Lucien Wickremesinghe of 115, 5th Lane, Colombo.

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No. 23
Minute of
Order granting
Conditional Leave
to Appeal to
the Privy Council
4-10-68
—Continued.

the 5th, 6th and 7th Respondents as Trustees of the Aggabodhi Trust under Clause 15 (5) of the Will.

Parties Cited.

8. Lucian Macull Dominic de Silva of Willow Brook, Hassocks, Sussex, England and
9. Diyasena Sudhira Jayawickrema of No. 19, Police Park Avenue, Colombo.

the 8th and 9th Respondents as Trustees under Deed of Settlement dated 28th February 1950 executed by the deceased

10

Added Parties Respondents.

Philip Seevali Wijewardene of No. 12, 27th Lane, Inner Flower Road, Colombo 3, presently of Mahalwarawa Estate, Pannipitiya.

*2nd Respondent-Contestant
Appellant*

Vs.

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S. C. No. 460/60

1. George Benjamin Sirisena Gomes of No. 113, 5th Lane, Colpetty, Colombo aforesaid.
2. Cyril Esmond Lucien Wickremesinghe of No. 115, 5th Lane, Colpetty, Colombo aforesaid—the proving executors of the Last Will and Testament of the said Deceased.

Petitioners-Respondents 30

3. Nalini Mercia Wickremesinghe of 115, 5th Lane, Colombo.
4. Indra Ranee Gomes of 113, 5th Lane, Colombo.
5. Kusuma Lilamani Gooneratne of 30/1, Bagatelle Road, Colombo.

6. Ranjit Sujeva Wijewardene of Warrington, Braybrooke Place, Colombo, presently of 113, 5th Lane, Colpetty, Colombo late a minor but now of full age.
7. Lucian Macull Dominic de Silva of Willow Brook Hassocks Sussex England (since deceased)
8. David Ernest Maartensz of Colombo substituted in the place of Diyasena Sudhira Jayawickrema of No. 19, Police Park Avenue, Colombo.

No. 23
Minute of
Order granting
Conditional Leave
to Appeal to
the Privy Council
4-10-63
—Continued.

the 7th and 8th Respondents abovenamed as Trustees under Deed of Settlement dated 28th February 1950 executed by the deceased.

9. James Aubrey Maartensz of 50 National Circuit Forest Manuka Canberra A C T Australia (since deceased)
10. George Benjamin Sirisena Gomes of 113, 5th Lane, Colombo.
11. Cyril Esmond Lucien Wickremesinghe of 115, 5th Lane, Colpetty, Colombo.

the 9th, 10th and 11th Respondents abovenamed as Trustees of the Aggabodhi Trust under Clause 15 (5) of the Will.

Respondents

In the matter of an application for Conditional Leave of Appeal to Her Majesty the Queen in Council from the judgment of the Supreme Court of the Island of Ceylon in Supreme Court Case No. 460/60 District Court of Colombo Case No. 14315/T.

Philip Seevali Wijewardene of Mahalarawa Estate, Pannipitiya.

*2nd Respondent-Contestant
Appellant-Petitioner.*

Vs.

1. George Benjamin Sirisena Gomes of No. 113, 5th Lane, Colpetty, Colombo.

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No. 23
Minute of
Order granting
Conditional Leave
to Appeal to
the Privy Council
4-10-68
—Continued.

2. Cyril Esmond Lucien Wickremesinghe of No. 115, 5th Lane, Colpetty, Colombo aforesaid—the proving Executors of the Last Will and Testament of the said deceased.
 3. Nalini Mercia Wickremesinghe of 115, 5th Lane, Colombo.
 4. Indra Rancee Gomes of 113, 5th Lane, Colombo.
 5. Kusuma Lilamani Gooneratne of 30/1, Bagatelle Road, Colombo. 10
 6. Ranjit Sujeva Wijewardene of Warrington Braybrooke Place, Colombo presently of 113, 5th Lane, Colpetty, Colombo late a minor but now of full age.
 7. Lucian Macull Dominic de Silva of Willow Brook Hassocks Sussex England (since deceased)
 8. David Ernest Maartensz of 1st Floor National Mutual Building, Colombo substituted in place of Diyasena Sudhira Jayawickrema. 20
- the 7th and 8th Respondents abovenamed as Trustees under Deed of Settlement dated 28th February 1950 executed by the deceased.
9. James Aubrey Maartensz of 50 National Circuit Forest Manuka Canberra A C T Australia (since deceased)
 10. George Benjamin Sirisena Gomes of 113, 5th Lane, Colombo. 30
 11. Cyril Esmond Lucien Wickremesinghe of 115, 5th Lane, Colpetty, Colombo.
- the 9th, 10th and 11th Respondents abovenamed as Trustees of the Aggabodhi Trust under Clause 15 (5) of the Will.

Respondents

The application of Philip Seevali Wijewardene of Mahalwarawa Estate, Pannipitiya, for Conditional Leave to Appeal to Her Majesty the Queen in Council from the judgment and decree of the Supreme Court of the Island of Ceylon pronounced on the 24th day of May, 1963 in S. C. 460 (Final) of 1960 D. C. Colombo Case No. 14315/Testamentary, having been listed for hearing and determination before the Honourable Leonard Bernice de Silva, Puisne Justice and the Honourable Asoka Windra Hemantha Abeyesundere, Q.C., Puisne Justice, in the presence of Nimal Senanayake Esquire, Advocate for the Petitioner and G. T. Samarawickrema Esquire with M. Rafeek Esquire, Advocates for the 1st, 2nd and 8th Respondents, order has been made by Their Lordships on the 4th day of October 1963 allowing the aforementioned applications for Conditional Leave to Appeal to Her Majesty the Queen in Council.

No. 23
Minute of
Order granting
Conditional Leave
to Appeal to
the Privy Council
4-10-63
—Continued.

(Sgd.) J. W. SUBASINGHE.
Registrar of the Supreme Court,

No. 24

**Application for Final Leave to Appeal to the Privy Council
IN THE SUPREME COURT OF THE ISLAND OF CEYLON.**

No. 24
Application for
Final Leave to
Appeal to the
Privy Council
1-11-63.

In the matter of the Last Will and Testament of Tudugallage Don Richard Wijewardene of Warrington, Braybrooke Place, Colombo.

1. George Benjamin Sirisena Gomes of 113, 5th Lane, Colombo
2. Cyril Esmond Lucien Wickremesinghe of 21, Siripa Lane, Colombo.

Petitioners.

Vs.

No. 14315/
Testamentary.

1. Ruby Alice Gertrude Wijewardene of Warrington, Braybrooke Place, Colombo (since deceased)
2. Philip Seevali Wijewardene of No. 12, 27th Lane, Colombo
3. Nalini Mercia Wickremesinghe of 21, Siripa Lane, Colombo

No. 24
Application for
Final Leave to
Appeal to the
Privy Council
1-11-68
—Continued.

4. Indra Ranees Gomes of 113, 5th Lane, Colombo
5. Kusuma Lilamani Gooneratne of Warrington, Braybrooke Place, Colombo
6. Ranjit Sujeva Wijewardene of Warrington, Braybrooke Place, Colombo, appearing by his Guardian-ad-litem the 1st Respondent abovenamed
7. Lucian Macull Dominic de Silva of Willow Brook, Hassocks, Sussex, England, and
8. Diyasena Sudhira Jayawickrema of No. 19, Police Park Avenue, Colombo

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the 7th and 8th Respondents as Trustees under Deed of Settlement dated 28th February 1950 executed by the deceased.

9. David Ernest Maartensz of Colombo substituted in the place of the 8th Respondent deceased.

Respondents. 20

In the matter of the Last Will and Testament of Tudugallege Don Richard Wijewardene of Warrington, Braybrooke Place, Colombo in the Island of Ceylon Deceased.

AND

In the matter of the Voluntary Final Account of

1. George Benjamin Sirisena Gomes of No. 113, 5th Lane, Colpetty, Colombo aforesaid
2. Cyril Esmond Lucien Wickremesinghe of No. 115, 5th Lane, Colpetty, Colombo aforesaid.

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the proving Executors of the Last Will and Testament of the said deceased.

Petitioners.

AND

1. Philip Seevali Wijewardene of No. 12, 27th Lane, Colombo.

2. Nalini Mercia Wickremesinghe of 115, 5th Lane, Colombo.
3. Indra Rance Gomes of 113, 5th Lane, Colombo.
4. Kusuma Lilamani Gooneratne of 30/1, Bagatelle Road, Colombo.
5. James Aubrey Maartensz of 50 National Circuit Forest Manuka Canberra A C T Australia.
- 10 6. George Benjamin Sirisena Gomes of 113, 5th Lane, Colombo and
7. Cyril Esmond Lucien Wickremesinghe of 115, 5th Lane, Colombo

the 5th, 6th and 7th Respondents as Trustees of the Aggabodhi Trust under 15 (5) of the Will.

Parties Cited.

8. Lucian Macull Dominic de Silva of Willow Brook, Hassocks, Sussex, England and
 - 20 9. Diyasena Sudhira Jayawickrema of No. 19, Police Park Avenue, Colombo
- the 8th and 9th Respondents as Trustees under Deed of Settlement dated 28th February, 1950 executed by the deceased.

Added Parties Respondent.

PHILIP SEEVALI WIJEWARDENE of No. 12, 27th Lane, Inner Flower Road, Colombo 3, presently of Mahalwarawa Estate, Pannipitiya.

2nd Respondent-Contestant Appellant.

Vs.

S. C. No. 460/60.

1. GEORGE BENJAMIN SIRISENA GOMES of No. 113, 5th Lane, Colpetty, Colombo aforesaid

No. 24
Application for
Final Leave to
Appeal to the
Privy Council
1-11-63
—Continued.

No. 24
Application for
Final Leave to
Appeal to the
Privy Council
1-11-63
—Continued.

2. CYRIL ESMOND LUCIEN WICKREMESINGHE of No. 115, 5th Lane, Colpetty, Colombo aforesaid—the proving Executors of the Last Will and Testament of the said Deceased.

Petitioners-Respondents.

3. NALINI MERCIA WICKREMESINGHE of 115, 5th Lane, Colombo.
4. INDRA RANEE GOMES of 113, 5th Lane, Colombo. 10
5. KUSUMA LILAMANI GOONERATNE of 30/1, Bagatelle Road, Colombo.
6. RANJIT SUJEVA WIJEWARDENE of Warrington Braybrooke Place, Colombo, presently of 113, 5th Lane, Colpetty, Colombo late a minor but now of full age.
7. LUCIAN MACULL DOMINIC DE SILVA of Willow Brook Hassocks Sussex England (since deceased)
8. DAVID ERNEST MAARTENSZ of Colombo substituted in the place of Diyasena Sudhira Jayawickrema of No. 19, Police Park Avenue, Colombo 20

the 7th and 8th Respondents abovenamed as Trustees under Deed of Settlement dated 28th February 1950 executed by the deceased.

9. JAMES AUBREY MAARTENSZ of 50 National Circuit Forest Manuka Canberra A C T Australia (since deceased). 30
10. GEORGE BENJAMIN SIRISENA GOMES of 113, 5th Lane, Colombo.
11. CYRIL ESMOND LUCIEN WICKREMESINGHE of 115, 5th Lane, Colpetty, Colombo.

the 9th, 10th and 11th Respondents abovenamed as Trustees of the AGGABODHI TRUST under Clause 15 (5) of the Will

Respondents

In the matter of an application for Conditional Leave to Appeal to Her Majesty the Queen in Council from the judgment of the Supreme Court of the Island of Ceylon in Supreme Court Case No. 460/60 District Court of Colombo Case No. 14315/T.

No. 24
Application for
Final Leave to
Appeal to the
Privy Council
1-11-63
... Continued.

PHILIP SEEVALI WIJEWARDENE of Mahalarawa Estate, Pannipitiya.

*2nd Respondent-Contestant
Appellant-Petitioner.*

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Vs.

No. 301/63
Conditional Leave

1. GEORGE BENJAMIN SIRISENA GOMES of No. 113, 5th Lane, Colpetty, Colombo.
2. CYRIL ESMOND LUCIEN WICKREMESINGHE of No. 115, 5th Lane, Colpetty Colombo aforesaid—the proving Executors of the Last Will and Testament of the said deceased
3. NALINI MERCIA WICKREMESINGHE of 115, 5th Lane Colombo
4. INDRA RANEE GOMES of 113, 5th Lane, Colombo.
5. KUSUMA LILAMANI GOONERATNE of 30/1, Bagatelle Road, Colombo.
6. RANJIT SUJEVA WIJEWARDENE of Warrington Braybrooke Place, Colombo presently of 113, 5th Lane, Colpetty, Colombo late a minor but now of full age.
7. LUCIAN MACULL DOMINIC DE SILVA of Willow Brook Hassocks Sussex England (since deceased)
8. DAVID ERNEST MAARTENSZ of 1st Floor National Mutual Building, Colombo substituted in place of Diyasena Sudhira Jayawickrema.

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the 7th and 8th Respondents abovenamed as Trustees under Deed of Settlement dated 28th February 1950 executed by the deceased.

No. 24
Application for
Final Leave to
Appeal to the
Privy Council
1-11-63
—Continued.

9. JAMES AUBREY MAARTENSZ of 50 National Circuit Forest Manuka Canberra A C T Australia (since deceased)
10. GEORGE BENJAMIN SIRISENA GOMES of 113, 5th Lane, Colombo
11. CYRIL ESMOND LUCIEN WICKREMESINGHE of 115, 5th Lane, Colpetty, Colombo.

the 9th, 10th and 11th Respondents above-named as Trustees of the AGGABODHI TRUST under Clause 15 (5) of the Will.

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Respondents.

In the matter of an application for Final Leave to Appeal to Her Majesty the Queen in Council from the judgment of the Supreme Court of the Island of Ceylon in Supreme Court Case No. 460/60 District Court of Colombo Case No. 14315/T.

PHILIP SEEVALI WIJEWARDENE of Mahalarawara Estate, Pannipitiya.

*2nd Respondent-Contestant
Appellant-Petitioner.* 20

Vs.

No.
(Final Leave)

1. GEORGE BENJAMIN SIRISENA GOMES of No. 113, 5th Lane, Colpetty, Colombo
2. CYRIL ESMOND LUCIEN WICKREMESINGHE of No. 115, 5th Lane, Colpetty Colombo aforesaid—the proving Executors of the Last Will and Testament of the said deceased.
3. NALINI MERCIA WICKREMESINGHE of 115, 5th Lane, Colombo
4. INDRA RANEE GOMES of 113, 5th Lane, Colombo.
5. KUSUMA LILAMANI GOONERATNE of 30/1, Bagatelle Road, Colombo

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6. RANJIT SUJEVA WIJEWARDENE of Warrington Braybrooke Place, Colombo presently of 113, 5th Lane, Colpetty, Colombo late a minor but now of full age.
7. LUCIAN MACULL DOMINIC DE SILVA of Willow Brook Hassocks Sussex England (since deceased)
8. DAVID ERNEST MAARTENSZ of 1st Floor National Mutual Building, Colombo substituted in place of Diyasena Sudhira Jayawickrema.

No. 24
Application for
Final Leave to
Appeal to the
Privy Council
1-11-63
—Continued.

the 7th and 8th Respondents abovenamed as Trustees under Deed of Settlement dated 28th February 1950 executed by the deceased

9. JAMES AUBREY MAARTENSZ of 50 National Circuit Forest Manuka Canberra A C T Australia (since deceased)
10. GEORGE BENJAMIN SIRISENA GOMES of 113, 5th Lane, Colombo.
11. CYRIL ESMOND LUCIEN WICKREMESINGHE of 115, 5th Lane, Colpetty, Colombo.

the 9th, 10th and 11th Respondents abovenamed as Trustees of the AGGABODHI TRUST under Clause 15 (5) of the Will.

Respondents.

On this 1st day of November 1963.

The Humble Petition of Appeal of the 2nd Respondent-Contestant-Appellant-Petitioner abovenamed appearing by Vernon Bertrand Stanislaus Abraham, Charles Joseph Oorloff and Mahinda Abhaya Ellepola practising in partnership under the name style and firm of "ABRAHAMS" and their assistant Thomas Rhomer Pullenayagam, his Proctors, states as follows:-

1. That the 2nd Respondent-Contestant-Appellant-Petitioner on the 4th day of October 1963, obtained conditional leave from this Honourable Court to appeal to Her Majesty the Queen in Council against the judgment of this Court pronounced on the 24th day of May, 1963.

2. That the 2nd Respondent-Contestant-Appellant-Petitioner has in compliance with the conditions on which such leave was granted deposited with the Treasury to the credit of the Supreme Court a sum of Rupees Three

No. 24
Application for
Final Leave to
Appeal to the
Privy Council
1-11-63
—Continued.

Thousand (Rs. 3,000/-) as security for the Respondents' costs in appeal and a sum of Rupees Three hundred (Rs. 300/-) on account of the Registrar's fees on the 11th day of October 1963.

WHEREFORE the 2nd Respondent-Contestant-Appellant-Petitioner prays that he be granted final leave to appeal against the said judgment of this Court dated the 24th day of May, 1963, to Her Majesty the Queen in Council.

(Sgd.) ABRAHAMS
*Proctors for the 2nd Respondent-
Contestant-Appellant-Petitioner.* 10

No. 25
Minute of
Order granting
Final Leave to
Appeal to the
Privy Council
21-5-64

No. 25

Minute of Order granting Final Leave to Appeal to the
Privy Council

IN THE SUPREME COURT OF THE ISLAND OF CEYLON

S. C. Application No. 482 of 1963. In the matter of an application for Final Leave to Appeal to the Privy Council under the Rules set out in the Schedule to the Appeals (Privy Council) Ordinance.

In the matter of the Last Will and Testament of Tudugalle Don Richard Wijewardene of Warrington, 20
Braybrooke Place, Colombo.

1. George Benjamin Sirisena Gomes of 113,
5th Lane, Colombo.
2. Cyril Esmond Lucien Wickremesinghe of
21, Siripa Lane, Colombo.

Petitioners

Vs.

No. 14315/
Testamentary

1. Ruby Alice Gertrude Wijewardene of
Warrington, Braybrooke Place, Colombo
(since deceased)
2. Pilip Seevali Wijewardena of No. 12,
27th Lane, Colombo.
3. Nalini Mercia Wickremesinghe of 21,
Siripa Lane, Colombo.

4. Indra Ranee Gomes of 113, 5th Lane, Colombo.
 5. Kusuma Lilamani Gooneratne of Warrington, Braybrooke Place, Colombo.
 6. Ranjit Sujeva Wijewardene of Warrington, Braybrooke Place, Colombo, appearing by his Guardian-ad-litem the 1st Respondent abovenamed.
 7. Lucian Macull Dominic de Silva of Willow Brook, Hassocks, Sussex, England, and
 8. Diyasena Sudhira Jayawickrema of No. 19, Police Park Avenue, Colombo
- the 7th and 8th Respondents as Trustees under Deed of Settlement dated 28th February 1950 executed by the deceased.
9. David Ernest Maartensz of Colombo substituted in the place of the 8th Respondent deceased.

No. 25
Minute of
Order granting
Final Leave to
Appeal to the
Privy Council
21-5-64
—Continued.

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Respondents.

In the matter of the Last Will and Testament of Tudugalle Don Richard Wijewardene of Warrington, Braybrooke Place, Colombo in the Island of Ceylon Deceased.

AND

In the matter of the Voluntary Final Account of

1. George Benjamin Sirisena Gomes of No. 113, 5th Lane, Colpetty, Colombo aforesaid.
2. Cyril Esmond Lucien Wickremesinghe of No. 115, 5th Lane, Colpetty, Colombo aforesaid.

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the proving Executors of the Last Will and Testament of the said deceased.

Petitioners.

AND

1. Philip Seevali Wijewardene of No. 12, 27th Lane, Colombo.

No. 25
Minute of
Order granting
Final Leave to
Appeal to the
Privy Council
21-5-64
—Continued.

2. Nalini Mercia Wickremesinghe of 115, 5th Lane, Colombo.
3. Indra Ranee Gomes of 113, 5th Lane, Colombo.
4. Kusuma Lilamani Gooneratne of 30/1, Bagatelle Road, Colombo.
5. James Aubrey Maartensz of 50 National Circuit Forest Manuka Canberra A C T Australia.
6. George Benjamin Sirisena Gomes of 113, 5th Lane, Colombo and 10
7. Cyril Esmond Lucien Wickremesinghe of 115, 5th Lane, Colombo.

the 5th, 6th and 7th Respondents as Trustees of the Aggabodhi Trust under Clause 15 (5) of the Will.

Parties Cited.

8. Lucian Macull Dominic de Silva of Willow Brook, Hassocks, Sussex, England and 20
 9. Diyasena Sudhira Jayawickrema of No. 19, Police Park Avenue, Colombo
- the 8th and 9th Respondents as Trustees under Deed of Settlement dated 28th February 1950 executed by the deceased.

Added Parties Respondents.

Philip Seevali Wijewardene of No. 12, 27th Lane, Inner Flower Road, Colombo 3, presently of Mahalwarawa Estate, Pannipitiya. 30

*2nd Respondent-Contestant
Appellant.*

Vs.

S. C. No. 460/60

1. George Benjamin Sirisena Gomes of No. 113, 5th Lane, Colpetty, Colombo aforesaid.

2. Cyril Esmond Lucien Wickremesinghe of No. 115, 5th Lane, Colpetty, Colombo aforesaid—the proving Executors of the Last Will and Testament of the said Deceased.

No. 25
Minute of
Order granting
Final Leave to
Appeal to the
Privy Council
21-5-64
—Continued.

Petitioners-Respondents

3. Nalini Mercia Wickremesinghe of 115, 5th Lane, Colombo.
4. Indra Ranee Gomes of 113, 5th Lane, Colombo.
5. Kusuma Lilamani Gooneratne of 30/1, Bagatelle Road, Colombo.
6. Ranjit Sujeva Wijewardene of Warrington, Braybrooke Place, Colombo, presently of 113, 5th Lane, Colpetty, Colombo late a minor but now of full age.
7. Lucian Macull Dominic de Silva of Willow Brook Hassocks Sussex England (since deceased).
8. David Ernest Maartensz of Colombo substituted in the place of Diyasena Sudhira Jayawickrema of No. 19, Police Park Avenue, Colombo.

the 7th and 8th Respondents abovenamed as Trustees under Deed of Settlement dated 28th February 1950 executed by the deceased.

9. James Aubrey Maartensz of 50 National Circuit Forest Manuka Canberra A C T Australia (since deceased)
10. George Benjamin Sirisena Gomes of 113, 5th Lane, Colombo.
11. Cyril Esmond Lucien Wickremesinghe of 5th Lane, Colpetty, Colombo.

the 9th, 10th and 11th Respondents abovenamed as Trustees of the Aggabodhi Trust under Clause 15 (5) of the Will.

Respondents.

No. 25
Minute of
Order granting
Final Leave to
Appeal to the
Privy Council
21-5-64
—Continued.

In the matter of an application for Conditional Leave to Appeal to Her Majesty the Queen in Council from the judgment of the Supreme Court of the Island of Ceylon in Supreme Court Case No. 460/60 District Court of Colombo Case No. 14315/T.

Philip Seevali Wijewardene of Mahalarawa Estate, Pannipitiya.

*2nd Respondent-Contestant
Appellant-Petitioner*

Vs.

No. 301/63
(Conditional Leave)

10

1. George Benjamin Sirisena Gomes of No. 113, 5th Lane, Colpetty, Colombo.
2. Cyril Esmond Lucien Wickremesinghe of No. 115, 5th Lane, Colpetty, Colombo aforesaid—the proving Executors of the Last Will and Testament of the said deceased.
3. Nalini Mercia Wickremesinghe of 115, 5th Lane, Colombo. 20
4. Indra Ranee Gomes of 113, 5th Lane, Colombo.
5. Kusuma Lilamani Gooneratne of 30/1, Bagatelle Road, Colombo.
6. Ranjit Sujeva Wijewardene of Warrington Braybrooke Place, Colombo presently of 113, 5th Lane, Colpetty, Colombo late a minor but now of full age.
7. Lucian Macull Dominic de Silva of Willow Brooke Hassocks Sussex England (since deceased) 30
8. David Ernest Maartensz of 1st Floor National Mutual Building, Colombo substituted in place of Diyasena Sudhira Jayawickrema.

the 7th and 8th Respondents above-named as Trustees under Deed of Settlement dated 28th February 1950 executed by the deceased. 40

9. James Aubrey Maartensz of 50 National Circuit Forest Manuka Canberra A C T Australia (since deceased)
10. George Benjamin Sirisena Gomes of 113, 5th Lane, Colombo.
11. Cyril Esmond Lucien Wickremesinghe of 115, 5th Lane, Colpetty, Colombo.

No. 25
Minute of
Order granting
Final Leave to
Appeal to the
Privy Council
21-5-64
—Continued.

the 9th, 10th and 11th Respondents abovenamed as Trustees of the Aggabodhi Trust under Clause 15 (5) of the Will.

10

Respondents

In the matter of an application for Final Leave to Appeal to Her Majesty the Queen in Council from the judgment of the Supreme Court of the Island of Ceylon in Supreme Court Case No. 460/60 District Court of Colombo Case No. 14315/T.

Philip Seevali Wijewardene of Mahalarawa Estate, Pannipitiya.

*2nd Respondent-Contestant
Appellant-Petitioner.*

20

Vs.

No. 482/63
(Final Leave)

1. George Benjamin Sirisena Gomes of No. 113, 5th Lane, Colpetty, Colombo.
2. Cyril Esmond Lucien Wickremesinghe of No. 115, 5th Lane, Colpetty, Colombo aforesaid—the proving Executors of the Last Will and Testament of the said deceased.
3. Nalini Mercia Wickremesinghe of 115, 5th Lane, Colombo.
4. Indra Ranee Gomes of 113, 5th Lane, Colombo.
5. Kusuma Lilamani Gooneratne of 30/1, Bagatelle Road, Colombo.
6. Ranjit Sujeva Wijewardene of Warrington, Braybrooke Place, Colombo presently of 113, 5th Lane, Colpetty, Colombo late a minor but now of full age.

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No. 25
Minute of
Order granting
Final Leave to
Appeal to the
Privy Council
21-5-64

—Continued.

7. Lucian Macull Dominic de Silva of Willow Brook Hassocks Sussex England (since deceased).
8. David Ernest Maartensz of 1st Floor National Mutual Building, Colombo substituted in place of Diyasena Sudhira Jayawickrema.

the 7th and 8th Respondents abovenamed as Trustees under Deed of Settlement dated 28th February 1950 executed by the deceased.

10

9. James Aubrey Maartensz of 50 National Circuit Forest Manuka Canberra A C T Australia (since deceased)
10. George Benjamin Sirisena Gomes of 113, 5th Lane, Colombo.
11. Cyril Esmond Lucien Wickremesinghe of 115, 5th Lane, Colpetty, Colombo.

the 9th, 10th and 11th Respondents abovenamed as Trustees of the Aggabodhi Trust under Clause 15 (5) of the Will.

20

Respondents.

The application of Philip Seevali Wijewardene of Mahalwarawa Estate, Pannipitiya, for Final Leave to Appeal to Her Majesty the Queen in Council from the judgment and decree of the Supreme Court of the Island of Ceylon pronounced on the 24th day of May, 1963 in S. C. 460 (Final) of 1960 D.C. Colombo Case No. 14315/Testamentary, having been listed for hearing and determination before the Honourable Thusew Samuel Fernando, Q.C., Puisne Justice, and the Honourable Albert Lionel Stanley Sirimane, Puisne Justice, in the presence of Nimal Senanayake Esquire, Advocate for the Petitioner and there being no appearance for the Respondents, order has been made by Their Lordships on the 21st day of May 1964 allowing the aforementioned application for Final Leave to Appeal to Her Majesty the Queen in Council.

(Sgd.) N. NAVARATNAM,
Registrar of the Supreme Court.

PART – II



EXHIBITS

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P 23

**P 23
Cover Page of
a Bundle of
Deeds**

Cover Page of a Bundle of Deeds.

TITLE DEEDS

OF

Udabeddawa Division

Galpokuna Group

in extent A183 - R2 - P01.

Property of

D. R. WIJEWARDENE ESQRE.

Volume III

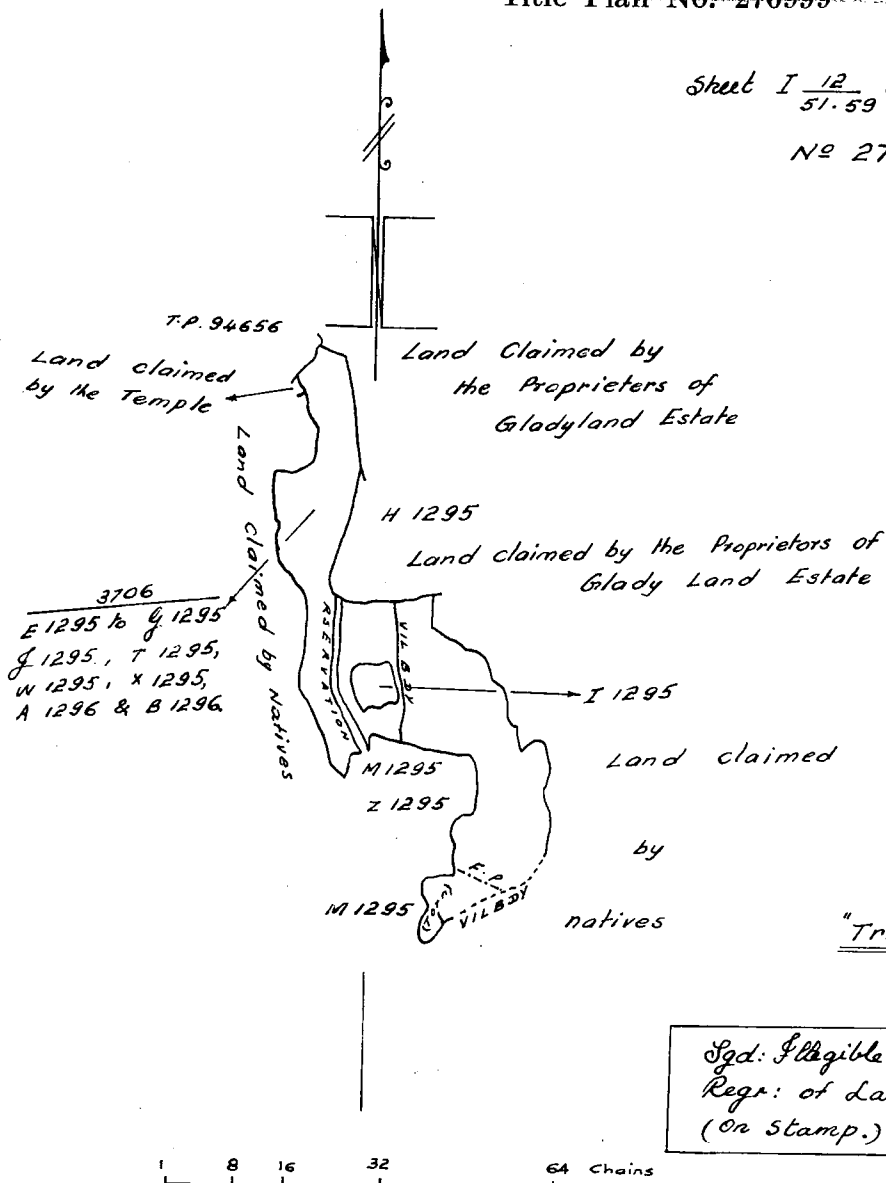
676

P23B
Title Plan
No. 276999—
24-4-11

P 23 B

Title Plan No. 276999

Sheet I $\frac{12}{51.59}$ or S. 60 $\frac{96}{C.O. (Torn)}$
No 276999.



"True Copy"

Scale of 32 Chains to an Inch
PLAN

of
an allotment of Land Called Galpokuna Estate
In Udabaddaue & Pallewela villages
Katugampola Korale of Katugampola Hatpattu

KURUNEGELA DISTRICT

NORTH-WESTERN PROVINCE

Bounded as follows:-

North by land claimed by the proprietors of Gladyland Estate.
East by land claimed by the proprietors of Gladyland Estate & natives & Lot H 1295 in P.P. 3706.
South by land claimed by natives
West by lots M 1295 & Z 1295 in P.P. 3706. Lands claimed by natives & the temple & T.P. 94656.

Containing in Extent exclusive of Road & Reservation on either side of it & foot path passing through through the land & Lot I 1295 in P.P. 3706.

A.	R.	P.
137.	0.	28.

Acres One hundred and thirty seven & perches twenty-eight.

TRUE COPY

8th May 1965
H. Gunasekera & Co
Solely, Colombo-8

H. A. Peiris
H. A. Peiris,
Licensed Surveyor
& Leveller.

Surveyor General's Office,
Colombo 24th April 1911.
Sgd: R. S. Templeton
Surveyor - General.

Crown Grant dated 6-6-11 (not printed)

P 23 C
Deed No. 5754
attested by
Arthur William
Alvis,
Notary Public
2-2-17

**Deed No. 5754 Attested by Arthur William Alvis,
Notary Public**

Application No. L. 130.

Registered.

C. 203/154, 240/210, 255/125, 218/123, 233/2, 253/369, 218/98, 219/235.

No. 5754

10 TO ALL TO WHOM these presents shall come, I Helena Wijewardene of Sedawatte in Ambatalenpahala of Aluthkuru Korale South, SEND GREETING :—

Whereas I am seised and possessed of or otherwise well and sufficiently entitled to ALL that and those the Estate Plantation and premises called and known as Galpokuna situated in the Village of Udubaddawa, Pallewala and Wirambuwa in Katugampola Korale of Katugampola Hatpattuwa in the District of Kurunegala North-Western Province and hereinafter more fully described.

20 And whereas I am desirous of giving and granting the said Estate and premises by way of gift unto my son Tudugallege Don Richard Wijewardene of Colombo Barrister-at-law subject as to a part thereof hereinafter specified to the conditions and restrictions hereinafter set forth and contained.

NOW KNOW YE AND THESE PRESENTS WITNESS that I the said Helena Wijewardene in consideration of my love and affection for my said son and for diverse other good causes and considerations me hereunto specially moving DO hereby freely and voluntarily give grant assign set over and assure unto the said Tudugallege Don Richard Wijewardene subject as to a part thereof to the conditions and restrictions hereinafter mentioned and contained ALL that and those the said estate plantation and premises called
30 and known as Galpokuna situated in the villages of Udubaddawa, Pallewala and Wirambuwa in Katugampola Korale in Kautgampola Hatpattuwa in the District of Kurunegala aforesaid comprising the following allotments of land, to wit :—

1. All that allotment of land (comprising the several allotments of land fully described in the Schedule hereto) situated at Udubaddawa, Pallewala and Wirambuwa in Katugampola Korale of Katugampola Hatpattuwa in the district of Kurunegala aforesaid bounded on the North by a Rock, on the East by Gladyland Estate belonging to E. L. F. de Soysa and lands claimed by Nandavidane Herathami, Daniel de Silva Gunasekera and others Ukkurala
40 and others and Daniel de Silva Gunasekera and others, on the South by land claimed by Louis Pulle and Crown Forest and on the West by a path Madoagara Estate belonging to Ilaris Peiris and Madoagara Estate belonging to Charles Peiris and lands claimed by Punchiappu, L. Upasakarala, Kotuhamy and Manuhamy, Peace Officer and others, containing in extent Three hundred and

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ninety three acres, three roods and thirty five perches according to the Plan or figure of Survey thereof No. 214 dated the 28th day of December 1895 made by Charles P. de Silva, Licensed Surveyor, held and possessed under and by virtue of deed No. 3945 dated the 22nd day of November 1906 attested by J. W. Vanderstraaten of Colombo, Notary Public.

ii All that allotment of land called Galpokuna Estate situated at Udu-baddawa aforesaid bounded on the North by Lots R 1295 and M 1295 in P.P. 3706, on the South by Lot M 1295 in P.P. 3706 and land claimed by natives and on the South and West by Lot R 1295 in P.P. 3706, containing in extent twelve acres one rood and sixteen perches according to the Title Plan thereof No. 271483 dated the 12th day of August 1910 authenticated by R. S. Templeton Surveyor General. 10

iii All that allotment of land called Galpokuna Estate situated at Pallewala aforesaid bounded on all sides by lot Z1295 in P.P. 3706 containing in extent two roods and eight perches according to the Title Plan thereof No. 271484, dated the twelfth day of August 1910 authenticated by the said R. S. Templeton.

iv All that allotment of land called Galpokuna Estate situated at Udu-baddawa aforesaid bounded on the West and North by land claimed by natives and on the East and South by lot M. 1295 in P.P. 3706 containing in extent 20 thirty-eight acres two roods and thirty-two perches according to the Title Plan thereof No. 271729 dated the 19th day of August 1910 authenticated by the said R. S. Templeton.

v All that allotment of land called Galpokuna Estate situated at Udu-baddawa aforesaid bounded on the North by lot R 1295 and Q1295½ in P.P. 3706, on the East by Lot R 1295 in P.P. 3706, on the South by land claimed by natives and on the West by Lot R 1295 in P.P. 3706, containing in extent fourteen acres one rood and twenty four perches according to the Title Plan thereof No. 271901 dated the 29th day of August 1910 authenticated by the said R. S. Templeton. 30

vi All that allotment of land called Galpokuna Estate situated at Udu-baddawa aforesaid bounded on the North by land claimed by the proprietors of Gladysland Estate, on the East by lands claimed by the proprietors of Gladysland Estate and natives and Lot H1295 in P.P. 3706, on the South by land claimed by natives and on the West by Lots M1295, and Z1295 in P.P. 3706, lands claimed by natives and the temple land described in Title Plan No. 94656, containing in extent one hundred and thirty seven acres and twenty-eight perches according to the Title Plan thereof No. 276999 dated the 24th day of April 1911 authenticated by the said R. S. Templeton — held and possessed under and by virtue of the Crown Grant dated the 6th 40 day of June 1911.

vii All that allotment of land called Ketakalagahamulahena situated at Udubaddawa aforesaid bounded on the North by Hena belonging to Pansala, on the East by Philip Silva's Hena belonging to David de Silva Arachchila and on the West by land belonging to David de Silva Arachchila, containing in extent five acres and thirty six perches which said allotment of land is according to the Title Plan thereof No. 280931 dated the 4th day of April 1912

authenticated by the said R. S. Templeton described as follows :— All that allotment of land called Galpokuna Estate in Udubaddawa village aforesaid bounded on all sides by land described in Title Plan No. 276999, containing in extent five acres and two roods — held and possessed under and by virtue of a deed No. 479 dated the 28th day of February 1913 attested by D. E. Wanigasooriya of Colombo, Notary Public.

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viii Seven undivided tenth parts or shares of and in all that allotment of land called Kahambiliyawahenyaya situated at Udubaddawa aforesaid bounded on the North by the Rocks separating the Temple land and the garden of David Naide and others, on the East by Galpokuna Estate belonging to Helena Wijewardene Lama Ettana, on the South by the Badawetiya (hedge) of the Hena belonging to Manuhamy and the garden of Appuhamy and others and on the West by the wire fence separating the land of Kiri Banda and others by the hena of Lindra Mudiyansele Appuhamy and others and the land of Vidane Appu and others, containing in extent about fourteen beras of kurakkan sowing — held and possessed under and by virtue of a deed No. 6739 dated the 26th day of August 1912 and deed No. 7109 dated the 15th day of January 1913 both attested by A. P. Goonatillaka of Kurunegala, Notary Public.

ix All that allotment of land called Koongahamulehena now watte situated at Pallewala aforesaid bounded on the North by Punchirala's Hena, on the East by land belonging to Kirihamy and others, on the South by the Ditch of the Galpokunewatte and on the West by the water course, containing in extent about three kurunies of Kurakkan sowing held and possessed under and by virtue of deed No. 641 dated the 20th day of November 1914 attested by the said D. E. Wanigasooriya.

x All that defined Southern portion of the land called Kahambiliyawa Henyaya situated at Udubaddawa aforesaid which said portion is bounded on the North by the live fence of a portion of the same land at one time belonging to Appuhamy and now of Helena Wijewardene Lama Ettani, on the East by the Milla tree and Kadduru tree separating a portion of the same land at one time belonging to Baba Appuhamy and now of the said Helena Wijewardene Lama Ettani, on the South by the live fence of the garden of Appuhamy and others and on the west by the live fence of a divided portion of the same land allotted to Hittihamy, containing about two lahas of Kurakkan sowing extent — held and possessed under and by virtue of deed No. 6485 dated the 2nd day of June 1915 and attested by P. A. S. F. Gunawardene of Kurunegala, Notary Public.

xi Two undivided fifth parts or shares of and in ALL that Eastern portion of the land called Kahambiliyawa Henyaya situated at Udubaddawa aforesaid bounded on the North by the Rock separating the Temple land, on the East by the Galpokuna Estate, belonging to Helena Wijewardene Lama Ettani, on the South by the Badawetiya (hedge) separating the Chena land belonging to Manuhamy and on the West by the Kon tree separating the other portion of the said land belonging to Lindra Mudiyansele Hittihamy and Lindra Mudiyansele Baba Appu, by the Badawetiya (hedge) of Polhena, by Kaluhaberala bush and Dunumadela tree, containing about four beras of Kurakkan sowing extent — held and possessed under and by virtue of Deed No. 6444

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dated the 28th day of May 1912 attested by A. P. Gunatilaka Notary Public.

xii Five undivided sixteenth parts or shares of and in all that allotment of land called Koongodayapitiya Hena situated at Wirambuwa aforesaid bounded on the North by the field called Mahawewa and the live fence of the land belonging to Elaris Silva on the East by the field called Mahawewa, on the South by the field belonging to Suddana and others, on the West by the land called Galpokunawatte belonging to Helena Wijewardene, containing about one bera of Kurakkan sowing extent — held and possessed under and by virtue of Deed No. 691 dated the 27th day of April 1915 and attested by the said D. E. Wanigasooriya, Notary Public.

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xiii One undivided third part or share of and in the land called Milla-gahamulla Hena forming part of the land called Kahambiliyawa Henyaya situated at Udubaddawa aforesaid bounded on the North and West by fence of the garden of Baba Appu, on the East by Galpokuna Estate and on the South by the Hena of Manuhamy containing in extent about one bera of Kurakkan sowing extent—held and possessed under and by virtue of Deed No. 6183 dated the 6th day of March 1912 also attested by the said A. P. Gunatilaka, Notary Public, together with all plantations and buildings on the said Estate and together with all rights and liberties, servitudes, and appurtenances whatsoever to the said Estate and premises belonging or with the same now or heretofore used occupied or enjoyed as part and parcel thereof or appurtenant there-
to and all the estate right title interest claim and demand whatsoever of me the
said Helena Wijewardene in to out of or upon the said Estate and premises.

20

TO HAVE AND TO HOLD the said estate and premises together with their rights members and appurtenances which are of the value of Rupees three hundred thousand unto the said Tudugallege Don Richard Wijewardene absolutely as to the whole of that part or portion of the said estate to the East, South East and South of the Gansabhawa Road and also as to all the allotments of land to the West of the Lots 1, 8, 9, 11 and 12 hereinafter immediately referred to and subject as to the portion to the West of the said Gansabhawa Road in extent about one hundred and fifty seven acres three roods and twenty four perches and comprising the Lots 1, 8, 9, 11 and 12 in the Plan No. 1516 dated the 25th day of July 1907 made by C. P. de Silva, Licensed Surveyor only to the following conditions and restrictions that is to say that the said Tudugallege Don Richard Wijewardene shall not be at liberty for a period of fifteen years from the date hereof to sell mortgage lease for a longer period of five years or otherwise alienate or encumber the said lots Nos. 1, 8, 9, 11 and 12 and hereinafter referred to as the Western portion but shall only be entitled in respect thereof to possess and enjoy the same during the said term and to take enjoy and appropriate the income issues and profits thereof for his own absolute use and benefit and in the event of his selling mortgaging or leasing for a longer period than five years at any one time or otherwise alienating or encumbering the said lots 1, 8, 9, 11 and 12 or Western portion or any part thereof within the said period of fifteen years in breach of any of the said conditions then and in any such event the said Western portion of the said estate and premises shall at once devolve on and be vested in any child or children that the said Tudugallege Don Richard Wijewardene may have or be born to him thereafter and in the event of there being no children on his surviving brothers in equal shares provided however that in the event of children being thereafter born to

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the said Tudugallege Don Richard Wijewardene the said Western portion of the said estate and premises shall pass to and be vested in such children each child on being born sharing said Western portion with the other children. And in the event of the said Tudugallege Don Richard Wijewardene dying before the expiration of the said term of fifteen years leaving any child or children the said Western portion of the said estate shall devolve on and be vested in such child or children upon such terms and conditions as he the said Tudugallege Don Richard Wijewardene shall or may impose by Will or Deed and in case no such conditions shall be imposed then all such child or children in equal shares.

10 And in case the said Tudugallege Don Richard Wijewardene shall die before the said term of fifteen years leaving no child or children then in such case such Western portion shall go to and devolve on such of his brothers as he the said Tudugallege Don Richard Wijewardene shall by Deed or Will or Codicil from time to time appoint and in default of such appointment then upon all his brothers in equal shares and proportions and the issue of such brother or brothers as shall be dead (such issue taking only the share to which their deceased parents if surviving would have been entitled).

AND I the said Helena Wijewardene do hereby for myself my heirs executors and administrators covenant with the said Tudugallege Don Richard

20 Wijewardene his heirs executors administrators and assigns that the said premises are free from all encumbrances and that I shall and will always warrant and defend the title to the same unto him and them against any person whomsoever.

AND THESE PRESENTS FURTHER WITNESS that the said Tudugallege Don Richard Wijewardene doth hereby thankfully accept the foregoing gift and as to the the said Western portion of the said estate and premises subject to the several conditions and restrictions hereinbefore mentioned and contained.

IN WITNESS whereof I the said Helena Wijewardene and the said Tudugallege Don Richard Wijewardene have to these presents and to two others of

30 the same tenor and date set our hands at Colombo on this second day of February One thousand nine hundred and seventeen.

The Schedule above referred to

1. All those allotments of land called Kongahamullahena Katuwehena and Timbirigahamulahena forming one property situated in the village Udubaddawa in Katugampola Korale of Katugampola Hatpattuwa in the District of Kurunegala North-Western Province bounded on the East by the Chena of Herathami and others, on the South by Punchirala's Chena, on the West by Juan Appu's Chena and on the North by the Chena of Baba Naide and others,

40 containing in extent four lahas of kurakkan sowing, three lahas of kurakkan sowing and three lahas of kurakkan sowing respectively.

2. All that allotment of land called Pataheagare Galagawahenyaya situated in the village Pallewala in Katugampola Korale aforesaid bounded on the East by Chenas of Ranhami Vedarala and others on the South by lands of Kalingurala Vidane and others on the West by the village Udubaddawa and on the North by the Chenas of Ranhami Vedarala, containing in extent five parrahs of kurakkan sowing.

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3. All that allotment of land called Kahatagahamulahena situated in the village Pallewala aforesaid bounded on the east by the village called Wiramambuwa, on the South by the Chena of Herathamy and others and on the North and West by the Chenas of the said Herathamy and others, containing in extent four lahas of Kurakkan sowing.

4. All that land called Galpatahena situated in the village Udubaddawa aforesaid bounded on the East and South by land of Davith de Silva Gunasekera Aratchy on the West by a Rock, and on the North by Philip Silva's hena, containing in extent five lahas of kurakkan sowing.

5. All that land called Kadurugahamulahena situated in the village Udubaddawa aforesaid and bounded on the North by Punchappu's chena, on the East by the Chena of Binya Naide and others, on the South by the Chena of D. de Silva Aratchy and on the West by Juan Appu's chena, containing in extent three lahas of Kurakkan sowing. 10

6. All that land called Galagawahenyaya situated in the village Udubaddawa aforesaid bounded on the East by Juwan Appu's henyaya and rock, on the South by a path, on the West by the chenas of Hitihamy Aratchy and others and on the North by Kadumberiya bush, anthill and Punchirala's chena, containing in extent three amunams of paddy sowing.

7. All that land called Atapattuwa alias Kongahamulahena situated in the village Udubaddawa aforesaid bounded on the East by Punchirala's chena and Baiya Naide's Chena, on the South by the Chenas of D. de Silva Gunasekera Aratchy and Juan Appu's chena, on the West by Bandihamy's Chena and on the North by Menikhamy's chena containing in extent six lahas of Kurakkan sowing. 20

8. All that land called Galgoddehena situated in the village Udubaddawa aforesaid bounded on the East and North by the Chenas of Tikiri Naide, on the South by Baiya Naide's Chena and on the West by the Chena of Wannihamy and others and Chena of Herathamy and Winnalahamy, containing in extent five lahas of Kurakkan sowing. 30

9. All that land called Ehetugahamulahenyaya situated in the village Udubaddawa aforesaid bounded on the East, South and West by lands of David de Silva Gunasekera and on the North by Tikiri Naide's Chena, containing in extent twelve lahas of Kurakkan sowing.

10. All that land called Weheregawahenyaya situated in the village Udubaddawa aforesaid and bounded on the East by David Silva Aratchy's land, on the south by the Crown land, on the West by the Chena of Banda and Punchiappu and Etamba tree and on the North by Hitihamy Aratchy's Chena, containing in extent two pelas of Kurakkan sowing.

11. All that land called Medaagarehenyaya situated in the village Udubaddawa aforesaid bounded on the East by Chena lands of Menikhamy and Punchirala, on the West by the chenas of Lamanaide and others, on the North by Badulla tree, on the Hena of Banda Vidane and others and on the South by the Chena lands of Hitihamy Aratchy and others containing in extent four beras of Kurakkan sowing. 40

12. All that land called Kongahamulahena situated in the village called Pallewala aforesaid bounded on the East by the Kon tree standing on the Chena of Mudalihamy and others on the South by the village limit of Wirambuwa, on the West by the lands of David de Silva Gunasekera and on the North by Kiri Menika's Chena, containing in extent three parrah's of Kurakkan sowing.

13. All that land called Patahagawahena situated in the village called Pallewala aforesaid bounded on the East by the chena lands of Mudalihamy and others, on the South by Kiri Menika's Chena, on the West by Pataha and on the North by Ranhamy Vedarala's Chena, containing in extent one parrah
 10 of Kurakkan sowing.

14. All that land called Timbirigahamulahena situated in the village called Udubaddawa aforesaid and bounded on the East and West by land of David de Silva Gunasekera Aratchy on the South by Punchirala's Hena and on the North by Menikhamy's Hena, containing in extent four lahas of Kurakkan sowing.

15. All that land called Bakmigahamulahena situated in the village Udubaddawa aforesaid bounded on the East and South by the Hena of Punchirala and others on the West by the land of David de Silva Gunasekera Aratchy and on the North by Kahata tree on the Hena of Menikhamy containing in
 20 extent four lahas of Kurakkan sowing.

16. All that land called Higgahamulahena situated in the village Udubaddawa aforesaid bounded on the North by Badawetiya of the Chena of Appuhamy and others, on the East by Thimbirigaha on Badawetiya of Ranhamy Vidane's Chena on the south by Ketakala tree on the Badawetiya of Menikhamy's chena and on the West by the Kon tree on the Badawetiya of Ranhamy Vidane's Chena, containing in extent one and half beras of Kurakkan sowing.

17. All that land called Galagawahena situated in the village Udubaddawa aforesaid bounded on the East by the hena of Juan Appu and others on
 30 the South by David de Silva Aratchy's land, on the west by David de Silva Aratchy's land and Punchirala's land, and on the North by the hena of Juan Appu and others, containing in extent six lahas of Kurakkan sowing.

18. All that land called Palugahamulahena situated in the village Udubaddawa aforesaid and bounded on the East, South and North by land of Tikiri Naide and others and on the West by the hena of Menikhamy, containing in extent five lahas of Kurakkan sowing.

19. All that land called Timbirigahamulahena situated in the village Pallewala aforesaid bounded on the East by Ranhamy Vedarala's hena, on the South by Ranhamy Vedarala's hena, on the North by Punchi Etana's hena
 40 and on the West by Nakewita Aratchy's hena, containing in extent eight lahas of Kurakkan sowing.

20. All that land called Palugahamulahena situated in the village Udubaddawa aforesaid bounded on the East by lands belonging to Menikhamy and others, on the South by Menikhamy's hena on the West by Hetuhamy's hena containing in extent three lahas of Kurakkan sowing.

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21. All that land called Galagawahena situated in the village called Udubaddawa aforesaid bounded on the East South West and North by lands of David de Silva Gunasekera Aratchy, containing in extent eight lahas of Kurakkan sowing.

22. All that land called Kahatagahamulahena situated in the village Udubaddawa aforesaid bounded on the East and South by lands belonging to Menikhamy, on the West and North by lands belonging to David de Silva Aratchy, containing in extent about three lahas of Kurakkan sowing.

23. All that land called Kongahamulagawahena situated in the village Udubaddawa aforesaid bounded on the East by the field, on the South by the 10 property belonging to Francisco and others, on the West by a stone and on the North by the property belonging to David de Silva Gunasekera Aratchy Mahatmaya, containing in extent one pela of kurakkan sowing.

24. All that land called Galagawahenyaya situated in the village Udubaddawa aforesaid bounded on the East by Tikiri Naide's hena, on the South by Tikiri Naide's hena, on the West by Hetuhamy's hena and on the North by David Silva Aratchy's land, containing in extent thirteen lahas of kurakkan sowing.

25. All that land called Kahamiliyawekongahamulahena situated in the village Udubaddawa aforesaid bounded on the North by Badawetiya of 20 the hena of Menik Etana and others, on the East by PUNCHIRALA's hena, on the South by Badawetiya of Menikhamy's hena and on the West by the hena of the grantor, containing in extent one half beras of kurakkan sowing.

26. All that land called Makullagahamulahena situated in the village Pallewela aforesaid bounded on the East by the hena of Herathamy and others, on the South West and North by lands of David de Silva Gunasekera Aratchy, containing in extent four lahas of kurakkan sowing.

27. All that land called Kahatagahahena situated in the village Udubaddawa aforesaid bounded on the East by the limit of the garden called Kongahamulahena, on the South by the limit of the hena belonging to Hitihamy, 30 on the West by the rock of the hena of Appuhamy and on the North by the Bakmigaha standing on the limit of Wewapawoola hena, containing in extent of about eighteen measures of kurakkan sowing.

28. All that land called Mellegommuwa Mahawalagawahenyaya situated at Udubaddawa aforesaid bounded on the East by the properties of the purchaser David Silva Aratchy and Juan Appoo, on the South West and North also by the properties of David Silva Aratchy, containing in extent of about two pelas of kurakkan sowing.

29. All that land called Kongahamulahena situated at Pallewela aforesaid bounded on the East, South, West and North by the properties of Vidane- 40 aratchy, containing in extent of about one parrah of kurakkan sowing.

30. All that land called Kajugahamulahena situated in the village Udubaddawa aforesaid bounded on the East, South, West and North by the properties of David Silva Gunasekera containing in extent of about five lahas of kurakkan sowing.

31. All that land called Galagawahena situated in the village Udubaddawa aforesaid bounded on the East, South and North by lands of David Silva Gunasekere and on the West by the chena land of Juan Appu and others containing in extent about six lahas of kurakkan sowing.

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32. All that land called Kongorogahamulawatte situated in the village Udubaddawa aforesaid bounded on the East by the property of Philip Silva, on the South by the property of Tikiri Naide, on the West by the property of David Silva and on the North by the property of Kiristana and others, containing in extent about six lahas of kurakkan sowing — excluding from
10 the above premises a portion of ground in extent about four acres and depicted in the said Plan as land claimed by Anthony.

Witnesses :

(Sgd.) ILLEGIBLY IN ENGLISH

(Sgd.) D. C. WIJEWARDENE.

(Sgd.) H. WIJEWARDENE.

(Sgd.) D. R. WIJEWARDENE.

(Sgd.) ARTHUR W. ALVIS,
Notary Public.

I, Arthur William Alvis of Colombo in the Island of Ceylon, Notary Public
20 by lawful authority duly admitted do hereby certify and attest that the foregoing instrument having been duly read over and explained by me to the within named Helena Wijewardene and having been duly read over by the within named Tudugallege Don Richard Wijewardene in my presence and in the presence of Cathiravaloe Namasivayam of Rosmead Place in Colombo and Tudugallege Don Charles Wijewardene of Sedawatte the subscribing witnesses thereto all of whom are known to me the same was signed by the said Helena Wijewardene and by the said Tudugallege Don Richard Wijewardene (who signed his name as "D. R. Wijewardene") and also by the said witnesses second of whom signed his name as "D. C. Wijewardene" and by me the said
30 Notary in the presence of one another all being present at the same time at Colombo aforesaid on this second day of February, One thousand nine hundred and seventeen.

I further certify that three stamps of the value of Rupees one thousand five hundred and a stamp of one rupee which were supplied by me were affixed respectively to the counterpart and original of this instrument.

I also certify that before the said instrument was so read over the following alterations were made *viz*: in the counterpart sheet 2 page 1 line 8 the word "now" was interpolated between the words "hena" and "watte" and in the Original sheet 2 page 3 line 5 the words "and others" were interpolated

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between the words "Appu" and "containing" and in sheet 6 page 3 line 9 the letters "K" and "a" in the word "Kiristana" were inked over.

Date of Attestation,
2nd February, 1917.

}

(Sgd.) ARTHUR W. ALVIS,

Notary Public.

Seal

I, G. A. Jayawardhana, Additional Registrar of Lands of Colombo do hereby certify that the foregoing is a true copy of a Deed of Gift made from the duplicate filed of record in this office and the same is granted on the application of Mr. H. A. Abeywardena.

(Sgd.) G. A. JAYAWARDHANA, 10
Additional Registrar of Lands.

Land Registry,
Colombo.
1st February, 1928.

P 23 E

Deed No. 1023 Attested By

F. J. de Saram, Notary Public.

P 23 E
Deed No. 1023
attested by
F. J. de Saram,
Notary Public
25-11-19

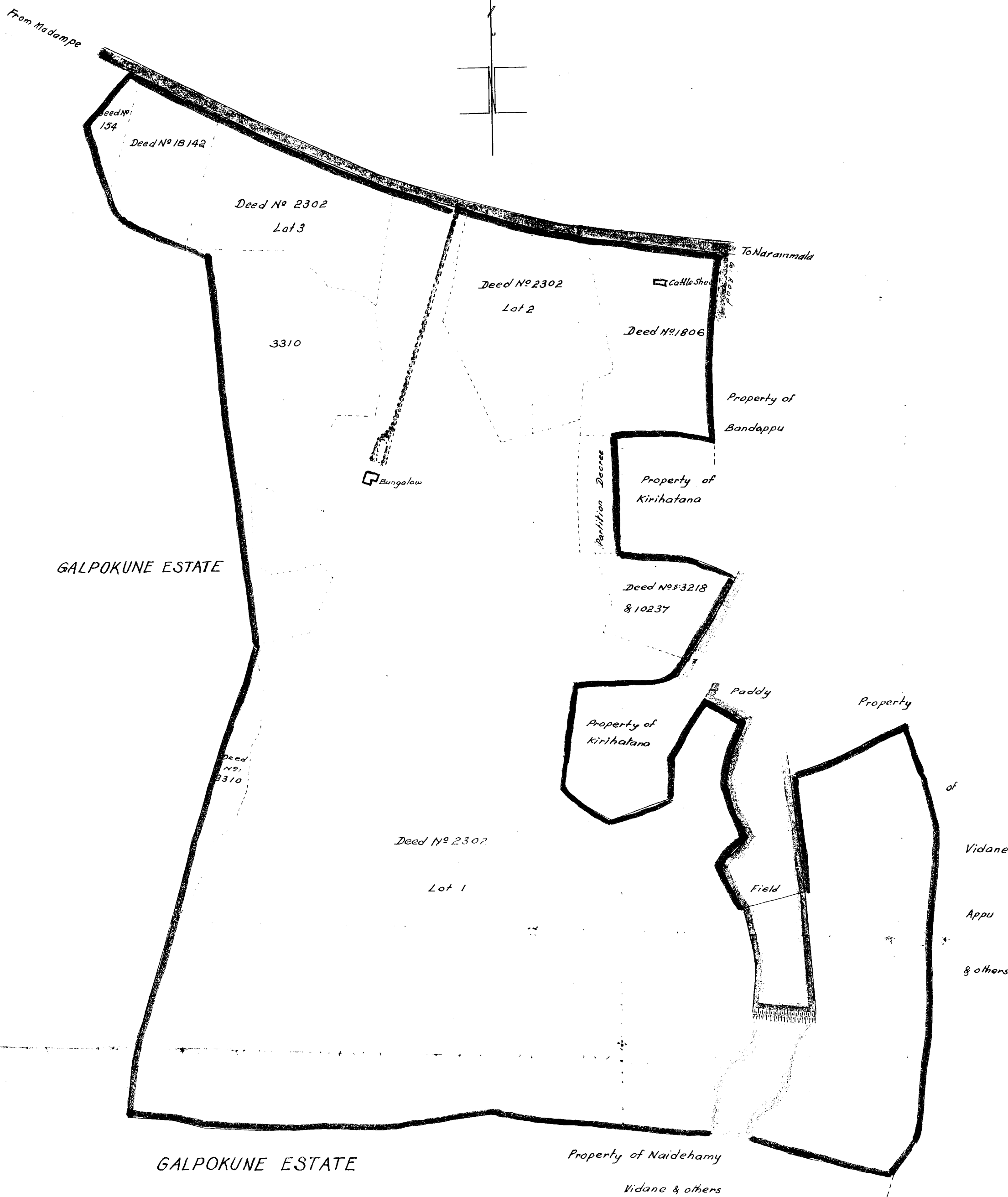
C 316/206.

No. 1023.

THIS INDENTURE MADE THIS Twentyfifth day of November One ²⁰ Thousand Nine Hundred and Nineteen between LINDAMULAGE PAUL CHARLES JOSEPH SEBASTIAN DE SILVA of "Galedon House" Barnes Place, Cinnamon Gardens, in Colombo (hereinafter sometimes called and referred to as the Vendor) of the one part, and TUDUGALLEGE DON RICHARD WIJewardene of "Rickman House" Colpetty in Colombo (hereinafter sometimes called and referred to as the Purchaser) of the other part.

WHEREAS the said LINDAMULAGE PAUL CHARLES JOSEPH SEBASTIAN DE SILVA is under and by virtue of the Deed No. 845 dated the Fourteenth day of August One thousand nine hundred and eighteen and attested by FRED DE SARAM of Colombo Notary Public seised and possessed ³⁰ of or otherwise well and sufficiently entitled to All that and those the Estate plantation and premises now called and known as "UDUBADDAWA" (formerly called Gladyland) situated in the villages Udubaddawa Wilapola and Pallewala in Katugampola Korale of Katugampola Hat Pattu in the District of Kurunegala, North-Western Province and in the Schedule hereto more particularly described.

N^o 4170.



Scale of 4 Chains to an Inch

PLAN

OF

Several contiguous allotments of land now forming one property called and known as

Gladly Land

Situated in the Villages Udobaddawa, Wilapola, and Pollewela in Katugampola Korale of Katugampola Hat Pattu

IN THE DISTRICT OF
KURUNEGALA

NORTH-WESTERN PROVINCE

Bounded:-

- On the North by the High Road from Madampe to Narammala.
- " " East " " Gansabawa Road, the properties of Bandappu, Kirihatana Vidane Appu and others and paddy field.
- On the South by the property of Naidehamy Vidane and Galpokuna Estate of M^{rs} D. R. Wijeyawardana.
- " " West " Galpokuna Estate of M^{rs} D. R. Wijeyawardana

CONTAINING IN EXTENT 111 - 2 - 20 (acres one hundred and eleven, roods two and perches twenty)

Surveyed on the 4th day of August 1918.
by

TRUE COPY

8th May 1965
H. Gunasekera Lane,
Borella, Colombo-8

H. P. Peiris,
Licensed Surveyor
& Leveller.

Sgd: Geo. P. Weeraratna
Licensed Surveyor & Leveller.

AND WHEREAS the said estate plantation and premises are subject to a mortgage executed by the said Lindamulage Paul Charles Joseph Sebastian de Silva in favour of EMMANUEL GEORGE NEGRIS of Colombo to secure payment of the sum of Rupees Thirty Five Thousand and interest thereon created by Bond No. 847 dated the Fourteenth day of August 1918 also attested by the said Fred de Saram Notary Public.

P 23 E
Deed No. 1023
attested by
F. J. de Saram,
Notary Public
25-11-19
—Continued.

AND WHEREAS the said Lindamulage Paul Charles Joseph Sebastian de Silva has agreed with the said TUDUGALLEGE DON RICHARD WIJEWARDENE for the sale and conveyance to him of the said Estate and premises at or for the price or sum of Rupees Ninety Thousand of Lawful money of Ceylon but on the understanding that the said Purchaser should pay to the said vendor only a sum of Rupees Fifty five thousand out of the said purchase money and should take a Conveyance of the said Estate and premises subject to the said mortgage the amount whereof is equivalent to the remainder of the said purchase price to wit :— Rupees Thirty five thousand,

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the said sum of Rupees Fifty Five thousand of lawful money of Ceylon well and truly paid to the said Vendor by the said Purchaser (the receipt whereof the Vendor doth hereby admit and acknowledge) and in further consideration of the covenant and agreement on the part of the said Purchaser hereinafter contained, he the said LINDAMULAGE PAUL CHARLES JOSEPH SEBASTIAN DE SILVA doth hereby grant bargain sell assign convey transfer set over and assure unto the said TUDUGALLEGE DON RICHARD WIJEWARDENE his heirs executors administrators and assigns all that and those the said Estate plantation and premises now called and known as “UDUBADDAWA” (formerly called “Gladyland”) situated at Udubaddawa, Wilapola and Pallewela in Katugampola Korale of Katugampola Hat Pattu in the District of Kurunegala, North-Western Province and in the Schedule hereto more particularly described, together with all buildings, bungalows stores, machinery, fixtures, furniture, tools, implements, cattle, carts and other the dead and livestock thereon or thereto belonging and all the crops and produce thereof and all rights privileges easements servitudes and appurtenances whatsoever to the said Estate and premises belonging or reputed or known as part and parcel thereof and all the estate right title interest property possession claim and demand whatsoever or howsoever of him the said Vendor in, to, out, of, or, upon the said Estate and premises and every part thereof.

TO HAVE and TO HOLD the said Estate and premises hereby conveyed or expressed or intended so to be with all and singular the appurtenances thereunto belonging unto and to the use of the said TUDUGALLEGE DON RICHARD WIJEWARDENE his Heirs Executors Administrators and Assigns absolutely for ever — subject nevertheless to the said mortgage No. 847 of the 14th day of August 1918 and the payment by him or them of the said sum of Rupees Thirty Five thousand due thereunder with interest thereon at nine per cent per annum from the Twenty fifth day of November 1919.

AND the said Vendor doth hereby for himself his heirs executors and administrators covenant with the said Tudugallege Don Richard Wijewardene his heirs executors administrators and assigns that the said estate and premises

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Deed No. 1023
attested by
F. J. de Saram,
Notary Public
25-11-19
—Continued.

(except in respect of the aforesaid mortgage) are free from all encumbrances and that he has full power and lawful and absolute authority to sell and convey the said Estate and premises in manner aforesaid and that he shall and will always warrant and defend the title to the same and every party thereof unto the said Purchaser and his aforewritten against any person whomsoever (save and except upon or by reason of the aforesaid mortgage) And further that he the said Vendor and his aforewritten shall and will from time to time and at all times hereafter at the request cost and expense of the said Purchaser or his aforewritten make do and execute or cause to be made done and executed all such further and other acts deeds conveyances assurances matters and things whatsoever for more perfectly effectually or satisfactorily granting and assuring the said Estate and Premises with their appurtenances unto the Purchaser or his aforewritten as by him them or any of them shall or may be reasonably required and be tendered to be so made done and executed.

AND THIS INDENTURE FURTHER WITNESSETH that the said Tudugallege Don Richard Wijewardene his heirs executors administrators and assigns covenant with the said Lindamulage Paul Charles Joseph Sebastian de Silva and his aforewritten that he shall and will duly pay and satisfy the said principal sum of Rupees Thirty Five Thousand due and owing under and in respect of the said mortgage No. 847 of the 14th day of August 1918 and all interest due and to become due thereon according to the covenants and conditions in the said Bond contained and will keep the said Lindamulage Paul Charles Joseph Sebastian de Silva and his aforewritten indemnified from and against all actions suits claims and demands whatsoever under or on account and in respect of the same or in anywise relating thereto.

IN WITNESS WHEREOF the said parties hereto have to These Presents and to two others of the same tenor and date set their hands at Colombo on this Twentyfifth day of November One Thousand Nine Hundred and Nineteen.

THE SCHEDULE ABOVE REFERRED TO

All that and those the estate plantation now called and known as "UDU-BADDAWA" (formerly called "Gladylana") situated in the Villages Udu-baddawa, Wilapola and Pallewela in Katugampola Korale of Katugampola Hat Pattu in the District of Kurunegala North-Western province comprising the following allotments of land to wit:—

1. All those several contiguous allotments of land called Nedungahamulahena, Hickgahamulahena, Ehetugahamulahena, Kahatagahamulahena, Welipanehamulahena, Nugagahamulahena, Meellagahamulahena, Narangoda-arehenyaya and Bulugahamulahenyaya now forming one property situated in the Villages Wilapola, Pallewala and Udubaddawa aforesaid bounded on the north by the property of Menohamy and others, the property of Don Juan Jayasekere, the cart road to Madampe, the property of Appuhamy and others, and the property of Wannakuwattewaduge Bastian Fernando and others, on the East by the property of Naidehamy Vidane, the property of Appuhamy and others, the property of Podia, the property of Wannakuwattewaduge Bastian Fernando and others, the property of Herathhamy and others and the property of David de Silva Gunasekere and others, on the South by the

property of Appuhamy and others, the property of Podia, and the property of David de Silva Gunasekere and others on the South-east by the property of David de Silva Gunasekere and others, and a road, on the North-west by the property of Menohamy and others, the property of Gunaratane Unnanse and others, and the property of David de Silva Gunasekere and others on the West by the property of David de Silva Gunasekere and others, the property of Gunaratane Unnanse and others, the property of Menohamy and others and Pansalawatte and on the North-West by the property of Gunaratane Unnanse and others, the property of Menohamy and others, the property of Wittoris
 10 Silva and the property of Don Juan Jayasekere containing in extent One hundred and fifteen acres two roods and nineteen perches according to the survey Plan thereof No. 938 dated the 5th and 6th days of February 1894 made by J. Mendis, Registered Surveyor, excluding therefrom a portion in extent eight acres two roods and ten perches conveyed under Deed No. 3310 dated the 2nd day of June 1903 attested by Charles Peiris of Colombo Notary Public.

2. All that allotment of land called Generaliaddehena situated at Wilapola aforesaid bounded on the North by high road, on the East and South by the chena of N. L. Silva and on the West by chenas of Wilton Silva and N. L. Silva containing in extent six acres and nineteen perches according to the
 20 Survey Plan thereof dated the 1st day of April 1897 made by J. A. Daniel, Fiscal Surveyor.

3. All that half part of all those lands called Gedaraliaddehena and Talacolahena situated at Wilpola aforesaid bounded on the North by the high road, on the East by the limit of the Village Pallewela, on the South by the limit of the Village Udubaddawa, and on the West by the limit of the chena of Appuhamy, late Aratchie, and Tikirala containing of about 1,800 coconut plants planting extent.

4. All that portion of land of and from the land called and known as Galpokuna Estate situated in the Village Udubaddawa aforesaid and bounded
 30 on the North-East and South by Gladyland Estate the property of E. L. F. de Soysa and on the West by the property of David de Silva Gunasekere containing in extent eight acres and six perches according to the Survey Plan thereof No. 625 dated the 6th day of May 1903 made by Charles P. de Silva, Licensed Surveyor.

5. All that allotment of land called Galpokuna situated in the Village Udubaddawa aforesaid bounded on the North and West by Galpokuna Estate, the property of David de Silva Gunasekere and on the East and South by Gladyland Estate the property of E. L. F. de Soysa containing in extent two acres and fourteen perches according to the Survey Plan thereof No. 630 dated the
 40 6th day of May 1903 made by the said Chas. P. de Silva.

6. All that allotment of land called Parenpahala Nugagahahena situated at Wilapola aforesaid bounded on the East by Punchihamy's chena, on the South by the limit of the Village Pallewela on the West by the limit of the chena land of Lama Etana and on the North by road containing about three lahas of Kurakkan sowing extent.

P23 E
Deed No. 1023
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F. J. de Saram,
Notary Public
25-11-19
—Continued.

7. All that allotment of land called Kahatagahamulahena situated at Pallewela aforesaid bounded on the North by the chena land of Appuhamy Vedarala, on the East also by the chena land of Appuhamy Vedarala, on the South by field and on the West by land belonging to E. L. F. de Soysa containing in extent about three Kurunies of Kurakkan sowing, or about four acres in extent.

8. One twelfth part of the land called Nadungahamulahena situated at Wilapola aforesaid bounded on the North by the high road, on the East by the land of Nandi Vidane on the South by the land of Kirihatana and on the West by the land of E. L. F. de Soysa containing in extent about three acres. 10

9. All that defined portion of the land called Talagahamulawatte situated at Pallewela aforesaid bounded on the North and West by land belonging to E. L. F. de Soysa on the South by the live fence which separates the land belonging to E. L. F. de Soysa and Kirihatana and on the East by the boundary ditch of the remaining portion of the said land called Talgahamulawatte, containing in extent about two acres: All which said several allotments of land were caused to be surveyed as one property on the 4th day of August 1918 by G. P. Weeraratne, Licensed Surveyor and a Figure of Survey or Plan thereof made by the said Surveyor bearing No. 4170 and according to which Plan the said property is described as being bounded on the North by the high road 20 from Madampe to Naranwala, on the East by Gansabawa Road, the properties of Bandappu, Kirihatana, Vidaneappu and others and paddy field, on the South by the property of Naidehamy Vidane and Galpokuna Estate of D. R. Wijewardene and on the West by Galpokuna Estate of D. R. Wijewardene and contains in extent one hundred and eleven acres two rood and twenty perches.

Witnesses

(Sgd.) HENRY A. DE SILVA

(Sgd.) A. J. C. PEIRIS

(Sgd.) CHAS. DE SILVA

(Sgd.) FRED DE SARAM
Notary Public

(Sgd.) D. R. WIJEWARDENE 30

I, FREDERICK JOHN DE SARAM of Colombo in the Island of Ceylon Notary Public do hereby certify and attest that the foregoing instrument having been duly read over by the within-named Lindamulage Paul Charles Joseph Sebastian de Silva and Tudugallege Don Richard Wijewardene in my presence and in the presence of Henry Aloysius de Silva of Dickman's Road, Havelock Town Bambalapitiya in Colombo and Andrew James Cornelius Peiris of Katukurunda in Moratuwa the subscribing witnesses thereto all of whom are known to me the same was signed by the said Lindamulage Paul Charles Joseph Sebastian de Silva (who signed his name as "Chas. de Silva", and by the said 40 Tudugallege Don Richard Wijewardene (who signed his name as "D. R. Wijewardene") and also by the said witnesses in my presence and in the presence of one another all being present at the same time at Colombo aforesaid on this twenty fifth day of November One thousand nine hundred and nineteen.

I further certify that the Duplicate of this instrument bears eleven stamps of the aggregate value of Rs. 1,439/- and the Original a stamp of one rupee which stamps were supplied by D. L. & F. de Saram of Colombo aforesaid.

P23 E
Deed No. 1023
attested by
F. J. de Saram,
Notary Public
25-11-19
— Continued.

I further certify that before the said instrument was so read over the following alterations were made *viz* : in the Original sheet 1 page 1 line 19 the letters "ly" in the word "particularly" were typed on erasure and in sheet 2 page 2 line 28 the figure "8" was inked over and in page 4 line 4 the word "East" was typed on erasure and in the Duplicate sheet 1 Page 4 line 1 the word "discharge" was deleted and "satisfy" substituted. I also certify that out of the
10 sum of Rupees fiftyfive thousand—part consideration within-named—a sum of Rupees fifty thousand was paid this day in my presence by a cheque drawn by the purchaser on the Bank of Madras Colombo in favour of the Vendor and the Vendor acknowledged in my presence the prior receipt of a sum of Rupees five thousand.

Date of attestation }
25th November 1919 }

(Seal)

Which I Attest,

(Sgd.) FRED. DE SARAM
Notary Public

20

P 22

Statement of H. A. Abeywardene, Proctor S.C.

P 22

	A	R	P
Galpokuna Group —	183	2	1

P 22
Statement of
H. A. Abeywar-
dena,
Proctor S.C.,
15-1-38

In the plan dated 5th October 1936 for 183 acres 2 roods and 01 perch made by Edwin O. Pieris, Licensed Surveyor Lots in extent 28 acres 15 perches ; 49 acres 2 roods, 10 perches ; 31 acres 1 rood 20 perches ; 1 acre 2 roods 36 perches and 1 acre 2 roods 10 perches of the aggregate extent of 112 acres 1 rood
30 and 11 perches correspond to the land depicted in Plan No. 4170 dated 4th August 1918 made by G. E. P. Weeraratne, Surveyor which is of the extent of 111 acres 2 roods and 20 perches. The difference of 2 roods and 31 perches appears to be the addition of the small strip on the North-Western end purported to have been purchased under Deed No. 7362 dated 25th August 1919 by Mr. D. R. Wijewardene.

The extent of 111 acres 2 roods and 20 perches is owned by Mr. D. R. Wijewardene under deed No. 1023 dated 25th November 1919 attested by Fred de Saram, Notary Public.

P 22
Statement of
H. A. Abeywardena,
Proctor S.C.,
15-1-38
—Continued.

The block in extent 67 acres 1 rood and 23 perches in the plan made by Mr. Pieris is comprised of T.P. 391653 in extent 29 acres 1 rood and 24 perches, T.P. 401519 in extent 3 roods and 16 perches and a portion in extent 37 acres and 23 perches out of T.P. 276999 which is in extent 137 acres and 28 perches.

The land in extent 137 acres and 28 perches was the property of Mrs. Helena Wijewardene under Crown Grant dated 6th June 1911.

By Deed No. 5754 dated 2nd February 1917 attested by Arthur Alvis Notary Public the said Mrs. Helena Wijewardene gifted the said land with other lands to the said Mr. D. R. Wijewardene.

The title to the entirety of the land depicted in Plan dated 5th October 1936 in favour of Mr. D. R. Wijewardene is based upon the following deeds and documents to wit :—

1. Deed No. 7362 dated 25th August 1919 attested by L. H. Pietersz N.P.
2. Deed No. 1023 dated 25th November 1919 attested by Fred de Saram Notary Public.
3. Crown Grant dated 22nd July 1928, T.P. 391653.
4. Crown Grant dated 13th January 1931 T.P. 412197
5. Crown Grant dated 21st February 1928 T.P. 388674
6. Crown Grant dated 21st February 1930 T.P. 401519
7. Deed No. 5754 dated 2nd February 1917 attested by Arthur Alvis N.P.

I notice that Mr. Wijewardene is entitled only to 1/2 of 1 acre 2 roods and 9 perches under Crown Grant dated 13th January 1931—T.P. 412197.

For the purpose of treating the entirety of Galpokuna Group in extent 183 acres 2 roods and 01 perch in Plan made by Mr. Pieris as a distinct entity and for the purpose of having all the deeds relating to the title thereto in one Volume certified copies of Deed No. 5754 and Crown Grant dated 6th June 1911 — T.P. 27699 are required.

(Sgd.) Illegibly.
Proctor.

Colombo.
15th January 1938.

CROP DISPOSAL BOOK—GALPOKUNA 1947/48

Acreage & Census on 1st December 1947

D 35
Crop Disposal
Book Galpokuna,
1947/48.

Fields Nos.	Full Bearing	Partial Bearing	Dud Trees	Flower- ing Trees	Young Plants	Vacan- cies	Total No. of Trees	Acreage		
								Acres	Roods	Perches
Galpokuna No. 1	2683	779	50	430	528	200	4670	74	1	03
2	2000	387	28	166	337	215	3133	45	2	28
3	1928	917	27	361	630	209	4072	56	1	12
4	2280	923	27	305	442	341	4318	67	2	26
5	1921	655	29	226	505	270	3606	52	2	00
6	1275	273	38	125	299	265	2275	28	2	14
7	1409	278	17	87	216	97	2104	26	0	26
8	535	365	5	250	266	32	1453	20	1	24
9	1500	204	20	68	136	178	2106	30	0	30
10	1855	461	30	250	437	319	3352	42	3	10
11	762	821	76	765	1383	267	4074	53	1	33
Total	18148	6063	347	3033	5179	2393	35163	498	0	6
Udubaddawa No. 1	1284	144	40	40	162		1670	28	0	15
2	2339	320	34	104	412	82	3291	51	3	12
3	1238	267	19	81	236	16	1857	31	1	20
Total	4861	731	93	225	810	98	6818	111	1	07
G. Total	23009	6794	440	3258	5989	2491	41981	609	1	13
Paddy fields								1	2	10
Buildings								2	0	01
Tanks								1	1	18
Rocks								4	0	11
Total Acres								618	1	13

GALPOKUNA ESTATE

3rd Crop

Picked during September, 1948

Season 1948/49

Field No.	Trees in Bearing	No. of Nuts Harvested this Season			Average Nuts this Season		No. of Nuts Harvested Last Season			Average Nuts Last Season		Nuts to Kiln	Rejections		Gratis	Sales	Nurseries	Total No. of Nuts	COPRA						Total		Nuts per Candy	Percentage		Despatched		Date			
		This Crop	Pre-viously	To Date	Per Tree	Per Acre	This Crop Last Year	Pre-viously Last Year	Total to Date Last Year	Per Tree	Per Acre		No. of Nuts	Percentage					No. 1		No. 2		No. 3		Cds.	Lbs.		No. 1	Other Grades	In-voice No.	Date	Ploughed	Man-ured		
																			Cds.	Lbs.	Cds.	Lbs.	Cds.	Lbs.											
G.P. 1	3462	34464	80908	115372	33.33	1559	20887	40952	61839	17.93	837	34124	340					34464																	
2	2387	25209	60401	85610	35.86	1882	17178	41943	59121	25.73	1299	24952	257					25209																	
3	2845	29020	60123	89143	31.33	1592	18804	36307	55111	20.80	984	28722	298					29020	25	00				25	00	1345						19.10.48			
4	3203	33395	66516	99911	31.19	1480	20599	46567	67166	20.97	995	33059	336					33395																	
5	2576	23811	52000	75811	29.43	1444	18522	40000	58522	22.46	1115	23569	242					23811																	
6	1548	15650	35234	50884	32.87	1785	10654	25364	36018	22.56	1263	15388	262					15650	55	00				55	00	1425						12	29.10.48		
7	1687	18640	39550	58190	34.49	2237	12432	27243	39675	22.54	1526	18439	201					18640																	
8	900	8100	16214	24314	27.02	1216	4193	8585	12778	16.85	638	8005	95					8100																	
9	1704	22162	48565	70727	41.51	2357	13410	32918	46328	26.79	1544	21927	235					22162	55	00				55	00	1361							13	5.11.48	
10	2316	27762	58164	85926	37.10	1998	14091	35307	49398	20.92	1149	26123	281	128	1230			27762																	
11	1583	13810	24965	38775	24.49	732	6336	13710	22046	16.58	416	13660	150					13810																	
U.B. 1	1428	14607	35810	50417	35.30	1822	9223	21412	30635	21.74	1094	14505	102					14607	43	252	7	28	4	280	55	00	1461						14	15.11.48	
2	2659	30810	68382	99192	37.30	1908	20270	45426	65696	25.89	1263	28765	226	160	1659			30810																	
3	1505	16755	37056	53811	35.75	1736	11419	25573	36992	24.33	1193	16593	162					16755	29	289				29	289	1381							15	29.11.48	
Total	29803	314195	683888	998083	33.49	1638	198018	443307	641325	21.96	1053	307831	3187	1.31	288	2839		314195	207	541	7	28	4	280	219	289	1402	94.74	5.26						
Pre-viously		683888		683888			443307		443307	15.18	728	667767	9937	1.45	542	5642		683888	468	472	46	183	9	223	524	318	1273	89.37	10.63						
Total to date		998083		998083			641325		641325			975598	13124	1.32	830	8531		998083	676	453	53	211	13	503	744	47	1311	90.96	9.04						

GALPOKUNA ESTATE

5th Crop

Picking started on 3rd January, 1949

Picking ended on 17th January, 1949

Season 1948/49

Field No.	Trees in Bearing	No. of Nuts Harvested this Season			Average Nuts this Season		No. of Nuts Harvested Last Season			Average Nuts Last Season		Nuts to Kiln	Rejections		Gratis	Sales	Nurseries	Total No. of Nuts	COPRA						Total		Nuts per Candy	Percentage		Despatched		Date				
		This Crop	Previously	To Date	Per Tree	Per Acre	This Crop Last Season	Previously Last Season	Total to Date Last Season	Per Tree	Per Acre		No. of Nuts	Percentage					No. 1		No. 2		No. 3		Cds.	Lbs.		No. 1	Other Grades	Invoice No.	Date	Ploughed	Manured			
																			Cds.	Lbs.	Cds.	Lbs.	Cds.	Lbs.												
G.P. 1	3462	10530	140300	150830	43.56	2038	20024	79531	99555	28.75	1345	10460	70					15030																		
2	2387	7040	101832	108872	45.70	2366	14950	74643	89593	37.53	1966	6989	51					7040																		
3	2845	9900	108041	117941	41.45	2106	12788	71029	83817	29.46	1496	9797	103					9900	33	280				33	280	1335					19	18.2.49				
4	3203	10992	120675	131667	41.04	1936	15610	88032	103642	32.35	1533	10897	115					10992																		
5	2576	8526	92192	100717	39.10	1936	13157	74477	87634	34.02	1670	8425	101					8526																		
6	1548	4550	59054	63604	41.09	2271	9507	46708	56215	36.31	1972	4455	95					4550																		
7	1687	5760	68430	74190	43.98	2853	10300	53225	63525	37.65	2443	5658	102					5760																		
8	900	2170	28064	30234	33.59	1511	3900	16758	20658	22.95	1033	2126	44					2170																		
9	1704	6110	81877	87987	51.63	2933	12502	62638	75140	44.10	2505	6045	65					6110																		
10	2316	7566	99291	106857	46.14	2485	11746	65371	77117	33.30	1793	5984	146	160	1276			7566																		
11	1583	3400	45207	48607	30.70	917	4660	28229	32389	20.77	629	3350	50					3400																		
U.B. 1	1428	4830	61025	65855	46.12	2351	12178	39749	51927	36.36	1855	4770	60					4830	32	470	2	106	1	117	36	133	1351					20	28.2.49			
2	2659	10371	119345	129716	48.78	2494	21400	84944	106344	40.00	2044	8860	57	160	1294			10371																		
3	1505	5940	64904	70844	47.07	2235	11060	45374	56434	37.50	1821	5908	32					5940																		
Total	29803	97685	1190236	1287921	43.21	2114	173782	830708	1004490	33.70	1649	93704	1091	320	2570			97685	66	190	2	106	1	117	69	413	1351	95.13	4.87							
Pre-viously		1190236					830708					1159971	15644	1.32	1144	114777	2000	1190236	784	34	56	445	18	19	858	498	1350	91.29	8.71							
Total to date		1287921		1287921			1004490		1004490			1253675	16735	1.30	1464	14047	2000	1287921	850	224	58	551	19	136	928	351	1350	91.58	8.42							

GALPOKUNA ESTATE

6th Crop

Picking started on 2nd March, 1949

Picking ended 19th March, 1949

Season 1948/49

D85
Crop Disposal
Book Galpokuna
1947/48.
—Continued.

Field No.	Trees in Bearing	No. of Nuts Harvested this Season			Average Nuts this Season		No. of Nuts Harvested Last Season			Average Nuts Last Season		Nuts to Kiln	Rejections		Gratis	Sales	Nurseries	Total No. of Nuts	COPRA						Nuts per Candy	Percentage		Despatched		Date							
		This Crop	Pre-viously	To Date	Per Tree	Per Acre	This Crop Last Season	Pre-viously Last Season	Total to Date Last Season	Per Tree	Per Acre		No. of Nuts	Percen-tage					No. 1		No. 2		No. 3			Total		No. 1	Other Grades	In-voice No.	Date	Plou-ghed	Manu-red				
																			Cds.	Lbs.	Cds.	Lbs.	Cds.	Lbs.		Cds.	Lbs.										
G.P. 1	3462	7010	150830	157840	45.58	2133	25318	99555	124873	36.06	1687	6976	34					7010																			
2	2387	5560	18872	114432	48.03	2488	24258	89593	113851	47.99	2505	5533	27					5560																			
3	2845	7825	117941	125766	44.20	2246	22048	88817	105865	37.21	1889	7745	80					7825																			
4	3203	8668	131667	140335	43.75	2064	26264	103642	129906	40.55	1919	8583	85					8668																			
5	2576	7398	100717	108115	41.97	2077	20698	87634	108332	42.04	2068	7323	75					7398																			
6	1548	4940	63604	68544	44.28	2444	14467	56215	70682	45.65	2488	4887	53					4940																			
7	1687	4946	74190	79136	46.91	3043	17460	63525	80985	48.00	3114	4913	33					4946																			
8	900	1790	30234	32024	35.58	1600	7208	20658	27866	30.96	1393	1770	20					1790																			
9	1704	6488	87987	94475	55.44	3149	19652	75140	94792	55.63	3160	6387	101					6488	46	4	416	1	317	52	173							21	8.4.49				
10	2316	9450	106857	116307	50.22	2705	20585	77117	97702	42.19	2233	71800	86		240	2024		9450																			
11	1533	3914	48607	52521	33.17	991	7726	32889	40615	25.65	774	3875	39					3914																			
U.B. 1	1428	3660	65855	69515	48.68	2482	14350	51927	66277	46.41	2367	3636	24					3660																			
2	2659	5855	129716	135571	50.98	2607	20532	106344	126876	47.72	2439	4650	73		120	1012		5855																			
3	1505	3444	70844	74288	49.36	2396	10260	56434	66694	44.32	2152	3346	98					3444	7	312				7	312									22	23.4.49		
Total	29803	80948	1287921	1368869	45.93	2247	250826	1004490	1255316	42.12	2061	76124	828	1.02	360	3036		8948	53	312	4	416	1	317	59	485	1281	89.46	10.54								
Pre-viously												1253675	16735	1.30	1464	14047	2000	1287921	850	224	58	551	19	136	928	351	1350	91.58	8.42								
Total to date												133099	17563	1.28	1824	17083	2000	1368869	903	536	63	407	20	453	988	276	1341	91.48	8.55								

GALPOKUNA ESTATE

2nd Crop

Picking commenced on 1st July, 1949

Picking ended on 25th July, 1949

Season 1949/50

D35
Crop Disposal
Book Galpokuna
1947/48
—Continued.

Field No.	Trees in Bearing	No. of Nuts Harvested this Season			Average Nuts this Season		No. of Nuts Harvested Last Season			Average Nuts Last Season		Nuts to Kiln	Rejections		Gratias	Sales	Nurseries	Total No. of Nuts	COPRA						Total		Nuts per Candy	Percentage		Despatched		Ploughed	Manured					
		This Crop	Previously	To Date	Per Tree	Per Acre	This Crop	Previously	To Date	Per Tree	Per Acre		No. of Nuts	Percentage					No. 1		No. 2		No. 3		Cds.	Lbs.		No. 1	Other Grades	Invoice No.	Date							
																			Cds.	Lbs.	Cds.	Lbs.	Cds.	Lbs.														
G.P. 1	3462	30760	34610	65370	18.89	884	32728	48180	80908	23.37	1093	30206	554					30760																				
2	2387	22080	22776	44856	18.49	985	26706	33695	60401	25.31	1327	21181	949					22080																				
3	2845	24640	25140	49760	17.49	888	27672	32451	60123	21.13	1073	23742	898					24640	31	224	2			33	224	1350			6	15/8								
4	3203	26200	26940	53140	16.59	787	31395	35121	66516	20.76	985	24910	1290					26200																				
5	2576	23137	24850	47987	18.63	914	23812	28188	52000	20.18	1020	22416	721					23137																				
6	1548	14000	14830	28830	18.62	1011	16010	19224	35234	22.76	1236	13830	170					14000	41					41	000	1250			7	26/8								
7	1687	16690	14646	31336	18.57	1205	17892	21658	39550	23.44	1521	16576	114					16690																				
8	900	6140	5916	12056	13.39	603	7293	8921	16214	18.01	810	6055	85					6140																				
9	1704	18912	22098	41010	24.07	1367	21110	27455	48565	28.50	1619	18209	703					18912																				
10	2316	23792	23224	47016	20.30	1093	24460	33704	58164	25.11	1353	21375	881		644	892		23792	46		4			50	00	1290			8	6/9								
11	1583	14850	11868	26718	16.87	504	11165	13800	24965	15.77	469	14271	579					14850																				
													859*																									
U.B. 1	1428	14765	15150	29915	20.95	1068	16975	18835	35810	25.08	1279	13526	380					14765	36	224	7			43	224	1280			9	12/9								
2	2659	25610	22692	48302	18.16	928	31065	37317	68382	25.71	1314	23725	605		352	928		25610																				
3	1505	15340	14812	30152	20.03	973	16520	20536	37056	24.62	1195	15187	153					15340	26	495	2	471	3	224	33	70	1477			10	19/9							
Total	29803	276916	279532	556448	18.66	914	304803	379085	683888	22.95	1122	265159	8941		3.22	996	1820	276916	181	383	15	471	3	224	200	518	1319	90.00	9.60									
Pre-viously												273676	2719		1.00	360	2777	279532	190	264	21	426	4	276	216	406	1263	87.85	12.12									
Total to date												538835	11660		2.10	1356	4597	556448	372	87	37	337	7	500	417	364	1290	89.11	10.89									

*Lost

GALPOKUNA ESTATE

D85
Crop Disposal
Book Galpokuna
1947/48.
—Continued.

3rd Crop

Picking commenced on 2nd September, 1949

Picking ended on 27th September, 1949

Season 1949/50

Field No.	Trees in Bearing	No. of Nuts Harvested this Season			Average Nuts this Season		No. of Nuts Harvested Last Season			Average Nuts Last Season		Nuts to Kiln	Rejections		Gratis	Sales	Nur-series	Total No. of Nuts	COPRA						Total		Nuts per Candy	Percentage		Despatched		
		This Crop	Previ-ously	To Date	Per Tree	Per Acre	This Crop	Previ-ously	To Date	Per Tree	Per Acre		No. of Nuts	Percen-tage					No. 1		No. 2		No. 3		Cds.	Lbs.		No. 1	Other Grades	In-voice No.	Date	
																			Cds.	Lbs.	Cds.	Lbs.	Cds.	Lbs.								
G.P. 1	3462	200 26889	65370	200 92259	26.66	1247	34464	8098	115372	33.33	1559	26964	125					27089														
2	2387	91 18760	44856	91 63616	26.35	1410	25209	64401	85610	35.86	1882	18811	40					18851														
3	2845	21500	49760	71260	25.05	1272	29020	60123	89143	31.33	1592	20700	800					21500	50	00				50	00	1282			11	14/10		
4	3203	24280	53140	77420	24.17	1147	33395	66516	99911	31.19	1480	23364	960					24280														
5	2576	21300	47987	69287	26.90	1320	23811	52000	758111	29.43	1444	20780	520					21300														
6	1548	12400	28830	41230	26.63	1446	15650	35234	50884	32.87	1785	12307	93					12400														
7	1687	100 13140	31366	100 44476	26.36	1710	18460	39550	58190	34.49	2237	13143	97					13240	34	00				34	00	1175			12	29/10		
8	900	27 49100	12056	27 16956	18.83	848	8100	16214	24314	27.02	1216	4860	67					1427														
9	1704	210 15000	41010	210 56010	32.87	1867	22162	48545	70727	41.51	2357	15160	50					15210														
10	2316	150 18200	47016	158 65216	28.16	1516	27762	58164	85926	37.10	1998	17060	66	5454	778			18355														
11	1583	221 9900	26718	221 36618	23.12	691	13810	24965	38775	24.49	732	10090	31					10121	32	448	10	00	2	112	45	00	1340			13	5/11	
U.B. 1	1428	8105	29915	38020	26.62	1337	14607	35810	50417	35.30	1800	7996	109					8105														
2	2659	15232	48302	53634	23.89	1229	308.10	68382	99192	37.30	1908	13283	434	590	985			15232														
3	1505	13520	30152	43672	29.01	1409	167555	37056	53811	35.75	1736	13267	253					13520	39	177				39	177	1359			14	15/11		
Total	29803	1007 223126	556448	1007 770574	26.15	1280	314195	683888	998083	33.49	1638	217785	3601	7.6	984	1763		224133	156	65	10	00	2	112	168	177	1294	92.75	7.25			
Pre-viously												538835	11660	2.1	1356	4597		556448	372	87	37	337	7	500	417	364	1290	89.11	10.89			
Total to date												756620	15261	1.96	2340	6360		170581	528	152	47	337	10	52	585	541	1291	9.15	9.85			

GALPOKUNA ESTATE

4th Crop

Picking Commenced on 3rd November, 1949

Picking ended 30th November, 1949

Season 1949/50

D85
Crop Disposal
Book Galpokuna
1947/48.
—Continued.

Field No.	Trees in Bearing	No. of Nuts Harvested this Season			Average Nuts this Season		No. of Nuts Harvested Last Season			Average Nuts Last Season		Nuts to Kiln	Rejections		Gratis	Sales	Sold to Mills	Total No. of Nuts	COPRA CURED						Nuts per Candy	Percentage		Despatched									
		This Crop	Pre-viously	Total To Date	Per Tree	Per Acre	This Crop	Pre-viously	To Date	Per Tree	Per Acre		No. of Nuts	Percentage					No. 1		No. 2		No. 3			Total		No. 1	Other Grades	In-voice No.	Date						
																			Cds.	Lbs.	Cds.	Lbs.	Cds.	Lbs.		Cds.	Lbs.										
G.P. 1	3462	23223	92459	115682	33·37	1561	24928	115372	140800	40·52	1896	22926	297				23223																				
2	2387	15852	63707	79559	32·99	1758	16222	85610	101832	42·66	2238	15584	628				15852																				
3	2845	12478	71260	83738	29·43	1493	18898	89143	108041	37·57	1929	12281	197				12478	50	00					50	00	1270			15	15/12							
4	3203	17982	77420	95402	29·78	1411	20764	99911	126675	37·61	1788	17884	98				17982																				
5	2576	18915	69287	88202	34·24	1680	16380	75811	92191	35·78	1756	18671	244				18915																				
6	1548	7955	41230	49185	31·77	1725	8170	50884	59054	71·14	2072	7854	101				7955																				
7	1687	11870	44576	56446	33·40	2166	10240	58190	68430	10·56	2632	11820	50				11870	29	448	1	112			31	00	1190			16	29/12							
8	900	3865	16983	20848	23·12	1037	3750	24314	28064	31·18	1403	134	112			8619	3865																				
9	1704	12013	56220	68233	39·92	2267	11150	70727	81877	48·05	2729	319	249			1145	12013																				
10	2316	15584	65374	80958	34·89	1878	13365	85926	99291	42·87	2301	8931	412	879	907	4465	15584																				
11	1583	5880	36839	42719	26·83	801	6432	38775	45207	28·56	853	4449	219			1112	5880																				
U.B. 1	1428	8622	38000	46642	32·66	1665	10608	50417	61025	42·73	2179	8554	68				8622																				
		208		284																																	
2	2659	15993	63534	79527	29·90	1528	20153	99192	119345	44·88	2298	14976	107	423	772		16277	26	336	9	14	3	448	39	238	1443			17	9.1.50							
3	1505	12954	43672	56626	37·62	1827	11093	53811	64904	43·19	2096	12783	171				12954																				
		284		284																																	
Total	29803	183186	780581	963767	32·30	1581	192153	998083	1190226	39·94	1954	157266	2593	1·42	1301	1679	20631	183470	106	224	10	126	3	448	120	238	1305	88·36		11·54							
		183470		964051																																	
Pre-viously												756620	15201	1·96	2046	6360		780581	528	152	47	337	10	52	585	541	1291	91·15		9·85							
Total to date												913886	17854	1·85	1641	8039	20631	964051	634	376	57	463	13	500	706	219	1295	89·85		10·15							

GALPOKUNA ESTATE

D85
Crop Disposal
Book Galpokuna
1947/48
—Continued.

5th Crop

Picking commenced on 3rd January, 1950

Picking ended 30th January, 1950

Season 1949/50

Field No.	Trees in Bearing	No. of Nuts Harvested this Season			Average Nuts this Season		No. of Nuts Harvested Last Season			Average Nuts Last Season		Nuts to Kiln	Rejections		Gratis	Sales	Sold to Mills	Total	COPRA CURED						Total		Nuts per Candy	Percentage		Despatched				
		This Crop	Previ-ously	To Date	Per Tree	Per Acre	This Crop	Previ-ously	To Date	Per Tree	Per Acre		No. of Nuts	Percen-tage					Grade 1		Grade 2		Grade 3		Cds.	Lbs.		No. 1 Grade	Other Grades	In-voice No.	Date			
																			Cds.	Lbs.	Cds.	Lbs.	Cds.	Lbs.										
G.P. 1	3462	18576	115682	129258	37.29	1744	10530	140300	150830	43.56	2038	13045	231		*300			13575																
2	2387	10940	79559	90499	27.57	1998	7040	101832	108872	45.70	2366	10820	120				10940																	
3	2945	10875	83738	94613	33.25	1685	9900	108041	117941	41.45	2106	10745	130				10875	43	00	3	00	1	00	47	00	1290			18	16.2.50				
4	3203	13287	95402	108689	33.93	1606	10992	120675	131667	41.04	1936	13102	185				13287																	
5	2576	12894	88202	101096	39.24	1925	8526	92191	100717	39.10	1936	12726	168				12894																	
6	1548	6472	49185	55657	38.95	1952	4550	59054	63604	41.09	2271	6325	147				6472																	
7	1687	8007	56446	64453	38.15	2473	5760	68430	74190	43.98	2853	7925	82				8007																	
8	900	3120	20848	23968	26.56	1189	2170	28064	30234	33.59	1511	3083	37				3120																	
9	1704	8800	68233	77033	45.08	2560	6110	81877	87987	51.63	2933	8736	64				8800	40	00					40	00	1235			19	28.2.50				
10	2316	10316	80958	91274	39.34	2117	7566	99291	106857	46.14	2485	8971	117		452	776	10316																	
11	1583	5232	42719	47951	30.14	899	3400	45207	48607	30.70	917	5169	63				5232																	
U.B. 1	1428	5750	46642	52392	36.69	1870	4830	61025	65855	46.12	2351	5666	84				5750																	
2	2659	9294	79811	89105	33.39	1706	10371	119345	129716	48.78	2494	7801	261		464	768	9294																	
3	1505	6874	56626	63500	42.19	2048	5940	64904	70844	47.07	2285	6759	115				6874	4	400	7	67	2	433	14	340	1260			20	11.3.50				
Total	29803	125437	964051	1089488	36.51	1786	97685	1190236	1287921	43.21	2114	120873	1804	1.44	*300 916	1544	125437	87	400	10	67	3	433	101	340	1189	86.34	13.66						
Pre-viously		964051					1190236					918886	17854	1.85	3641	8089	20631	964051	634	376	57	463	13	500	706	219	1295	89.85	10.15					
Total to date		1089488		1089488			1287921		1287921			1034759	19658	1.80	4857	9583	20631	1089488	722	216	69	530	17	373	807	559	1280	80.40	18.60					

* Sent to Colombo.

3rd Crop

GALPOKUNA ESTATE

Season 1950/51

Picking commenced on 1st September, 1950

Picking ended on 28th September, 1950

D85
Crop Disposal
Book Galpokuna
1947/48.
—Continued.

Field No.	Trees in Bearing	No. of Nuts Harvested this Season			Average Nuts this Season		No. of Nuts Harvested Last Season			Average Nuts Last Season		Nuts to Kiln	Rejections		Sales	Gratis	Total No. of Nuts	COPRA CURED AND DESPATCHED						Nuts per Candy	Percentage		Despatched					
		This Crop	Pre-viously	Total To Date	Per Tree	Per Acre	This Crop	Pre-viously	To Date	Per Tree	Per Acre		Nuts	Percentage				No. 1 Grade		No. 2 Grade		No. 3 Grade			Total		No. 1 Grade	Other Grades	In-voice No.	Date		
																		Cds.	Lbs.	Cds.	Lbs.	Cds.	Lbs.		Cds.	Lbs.					No. 1 Grade	No. 2 Grade
G.P. 1	8462	41252	40446	81698	23.59	1104	27089	30760	57849	26.66	1247	40669	583			41252																
2	2387	25900	29084	54984	23.01	1207	18851	22080	40931	26.35	1410	25655	245			25900																
3	2845	34510	34662	69172	24.31	1224	21500	24640	46140	25.05	1272	34194	316			34510	47	336	2	224			50	00	1485			13	17.10.50			
4	3203	39540	35190	74730	23.33	1099	24280	26200	50480	24.17	1147	38992	548			39540																
5	2576	34754	31195	65949	25.60	1256	21300	23137	44437	26.90	1320	34264	490			34754																
6	1548	18626	20189	38815	25.07	1361	12400	14000	26400	26.63	1446	18397	229			18626																
7	1687	23123	15345	38468	22.81	1479	13240	16690	29930	26.36	1710	23009	114			23123	44	336	4	112	1	112	50	00	1473			14	31.10.50			
8	900	8870	7647	16517	18.36	806	4927	6140	11067	18.83	848	8764	106			8870																
9	1704	21353	20467	41820	24.54	1394	15210	18912	34122	32.87	1867	21215	138			21353	45	224	2	448	1	448	50	00	1355			15	9.11.50			
10	2316	26030	27124	53154	22.95	1235	18358	23792	42150	28.16	1516	24385	227	828	590	26030																
11	1583	16664	20678	37342	23.59	698	10121	14850	24971	23.12	691	16378	286			16664	45	336	3	00	1	224	50	00	1338			16	17.11.50			
U.B. 1	1428	16800	15962	32762	22.94	1170	8105	14765	22870	26.62	1357	16562	238			16800																
2	2659	31190	29567	60757	22.85	1168	15232	25610	40842	23.89	1221	28736	566	694	700	31190																
3	1505	18975	16336	35311	23.45	1148	13520	15340	28860	29.01	1409	18657	318			18975	45	102	3	476	1	364	50	382	1326			17	27.11.50			
Total	29803	357587	343842	701429	23.54	1152	224133	276916	501049	26.15	1280	349877	4404	1522	1784	357587	228	214	16	140	6	28	250	382	1395	91.10	8.90					
Pre-viously												334855	5985	1.74	1362	1640	343842	226	15	22	448	6	168	255	71	1818	88.59	11.41				
Total to date												684732	10889	1.48	2884	3424	701429	454	229	39	28	12	196	505	453	1823	88.74	11.26				

GALPOKUNA ESTATE

4th Crop

Picking commenced on 3rd November, 1950

Season 1950/51

Picking ended on 30th November, 1950

D35
Crop Disposal
Book Galpokuna
1947/48.
--Continued.

Field No.	Trees in Bearing	No. of Nuts Harvested this Season			Average Nuts this Season		No. of Nuts Harvested Last Season			Average Nuts Last Season		Nuts to Kiln	Rejections		Gratis	Sales	Total Nuts	Copra Cured and Despatched						Total Cwt. Lbs.	Nuts per Candy	Percentage		Despatched								
		This Crop	Previously	Total To Date	Per Tree	Per Acre	This Crop	Pre-viously	To Date	Per Tree	Per Acre		No. of Nuts	Percentage				No. 1 Grade Cwt. Lbs.	No. 2 Grade Cwt. Lbs.	No. 3 Grade Cwt. Lbs.	No. 1 Grade	No. 2 Grade	No. 3 Grade			Other Grades	Invoice No.	Date								
																													No. 1 Grade Cwt. Lbs.	No. 2 Grade Cwt. Lbs.	No. 3 Grade Cwt. Lbs.					
G.P. 1	3462	23606	81698	105304	30.41	1413	23223	57849	81072	23.37	1092	23217	389			23606																				
2	2387	17425	54984	72359	30.81	1589	15852	40981	56783	23.45	1258	17026	99		300	17425																				
3	2845	20540	69172	89712	31.53	1587	12478	46140	58618	20.60	1045	20202	338			20540	44	112	3	00			47	112	1340				18	15.12.50						
4	3203	28580	74730	103310	32.25	1519	17982	50480	68462	21.37	1012	28412	168			28580																				
5	2576	21320	65949	87269	33.88	1662	18915	44437	68352	24.59	1207	20942	378			21320																				
6	1548	10890	38815	49705	32.10	1743	7955	26400	34355	22.19	1255	10600	290			10890																				
7	1687	13080	38468	51548	30.56	1982	11870	29980	41800	24.72	1663	12932	148			13080	45	00					45	00	1210				19	3.1.50						
8	900	4372	16517	20889	23.22	1019	3865	11067	14932	16.55	741	4349	23			4372																				
9	1704	11844	41820	53664	31.49	1789	12013	34122	46135	26.86	1530	10730	114		*1000	11844																				
10	2316	14725	53154	67879	29.31	1577	15584	42150	57734	24.86	1338	12503	38		*1000 456	14725																				
11	1583	8320	37342	45662	29.42	853	5880	24971	30851	19.34	577	8243	77			8320	45	224	3	224	1	112	50	00	1380				20	12.1.50						
U.B. 1	1428	10145	32762	42907	30.04	1582	8622	22870	31492	22.05	1124	10107	38			10145																				
2	2659	18318	60757	79075	29.74	1520	16277	40842	57119	21.37	1092	17089	69		472	18318																				
3	1505	11168	35311	46479	30.87	1508	12954	28860	41814	27.78	1349	10959	209		*2000	11168	1	532	2	504	1	112	6	28	1398				21	23.2.50						
Total	29803	214338	701429	915762	30.73	1504	183470	501049	684519	22.93	1122	207311	2378	1.11	1228																					
Pre-viously												684732	10389	1.48	3424	2884	701429	454	229	39	28	12	196	505	453	1323	88.74	11.26								
Total to date												892043	12767	1.39	2000 4625	4800	915762	590	537	47	756	14	420	654	38	1364	90.35	9.65								

*Nursery

GALPOKUNA ESTATE

5th Crop

Picking commenced on 12th January, 1951

Picking ended on 10th February, 1951

Season 1950/51

Field No.	Trees in Bearing	No. of Nuts Harvested this Season			Average No. of Nuts this Season		No. of Nuts Harvested Last Season			Average Nuts Last Season		Nuts to Kiln	Rejections		Gratis	Sales	Total No. of Nuts	Copra cured and despatched						Total		Nuts per Candy	Percentage		Despatched					
		This Crop	Previously	Total To Date	Per Tree	Per Acre	This Crop	Previously	To Date	Per Tree	Per Acre		No. of Nuts	Percentage				No. 1 Grade		No. 2 Grade		No. 3 Grade		Cwts.	Lbs.		No. 1 Grade	Other Grades	Invoice No.	Date				
																		Cwts.	Lbs.	Cwts.	Lbs.	Cwts.	Lbs.											
G.P. 1	8462	19615	105804	124919	36.07	1678	13576	81072	94648	27.29	1275	19340	275			19615																		
2	2387	11564	72359	83923	35.15	1843	10940	56783	67723	28.03	1498	11413	151			11564																		
3	2845	15762	89712	105474	37.07	1866	10875	58618	69493	24.42	1237	15530	232			15762	39	112	1	448		448	41	448	1895				22	23.2.51				
4	3203	20309	103310	123619	38.59	1817	13287	68462	81749	25.52	1207	19945	364			20309																		
5	2576	15555	87269	102824	39.92	1958	12894	63352	76246	29.59	1452	15307	248			15555																		
6	1548	8366	49705	58071	37.50	2086	6472	34355	40827	26.37	1482	8232	134			8366																		
7	1687	11347	51548	62895	37.28	2418	8007	41800	49807	29.47	1910	11170	177			11347																		
8	900	4340	20889	25229	28.04	1230	8120	14932	18052	19.99	893	4275	65			4340	50	00					50	00	1210				23	16.3.51				
9	1704	11770	53664	65434	38.39	2181	8800	46135	54935	32.11	1823	11493	277			11770																		
10	2316	15327	67879	83206	25.92	1933	10316	57734	68050	29.31	1577	13461	77		300	15327																		
11	1583	9996	45662	55658	35.78	1039	5232	30851	36083	22.65	675	9876	120		590	9996																		
U.B. 1	1428	7820	42907	50727	35.52	1811	5750	31492	37242	26.08	1329	7642	178			7820																		
2	2699	16999	79075	96074	36.13	1847	9294	57119	66413	24.86	1270	15013	219		300	16999																		
3	1505	10730	46479	57209	38.00	1854	6874	41814	48688	32.35	1570	10567	163			10730	36	543	3	350	1	196	41	529	1295				24	30.3.51				
Total	29803	179500	915762	1095262	36.75	1039	125437	684519	809956	27.14	1327	173264	2680	1.49	1760	1796	179500	126	95	5	238	2	84	133	417	1295	94.34	5.66						
Pre-viously												892043	12767	1.39	6652	4800	915762	590	537	47	756	14	420	654	33	1864	90.35	9.65						
Total to date												1065307	15447	1.41	8412	6096	1095262	717	72	53	484	16	504	787	450	1852	91.03	8.97						

GALPOKUNA ESTATE

6th Crop

Picking commenced on 6th March, 1951

Picking ended on 4th April, 1951

D85
Crop Disposal
Book Galpokuna
1947/48
—Continued.

Field No.	Trees in Bearing	No. of Nuts Harvested this Season			Average Nuts this Season		No. of Nuts Harvested Last Season			Average Nuts Last Season		Nuts to Kiln	Rejections		Gratis	Sales	Total Nuts	Copra Cured and Despatched					Total		Nuts per Candy	Percentage		Despatched									
		This Crop	Pre-viously	Total To Date	Per Tree	Per Acre	This Crop	Pre-viously	To Date	Per Tree	Per Acre		No. of Nuts	Percentage				No. 1 Grade Cwts. Lbs.	No. 2 Grade Cwts. Lbs.	No. 3 Grade Cwts. Lbs.	Cwts.	Lbs.	No. 1 Grade	Other Grades		Invoice No.	Date										
G.P. 1	3462	17338	124919	142257	41.07	1912	20460	94648	115108	33.20	1551	17245	93			17338																					
2	2387	10564	83923	94487	39.57	2075	16830	67723	84553	35.00	1867	10422	142			10564																					
3	2845	12020	105474	117494	41.29	2078	23526	69493	93019	32.69	1653	11835	185			12020																					
4	3203	15151	128619	138770	43.32	2039	19296	81749	101045	31.54	1490	15011	140			15151																					
5	2576	12313	102324	115137	44.69	2192	16654	76246	92900	36.05	1769	12104	209			12313																					
6	1548	5880	58071	63951	41.29	2242	12420	4827	53247	34.39	1868	5809	71			5880	47	336	2	224			50	00	1342						25	21.4.51					
7	1687	10700	62895	73595	43.62	2829	14156	49807	63963	37.86	2454	10632	68			10700																					
8	900	5568	25229	30797	34.23	1501	4402	18052	22454	24.88	1107	5460	108			5568																					
9	1704	12140	65434	77574	45.51	2585	10620	54935	65555	38.34	2177	11642	198	300		12140																					
10	2316	15522	83206	98728	32.62	2294	12060	68050	80110	34.51	1802	14136	170	476	740	15522	43	112	1	448			45	00	1262						26	23.4.51					
11	1533	11646	55658	67304	43.08	1256	10626	36083	46709	29.36	874	11516	130			11646																					
U.B. 1	1428	6960	50727	57687	40.39	2059	8004	37242	45246	31.68	1614	6813	147			6960																					
2	2659	13863	96074	109937	41.34	2113	14360	66413	80773	30.26	1546	12381	236	470	776	13863																					
3	1505	9940	57209	67149	44.60	2165	8293	48688	56981	37.86	1831	9820	120			9940	19	112	2	293	2	195	24	40	1285						27	11.5.51					
Total	29803	159605	1095262	1254867	42.10	2060	191707	809956	1001663	33.57	1642	154826	2017	1.30	1246	1516	159605	110	00	6	405	2	195	119	40	1300	92.30	7.62									
Pre-viously												1065307	15447	1.41	8412	6096	1095262	717	72	53	434	16	504	787	450	1352	91.03	8.97									
To date												1220133	17464	1.43	9658	7612	1254867	827	72	60	279	19	139	906	490	1345	91.20	8.80									

GALPOKUNA ESTATE

D85
Crop Disposal
Book Galpokuna
1947/48.
-Continued.

1st Crop

Picking started on 2nd May, 1951

Season 1951/52

Picking ended on 31st May, 1951

Field No.	Trees in Bearing	No. of Nuts Harvested this Season			Average Nuts this Season		No. of Nuts Harvested Last Season			Average Nuts Last Season		Nuts to Kiln	Rejections		Sales	Gratis	Total Nuts	Copra Cured and Despatched						Nuts per Candy	Percentage		Despatched					
		This Crop	Pre-viously	Total To Date	Per Tree	Per Acre	This Crop	Pre-viously	To Date	Per Tree	Per Acre		Nuts	Percent-age				No. 1 Grade		No. 2 Grade		No. 3 Grade			Total		No. 1 Grade	Other Grades	In-voice No.	Date		
																		Cwts.	Lbs.	Cwts.	Lbs.	Cwts.	Lbs.		Cwts.	Lbs.					No. 1 Grade	Other Grades
G.P. 1	3806	34160		34160	8.97	461	29725		29725	8.55	402	33735	425			34160																
2	2506	21468		21468	8.56	471	26010		26010	10.90	572	21066	402			21468	25	00						25	00	1275			1	13.6.51		
3	3187	33883		33883	10.63	599	30932		30932	10.87	547	33184	699			33883																
4	3441	32540		32540	9.45	478	34890		34890	11.89	513	32196	344			32540																
5	2680	27976		27976	10.43	532	32175		32175	12.49	613	27898	78			27976	43	336	3	00		416	47	192	1237			2	26.6.51			
6	1675	14315		14315	8.55	502	17702		17702	11.43	621	14059	256			14315																
7	1812	23584		23584	13.01	907	14483		14483	8.58	557	23119	471			23584	48	00														
8	1113	10275		10275	9.23	501	8214		8214	9.13	401	10031	244			10275																
9	1739	21595		21595	12.42	719	25043		25043	14.70	835	20893	202		*Nursery Colombo 716	21595																
10	2576	34777		34777	13.50	808	32865		32865	14.19	764	32795	166		*500	34777																
11	2596	23337		23337	8.98	436	21246		21246	13.42	397	23196	141		*500	23337	42	448	6	112	1	00	50	00	1280			4	16.7.51			
U.B. 1	1438	13417		13417	9.33	479	13818		13818	9.67	493	13252	165			13417	46	250	4	336				51	26	1257			5	28.7.51		
2	2677	23900		23900	8.92	459	26458		26458	9.95	509	22139	241		897	23900																
3	1548	17184		17184	11.10	554	15230		15230	10.12	491	17082	102			17184	23	356	3	336	1	549	29	121	1295			6	7.8.51			
Total	32794	332411		332411	10.14	546	328791		328791	11.03	540	324639	3936	1.18	1613	2223	332411	229	270	17	224	3	405	250	339	1295	91.57	8.43				
Pre-viously To date																																

Estimated Crop this Season 1550000
% of nuts gathered compared
to the total Estimate
This Crop 21.45%
Previously —
Total 21.45%

GALPOKUNA ESTATE

4th Crop for Season 1951/52

Picking started on 3rd November, 1951

Picking ended on 8th December, 1951

D85
Crop Disposal
Book Galpokuna
1947/48
—Continued.

Field No.	Trees in Bearing	No. of Nuts Harvested this Season			Average No. of Nuts this Season		No. of Nuts Harvested Last Season			Average No. of Nuts Last Season		Nuts to Kiln	Rejections		Sales	Gratis	Total No. of Nuts	Copra Cured and Despatched						Total		Nuts per Candy	Percentage		Despatched				
		This Crop	Previously	Total to Date	Per Tree	Per Acre	This Crop	Previously	Total to Date	Per Tree	Per Acre		No. of Nuts	Percentage				No. 1 Grade Cds.	No. 1 Grade Lbs.	No. 2 Grade Cds.	No. 2 Grade Lbs.	No. 3 Grade Cds.	No. 3 Grade Lbs.	Cds.	Lbs.		No. 1 Grade	No. 2 Grade	Invoice No.	Date			
G.P. 1	3806	35700	135560	171260	44.99	2313	23606	111423	135029	38.96	1825	35439	261			35700																	
2	2506	19962	90035	109997	43.87	2417	17425	80944	98369	41.21	2161	19830	132			19962																	
3	3187	24783	126753	151536	47.55	2682	20540	100104	120644	42.40	2134	24535	248			24783	50						50		1260			21	31.1.52				
4	3441	23305	113974	137279	39.89	2015	28580	109620	138200	43.14	2032	22925	380			23305																	
5	2680	14518	91016	105534	39.36	2012	21320	98124	119444	46.37	2275	14408	110			14518																	
6	1675	7213	46751	53964	32.23	1893	10890	56517	67407	43.53	2864	7136	77			7213																	
7	1812	11564	70616	82180	45.35	3160	13080	52951	66031	39.14	2539	11403	161			11564	43	112	3	448			47		1255			22	12.2.52				
8	1113	5024	32318	37342	33.55	1826	4372	24731	29103	32.55	1420	4995	29			5024																	
9	1739	12590	68445	81035	46.60	2700	11844	66863	78707	46.19	2624	12499	91			12590																	
10	2576	17952	95801	113753	44.16	2644	14725	86019	100744	43.50	2341	16429	328	747	448	17952																	
11	2596	11602	78748	90350	34.80	1689	8320	58588	66908	42.84	1250	11430	172			11602	45	336		1	224		47		1278			23	20.2.52				
U.B. 1	1438	12892	49144	62036	43.15	2318	10145	46580	56725	39.71	2025	12642	250			12892																	
2	2677	21445	85250	106695	39.85	2051	18318	87215	105533	39.69	2029	19795	494	738	418	21445																	
3	1548	13768	57082	70850	45.76	2285	11168	50541	61709	40.99	1999	13447	321			13768	31	40	5	200	1	110	37	350	1249			24	3.3.50				
Total	32794	232318	1141493	1373811	41.89	2255	214333	1030220	1244553	41.26	2044	226913	3054	1.12	1485	866	232318	169	488	9	88	2	334	181	350	1250	93.53	6.47					
Pre-viously												1112216	19411	1.70	4822	5044	1141493	790	126	57	422	12	5	859	553	1293	91.89	8.11					
To date												1339129	22465	1.64	6307	5910	1373811	960	54	66	510	14	339	1041	343	1286	92.17	7.88					

GALPOKUNA ESTATE

D85
Crop Disposal
Book Galpokuna
1947/48.
—Continued.

5th Crop Season 1951/52

Picking started on 3rd January, 1952

Picking ended on 1st February, 1952

Field No.	Trees in Bearing	No. of Nuts Harvested this Season			Average No. of Nuts this Season		No. of Nuts Harvested Last Season			Average No. of Nuts Last Season		Nuts to Niln	Rejections		Sales	Gratis	Total No. of Nuts	Copra Cured and Despatched						Nuts per Candy	Percentage		Date of Despatch and Invoice No.					
		This Crop	Pre-viously	Total to Date	Per Tree	Per Acre	This Crop	Pre-viously	Total to Date	Per Tree	Per Acre		No. of Nuts	Percen-tage				No. 1 Grade		No. 2 Grade		No. 3 Grade			Total				No. 1 Grade	Other Grades		
																		Cds.	Lbs.	Cds.	Lbs.	Cds.	Lbs.		Cds.	Lbs.						
G.P. 1	3806	26075	171260	197835	51.84	2665	19615	185029	154644	44.62	2090	25927	148				26075															
2	2506	15107	109997	125104	49.90	2749	11564	98369	109938	46.05	2415	14985	122				15107															
3	3187	18836	151536	170872	53.46	3015	15762	120644	186406	47.94	2413	18694	142				18836	8	220				8	220	1256			25	3.3.52			
4	3441	22150	187279	159429	46.83	2341	20309	188200	158509	49.47	2330	21960	190				22150															
5	2680	12896	105534	118430	44.17	2257	15555	119444	134999	52.41	2571	12857	39				12896															
6	1675	7568	53964	61532	36.75	2158	8366	67407	75773	48.93	2657	7515	53				7568															
7	1812	11256	82180	93436	51.56	3593	11347	66031	77378	45.86	2975	11176	80				11256	29	00				29	00	1230			26	12.3.52			
8	1113	5860	37342	43202	38.81	2112	4340	29103	33443	37.37	1631	5840	20				5860															
9	1739	11268	81035	92303	53.08	3075	11770	78707	90477	63.09	2966	11214	54				11268	44	00				44	00	1258			27	25.3.52			
10	2576	16548	113753	130301	50.58	3029	15327	100744	116071	50.11	2697	14855	96	1036	561		16548															
11	2596	11930	90350	102280	59.39	1912	996	66908	76904	49.15	1436	11819	111				11930															
U.B. 1	1438	9207	62036	71243	49.55	2544	7820	56725	64545	45.19	2304	8999	208				9207	42	152	3	446	1	25	47	83	1235			28	31.3.52		
2	2677	15819	106695	122514	45.76	2355	16999	105533	122532	46.08	2356	15299	193	209	118		15819															
3	1548	11248	70850	82098	53.03	2678	10730	61709	72439	48.12	2345	11164	84				11248	18	92	4	263	1	272	24	67	1260			29	23.4.52		
Total	32794	195768	1373811	1569579	47.86	2577	179500	1244553	1424053	47.78	2338	192304	1540	79	1245	679	195768	141	464	8	169	2	297	152	370	1260	92.91	7.09				
Pre-viously												1339129	22465	1.62	6307	5910	1373811	960	54	66	510	14	339	1041	343	1286	92.17	7.83				
Total to date												1531433	24005	1.53	7552	6589	1569579	1101	518	75	119	17	76	1194	153	1282	92.27	7.72				

GALPOKUNA ESTATE

6th Crop for Season 1951/52

Picking started on 3rd March, 1952

Picking ended on 30th March, 1952

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Crop Disposal
Book Galpokuna
1947/48
—Continued.

Field No.	Trees in Bearing	No. of Nuts Harvested this Season			Average No. of Nuts this Season		No. of Nuts Harvested Last Season			Average No. of Nuts Last Season		Nuts to Kiln	Rejections		Sales	Gratis	Total No. of Nuts	Copra Cured and Despatched						Total		Nuts per Candy	Percentage		Date of Despatch and Invoice No.						
		This Crop	Pre-viously	Total to Date	Per Tree	Per Acre	This Crop	Pre-viously	To Date	Per Tree	Per Acre		No. of Nuts	Percentage				No. 1 Grade		No. 2 Grade		No. 3 Grade		Cds.	Lbs.		No. 1 Grade	No. 2 Grade							
																		Cds.	Lbs.	Cds.	Lbs.	Cds.	Lbs.												
G.P. 1	3806	33107	197335	230442	60.54	3112	17338	154644	171982	49.62	2324	32890	217			33107																			
2	2506	19099	125104	144203	57.52	3169	10564	109933	120497	50.47	2647	19003	96			19099																			
3	3187	15423	170372	185795	53.30	3288	12020	136046	148426	52.16	2625	15273	144			15423	25	329					25	329	1260					30	23.4.52				
4	3441	19518	159429	178947	52.00	2628	15151	158509	173660	64.20	2552	19277	241			19518																			
5	2680	9302	118430	127732	47.64	2434	12313	134999	147312	57.18	2805	9194	108			9302																			
6	1675	7020	61532	68552	40.74	2404	5880	75773	81653	62.72	2863	6931	89			7020																			
7	1812	9313	93436	102749	56.70	3951	10700	77378	88078	52.20	3386	9210	103			9312	41	55					41	55	1255					31	5.5.52				
8	1113	4253	43202	47455	42.63	2319	5568	33443	39011	43.56	1902	4202	51			4253																			
9	1739	10309	92303	102612	59.01	3418	12140	90477	102617	60.21	3360	10264	45			10309																			
10	2576	15799	130301	146100	56.71	3396	15522	116071	131593	56.81	3058	13811	200	913	300	15799																			
11	2596	8974	102280	111254	42.85	2080	11646	76904	88550	56.50	1653	8869	105			8974	31	10	12	00	3	08	46	18	1292					32	19.5.52				
U.B. 1	1438	10474	71243	81717	56.83	2918	6960	64545	71505	50.06	2552	10423	51			10474																			
2	2677	16958	122514	139472	52.09	2681	18863	122532	136395	51.29	2632	15902	137	544	345	16958																			
3	1548	12448	82098	94546	61.07	3049	9940	72439	82379	54.72	2656	12358	90			12448	34	72		224		86	34	382	1276					33	2.6.52				
Total	32794	191997	1569579	1761576	53.71	2892	159605	1424053	1583658	53.13	2600	187643	1677	.87	1457	1220	191997	131	466	12	224	3	94	147	224	1273	89.44	10.56							
Pre-viously												1531433	24005	1.53	7552	6589	1569579	1101	518	75	119	17	76	1194	153	1282	92.27	7.78							
To date												1719076	25682	1.40	9009	*7309	1761576	1233	424	87	343	20	170	1341	377	1280	91.96	8.04							

* Including 500 laid for Nursery.

GALPOKUNA ESTATE

1st Crop for Season 1952/53

Picking started on 1st May, 1952

Picking ended on 5th June, 1952

Field No.	Trees in Bearing	No. of Nuts Harvested			Average No. of Nuts this Season		No. of Nuts Harvested Last Season			Average No. of Nuts Last Season		Nuts to Kiln	Rejections		Sales	Gratis	Total No. of Nuts	Copra Cured and Despatched						Nuts per Candy	Percentage		Date of Despatch and Invoice No.															
		This Crop	Pre-viously	Total To Date	Per Tree	Per Acre	This Crop	Pre-viously	To Date	Per Tree	Per Acre		No. of Nuts	Percentage				No. 1 Grade		No. 2 Grade		No. 3 Grade			Total			No. 1 Grade	Other Grades													
																		Cds.	Lbs.	Cds.	Lbs.	Cds.	Lbs.		Cds.	Lbs.																
G.P. 1	3806	40640		40640	10.67	549	34160		34160	8.97	461	40346	294				40640																									
2	2506	27340		27340	10.90	600	21468		21468	8.56	471	27077	263				27340																									
3	3187	36016		36016	11.30	637	33888		33888	10.63	599	35520	496				36016	41		8				44	00	1260										Invoice No. 1 20.6.52						
4	3441	38916		38916	11.30	572	32540		32540	9.45	478	37995	321		600		38916																									
5	2680	28112		28112	10.48	535	27976		27976	10.48	532	27796	316				28112																									
6	1675	14900		14900	8.89	522	14315		14315	8.55	502	14598	302				14900	30						30		1252												Invoice No. 2 30.6.52				
7	1812	22000		22000	12.14	846	23584		23584	13.01	907	21840	160				22000																									
8	1113	10992		10992	9.87	536	10275		10275	9.23	501	10927	65				10992																									
9	1789	22640		22640	13.01	754	21595		21595	12.42	719	22389	251				22640	40						40		1255													Invoice No. 3 12.7.52			
10	2576	29454		29454	11.43	684	34777		34777	13.50	808	28083	181		730	460	29454																									
11	2596	22640		22640	8.72	423	23337		23337	8.93	436	22435	205				22640	47	168					47	168	1260																
U.B. 1	1438	14922		14922	10.37	532	13417		13417	9.33	479	14780	142				14922	38	336	8	336	3	112	50	224	1295																Invoice No. 5 4.8.52
2	2677	25707		25707	9.60	494	23900		23900	8.92	459	24010	224		898	575	25707																									
3	1548	18915		18915	12.21	610	17184		17184	11.10	554	18609	306				18915	40	43	9	176	1	392	51	51	1318																Invoice No. 6 14.8.52
Total	32794	353194		353194	10.77	579	332411		332411	10.14	546	346405	3526	1.00	1628	1635	353194	236	547	20	512	4	504	262	443	1318	90.18	9.82														
Pre-viously																																										
To date																																										

GALPOKUNA ESTATE

4th Crop for Season 1952/53

Picking started on 3rd November, 1952

Picking ended on 30th November, 1952

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Crop Disposal
Book Galpokuna
1947/48
—Continued.

Field No.	Trees in Bearing	No. of Nuts Harvested			Average No. of Nuts this Season		No. of Nuts Harvested Last Season			Average No. of Nuts Last Season		Nuts to Kiln	Rejections		Sales	Gratis	Total No. of Nuts	Copra Cured and Despatched						Total		Nuts per Candy	Percentage of		Invoice No. and Date of Despatch							
		This Crop	Pre-viously	Total to Date	Per Tree	Per Acre	This Crop	Pre-viously	To Date	Per Tree	Per Acre		No. of Nuts	Percentage				No. 1 Grade	No. 2 Grade	No. C. Grade	Cds.	Lbs.	No. 1 Grades	Other Grades												
G.P. 1	3806	23492	111299	134791	35.41	1821	35700	185560	171260	44.99	2313	23152	340				23492																			
2	2506	16332	69775	86107	34.36	1891	19962	90035	109997	43.87	2417	16092	240				16332																			
3	3187	20664	92648	113312	35.55	2005	24783	126753	151536	47.55	2682	20459	205				20664	38	252	1	336				40	28	1340							Invoice No. 17 15.12.52		
4	3441	25184	96542	121726	35.37	1790	23305	113974	137279	39.89	2015	24904	280				25184																			
5	2680	18048	75432	93480	34.88	1778	14518	91016	105534	39.36	2062	17804	244				18048																			
6	1675	10510	45106	55616	26.92	1971	7213	46751	53964	32.23	1893	10409	101				10510																			
7	1812	12763	55878	68641	37.88	2199	11564	70616	82180	45.35	3160	12570	193				12763																			
8	1113	4760	26867	31627	28.41	1542	5024	32318	37342	33.55	1826	4708	52				4760	31						31		1387								Invoice No. 18 12.1.53		
9	1739	15615	58526	74141	42.63	1903	12590	68445	81035	46.60	2700	14985	330			800	15615																			
10	2576	14613	74206	88819	34.49	2064	17952	95801	113752	44.16	2644	12667	301		719	450 476	14613																			
11	2596	11750	59824	71574	27.57	1407	11602	78748	90350	34.80	1689	11610	140				11750	9		1	112			10	112	1395								Invoice No. 19 22.1.53		
U.B. 1	1438	11143	51597	62740	43.62	2240	12892	49144	62036	43.15	2315	11005	138				11143																			
2	2677	20366	61111	81477	30.43	1567	21445	85250	106695	39.85	2051	18796	350		744	476	20366																			
3	1584	11712	50217	61929	39.10	1998	13768	57082	70850	45.76	2285	11572	140				11712	36	27	7	158	2	252	45	437	1415									Invoice No. 20 26.1.53	
Total	32794	216952	929028	1145980	34.94	1882	232318	1141493	1373811	41.89	2255	210733	3054	1.45	1463	1702	216952	114	279	10	46	2	252	127	17	1558	90.11	9.89								
Pre-viously												908866	10722	1.18	5063	4377	929028	585	524	48	11	14	161	648	136	1402	90.39	9.61								
To date												1119599	13776	1.20	6529	6079	1145980	700	243	58	57	16	413	775	153	1444	90.35	9.65								

GALPOKUNA ESTATE

D85
Crop Disposal
Book Galpokuna
1947/48
—Continued.

1st Crop for Season 1953/54

Picking started on 4th May, 1953

Picking ended on 6th June, 1953

Field No.	Trees in Bearing	No. of Nuts Harvested this Season			Average No. of Nuts this Season		No. of Nuts Harvested Last Season			Average No. of Nuts Last Season		Nuts to Kiln	Rejections		Sales	Gratis	Total No. of Nuts	Copra Cured and Despatched						Total		Nuts per Candy	Percentage		Invoice No. and Date of Despatch						
		This Crop	Pre-viously	Total To Date	Per Tree	Per Acre	This Crop	Pre-viously	Total to Date	Per Tree	Per Acre		No. of Nuts	Percen-tage				No. 1 Grade		No. 2 Grade		No. 3 Grade		Cds.	Lbs.		No. 1 Grade	No. 2 Grade							
																		Cdys.	Lbs.	Cdys.	Lbs.	Cdys.	Lbs.												
G.P. 1	3806	33925		33925	8.91	458	40640		40640	10.67	549	33487	438				33925																		
2	2506	21888		21888	8.78	481	27340		27340	10.90	600	21240	648				21888																		
3	3187	27432		27432	8.60	485	36016		36016	11.30	637	27187	245				27432	43	112	2				45	112								No. 1 22.6.53		
4	3441	38878		38878	11.29	572	38916		38916	16.30	572	38538	340				38878																		
5	2680	27577		27577	10.28	525	28112		28112	10.48	535	27288	289				27577																		
6	1675	14738		14738	8.79	517	14900		14900	8.89	522	14569	169				14738	42		6	112			48	112								No. 2 27.6.53		
7	1812	20824		20824	11.49	800	22000		22000	12.14	846	20626	198				20824																		
8	1113	10204		10204	9.16	497	10992		10992	9.87	536	10003	201				10204	46		2	224			48	224								No. 3 9.7.53		
9	1739	21896		21896	12.59	729	22640		22640	18.01	754	21339	557				21896																		
10	2576	30224		30224	11.73	703	29454		29454	11.43	684	27560	337		1687	640	30224																		
11	2596	28490		28490	9.04	439	22640		22640	8.72	423	23354	136				23490	33	448	8	344	1	880	44	52									No. 4 21.7.53	
U.B. 1	1488	15516		15516	10.78	554	14922		14922	10.37	532	15286	230				15516																		
2	2677	24744		24744	9.29	476	25707		25707	9.60	494	22450	258	790	1246		24744																		
8	1548	14488		14488	9.35	467	18915		18915	12.21	610	14294	194				14488	28	272	4	285	2	507	30	504									No. 5 6.8.53	
Total	32794	325824		325824	9.91	535	353194		353194	10.77	579	317221	4240	1.30	2477	1886	325824	188	272	23	405	4	327	216	444	1463	86.95	13.05							
Pre-viously																																			
To date		325824		325824	9.93	535	35394		35394	10.77	579	317221	4240	1.30	2477	1886	325824	188	272	23	405	4	327	216	444	1463	86.95	13.05							

GALPOKUNA ESTATE

D35
Crop Disposal
Book Galpokuna
1947/48.
—Continued.

2nd Crop for Season 1953/54

Picking started on 3rd July, 1953

Picking ended on 8th August, 1953

Field No.	Trees in Bearing	No. of Nuts Harvested this Season			Average No. of Nuts this Season		No. of Nuts Harvested Last Season			Average No. of Nuts Last Season		Nuts to Kiln	Rejections		Sales	Gratis	Total No. of Nuts	Copra Cured and Despatched						Total		Nuts per Candy	Percentage of		Invoice No. and Date of Despatch				
		This Crop	Pre-viously	Total to Date	Per Tree	Per Acre	This Crop	Pre-viously	Total to Date	Per Tree	Per Acre		No. of Nuts	Percentage				No. 1 Grade		No. 2 Grade		No. 3 Grade		Cds.	Lbs.		No. 1 Grade	Other Grades					
																		Cds.	Lbs.	Cds.	Lbs.	Cds.	Lbs.										
G.P. 1	3806	39800	33925	73725	19.43	996	38971	40640	79611	20.91	1076	39280	520			39800																	
2	2506	27216	21888	49104	19.59	1079	22485	27340	49825	19.87	1094	26734	482			27216																	
3	3187	33150	27432	60582	19.00	1072	30852	36016	66868	20.98	1183	31676	724		750	33150	51	112	2					53	112								
4	3441	40771	38878	79649	23.14	1172	26826	38916	65742	19.10	967	40454	317			40771																	
5	2680	35970	27577	63547	23.70	1210	23180	28112	51292	19.13	977	35638	332			35970																	
6	1675	16204	14738	30942	18.46	1085	14000	14900	28900	17.25	1013	16050	154			16204	44	224	2	336	1			48									
7	1812	23713	20824	44537	24.53	1712	16038	22000	38038	20.99	1463	23423	290			23713																	
8	1113	9460	10204	19664	17.66	958	8106	10992	19698	17.15	931	9264	196			9460																	
9	1789	18682	21896	40578	23.33	1351	19627	22640	42267	24.30	1408	18948	334			18682	47		3		1			51									
10	2576	21446	30222	51670	20.05	1202	23962	29454	53416	20.73	1241	19838	391	1217		21446																	
11	2596	21070	23490	44566	17.16	833	19674	22640	42314	16.30	791	20862	214			21076																	
U.B. 1	1438	18879	15516	34396	23.92	1228	14372	14922	29294	20.36	1045	18299	305	275		18879	47	112	4	264		392	52	208									
2	2677	29875	24744	54619	20.40	1051	22750	25707	48457	18.10	932	27435	445	1245	750	29875																	
3	1548	20644	14488	35132	22.60	1133	18162	18915	37077	23.94	1196	20362	282			20644	35	383	7	386		293	43	502									
Total	32994	356886	325824	682710	20.82	1121	299005	353194	652199	19.89	1069	347663	4986	1.39	2737	1500	356856	225	271	19	426	3	125	248	262	1899	90.75	9.25					
Pre-viously												317221	4240	1.30	2477	1886	325824	188	272	23	405	4	327	216	444	1463	86.95	13.05					
To date												664884	9226	1.35	5214	3386	62710	413	543	43	271	7	452	465	146	1429	88.97	11.03					

GALPOKUNA ESTATE

5th Crop 1947

Season 1947/48

D85
Crop Disposal
Book Galpokuna,
1947/48
—Continued.

No. of Field	Trees in Bearing	No. of Nuts Harvested			Same Crop Last Year	Pre-viously	Total To Date Last Year	Average Nuts		Nuts to Kiln	Rejections		Gra-tis	Sales	Total No. of Nuts	Copra						Nuts per Candy	Percentage		Despatched		Date	
		This Crop	Pre-viously	To Date				per Tree	per Acre		No. of Nuts	Per-centage				No. 1		No. 2		No. 3			Total		No. 1	Other grades	Invoice No.	Date	Plou-ghed	Manu-red
		Cds.	Lb.	Cds.	Lb.	Cds.	Lb.	Cds.	Lb.	Cds.	Lb.	Cds.	Lb.	Cds.	Lb.	Cds.	Lb.	Cds.	Lb.	Cds.	Lb.	No. 1	Other grades	Invoice No.	Date	Plou-ghed	Manu-red	
G. P. 1	3448	20887	40952	61839	19023	38783	57806																					
2	2297	17178	41943	59121	15820	37284	53104																					
3	2649	18804	36307	55111	14297	32479	46776																					
4	3202	20599	46567	67166	18510	50735	69245																					
5	2605	18522	40000	58522	12246	35968	48214																					
6	1598	10654	25364	36018	9370	23382	32752																					
7	1760	12432	27243	39675	10440	28899	39339																					
8	758	4193	8585	12778	2960	8561	11521																					
9	1729	13410	32918	46328	10171	32931	43102																					
10	2361	14091	35307	49398	11596	37707	49303																					
11	1329	6336	15710	22046	5406	13431	18837																					
U. B. 1	1409	9223	21412	30635	9712	24488	34200																					
2	2537	20270	45426	65696	17879	40948	58827																					
3	1520	11419	25573	36992	9312	25490	34802																					
Total	29200	198018	443307	641325	166742	431086	597828			188388	6140	3.10	398	3152	198018	140	423	11	395	3	154	155	412	1210	90%	10%		
Pre-viously		443307			431086					429463	6756	1.52	980	6108	443307	289	436	22	190	10	363	322	429	1331	90%	10%		
G. Total		641325		641325	597828		597828			617851	12896	2.01	1318	9260	641325	430	299	34	025	13	517	478	281	1291	90%	10%		

GALPOKUNA ESTATE

D85
Crop Disposal
Book Galpokuna
1947/48
—Continued.

3rd Crop for Season 1953/54

Picking started on 2nd September, 1953

Picking ended on 28th September, 1953

Field No.	Trees in Bearing	No. of Nuts Harvested this Season			Average No. of Nuts this Season		No. of Nuts Harvested Last Season			Average No. of Nuts Last Season		Nuts to Kiln	Rejections of		Percentage of Rejections	Sales	Gratis	Nurseries	Total No. of Nuts	Copra Cured and Despatched						Total Copra		Nuts per Candy	Percentage of		Invoice No. and Date of Despatch					
		This Crop	Pre-viously	Total to Date	Per Tree	Per Acre	This Crop	Pre-viously	To Date	Per Tree	Per Acre		Heaps	Kiln						No. 1 Grade Cds.	No. 1 Grade Lbs.	No. 2 Grade Cds.	No. 2 Grade Lbs.	No. 3 Grade Cds.	No. 3 Grade Lbs.	Cds.	Lbs.		No. 1	No. 2						
G.P. 1	3806	29620	73725	103345	27.15	1396	31688	79611	111299	29.24	1504	29294	232	94					29620																	
2	2506	20076	49104	69180	27.60	1520	19950	49825	69775	27.83	1532	19804	222	50					20076																	
3	3187	23800	60582	84382	26.47	1493	25780	66868	92648	29.07	1639	23438	330	32					23800	49	308	2	00			51	308							Invoice No. 11 19.10.52		
4	3441	27346	79649	106995	31.09	1573	30800	65742	96542	28.05	1420	26977	337	32					27346																	
5	2680	21103	63547	84650	31.67	1612	24140	51292	75432	28.14	1437	20932	148	23					21103																	
6	1675	11234	30942	42176	25.17	1478	16206	28900	45106	26.93	1592	11069	153	12					11234	45	336	3	00	1	336	50	112							Invoice No. 12 19.10.53		
7	1812	15750	44537	60287	33.27	2318	17840	38038	55378	30.84	2149	15570	157	23					15750																	
8	1118	7770	19664	27434	26.65	1338	7769	19098	26867	24.13	1318	7710	52	08					7770																	
9	1739	15800	40578	56378	32.42	1879	16259	42267	58526	33.65	1950	15349	183	68				200	15800	45	00	4	224	1	00	50	224								Invoice No. 13 7.11.53	
10	2576	21964	51670	73634	28.58	1712	20790	53416	74206	28.80	1784	19617	305	68	1224	750			21964																	
11	2596	18340	44566	62906	24.25	1176	17510	42314	59824	23.04	1137	18127	196	17					18340																	
U.B. 1	1438	12032	34395	46427	32.28	1658	22803	29294	51597	35.87	1842	11868	135	29					12032																	
2	2677	21198	54619	75817	28.32	1438	12654	48457	61111	22.83	1175	18917	327	61	1143	750			21198																	
8	1548	12876	35132	48008	31.01	1548	13140	37077	50217	32.43	1620	12650	184	42					12876	28	350	7	85		198	36	73								Invoice No. 14 12.11.53	
Total	32794	258909	682710	941619	28.71	1546	276829	652199	929028	28.33	1525	251322	2961	559	1.36	2367	1500	200	258909	168	434	16	309	2	534	188	157	1334	89.80	10.20						
Pre-viously												664884	7688	1588	1.35	5214	3386		682710	413	543	43	271	7	452	465	146	1429	88.97	11.03						
To date												916206	10649	2097	1.35	7581	4886	200	941619	582	417	60	020	10	426	653	303	1402	89.17	10.83						

GALPOKUNA ESTATE

4th Crop Season 1953/54

Picking started on 1st Nov., 1953

Picking ended on 30th Nov., 1953

D85
Crop Disposal
Book Galpokuna
1947/48
—Continued.

Field No.	Trees in Bearing	No. of Nuts Harvested this Season			Average Nuts this Season		No. of Nuts Harvested Last Season			Average Nuts Last Season		Nuts to Kiln	Rejections of		Total	Percentage of Rejections	Sales	Gratis	Nurseries	Total No. of Nuts	Copra Cured and Despatched						Total Copra		Nuts per Candy	Invoice No. and date of Despatch				
		This Crop	Pre-viously	To Date	Per Tree	Per Acre	This Crop	Pre-viously	To Date	Per Tree	Per Acre		Heaps	Kiln							No. 1		No. 2		No. 3		Cds.	Lbs.						
																					Cds.	Lbs.	Cds.	Lbs.	Cds.	Lbs.								
G.P. 1	3806	24884	103345	128229	33.78	1746	23492	111299	134791	35.41	1821	24624	212	48	260					24884														
2	2506	17219	69180	86399	34.47	1890	16332	69775	86107	34.36	1891	47070	118	31	149					17219														
3	3187	18761	84382	103143	32.36	1881	20664	92648	113312	35.55	2005	18674	62	25	87					18761	50	336	2	00	00	336	53	112	1340		Inv. 15 2.12.53			
4	3441	23870	106995	130865	38.03	2042	25184	96542	121726	35.37	1790	23708	132	30	162					23870														
5	2680	21619	84650	106269	39.65	2005	18048	75432	93480	34.88	1778	21480	107	32	139					21619														
6	1675	10705	42176	52881	31.57	1888	10510	45106	55616	26.92	1971	10666	26	13	39					10705														
7	1812	13819	60287	74106	40.89	2850	12763	55878	68641	37.88	2199	13714	88	17	105					13819														
8	1113	5707	27434	33141	29.77	1578	4760	26867	31627	28.41	1542	5689	18		18					5707														
9	1739	13754	56378	70132	40.32	2337	15615	58526	74141	42.63	1903	13639	49	16	65					13754														
10	2576	18512	73634	92146	35.77	4004	14613	74206	88819	34.49	2064	17039	81	30	111	797	565			18512	57	224	2	224	00	336	60	224	1350		Inv. 16 2.1.54			
11	2596	12778	62906	75684	29.15	1428	11750	59824	71574	27.57	1407	12710	60	8	68					12778														
U.B. 1	1438	10619	46427	57046	39.67	2038	11143	51597	62740	43.62	2240	10617		2	2					10619														
2	2677	20651	75817	96468	36.03	1855	20366	61111	81477	30.43	1567	19241	215	47	262	746	402			20651														
3	1548	10796	48008	58804	37.98	1897	11712	50217	61929	39.50	1998	10720	65	11	76					10796	45	336	9	326	1	025	56	127	1278		Inv. 17 17.1.54			
Total	32794	223694	941619	1165313	35.53	1913	216952	929028	1145980	34.94	1882	219641	1283	310	1543	68	1543	967		223694	153	336	13	550	2	137	169	463	1293					
Pre-viously												916206	10689	2097	12746	1.35	7581	4886	200	941619	582	417	60	020	10	426	653	303	1402					
To date												1135847	11882	2407	14289	1.25	9124	5853	200	1165313	736	193	74	10	13	003	823	206	1379					

GALPOKUNA ESTATE

5th Crop Season 1953/54

Picking started on 3rd January, 1954

Picking ended on 30th January, 1954

Field No.	Trees in Bearing	No. of Nuts Harvested this Season			Average Nuts this Season		No. of Nuts Harvested Last Season			Average Nuts Last Season		Nuts to Kiln	Rejections			Percentage of Rejections	Sales	Gratis	Nurseries	Total No. of Nuts	COPRA						Total		Nuts per Candy	Invoice No. and Date of Despatch	
		This Crop	Pre-viously	Total to Date	Per Tree	Per Acre	This Crop	Pre-viously	Total to Date	Per Tree	Per Acre		Heaps	Kiln	Total						No. 1		No. 2		No. 3		Cds.	Lbs.			
																					Cds.	Lbs.	Cds.	Lbs.	Cds.	Lbs.					
G.P. 1	3806	22796	128229	151025	39.68	2040	16059	134791	150850	39.63	20.38	22651	108	37	145				22796												
2	2506	14070	86399	100469	40.09	2208	11654	86107	97761	39.01	21.47	13206	92	22	114		750		14070												
3	3187	17335	103143	120478	37.80	2131	15618	113312	128930	40.45	22.81	17231	78	26	104				17335												
4	3441	20820	130865	151685	44.08	2230	21794	121726	143520	41.71	21.11	20669	121	30	151				20820	51	504	2	134			54	78		No. 18 18.2.54		
5	2680	16454	106269	122723	45.79	2337	13510	93480	106990	39.92	20.35	16347	82	25	107				16454												
6	1675	9776	52881	62657	37.40	2198	7905	55616	63521	31.64	22.48	9733	24	19	43				9776												
7	1812	11466	74106	85572	47.22	3291	10013	86641	78654	43.41	25.84	11327	115	24	139				11466												
8	1118	7070	33141	40211	36.12	1961	3893	31627	35520	51.91	17.32	7032	35	3	38				7070												
9	1739	13019	70132	83151	47.81	2771	11477	74141	85618	49.23	22.86	12339	154	26	180				13019	56	256	3	000	1	278	60	534		No. 19 6.3.54		
10	2576	19094	92146	111240	43.18	2587	11687	88819	100503	39.03	23.36	17031	121	16	137	1176	750		19094												
11	2596	15698	75684	91382	35.20	1708	9600	71574	81174	31.27	15.86	15622	46	30	76				15698												
U.B. 1	1438	8976	57046	66022	45.91	2357	7588	62740	70328	48.90	25.11	8905	50	21	71				8976												
2	2677	22089	96468	116557	43.54	2222	13279	81477	94756	35.39	18.22	18854	108	46	154	1083			20089												
3	1548	12790	58804	71594	46.25	2309	8316	61929	70245	40.13	22.68	12620	138	32	170				12790	28	504	7	44	1	56	37	44		No. 20 16.3.54		
Total	32794	209453	1165313	1374766	41.92	2257	162390	1145980	1308370	39.89	21.49	204065	1272	357	1629	.78	2259	1500	209453	137	144	12	178	2	334	152	96	1341			
Pre-viously		1165313										1135847	11882	2407	14289	1.25	9124	5853	200	1165313	736	193	74	10	13	03	823	206	1379	90.03 9.97	
To date		1374766										1339912	13154	2764	15918	1.12	11383	7353	200	1374766	873337	86188	15	337	975	302	1375		100.00		

GALPOKUNA ESTATE

6th Crop Season 1953/54

Picking started on 1st March, 1954

Picking ended on 31st March, 1954

D85
Crop Disposal
Book Galpokuna
1947/48
—Continued.

Field No.	Trees in Bearing	No. of Nuts Harvested this Season			Average Nuts this Season		No. of Nuts Harvested Last Season			Average Nuts Last Season		Issued to Kiln	Rejections			Percentage of Rejections	Sales	Gratis	Nurseries	Total No. of Nuts	Copra Cured and Despatched						Total		Nuts per Candy	Invoice No. and Date of Despatch			
		This Crop	Previously	To Date	Per Tree	Per Acre	This Crop	Pre-viously	Total to Date	Per Tree	Per Acre		Heaps	Kiln	Total						No. 1		No. 2		No. 3		Cds.	Lbs.					
																					Cds.	Lbs.	Cds.	Lbs.	Cds.	Lbs.							
G.P. 1	3806	34750	151025	185775	2510	48.81	19460	150850	160310	44.74	2381	34556	114	80	194				34750														
2	2506	22106	100469	122575	2693	48.91	11000	97761	108761	43.40	2339	21888	204	64	268				22106														
3	3187	28350	120478	148828	2634	46.69	13656	128930	142586	44.73	2523	26399	154	47	201		1750		28350														
4	3441	31226	151685	182911	2689	53.16	18939	143520	162459	47.21	2390	31003	174	49	223				31226	57	112	3	000	1	000	61	112	1291		No. 21 22.9.54			
5	2680	25620	122723	148343	2825	55.35	15390	106990	122380	45.66	2328	25512	65	43	108				25620														
6	1775	14760	62657	77417	2716	46.22	7282	63521	70303	35.99	2504	14616	121	23	144				14760														
7	1812	18960	85572	104532	4020	57.69	11564	78654	90218	49.79	3029	18794	133	33	166				18960														
8	1113	10659	40211	50870	2237	45.71	6058	35520	41578	37.35	2023	10553	92	14	106				10659	47	336	6	000		532	54	308	1186		No. 22 1.9.54			
9	1739	19216	83151	102367	3412	58.87	12502	85618	98120	56.42	2703	18995	190	31	221				19216														
10	2576	29552	111240	140792	3274	58.54	16330	100503	116333	4.07	2746	27198	122	70	192	702	1460		29552														
11	2596	23520	91382	114902	2147	44.26	14745	81174	95919	36.95	1862	23334	144	42	186				23520	56	000	4	112		448	61	000	1288		No. 23 11.8.54			
U.B. 1	1438	10410	66022	76432	2729	33.15	8554	70328	78582	54.85	2817	10332	56	22	78				10410														
2	2677	21693	116557	138250	3288	51.64	14493	94756	109249	40.80	2101	19078	405	41	446	701	1468		21693														
3	1548	11990	71594	83584	2696	52.06	7462	70245	77707	49.95	2509	11893	71	26	97				11990	50	535	7	418		475	59	308	1244		No. 24 19.5.54			
Total	32794	302812	1374766	1677578	2754	51.16	177435	1308370	1485805	45.37	2430	294101	2045	585	2630	1403	4678		302812	211	423	20	530	3	335	236	178	1244					
Pre-vious		1374766					1308370					1339912	13154	2764	15918	1.12	11333	7353	200	137466	873	337	86	188	15	337	975	302	1375				
To date		1677578					1485805					1634013	15199	3349	18548		12786	12031	200	1677578	1085	200	107	150	19	112	1211	470	1313				

GALPOKUNA ESTATE

1st Crop 1948

Season 1947/48

No. of Field	Trees in Bearing	No. of Nuts Harvested			Same Crop Last Year	Pre-viously	Total to date Last Year	Average Nuts		Nuts to Kiln	Rejections		Gra-tis	Sales	Total No. of Nuts	COPRA						Nuts per Candy	Percentage		Despatched		Date					
		This Crop	Pre-viously	to Date				per Tree	per Acre		No. of Nuts	Per-centage				No. 1		No. 2		No. 3			Total		No. 1	Other grades	In-voice No.	Date	Plou-ghed	Manu-red		
																Cds.	Lb.	Cds.	Lb.	Cds.	Lb.	Cds.	Lb.									
G. P. 1	3462	20024	79531	99555	10051	70514	80565	5.78	271	19810	214			20024																		
2	2887	14950	74648	89598	10475	66176	76651	6.26	325	14800	150			14950	28	000	2	000														
3	2845	12788	71029	83817	7608	57390	64998	4.49	228	12658	130			12788																		
4	3203	15610	88032	108642	10877	86327	97204	4.87	229	15450	160			15610																		
5	2576	13157	74477	87634	8541	60042	68533	5.10	251	13030	127			13157																		
6	1548	9507	46708	56215	6350	40152	46502	6.14	333	9400	107			9507																		
7	1687	10800	53225	63525	6236	48859	55095	6.10	396	10210	90			10300	22	000																
8	900	3900	16758	20658	2053	13766	15819	4.33	195	3865	35			3900																		
9	1704	12502	62638	75140	9226	53402	62628	7.34	417	12380	122			12502																		
10	2316	11746	65371	77117	11263	59622	70885	5.07	273	10440	108	921	1106	11746																		
11	1583	4660	28229	32889	2537	22180	24717	2.94	86	4615	45			4660	48	000																
U. B. 1	1428	12178	39749	51927	5608	41005	46613	8.53	435	12058	120			12178																		
2	2659	21400	84944	106344	11026	72340	83366	8.05	411	21190	210			21400																		
3	1505	11060	45374	56434	5524	41669	47193	7.35	357	9338	105	168	1449	11060	30	202	6	315	3	311	40	268	1227									
Total	29803	173782	830708	1004490	107375	733444	840819	5.83	285	169244	1723	99	260	173782	128	202	8	315	3	311	140	268	1205	91%	9%							
Pre-viously		830708			733444			28.45	1880	802715	14656	1.76	1626	11711	830708	568	224	48	235	18	117	635	016	1264	89%	11%						
Total to date		1004490		1004490	840819			84.28	1665	971959	16379	1.63	1886	14266	1004490	696	426	56	550	21	428	775	284	1253	90%	10%						

GALPOKUNA ESTATE

2nd Crop 1948

Season 1947/48

No. of Field	Trees in Bearing	No. of Nuts Harvested			Average Nuts This Season		No. of Nuts Harvested Last Year			Average Nuts Last Season		Nuts to Kiln	Rejections		Gratis	Sales	Nurseries	Total No. of Nuts	Copra						Total		Nuts per Cdy.	Percentage		Dispatched		Date			
		This Crop	Pre-viously	To Date	Per Tree	Per Acre	Same Crop Last Year	Pre-viously Last Year	Total To Date Last Year	Per Tree	Per Acre		No. of Nuts	Per-centage					No. 1		No. 2		No. 3		Cdys	Lb.		No. 1	Other Grades	In-voice No.	Date	Ploughed	Man-ured		
																			Cdys	Lb.	Cdys	Lb.	Cdys	Lb.											
G. P. 1	3462	25318	99555	124873	9.31	342	13959	80565	94524	4.98	245	25090	228					25318																	
2	2387	24258	89593	113851	10.16	339	15307	76651	91958	10.13	425	24037	221					25318																	
3	2845	22048	88817	105865	7.75	393	11370	64998	76368	4.43	264	21847	201					22048	47	000	3	000			50	000	1220			23	23-4-48				
4	3203	26264	103642	129906	8.20	386	16819	97204	114023	5.40	330	26038	226					26264																	
5	2576	20698	87634	108332	8.03	398	14573	68583	83156	6.02	335	20502	196					20698																	
6	1548	14467	65215	70682	9.34	516	10000	46502	56502	6.25	400	14343	124					14467	26	000					26	000	1173			25	15-5-48				
7	1687	17460	63525	80985	10.35	671	13265	55095	68360	8.09	491	17296	164					17460																	
8	900	7208	20658	27866	8.01	360	5110	15819	20929	8.37	393	7142	66					7208																	
9	1704	19652	75140	94792	11.53	655	15473	62628	78101	9.58	573	19471	181					19652																	
10	2316	20585	77117	97702	8.89	490	17056	70885	87941	7.35	461	18631	178	150	1626			20585																	
11	1583	7726	32889	40615	4.88	145	6750	24717	31467	5.82	281	7651	75					7726	60	000					60	000	1192			26	25-5-58				
U. B. 1	1428	14350	51927	66277	10.05	512	7879	46613	54492	6.25	358	14205	145					14350	28	000	19	364	10	407	58	211	1092			27	31-5-48				
2	2659	20532	106344	126876	7.72	395	14245	83366	97581	11.28	364	20313	219					20532																	
3	1505	10260	56434	66694	6.82	331	6771	47193	53964	5.09	282	8770	74	120	1296			10260	15	448				15	448	1204			28	13-6-48					
Total	29803	250826	1004490	1255316	8.42	412	168547	840819	1009366	6.44	362	245336	2298	.92	270	2922		250826	176	448	22	364	10	407	210	99	1169	85%	15%						
Pre-viously		1004490			34.28	1665	840819			4.23	230	971959	16379	1.63	1886	14266		1004490	696	426	56	550	21	428	775	284	1253	90%	10%						
Total to date		1255316		1255316	42.70	2077	1009366		1009366	5.35	592	1217295	18677	1.48	2156	17188		1255316	873	314	79	354	32	275	985	383	1235	89%	11%						

GALPOKUNA ESTATE

1st Crop 1948

Picked During May, 1948

Season 1948/49

Field No.	Trees in Bearing	No. of Nuts Harvested this Season			Average Nuts this Season		No. of Nuts Harvested Last Season			Average Nuts Last Season		Nuts to Kiln	Rejections		Gratis	Sales	Nurseries	Total No. of Nuts	COPRA						Total		Nuts per Candy	Percentage		Despatched		Date				
		This Crop	Previously	To Date	Per Tree	Per Acre	This Crop Last Year	Pre-viously Last Year	Total to Date Last Year	Per Tree	Per Acre		No. of Nuts	Percen-tage					No. 1		No. 2		No. 3		Cds.	Lbs.		No. 1	Other Grades	In-voice No.	Date	Plou-ghed	Manu-red			
																			Cds.	Lbs.	Cds.	Lbs.	Cds.	Lbs.												
G.P. 1	3462	48180		48180	13.63	651	20184		20184		47427	753						48180																		
2	2387	33695		33695	14.12	740	20788		20788		33348	347						33695	36	280	5	000			41	280	1276			28	12.6.48					
3	2845	32451		32451	11.41	579	16710		16710		32058	393						32451																		
4	3203	35121		35121	10.96	520	21709		21709		34701	420						35121																		
5	2576	28188		28188	10.94	537	19607		19607		27808	380						28188	60	000					60	000	1203			31	6.7.48					
6	1548	19224		19224	12.42	674	12634		12634		18909	315						19224																		
7	1687	21658		21658	12.84	833	14135		14135		21428	230						21658																		
8	900	8921		8921	9.91	446	4015		4015		8850	71						8921																		
9	1704	27455		27455	16.11	915	16238		16238		27072	383						27455	24	000					24	000	1120			29	8.7.48					
10	2316	33704		33704	14.55	784	17865		17865		31672	640	128	1264				33704																		
11	1583	13800		13800	8.72	258	7700		7700		13498	302						13800	53	000	7	000			60	000	1210			32	13.7.42					
U.B. 1	1428	18835		18835	13.19	673	9935		9935		18655	180						18835	51	000	9	000			60	000	1228			35	20.7.48					
2	2659	37317		37317	14.08	717	20665		20665		35493	416	126	1282				37317																		
3	1505	20536		20536	13.64	662	12170		12170		20253	283						20536	34	368	10	277	6	156	51	241	1417			36	27.7.48					
Total	29803	379085		379085	12.72	622	214355		214355		371172	5113	1.35	254	2546			379085	259	088	31	277	6	156	296	521	1250	87.28	12.72							
Pre-viously																																				
Total to date		379085		379085			214355		214355		371172	5113	1.35	254	2546			379085	259	088	31	277	6	156	296	521	1250	87.28	12.72							

GALPOKUNA ESTATE

2nd Crop July, 1948

Season 1948/49

D85
Crop Disposal
Book Galpokuna
1947/48.
—Continued.

Field No.	Trees in Bearing	No. of Nuts Harvested this Season			Average Nuts this Season		No. of Nuts Harvested Last Season			Average Nuts Last Season		Nuts to Kiln	Rejections		Gratis	Sales	Nurseries	Total No. of Nuts	COPRA						Total		Nuts per Candy	Percentage		Despatched		Date			
		This Crop	Previously	To Date	Per Tree	Per Acre	This Crop Last Year	Previously Last Year	Total to Date last year	Per Tree	Per Acre		No. of Nuts	Percentage					No. 1		No. 2		No. 3		Cds.	Lbs.		No. 1	Other Grades	Invoice No.	Date	Ploughed	Manured		
																			Cds.	Lbs.	Cds.	Lbs.	Cds.	Lbs.											
G.P. 1	3462	32728	48180	80908	23.37	1093	20768	20184	40952	11.87	553	32133	595					32728																	
2	2387	26706	38695	60401	25.31	1327	21155	20788	41943	18.26	922	26206	500					26706																	
3	2845	27672	32457	60123	21.13	1073	19597	16710	36307	13.70	648	27222	450					27672	60	000				60	000	1220				33	15.8.48				
4	3203	31395	35121	66516	20.76	985	24858	21709	46567	14.54	690	30953	442					31395																	
5	2576	23812	28188	52000	20.18	1020	20393	19607	40000	15.35	762	23414	398					23812																	
6	1548	16010	19224	35234	22.76	1236	12730	12634	25364	15.89	890	15610	400					16010	56	000				56	000	1245				37	26.8.48				
7	1687	17892	21658	39550	23.44	1521	13108	14135	27243	15.48	1048	17685	307					17892																	
8	900	7293	8921	16214	18.01	810	4570	4015	8585	11.32	429	7133	160					7293																	
9	1704	21110	27455	48565	28.50	1619	16680	16238	32918	19.04	1097	20900	210					21110	56	000				56	000	1190				39	14.9.48				
10	2316	24604	33704	58164	25.11	1353	17442	17865	35307	14.95	821	22627	310	128	1395			24460																	
11	1583	11165	13800	24965	15.77	469	8010	7700	15710	11.82	296	11051	114					11165																	
U.B. 1	1428	16975	18835	35810	25.08	1279	11477	9935	21412	15.19	765	16827	148					16975	37	384	14	466	3	67	55	357	1564				10	30.9.48			
2	2659	31065	37317	68382	25.71	1314	24761	20665	45426	17.90	874	28755	449	160	1701			31065																	
3	1505	16520	20536	37056	24.62	1195	13403	12170	25573	16.82	825	16179	341					16520																	
Total	29803	304803	379085	683888	22.95	1122	228952	214355	443307	15.18	728	296595	4824	1.58	288	3096		304803	209	384	14	466	3	67	227	357	1304	92.12	7.88						
Pre-viously		379085					214355		443307			371172	5113	1.35	254	2546		379085	259	088	31	277	6	156	296	521	1250	87.28	12.72						
Total to Date		683888		683888			443307		443307	15.18	728	667767	9937	1.45	542	5642		683888	468	72		183	9	223	524	318	1273	89.37	10.63						

**Resolution of the General Meeting of the
Associated Newspapers of Ceylon Ltd.**

P28
Resolution of the
General Meeting
of the Associated
Newspapers of
Ceylon Ltd.—
9-8-48

THE ASSOCIATED NEWSPAPERS OF CEYLON LTD.

Extract from Minutes of Extraordinary General Meeting
of Shareholders of the Associated Newspapers of Ceylon, Limited,
held on 9th August, 1948.

“ The Chairman next proposed resolution No. 2 with the amendment reading as follows :—

10 “ That the Capital of the Company be increased from Rs. 1,000,000/- divided into 7,000 ordinary shares of Rs. 100/- each and 3,000 preference shares of Rs. 100/- each to two million rupees (Rs. 2,000,000/-) by the creation of 9,000 new ordinary shares of Rs. 100/- each which shall be issued by the Directors at such time to such persons and on such terms and conditions as they may think fit, and of 10,000 new shares of Rs. 10/- each to be designated “ employees shares ”.

The rights privileges and conditions attaching to the employees ' shares shall be as follows :—

20 “ (a) The employees ' shares shall be under the control of the Directors who may allot or otherwise dispose of the same to such employees of the Company, or to trustees to be held for the benefit of employees of the Company in accordance with any scheme which may be established by the Company, and on such terms and conditions as the Directors think fit.”

30 “ (b) Each of the employees ' shares shall confer on the holder thereof the right to a fixed cumulative dividend at the rate of three per centum per annum on the capital for the time being paid up thereon in priority to the ordinary shares, but the Company may in respect of employees ' shares declare such further dividend as it may think fit, not being more than the Directors may recommend and at a rate not less than 50% of the rate of the dividend declared for the year on the ordinary shares of the Company ”.

“ (c) In the event of the Company being wound up the holders of the said employees ' shares shall have the right to have the capital paid up on the said employees ' shares, and all arrears of dividend, whether earned or declared or not up to the commencement of the winding up, paid off after payment off of the capital paid up on the preference shares, and the arrears of dividend (if any) thereon, but in priority to any payment off of capital on the ordinary shares.”

40 “ (d) An employees ' share shall not confer the right to vote, or to attend at general meetings, or to have notice of such meetings, or to have any voice in the management or control, or to inspect the account books and documents of the Company, and each holder of an employees ' share shall be bound by the accounts from time to time furnished by the Directors and passed at a general meeting.”

- “(e) An employees’ share shall not be transferable except as provided by paragraph (f) hereof.”
- “(f) An employees’ share shall not be held by any person other than an employee of the Company or by an ex-employee of the Company approved by the Directors ; and (1) in the case of such employee if by death, resignation, withdrawal, dismissal or otherwise he ceases to be an employee of the Company, and (2) in the case of such ex-employee on his death or in the event the Directors withdraw at any time for any reason their approval of his continuing to hold such shares, he or his heirs executors administrators or legal representatives shall be bound, 10 upon the request in writing of the Directors and upon being paid a sum equal to the capital paid up on such share, to transfer such share to such person or persons as the Directors may nominate, whether an employee of the Company or the trustees for the time being of any fund created by the Directors in accordance with any scheme for the benefit of employees of the Company ; and any employees’ shares standing in the names of such trustees may be transferred upon any change of trustees to the trustees for the time being of such fund or may be transferred to such employee of the Company as the Directors may nominate.” 20
- “(g) If any person who ought, in conformity with the last preceding paragraph of this article, to transfer any shares makes default in transferring the same for a period of 14 days after request being made in that behalf, the Company may receive the purchase money on behalf of such person in default, and the Directors may, by writing under the Common Seal, appoint any person to make the transfer on behalf of the person in default, and a transfer by such appointee shall be as effective as if it were duly executed by the person so in default. A certificate under the Common Seal that such power of appointment has arisen shall be conclusive for all purposes. Upon the execution of the 30 transfer by the appointee as aforesaid the Company shall hold the purchase money in trust for the person in default, and the receipt of the Company for the purchase money shall be a good discharge to purchaser and after his name has been entered in the register in purported exercise of the aforesaid power, the validity of the proceedings shall not be questioned by any person.”
- “(h) ‘Employee of the Company’ as herein used means and includes any manager, departmental manager, secretary, foreman, clerk, or workman, or other member of the administrative, editorial or subordinate staff, but the term does not include directors or auditors. The deci- 40 sion of the Directors as to whether or not a person is an employee of the Company shall be final and conclusive.”

This was seconded by Dr. D. E. Wijewardene and carried unanimously.”

Certified true copy.

(Sgd.) E. E. C. ABAYASEKERA,
 Secretary.

The Associated Newspapers of Ceylon Ltd.

30th June, 1959.

D15

**List of Oil Paintings Covered by
All Risks Insurance Policy**

**List of Oil Paintings to be covered by
Insurance against " All Risks ".**

D15
List of Oil
Paintings
covered by
All Risks
Insurance Policy
17-9-48

No.	Articles	Size	Amount
1.	99, Braybrooke Place, Colombo ...	30" × 25"	£ 50
2.	Audience Hall, Polonnaruwa ...	30" × 20"	£ 50
3.	World's End Range from Belihuloya	24" × 18"	£ 50
10 4.	Talipot Palm Avenue, Peradeniya ...	24" × 20"	£ 50
5.	Galle Buck, Colombo. ...	24" × 18"	£ 50
6.	Sigiriya ...	30" × 25"	£ 50
7.	Town Hall, Colombo ...	18" × 14"	£ 50
8.	Mihintale Cave ...	24" × 20"	£ 50
9.	Trincomalee Fishing Boats ...	36" × 28"	£ 50
10.	Lankatileke Dagoba, Polonnaruwa	24" × 20"	£ 50
11.	Seascape Galle Face ...	18" × 14"	£ 50
12.	Bo-Tree, Anuradhapura ...	30" × 25"	£ 50
13.	Jacaranda ...	24" × 18"	£ 50
20 14.	Isurumuniya Carvings ...	18" × 14"	£ 50
15.	Spathodea (Tulip Tree) ...	24" × 18"	£ 50
16.	Flos Reginae (Muruta) ...	24" × 18"	£ 50
17.	Sunset, Anuradhapura ...	24" × 18"	£ 50
18.	Moonrise, Polonnaruwa Lake ...	30" × 20"	£ 50
19.	Kelaniya Temple ...	44" × 34"	£ 50
20.	Mosque, Beruwala ...	30" × 20"	£ 50
21.	Bauhinia pupurea ...	24" × 18"	£ 50

D15
List of Oil
Paintings
covered by
All Risks
Insurance Policy
17-9-48
—Continued.

No.	Article	Size	Amount
22.	Bamboos on the Mahaweli Ganga, Peradeniya	24" × 18"	£ 50
23.	Amherstia Nobilis (Queen of Flowering Trees)	24" × 18"	£ 50
24.	Vermia (Diyapara)	24" × 18"	£ 50
25.	Mihintale, Morning.	30" × 20"	£ 50
26.	Isurumuniya Rock Temple	30" × 25"	£ 50
27.	Queen's Bath, Anuradhapura	24" × 20"	£ 50
28.	Colombo Harbour — Early Sunrise	44" × 34"	£ 50 10.
29.	Roadside Temple — Dowa, Banda- rawela	24" × 18"	£ 50
30.	Cabbage Palm Avenue, Peradeniya	30" × 25"	£ 50
31.	Uma Oya Gorge — Near Bandarawela	24" × 20"	£ 50
32.	Isurumuniya Shrine — Moonlight	18" × 14"	£ 50
33.	Borella Market	36" × 24"	£ 50
34.	Buggalows at Anchor, Colombo	18" × 14"	£ 50
35.	Ruwanvali Saya — Anuradhapura	24" × 20"	£ 50
36.	Matale Hill from Sigiriya	30" × 20"	£ 50
37.	Dutch Bay, Trincomalee	30" × 20"	£ 50 20.
38.	Seated Buddha in the Wood — A'pura	24" × 20"	£ 50
39.	Dalada Maligawa, Kandy	36" × 28"	£ 50
40.	Evening Sunlight, Polonnaruwa	36" × 28"	£ 50
41.	Museum, Colombo	24" × 18"	£ 50
42.	Assembly Hall (Independence Day)	50" × 40"	£ 100
43.	Jolly Boats, Colombo	24" × 18"	£ 50
44.	Thuparama, Anuradhapura	36" × 28"	£ 50
45.	Nymphoea Lotus (Water Lily)	24" × 18"	£ 50

No.	Article	Size	Amount	D15 List of Oil Paintings covered by All Risks Insurance Policy 17-9-48 —Continued.
46.	Waterfall — below Walawe Ganga Source. ...	36" × 28"	£ 50	
47.	Moonlight — Isurumuniya ...	24" × 20"	£ 50	
48.	View from Haputale ...	30" × 25"	£ 50	
49.	Twin Baths — Anuradhapura ...	36" × 28"	£ 50	
50.	Mount Lavinia ...	44" × 34"	£ 50	
51.	Recumbent Buddha — Polonnaruwa ...	36" × 24"	£ 50	
52.	Temple of Tooth — Nocturne ...	30" × 25"	£ 50	
10 53.	Cassia Nodosa ...	24" × 18"	£ 50	
54.	Sigiriya from Tank ...	18" × 14"	£ 50	
55.	Canon-Ball Tree (Sal) ...	24" × 18"	£ 50	
56.	Namunukula Mt. from Bandarawela-Badulla Road. ...	24" × 18"	£ 50	
57.	Trincomalee Harbour ...	36" × 24"	£ 50	
58.	Rocky Landscape — Diyatalawa ...	24" × 20"	£ 50	
59.	Harbour — Colombo ...	24" × 20"	£ 50	
60.	Ella Gap ...	36" × 28"	£ 50	
61.	Ceylon Iron Wood Tree (Na) ...	24" × 18"	£ 50	
20 62.	Pilgrims Way — Anuradhapura ...	30" × 20"	£ 50	
63.	Cassia Fistula (Ehela) ...	24" × 18"	£ 50	
64.	Sundown — Diyatalawa ...	30" × 20"	£ 50	
65.	Ramboda Falls ...	24" × 18"	£ 50	
66.	Delonix Regia (Flamboyant) ...	24" × 18"	£ 50	
67.	Diyatalawa Sundown ...	30" × 25"	£ 50	
68.	Turret Road. ...	24" × 20"	£ 50	
			Total	£ 3450

(Sgd.) Illegibly.

17-9-48.

740

D 13

Letter sent to The Ocean Accident & Guarantee Corp. Ltd.

by D. R. Wijewardene

dated 17-9-48

(not printed)

D 1

All Risks Policy issued by

The Ocean Accident & Guarantee Corporation Ltd.

D1
All Risks
Policy issued
by the Ocean
Accident &
Guarantee
Corporation Ltd.
21-9-48

**THE OCEAN ACCIDENT & GUARANTEE CORPORATION
LIMITED.**

10

(Incorporated in England)

The Liability of Members is Limited.

HEAD OFFICE : 36 - 44 Moorgate, London E.C.2.

CEYLON BRANCH : National Mutual Building, Colombo.

MANAGER FOR CEYLON : A. T. MORANT.

ALL RISKS POLICY

In this Policy the expressions shall bear the respective meanings attached to them in the Schedule.

WHEREAS the Insured has by a proposal which the Insured has agreed shall be the basis of the contract and be held as incorporated herein applied to the Company for the Indemnity hereinafter contained.

NOW THIS POLICY WITNESSETH that in consideration of the Insured paying to the Company the First Premium for or on account of the said Indemnity

THE COMPANY AGREES that subject to the terms exclusions and conditions contained herein or endorsed hereon if before 4 o'clock in the afternoon of the last day of the Period of Indemnity or of any subsequent period in respect of which the Insured shall have paid and the Company shall have accepted the premium required for the renewal of this policy the Property or any part thereof be lost or damaged by any accident or misfortune while in the Situation described in the Schedule then the Company will by payment reinstatement or repair at the option of the Company indemnify the Insured against such loss or damage.

D1
All Risks
Policy issued
by the Ocean
Accident &
Guarantee
Corporation Ltd.,
21-9-48
—Continued.

10

EXCLUSIONS

The Indemnity hereinbefore contained shall not apply to or include :—

1. Any consequence whether direct or indirect of war invasion act of foreign enemy hostilities (whether war be declared or not) Civil war rebellion revolution insurrection or Military or usurped power.
2. Any consequence whether direct or indirect of riot civil commotion earthquake or volcanic eruption.
3. Loss by confiscation or detention by Customs House or other Officials or Authorities.
4. Loss or damage arising from wear and tear gradual deterioration moth vermin or from any process of cleaning or restoring any article.
5. Breakage of tortoise shell glass or other brittle substance not due to fire or thieves.

20

LIMITS

The liability of the Company under this policy shall not exceed :—

- (a) In respect of property described in any one item in the Schedule hereto the sum set opposite thereto ;
- (b) In respect of all loss or damage sustained during one Period of Indemnity the Total Sum Insured.

For and on behalf of the Company.

30

A. T. MORANT.
Manager for Ceylon.

D1
All Risks
Policy issued
by the Ocean
Accident &
Guarantee
Corporation Ltd.,
21-9-48
—Continued.

ENDORSEMENT NO. 1.— It is hereby declared that the following items are deleted from the withinwritten Schedule :—

Item No.		Size	Sum Insured
13.	... Jacaranda ...	24" × 18"	Rs. 670·00
15.	... Spathodea (Tulip Tree) ...	24" × 18"	670·00
16.	... Flos Reginae (Muruta) ...	24" × 18"	670·00
21.	... Bauhinia Rupurea ...	24" × 18"	670·00
23.	... Amherstia Nobilis (Queen of Flowering Trees) ...	24" × 18"	670·00
24.	... Vermia (Diyapara) ...	24" × 18"	670·00 10
45.	... Nymphoea Lotus (Water Lily)	24" × 18"	670·00
53.	... Cassia Nodosa ...	24" × 18"	670·00
55.	... Canon-Ball Tree (Sal) ...	24" × 18"	670·00
61.	... Ceylon Iron Wood Tree (Na) ...	24" × 18"	670·00
63.	... Cassia Fistula (Ehela) ...	24" × 18"	670·00
66.	... Delonix Regia (Flamboyant) ...	24" × 18"	670·00

TOTAL SUM INSURED Rs. 38,190·00

FUTURE ANNUAL PREMIUM Rs. 381·90

For and on behalf of

THE OCEAN ACCIDENT & GUARANTEE CORPORATION LTD. 20

Colombo, 21st September, 1949.

A. T. MORANT,
Manager of Ceylon.

ENDORSEMENT NO. 2.— Notwithstanding anything contained in the within Policy to the contrary, it is hereby understood and agreed that all right, title and interest in this Policy is vested in favour of Messrs. J. A. MAARTENSZ, G. B. S. GOMES and C. E. L. WICKREMESINGHE as executors of the Estate of the late Mr. D. R. Wijewardene.

D 1
All Risks
Policy issued
by the Ocean
Accident &
Guarantee
Corporation Ltd.,
21-9-48
—Continued.

For and on behalf of,

THE OCEAN ACCIDENT & GUARANTEE CORPORATION LTD.,

A. T. MORANT,
Manager for Ceylon.

10 Colombo, 15th September, 1950.

List of Oil Paintings to be covered by
Insurance against "All Risks"

No.	Article	Size	Amount
1.	99, Braybrooke Place, Colombo ...	30" × 25"	Rs. 670·00
2.	Audience Hall, Polonnaruwa ...	30" × 20"	670·00
3.	World's End Range from Belihuloya	24" × 18"	670·00
4.	Talipot Palm Avenue, Peradeniya ...	24" × 20"	670·00
5.	Galle Buck, Colombo ...	24" × 18"	670·00
6.	Sigiriya ...	30" × 25"	670·00
20 7.	Town Hall, Colombo ...	18" × 14"	670·00
8.	Mihintale Cave ...	24" × 20"	660·00
9.	Trincomalee Fishing Boats ...	36" × 28"	670·00
10.	Lankatilleke Dagoba, Polonnaruwa	24" × 20"	670·00
11.	Seascape, Galle Face ...	18" × 14"	670·00
12.	Bo-tree, Anuradhapura ...	30" × 25"	670·00
13.	Jacaranda ...	24" × 18"	670·00
14.	Isurumuniya Carvings ...	18" × 14"	670·00
15.	Spathodea (Tulip Tree) ...	24" × 18"	670·00

D1
All Risks
Policy issued
by the Ocean
Accident &
Guarantee
Corporation Ltd.,
21-9-48
—Continued.

No.	Article	Size	Amount
16.	Floß Reginae (Muruta) ...	24" × 18"	Rs. 670·00
17.	Sunset, Anuradhapura ...	24" × 18"	670·00
18.	Moonrise, Polonnaruwa Lake ...	30" × 20"	670·00
19.	Kelaniya Temple ...	44" × 34"	670·00
20.	Mosque, Beruwala ...	30" × 20"	670·00
21.	Bauhinia Pupurea ...	24" × 18"	670·00
22.	Bamboos on the Mahaweli Ganga, Peradeniya ...	24" × 18"	670·00
23.	Amherstia Nobilis (Queen of Flower- ing Trees) ...	24" × 18"	670·00 ¹⁰
24.	Vermia (Diyapara) ...	24" × 18"	670·00
25.	Mihintale, Morning ...	30" × 20"	670·00
26.	Isurumuniya Rock Temple ...	30" × 25"	670·00
27.	Queen's Bath, Anuradhapura ...	24" × 20"	670·00
28.	Colombo Harbour — Early Sunrise	44" × 34"	670·00
29.	Roadside Temple — Dowa, Banda- rawela ...	24" × 18"	670·00
30.	Cabbage Palm Avenue, Peradeniya	30" × 25"	670·00
31.	Uma Oya Gorge — Near Bandara- wela ...	24" × 20"	670·00 ²⁰
32.	Isurumuniya Shrine — Moonlight ...	18" × 14"	670·00
33.	Borella Market ...	36" × 24"	670·00
34.	Buggalows at Anchor, Colombo ...	18" × 14"	670·00
35.	Ruwanvali Saya — Anuradhapura	24" × 20"	670·00
36.	Matale Hill from Sigiriya ...	30" × 20"	670·00
37.	Dutch Bay, Trincomalee ...	30" × 20"	670·00
38.	Seated Buddha in the Wood— Anuradhapura ...	24" × 20"	670·00

No.	Article	Size	Amount	D1 All Risks Policy issued by the Ocean Accident & Guarantee Corporation Ltd., 21-9-48 —Continued.
39.	Dalada Maligawa, Kandy ...	36" × 28"	670·00	
40.	Evening Sunlight, Polonnaruwa ...	36" × 28"	670·00	
41.	Museum, Colombo ...	24" × 18"	670·00	
42.	Assembly Hall (Independence Day)	50" × 40"	1340·00	
43.	Jolly Boats, Colombo ...	24" × 18"	670·00	
44.	Thuparama, Anuradhapura ...	36" × 28"	670·00	
45.	Nymphoea Lotus (Water Lily) ...	24" × 18"	670·00	
10 46.	Waterfall — below Walawe Ganga Source ...	36" × 28"	670·00	
47.	Moonlight — Isurumuniya ...	24" × 20"	670·00	
48.	View from Haputale ...	30" × 25"	670·00	
49.	Twin Baths — Anuradhapura ...	36" × 28"	670·00	
50.	Mount Lavinia ...	44" × 34"	670·00	
51.	Recumbent Buddha — Polonnaruwa	36" × 24"	670·00	
52.	Temple of Tooth — Nocturne ...	30" × 25"	670·00	
53.	Cassia Nodosa ...	24" × 18"	670·00	
54.	Sigiriya from Tank ...	18" × 14"	670·00	
55.	Canon-Ball Tree (Sal) ...	24" × 18"	670·00	
20 56.	Namunukula Mt. from Bandara- wela — Badulla Road ...	24" × 18"	670·00	
57.	Trincomalee Harbour ...	36" × 24"	670·00	
58.	Rocky Landscape — Diyatalawa ...	24" × 20"	670·00	
59.	Harbour — Colombo ...	24" × 20"	670·00	
60.	Ella Gap ...	36" × 28"	670·00	
61.	Ceylon Iron Wood Tree (Na) ...	24" × 18"	670·00	
62.	Pilgrims Way — Anuradhapura ...	30" × 20"	670·00	

D1
All Risks
Policy issued
by the Ocean
Accident &
Guarantee
Corporation Ltd.—
21-9-48
—Continued.

No.	Article	Size	Amount
63.	Cassia Fistula (Ehela) ...	24" × 18"	670·00
64.	Sundown — Diyatalawa ...	30" × 20"	670·00
65.	Ramboda Falls ...	24" × 18"	670·00
66.	Delonix Regia (Flamboyant) ...	24" × 18"	670·00
67.	Diyatalawa Sundown ...	30" × 25"	670·00
68.	Turret Road ...	24" × 20"	670·00

(Intld.)

Colombo, 21st September, 1948.

Branch : CEYLON.
Agency : Sundry.

ALL RISKS POLICY. 10
Policy No. 41129.

THE SCHEDULE

The Company : THE OCEAN ACCIDENT AND GUARANTEE CORPORATION LIMITED.

The Insred : Name : D. R. Wijewardene,

Address : 99, Braybrooke Place, Colombo,

Occupation : Managing Director,

Associated Newspapers of Ceylon Ltd.

The Situation : — Anywhere in Ceylon only —

The Property :

As Per Attached List.

SUM INSURED. 20

Total Sum Insured, 21st September, 1948

Rs. 46,230.

Period of Indemnity :

From the 21st September, 1948 to the 21st September, 1949.

Date of Signature of proposal and declaration : 17th September, 1948.

D1
All Risks
Policy issued
by the Ocean
Accident &
Guarantee
Corporation Ltd.-
21-9-48
—Continued

First Premium :

Rs. 462·55.

Renewal Premium:

Rs. 462·30.

Due : 21st September, 1949.

Examined : (Intld).

Entered : HE :

Signed on the 21st September, 1948.

**THE OCEAN ACCIDENT & GUARANTEE CORPORATION
LIMITED.**

(Incorporated in England)

10

THE LIABILITY OF MEMBERS IS LIMITED

CEYLON BRANCH :

National Mutual Building, Colombo.

ALL RISKS POLICY

Policy No : 41129.

Name : D. R. Wijewardene.

Renewable : 21st September.

Agency : Sundry.

**THIS POLICY SHOULD BE READ CAREFULLY AND ITS TERMS
NOTED.**

20

CONDITIONS OF INSURANCE

D1
 All Risks
 Policy issued
 by the Ocean
 Accident &
 Guarantee
 Corporation Ltd.—
 21-9-48
 —Continued.

This Policy and the Schedule shall be read together as one contract and words and expressions to which specific meanings have been attached in any part of this Policy or of the Schedule shall bear the same wherever they may appear.

1. The Insured shall take all reasonable precautions for the safety of the property insured and on the happening of any event giving rise or likely to give rise to a claim under this Policy the Insured shall immediately the same shall have come to his knowledge :

- (a) in case of theft or loss give immediate notice to the police and take all practicable steps to cause the discovery and punishment of any guilty person and to trace and recover the property
- (b) give to the Company notice in writing and within seven days thereafter shall deliver to the Company a Claim in writing and supply all such detailed particulars and proofs as may be reasonably required.

In no case shall the Company be liable for any loss or damage not notified to the Company within thirty days after the event.

2. The Company may at any time at their own expense use all legal means in the name of the insured for recovery of any of the property lost and the Insured shall give all reasonable assurance for that purpose. The Company shall be entitled to any property for the loss of which a claim is paid hereunder and the Insured shall execute all such assignments and assurances of such property as may be reasonably required.

3. If at the time of any loss or damage there be any other insurance effected by or on behalf of the Insured covering any of the property the liability of the Company hereunder shall be limited to its ratable proportion of such loss or damage.

4. No claim shall be recoverable hereunder if the benefit of the contract herein contained shall become vested in any person other than the Insured unless the written consent of the Company thereto be first obtained.

5. The Insurance by this Policy may be cancelled at any time by registered letter from the Company to the Insured's last known address and in such event the Company will return a *pro rata* portion of the premium for the unexpired period of indemnity.

6. If any difference shall arise between the Company and the Insured or any claimant under this Policy such difference shall be referred to a single Arbitrator and the costs of the reference and award shall be in the discretion of the Arbitrator. The making of an award in such reference shall be a condition precedent to any liability of the Company or any right of action against the Company in respect of any such difference. If the Company shall disclaim liability to the Insured for any claim hereunder and such claim shall not within twelve calendar months from the date of such disclaimer have been referred to

arbitration under the provisions herein contained then the claim shall for all purposes be deemed to have been abandoned and shall not thereafter be recoverable hereunder.

7. The due observance and fulfilment of the terms provisions conditions and endorsements of this Policy by the Insured in so far as they relate to anything to be done or complied with by him and the truth of the statements and answers in the said proposal shall be conditions precedent to any liability of the Company to make any payment under this Policy.

D1
All Risks
Policy issued
by the Ocean
Accident &
Guarantee
Corporation Ltd.,
21-9-48
—Continued.

D14

10 Letter sent to the Ocean Accident & Guarantee Corp. Ltd.
by D. R. Wijewardene, dated 1-8-49.

(not printed)

P29

**Resolution of the Meeting of the Directors of the Associated
Newspapers of Ceylon Ltd.**

P29
Resolution of the
Meeting of the
Directors of the
Associated
Newspapers of
Ceylon Ltd.,—
9-2-50

THE ASSOCIATED NEWSPAPERS OF CEYLON, LTD.

Extract from the Minutes of a Meeting of the Directors of the Associated
Newspapers of Ceylon, Limited, held on 9th February, 1950.

20 “It was proposed by the Chairman, seconded by Mr. G. B. S. Gomes
and unanimously resolved to issue at par 2,000 Ordinary shares out of the
balance of 4,500 unissued Ordinary shares of Rs. 100/- each in the capital
of the Company created by resolution passed at the Extraordinary General
Meeting of the members of the Company held on 9.8.1948, the said 2,000
shares (1) to rank for dividend and in all other respects *pari passu* with the
existing issued Ordinary Shares of the Company. (except that the same
shall not participate in any dividend in respect of the profits for the year
1949); (2) to be issued to all members holding Ordinary Shares in the capital
of the Company as nearly as possible in proportion to the number of
existing Ordinary Shares held by them; (3) to be payable as follows :-

30 (a) on application on or before 15.3.1950 Rs. 50/- per share

(b) on allotment on or before 15.9.1950 Rs. 50/- per share;

(4) to be accepted by shareholders by 15.3.1950, any shares not so accepted
to be disposed of by the Directors at their discretion.”

Certified true copy.

(Sgd.) E. E. C. ABAYASEKERA,
Secretary.

The Associated Newspapers of Ceylon, Ltd.

24 June, 1959.

Circular issued by the Associated Newspapers of Ceylon Ltd.

THE ASSOCIATED NEWSPAPERS OF CEYLON, LTD.

(COPY)

Lake House,
Colombo.
16th February, 1950.

Dear Sir/Madam,

The Directors having considered it expedient that the cash assets of the Company should be increased in convenient stages in order to meet additional capital expenditure on the Duplex Rotary Press and Foundry Equipment which have just arrived and on the necessary Building Extensions, tenders for which have been received and are under consideration, have decided to issue at par 2,000 Ordinary Shares out of the unissued Ordinary Shares of Rs. 100/- each in the capital of the Company created by the resolution passed at the Extraordinary General Meeting of Members held on 9th August 1948.

The 2,000 shares it has been decided to issue are :

1. to be issued at par and will rank for dividend and in all other respects *pari passu* with the existing issued Ordinary Shares of the Company (except that they shall not participate in any dividend in respect of the profits for the year 1949) ;
2. offered to members as nearly as possible in proportion to the number of existing Ordinary Shares held by them ;
3. payable as follows :

On application by March 15, 1950 Rs. 50/- per share

On allotment on or before September 15, 1950 Rs. 50/- per share

100/-

As the holder of Ordinary Shares in the Company, you are entitled to claim an allotment of out of the 2,000 shares. 30

Your claim must be made on or before March 15, 1950.

Annexed is a form of request for allotment which should be completed and sent to us with a remittance for the full amount of Rs. 50/- per share payable on application to the address at the foot of this circular, so as to reach us not later than March 15, 1950 and the shares will be allotted as soon as possible thereafter.

Shares not taken up by any of the members will be disposed of by the Directors at their discretion. If you wish to take any additional shares not taken by other members in response to this offer, please state on the form of request the number of shares you desire to take.

P 30
Circular issued
by the Associated
Newspapers of
Ceylon Ltd.,—
16-2-50
—Continued.

Yours faithfully,
By Order of the Board,
(Sgd.) E. E. C. ABAYASEKERA
Secretary.

10 Lake House,
35, McCallum Road,
Colombo 10.

Certified Copy.

The Associated Newspapers of Ceylon, Ltd.
(Sgd.) E. E. C. ABAYASEKERA.
Secretary.

P31

Application for 1396 shares by D. R. Wijewardene

FORM OF REQUEST

Ref. No. 1

Bkd.
8-3-1950.

P31
Application for
1396 Shares
by D. R.
Wijewardene—

20 New Issue of 2,000 Ordinary Shares of Rs. 100.00 each

The Directors,
The Associated Newspapers of Ceylon, Ltd.
Colombo.

Gentlemen,

With reference to the Company's circular dated February 16, 1950, as the holder of 8,026 Ordinary shares in The Associated Newspapers of Ceylon, Limited, I request an allotment of 1,396 Ordinary Shares of Rs. 100.00 each, and I enclose a cheque for Rs. 69,800/- being the amount payable on application, and I undertake to pay the balance on allotment.

30 I desire to take up additional ordinary shares if available.

Signature of member D. R. Wijewardene
Address of Member 99, Braybrooke Place, Colombo.

Date.

Imperial Bank cheque No. BC/6 29563 dated 7.3.50 for Rs. 69,800/-.

Certified Copy.

The Associated Newspapers of Ceylon, Ltd.
(Sgd.) E. E. C. ABAYASEKERA.
Secretary.

Deed of Settlement

F. J. & G. de Saram
Notaries & c.
Colombo.

THIS DEED OF SETTLEMENT is made the twenty-eighth day of February One Thousand nine hundred and fifty Between **TUDUGALLEGE DON RICHARD WIJEWARDENE** of "Warrington" Braybrooke Place, Colombo in the Island of Ceylon (hereinafter called "the settlor") of the one part and **LUCIAN MACULL DOMINIC DE SILVA** and **DAVID ERNEST MAARTENSZ** both of Colombo aforesaid (hereinafter called "the trustees" which term as herein used shall mean and include the said Lucian Macull Dominic de Silva and David Ernest Maartensz and the survivor of them and the trustees or trustee for the time being of this settlement) of the other part. 10

WHEREAS :-

- (A) the settlor is the Chairman of the Board of Directors of and the principal shareholder of **THE ASSOCIATED NEWSPAPERS OF CEYLON LIMITED** a company incorporated in Ceylon and having its registered office in Colombo aforesaid (hereinafter sometimes referred to as "the Company") 20
- (B) the issued ordinary share capital of the Company at the date hereof consists of 11,500 fully paid shares of the nominal value of Rs. 100/- each whereof the settlor is the registered holder of 8,026 shares 2,000 further shares of the nominal value of Rs. 100/- each (which further shares have been recently issued but have not yet been allotted) whereof the settlor's entitlement is 1,396 shares
- (C) the settlor being desirous of making the revocable provision hereinafter set forth for the benefit of his children has transferred or is about to transfer or to cause to be allotted into the names of the trustees the shares in the Company (being part of his aforesaid holding of 8,026 fully paid ordinary shares in the Company and of his aforesaid entitlement of 1,396 further ordinary shares in the Company) and the other investments particulars of all of which are set forth in the schedule hereto to the intent that the same may be held upon the trusts hereinafter expressed. 30

NOW in consideration of the premises this deed witnesseth as follows :

1. The trustees shall hold the said shares and investments so transferred or allotted to them as aforesaid (as well as any other shares and investments which the settlor may from time to time hereafter with the consent of the trustees transfer to the trustees to be by them held upon the trusts 40

of this settlement) **UPON TRUST** that during the lifetime of the settlor the trustees shall allow the same to remain in their state of investment at the time of transfer to them until the settlor shall in writing direct the trustees to sell the same or any part thereof whereupon the trustees may in accordance with the directions of the settlor sell the same or such part thereof as the settlor may direct and **UPON FURTHER TRUST** that after the death of the settlor the trustees shall have full power and authority (with the unanimous consent or at the unanimous request in writing of such of the persons named in clauses (7) (iv) and (7) (v) hereof as may at the time of such
10 consent or request be alive and competent to contract or in the absence of such consent or request with the sanction of a competent Court) to sell the said shares and investments or any part thereof at such time or times for such price or prices and generally in such manner as such consent request or sanction may prescribe without being responsible for any consequent loss **PROVIDED ALWAYS** and it is hereby expressly declared that the trustees shall have full power and authority at any time or times without the consent of or any request from all or any of the said persons to apply the Ceylon Government stock mentioned in the schedule hereto in or towards payment of estate duty chargeable upon or in respect of the trust fund on or by reason
20 of the death of the settlor whether the trustees or any other person or persons shall be accountable for the same (which estate duty is hereinafter sometimes referred to as “the said estate duty”) **AND** also to sell at such price or prices and generally in such manner as they may in their absolute discretion think fit such portion of the shares in the Company mentioned in the schedule hereto as may in their opinion be necessary in order to meet so much of the said estate duty as may at any time or times be outstanding and unpaid and to meet all expenses which they may incur in settling and paying such estate duty and thereupon to apply the nett proceeds of such sale in or towards the payment of the said outstanding or unpaid estate duty
30 and the payment of the said expenses

2. The trustees shall in their absolute discretion (unless they shall apply the same in or towards payment of the estate duty) invest the moneys produced by any sale of the said shares and investments or of any part thereof and also all capital moneys which may be or become subject to the trusts of this settlement and any other moneys which under the terms of this settlement may require to be invested in the names or under the legal control of the trustees in or upon any one or more of the forms of investment authorised by the law of Ceylon for the time being for the investment of trust funds (but without prejudice however to the provisions of clause (10)
40 hereof with respect to the Reserve Fund hereinafter referred to) and at their like discretion may from time to time vary or transpose any investments for or into others of any nature hereby authorised

3. The shares and investments so transferred or allotted to the trustees as aforesaid as well as any other shares and investments which the settlor may hereafter transfer to the trustees as aforesaid and the investments money or property for the time being representing the same or which may be or become subject to the trusts hereby declared (except so much of the foregoing or of the proceeds of sale thereof as may be applied by the trustees in or towards payment of the said estate duty) and all investments money or
50 property which may be purchased out of or form part of or for the time being

represent the Reserve Fund hereinafter referred to (but subject in the case of such last mentioned investments money or property to the application thereof by the trustees for any or all of the purposes prescribed in clauses (10) (i) and (10) (iv) of this settlement) are hereinafter called “the trust fund” which expression is intended to mean the constituents for the time being of the said fund

4. The term or expression “the date of vesting” as used in this settlement shall mean the date of the death of the settlor or the date on which AGGABODHI the youngest son of the settlor shall attain the age of twenty five years whichever shall be the later PROVIDED always that if after 10 the death of the settlor the said Aggabodhi shall die before attaining the age of twenty five years then the date of vesting shall be the date of Aggabodhi's death

5. The term or expression “the said duties and taxes” as used in this settlement shall mean the said estate duty and all other duties charges or taxes of every kind chargeable upon or in respect of the trust fund or any part thereof whether the trustees or any other person or persons whomsoever shall be accountable for the same

6. The trustees shall set up or establish a RESERVE FUND to which there shall be credited all income and accumulations of income which the 20 trustees are required by the terms of this settlement to hold as part of the Reserve Fund and to which there shall be debited all payments which the trustees shall make in exercise of their powers under clause (10) hereof

7. The trustees shall hold the trust fund (but subject always to the provisions of clause (10) hereof) upon the trusts following that is to say:-

- (i) they shall out of the income of the trust fund pay and discharge all stamp duties and legal expenses in connection with the preparation and execution of this settlement and in transferring to or vesting in them the shares and investments specified in the schedule hereto and all expenses incurred by them in connection with 30 the trusts of this settlement including remuneration payable to themselves as in clause (13) hereof provided
- (ii) the trustees shall hold the whole of the balance of such income as shall accrue during the lifetime of the settlor IN TRUST (a) to pay so much thereof as the trustees may in their absolute discretion from time to time determine unto the settlor for his own use (b) to pay all calls on the further ordinary shares of the Co., mentioned in the schedule hereto and (c) to accumulate the remainder thereof by investing the same and the resulting income thereof in any investments hereby authorised and shall hold the 40 said accumulations and resulting income and any uninvested part thereof respectively as part of the RESERVE FUND to be applied for any or all of the purposes hereinafter prescribed

- 10 (iii) the trustees shall hold the whole of the balance of such income as shall accrue from and after the death of the settlor **IN TRUST** (a) to pay so much thereof as the trustees may in their absolute discretion from time to time determine unto the settlor's eldest son **SEEVALI** unto his three daughters **NALINI**, **RANEE** and **KUSUMA** and unto the trustees of the Last Will and Testament of the settlor to be by them held or applied upon the same trusts and with the same powers for the benefit of the settlor's youngest son the said **AGGABODHI** as the income receivable by the trustees of his said Last Will and Testament from the property devised to them thereby for the benefit of the said **AGGABODHI PROVIDED** that in making such payments as aforesaid the trustees of this settlement shall pay equal sums to each of them the said **SEEVALI**, **NALINI**, **RANEE** and **KUSUMA** and shall pay to the trustees of the settlor's said Last Will and Testament four times as much as they pay to each of them the settlor's eldest son and three daughters and (b) to hold the remainder thereof as part of the **RESERVE FUND** to be applied for all or any of the purposes hereinafter prescribed
- 20 (iv) the trustees shall hold one equal eighth part of the trust fund in trust for each of the settlor's said children **SEEVALI**, **NALINI**, **RANEE** and **KUSUMA** to be absolutely vested in him or her on the date of vesting without prejudice however to the proviso next hereinafter appearing
- (v) the trustees shall hold one equal half part of the trust fund **IN TRUST** for the settlor's son **AGGABODHI** to be absolutely vested in him on the date of vesting without prejudice however to the proviso next hereinafter appearing

30 **PROVIDED ALWAYS** that if at the date of vesting any of the said duties and taxes shall remain unpaid it shall be optional for the trustees notwithstanding such absolute vesting as aforesaid **either** (a) to retain the trust fund under their control until all duties and taxes have been discharged and thereupon to transfer the trust fund to the persons entitled thereto in accordance with the foregoing provisions **or** (b) at the date of vesting or at any time thereafter to transfer the trust fund to the persons entitled thereto in accordance with the foregoing provisions whereupon such persons shall be liable to pay and discharge the unpaid part of the said duties and taxes in the proportions in which and to the extent to which they receive the trust fund and shall indemnify the trustees accordingly

40 8. If any child of the settlor shall die in his lifetime or survive the settlor but die before the date of vesting and leave a lawful child or children living at his or her death the share in the trust fund to which such child is contingently entitled under the foregoing trusts shall be held by the trustees in trust for his or her lawful child or children and if more than one in equal shares to be absolutely vested in a son on attaining the age of twenty one years and in a daughter at that age or earlier marriage

9. During the minority or minority and spinsterhood as the case may be of any grand child of the settlor contingently entitled to any portion of the trust fund under the trusts of this settlement the trustees may apply the whole or any part of the income of the trust fund which under the provisions of clause (7) (iii) of this settlement would if he or she had been alive would have been paid to the parent of such grandchild for or towards the maintenance education benefit and advancement in life of such minor with liberty to pay the same to the guardian or guardians of such minor for the purpose aforesaid without being liable to see to the application thereof or to call for an accounting thereof AND shall (subject as is hereinafter provided) accumulate the residue (if any) of the said income by investing the same and the resulting income thereof to the intent that such accumulations shall be added to the portion of the trust fund from which the same shall have arisen and devolve therewith but with power for the trustees at any time to apply such accumulations or any part thereof as if the same were income of the then current year 10

10. From and after the death of the settlor the trustees shall hold the RESERVE FUND upon trust to apply the same for any or all of the purposes following that is to say :-

- (i) the trustees shall thereout pay and discharge the said duties and taxes and all expenses which they may incur in settling and paying the same 20
- (ii) the trustees are hereby directed (but subject always to the provisions of the foregoing sub-clause (i) having been fully complied with or in the opinion of the trustees having been adequately provided for) to apply any part of the Reserve Fund (a) in taking up that proportion of any new issue of ordinary shares in the Company hereafter to be made which shall together with any ordinary shares held by the trustees at the time of such new issue bear the same proportion to the total issue of ordinary shares (including such new issue) as 6,000 bears to 11,500 or as near such proportion as the trustees may in their discretion determine and (b) in paying all or any part of the calls on any partly paid shares of the Company which with the consent of the trustees may have been transferred by the settlor to them or allotted to them at the request of the settlor 30
- (iii) the trustees are hereby authorised and empowered (but subject always to the provisions of the foregoing sub-clause (i) having been fully complied with or in the opinion of the trustees having been adequately provided for) to apply any part of the Reserve Fund in the purchase of any ordinary shares in the capital of the Company which may be or become available for purchase by them. 40
- (iv) subject to the provisions of the foregoing sub-clause (1) the trustees may out of the Reserve Fund pay to the executors of the Last Will and Testament of the settlor any sum which they may request the trustees to pay to them to be by them applied in or towards payment of estate duty and all other duties charges and taxes whatsoever chargeable upon or payable by the said executors but without any obligation on the trustees to see the application thereof by the executors or to call for an accounting thereof 50

11. During the lifetime of the settlor the trustees shall at general meetings of the Company exercise their voting rights in respect of the shares constituting or forming part of the trust fund in all respects in conformity with any directions which the settlor may from time to time give to them in writing and in the absence of such directions they may exercise their rights aforesaid in such manner as they may in their absolute discretion think fit

P2
Deed of
Settlement
28-2-50
—Continued.

10 12. The settlor hereby declares that (i) it shall be lawful for the trustees from time to time to transfer to each of such persons as they may in their absolute discretion select any of the constituents forming part of the trust fund (so far as the same may consist of shares in limited liability companies) but not exceeding such number as may be necessary for the purpose to enable such person to qualify as a director of any such company (such person accounting to the trustees for any dividends payable to him in respect of the shares thus transferred) and that upon such person ceasing to be a director the trustees shall obtain a re-transfer to themselves of the shares so transferred

20 (ii) any of the trustees or any other person who shall act as a director of any such company and to whom any of the said shares may have been transferred in conformity with the foregoing may be paid and retain any fees paid to him by such company as such director

30 (iii) any rule of law or equity to the contrary notwithstanding any trustee may retain any office of employment held by him at the date hereof in or by and may accept any office of employment hereafter offered to him in or by the Company of or in which at the date hereof or at any time hereafter he may be a director or a holder of shares in his own right or in consequence of his being one of the trustees and may also accept and retain such remuneration as may be paid to him by the Company for or in respect of any such employment even though he may exercise his vote as such director or as holder of such shares in securing such employment or such remuneration and no objection shall be raised to his retaining or accepting such employment or remuneration on the ground alone that as a trustee he is not entitled to do so in view of his fiduciary position (iv) that the trustees shall respectively be chargeable only for such moneys stocks funds shares and securities as they may respectively actually receive notwithstanding their respectively signing any receipt for the sake of conformity and shall not be answerable or responsible for the acts receipts omissions neglects or defaults of each other or for those of any banker broker agent auctioneer estate agent or other person with whom or into whose hands any property moneys or securities held in trust under any of the provisions of this settlement shall be deposited or come nor for any insufficiency or deficiency of any moneys stocks funds shares or securities nor shall any of the trustees be liable for any loss unless the same shall happen through his own dishonesty or wilful neglect

40 (v) that any of the trustees may exercise or concur in exercising all or any of the powers and discretions hereby or by law given to him or them or arising from their legal ownership of any property held by them as trustees under this settlement notwithstanding that he or they may have a direct indirect or other personal interest in the mode or result of exercising any such power or discretion

50

(vi) any of the trustees may on leaving Ceylon either permanently or temporarily delegate to his co-trustee if only one or to his co-trustees if more than one jointly and severally or to any other person all or any of his powers rights and duties including the exercise of a discretion under the provisions of this settlement whether express or implied without being responsible for the acts decisions defaults or omissions of any person or persons to whom he may delegate the same

13. (a) Each of the trustees shall be entitled by way of remuneration for his services as such trustee to receive and be paid out of the income of the trust fund such sum not exceeding six thousand rupees (Rs. 6,000/-) per annum as he may elect to be paid 10

(b) any trustee for the time being hereof being a barrister solicitor proctor or other person engaged in any profession or business may charge retain and be paid all usual professional or other charges for business done by him or his firm in relation to the trusts hereof and also his reasonable charges in addition to disbursements for all other work and business done and all time spent by him or his firm in connection with matters relating to the trusts hereof including matters which might or should have been attended to in person by a trustee not being a barrister solicitor proctor or other professional or business person but which such trustee might reasonably require to be done by a barrister solicitor proctor or other professional or business person 20

14. (a) The power of appointing new trustees of this settlement shall be vested in the settlor during his lifetime and the settlor hereby expressly reserves to himself the right in his absolute discretion from time to time to determine the number of the trustees of this settlement and if so minded to increase or reduce the same

(b) The settlor may at any time or times by deed or by Last Will or codicil remove any trustees or trustee of this settlement from their or his offices or office of trustees or trustee and appoint any other persons or person to be trustees or a trustee of this settlement either solely if after such removal there shall not be a continuing trustee or jointly with any then continuing trustee 30

(c) Subject to the provisions of sub-clause (d) of this clause if after the death of the settlor any trustee of this settlement shall die or shall disclaim or be unwilling or unfit to execute the trusts hereof or shall desire to retire from the office of trustee it shall be lawful for the continuing trustee for the time being to substitute by any writing one or more of the following persons as a trustee of this settlement namely JAMES AUBREY MAARTENSZ or if he shall be unwilling to act or dead ARTHUR REGINALD HENRY CANE- 40
KERATNE or if he shall be unwilling to act or dead LEOPOLD JAMES DE SILVA SENEVIRATNE or if he shall then be in the employment of the Government of Ceylon or shall be unwilling to act or dead Sir HAJI MOHAMED MACAN MARKAR or if he shall be unwilling to act any other person whomsoever

(d) If by virtue of the provisions of clause (8) of this settlement the trusts hereof shall continue after the date of vesting in respect of the share in the trust fund to which any child of the settlor as in that clause referred to is contingently entitled and if on or after the date of vesting any trustee of this settlement shall die or shall disclaim or be unwilling or unfit to execute the trusts hereof or shall desire to retire from the office of trustee it shall be lawful for the continuing trustee for the time being to substitute by any writing any person whom he may think fit as a trustee of this settlement in respect of the said share of the trust fund

P2
Deed of
Settlement—
28-2-50
—Continued.

10 15. The settlor may at any time hereafter by deed or by Last Will or codicil revoke the trusts hereby declared in whole or in part and may declare fresh trusts in favour of himself or others with or without a like power of revocation and the settlor may likewise at any time hereafter vary all or any of the trusts powers and provisions of this settlement AND if the settlor shall wholly revoke such trusts the trustees shall forthwith transfer and convey the Trust Fund and the Reserve Fund and all investments for the time being representing the same respectively unto the settlor or as he may in writing direct

20 IN WITNESS WHEREOF the said TUDUGALLEGE DON RICHARD WIJEWARDENE, LUCIAN MACULL DOMINIC DE SILVA and DAVID ERNEST MAARTENSZ have set their respective hands to these presents at Colombo aforesaid on this twenty-eighth day of February One thousand nine hundred and fifty.

The Schedule above referred to

1. Six thousand (6,000) fully paid ordinary shares of Rs. 100/- each bearing Numbers one to four thousand seven hundred (inclusive) and Eleven thousand five hundred and one to twelve thousand eight hundred (inclusive) in THE ASSOCIATED NEWSPAPERS OF CEYLON LIMITED.

30 2. One thousand (1,000) further ordinary shares of Rs. 100/- each in THE ASSOCIATED NEWSPAPERS OF CEYLON LIMITED which have been issued but not yet allotted and which the settlor is about to cause to be allotted into the names of the trustees.

3. Forty five thousand rupees (Rs. 45,000/-) stock of Ceylon Government $3\frac{1}{4}$ % NATIONAL LOAN 1956.

4. Twenty five thousand rupees (Rs. 25,000/-) stock of Ceylon Government $3\frac{1}{4}$ % NATIONAL LOAN 1957.

5. Twenty thousand rupees (Rs. 20,000/-) stock of Ceylon Government $3\frac{1}{2}$ % LOAN 1959-64.

40 6. Forty five thousand rupees (Rs. 45,000/-) stock of Ceylon Government 3% WAR LOAN 1959-69.

7. Fifty thousand rupees (Rs. 50,000/-) stock of Ceylon Government $3\frac{1}{2}$ % NATIONAL LOAN 1964-69.

P2
Deed of
Settlement
28-2-50

8. Fifty thousand rupees (Rs. 50,000/-) stock of Ceylon Government
3% NATIONAL DEVELOPMENT LOAN 1965-70.

Signed by the abovenamed in the presence of the under- signed witnesses :	}	(Sgd.) D. R. WIJEWARDENE
		(Sgd.) L. M. D. DE SILVA
		(Sgd.) DAVID E. MAARTENSZ

1. (Sgd.) V. GNANARATNAM COOKE

2. (Sgd.) A. S. SIVARAMAKRISHNAN

I certify that the foregoing copy of deed typed on this and the preceding two sheets each of which is identified by my initials is a true copy of Deed of Settlement dated 28th February 1950 entered into between TUDUGALLEGE 10 DON RICHARD WIJEWARDENE of the one part and LUCIAN MACULL DOMINIC DE SILVA and DAVID ERNEST MAARTENSZ of the other part.

(Sgd.) V. GNANARATNAM COOKE,
Notary Public.

P35
Transfer of
6000 Ordinary
Shares by
D. R. Wijewardene
28-2-50

P 35

Transfer of 6,000 Ordinary Shares by D. R. Wijewardene

THE ASSOCIATED NEWSPAPERS OF CEYLON, LIMITED.

No. 55

Transfer of Ordinary Shares

I, TUDUGALLEGE DON RICHARD WIJEWARDENE of "Warrington", 20 Braybrooke Place, Colombo, do hereby transfer to LUCIAN MACULL DOMINIC DE SILVA and DAVID ERNEST MAARTENSZ both of Colombo, Six Thousand (6,000) ORDINARY Shares, numbered 1 to 4600 (inclusive) and 11,501 to 12,800 (inclusive) of Rs. 100/- each in THE ASSOCIATED NEWSPAPERS OF CEYLON, LIMITED, standing in my name in the books of the Company of the value of Rs. 2,010,000/- to hold unto the said LUCIAN MACULL DOMINIC DE SILVA and DAVID ERNEST MAARTENSZ and the survivor of them and the executors or administrators of such survivor their and his assigns, subject to the several conditions on which I hold the same; and We the said LUCIAN MACULL DOMINIC DE SILVA and DAVID ERNEST MAARTENSZ do hereby agree 30 to take the said shares, subject to the same conditions.

As witness our hands the twenty eighth day of February 1950.

Witness to Signature
of Transferor

(Sgd.) V. GNANARATNAM COOKE
C/o. F. J. & G. DE SARAM
Colombo.

(Sgd.) D. R. WIJEWARDENE.
Transferor.

Proctor Supreme Court & Notary Public

P85
Transfer of
6000 Ordinary
Shares by
D. R. Wijewardene
28-2-50
—Continued

Witness to Signature
of Transferees

10 (Sgd.) V. GNANARATNAM COOKE
C/o. F. J. & G. DE SARAM
Colombo.

(Sgd.) L. M. D. DE SILVA.
(Sgd.) DAVID E. MAARTENSZ.
Transferees.

Proctor Supreme Court & Notary Public

Specimen of Transferees' Signatures.

This Transfer is approved and the Secretary is hereby authorised to register same.

(Sgd.) G. B. S. GOMES }
(Sgd.) P. C. A. NELSON } *Directors*

20 17th April 1950. }

Scrip Nos. 1, 2, 3, 4, 5
6, 7, 8, 9, 107, 108 }

endorsed by
(Sgd.) G. B. S. GOMES,
Director.

Certificate No. 140 issued in lieu of part of Certificate No. 109 cancelled.

(Sg.) G. B. S. GOMES,
Director.

Registered on 17th April, 1950.

Transfer fee received by E. E. C. ABAYASEKERA
Secretary.

30

TRUE COPY

The Associated Newspapers of Ceylon, Ltd.
(Sgd.) E. E. C. ABAYASEKERA,
Secretary.

762

P32

P32
Letter
acknowledging
receipt of
application for
1396 shares by
D. R. Wijewardene
7-3-50

**Letter acknowledging Receipt of Application for 1,396 shares
by D. R. Wijewardene**

March 7, 1950.

D. R. Wijewardene, Esq.,
99, Braybrooke Place,
Colombo.

Dear Sir,

Issue of 2,000 Ordinary Shares.

We acknowledge receipt of your application for 1,396 new Ordinary 10
Shares of Rs. 100/- each and cheque for Rs. 69,800/-.

We enclose receipt to be retained and exchanged for the share certificate
on allotment.

Yours faithfully,

THE ASSOCIATED NEWSPAPERS OF CEYLON, LTD.

(Sgd.) E. E. C. ABAYASEKERA
Secretary

Certified Copy.

The Associated Newspapers of Ceylon, Ltd.
(Sgd.) E. E. C. ABAYASEKERA. 20
Secretary.

P33

P 33
Minutes
of a Meeting
of the Directors
of the Associated
Newspapers of
Ceylon Ltd.,
6-4-50

**Minutes of a Meeting of the Directors of the Associated
Newspapers of Ceylon Ltd.**

THE ASSOCIATED NEWSPAPERS OF CEYLON, LTD.

Extract from the Minutes of a Meeting of the Directors of the Associated
Newspapers of Ceylon, Limited, held on 6th April, 1950

“The following list of applications for Ordinary Shares to be issued in
terms of the resolution passed at the Board Meeting held on 9.2.50 was
tabled, together with a letter dated 2.3.50 from Mrs. Muriel Wijewardene, 30
Executrix of the estate of the late Mr. D. L. Wijewardene. It was resolved
that the shares which would in terms of the issue be available to the estate
of the late Mr. D. L. Wijewardene, be reserved for Mrs. Muriel Wijewardene,
as Executrix of the Estate pending further advices from her. The Secretary

stated that the application from Mrs. L. H. Seneviratne and the application money were received on the 18th March and the 24th March, respectively. It was resolved that her application be accepted :

P 38
Minutes
of a Meeting
of the Directors
of the Associated
Newspapers of
Ceylon Ltd.,
4-4-50
—Continued

	Name	No. of shares applied for
	D. R. Wijewardene	1,396
	D. A. T. Wijewardene	127
	Dr. D. E. Wijewardene	98
	D. L. Wijewardene, Executrix of estate	95
	Mrs. R. Wijewardene	10
10	Miss D. Hulugalle	9
	Mrs. A. K. Wijewardene	14
	Mrs. A. C. V. Wijewardene	5
	Mrs. L. H. Seneviratne	7
	P. S. Wijewardene	29
	Mrs. Semitha Tennekoon	1
	D. J. Wijewardene	1
	A. L. Wijewardene	1
	C. E. L. Wickremesinghe	29
	G. B. S. Gomes	88
20	Mrs. A. H. Jayawardene	8
	Mrs. I. Wijewardene	3
	L. M. D. de Silva	14
	L. C. Gooneratne	29
	Mrs. N. M. Wickremesinghe	7
	Mrs. I. R. Gomes	7
	Mrs. K. L. Gooneratne	7
	U. Hulugalle	6
	P. C. A. Nelson	9
	TOTAL	2000

30

Certified true copy.

(Sgd.) E. E. C. ABAYASEKERA,
Secretary.

THE ASSOCIATED NEWSPAPERS OF CEYLON, LTD.

24 June, 1959.

**Notice of Assessment of Income Tax for the year ending
 March 31, 1949.**

CEYLON INCOME TAX

R1. RA. E1.

Income Tax Year ending March 31, 1949

NOTICE OF ASSESSMENT

File No. 95/1733
 Charge No. JB 354.

To : D. R. Wijewardene Esq. of "Warrington" 99, Braybrooke Place, 10
 Colombo 2.

Take notice that the Assessor, Unit 3, has assessed your income as follows :-

Source of Income	Amount Assessed
	Rs.
A - Profits from Agriculture	88018
B - Profits from Employment	27250
C - Profits from Trades, Professions, &c.	
D - Interest from sources in Ceylon	6464
E - Dividends from Ceylon Companies	454262
F - Interest, &c., from the UK and India	
G - Foreign Income	
H - Annual value of Residence owned	3880
I - Rents of Properties	5855
K - Other profits and income	

	585729
Less Ground Rent	1088
Losses (285 + 63)	348

	Total 584295

Allowances :-

Earned Income	Personal	Wife	Children	Dependent Relatives	
4000	2000	1000	1000	--	Total 8000
					Taxable Income <u>576295</u>

20

80

TAX PAYABLE--

P 59
Notice of
Assessment of
Income Tax
for the year
ending March
31, 1949
11-5-50
—Continued.

Taxable Income	Rate	Tax
Rs.		Rs. c.
6000 at 8½ per cent		510·00
10000 at 18 per cent		1800·00
20000 at 21 per cent		4200·00
50000 at 37½ per cent		18750·00
100000 at 58 per cent		58000·00
390295 at 64 per cent		249788·80

		333048·80
10 Less Allowance for -		
(a) Tax paid at source		90852·40

		Payable <u>242196·40</u>

The above amount is payable by you on or before 11 June 1950. If not paid on that date, a sum not exceeding 20 per cent of the tax will be added. If you object to the above assessment, you must give notice of appeal in writing within 21 days of the date hereof, stating the grounds of objection.

I. RASANAYAGAM
Assistant Commissioner, Unit....

20 Income Tax Office, Colombo.
11 May, 1950.

CEYLON INCOME TAX

This slip must be detached and forwarded with your remittance to :-

The Commissioner of Income Tax,
Administrative Branch (C),
Income Tax Office,
Colombo 3.

PROFIT TAX—YEAR 1949

80 Charge No. JB 354.
File No. 95/1733
Name : D. R. Wijewardene Esqr.
Address : Warrington, 99, Braybrooke Place, Colombo 2.
Tax payable Rs. 242196·40.
Due Date :- 11 June, 1950.

If not paid on or before the due date, a further sum will be charged.

N.B.—The address to which the receipt is to be sent, should be inserted.

**Notice of Assessment of Income Tax for the year ending
 March 31, 1950**

File No. 95/1733.

Charge No. JB 377

Form No. 10

CEYLON INCOME TAX

Notice of Assessment for the
 Income Tax Year ending March 31, 1950 RI RA EI.

Name : D. R. Wijewardene Esq. of 99 Braybrooke Place, Colombo 2. 10

Take notice that the Assessor, Unit 3 has assessed your income as follows :-

Source of Income	Amount Assessed
	Rs.
A - Profits from Agriculture	75868
B - Profits from Employment	27780
C - Profits from Trades, Professions, &c.	
D - Interest from sources in Ceylon	7068
E - Dividends from Ceylon Companies	469413
F - Interest &c., from the United Kingdom and India	
G - Foreign Income	
H - Annual value of Residence owned	3703
I - Rents of Properties	6324
K - Other profits and income	
	590156
Less Ground rent	1298
Losses	45
	Total 588813

Allowances :-

Earned Income	Personal	Wife	Children	Dependent Relatives	
4000	2000	1000	1000	---	Total 8000

Taxable Income 580813

TAX PAYABLE—

P 52
 Notice of
 Assessment of
 Income Tax
 for the year ending
 March 31, 1950-
 12-5-50
 —Continued.

Taxable Income	Rate	Tax
Rs.		Rs. c.
6000	at 8½ per cent	510·00
10000	at 18 per cent	1800·00
20000	at 21 per cent	4200·00
50000	at 37½ per cent	18750·00
100000	at 58 per cent	58000·00
402813	at 64 per cent	257800·32
10 588813		341060·32

Less Allowance for :-

Tax paid at source	Relief Sec. 45	Relief Sec. 46	
117325·21			Total 117325·21
			Payable <u>223735·11</u>

The above amount falls due for payment on or before 12 June 1950. If, however, a sum of Rs. 111868.11 is paid on or before that date, payment of the balance will be accepted on or before 12 Aug. 1950 without the addition of any penalty. It is not obligatory on the Department to issue a reminder before the tax falls to be paid and in default of payment of the abovementioned instalment of tax on its due date, proceedings will be taken for recovery of the full amount of the tax payable as shown above together with a penalty not exceeding 20 per cent of the tax. One of the slips hereunder must be detached and forwarded with each of your remittances to :- The Commissioner of Income Tax, Administrative Branch (C), Income Tax Office, Colombo.

If you object to the above assessment, you must give notice of appeal in writing within 21 days of the date hereof, stating the grounds of objection. A notice of appeal, if made after 21 days, will not be accepted unless absence from Ceylon, sickness or other reasonable cause prevented such appeal being made within 21 days.

(Sgd.) C. B. E. WICKREMESINGHE
 Assistant Commissioner

Income Tax Office, Colombo.
 12 May, 1950.

P 52
Notice of
Assessment of
Income Tax
for the year
ending March
31, 1950-
12-5-50

Ceylon Income Tax, year to March 31, 1950

**To The Commissioner of Income Tax,
Administrative Branch (C)
Income Tax Office,
Colombo**

Charge No. JB 377

File No. 95/1733

First instalment of Tax Rs. 111868·11 due on 12th June 1950

Second instalment of Tax Rs. 111867·00 due on 12th August, 1950

Name : D. R. Wijewardene Esq., 99, Braybrooke Place Colombo 2. 10

P1
Last Will and
Testament of
Tudugallege Don
Richard Wijewardene —
26-5-50

P1

Last Will and Testament of Tudugallege Don Richard Wijewardene

“ A ”

This is the Last Will marked “A” referred in paragraph 3 of the affidavit of David Ernest Maartensz sworn to at Colombo this 22nd day of January, 1951.

(Sgd.)

Before me :

(Sgd.) (illegibly)
A Justice of the Peace.

No. 1620 20

THIS is the Last Will and Testament of me TUDUGALLEGE DON RICHARD WIJewardene of “Warrington” Braybrooke Place, Colombo in the Island of Ceylon

1. I hereby revoke all wills codicils and other testamentary writings and dispositions of whatsoever nature heretofore made or executed by me and declare this to be my Last Will and Testament.

2. I appoint my friend JAMES AUBREY MAARTENSZ and my sons-in-law GEORGE BENJAMIN SIRISENA GOMES and CYRIL ESMOND LUCIEN WICK-REMESINGHE to be the executors and trustees of this my Will.

3. With regard to the education of my youngest son now a minor ³⁰ RANJIT SUJEVA by name (whom I generally address as and who is herein-after referred to as “AGGABODHI”) I declare it to be my particular wish

that the advice of my brother Doctor DON EDMUND WIJEWARDENE should from time to time be sought and that any advice that he may care to give should as far as practicable be acted upon.

P1
Last Will and
Testament of
Tudugallege Don
Richard Wijewar-
dene —
26-5-50
—Continued.

4. I declare that my executors and trustees shall have the widest discretion in deciding how best in the exercise of their rights powers and authorities whether by law or by virtue of the provisions of this my will and any codicil hereto they are to pay and discharge my debts if any and my funeral and testamentary expenses (including estate duty and legacy duties and other duties if any) and the pecuniary legacies bequeathed by this my Will and by any codicil hereto with liberty to them from time to time if they shall so think fit to apply to the trustees of a certain voluntary settlement dated the 28th day of February 1950 made between me as settlor and Lucian Macull Dominic de Silva and David Ernest Maartensz both of Colombo as trustees for and (to the extent to which the said voluntary settlement may permit) to receive from the trustees thereof any sum of money to be by the executors and trustees of this my Will applied in or towards payment of estate duty and all other duties charges and taxes whatsoever chargeable upon or payable by my executors AND without in any way whatsoever fettering or attempting to fetter the discretionary powers of my executors and trustees I hereby express my wish that if it should in their discretion become necessary for any part of my property assets or estate (whether specifically bequeathed or appropriated to any person by the trusts of this my Will or any codicil hereto or not) to be sold for the purpose of meeting my said debts or expenses or any part thereof my shares in the Associated Newspapers of Ceylon Limited should as far as is practicable be the last of my assets to be sold and further that if in the exercise of such their discretion my executors should sell any of my ordinary shares in the Associated Newspapers of Ceylon Limited the appropriations of such shares contained in clause 15 of this my Will shall abate proportionately.

5. I give and bequeath to my wife RUBY WIJEWARDENE free of all duties and for her own separate use benefit and enjoyment absolutely all my wearing apparel personal jewellery and effects all my motor cars if more than one and all my plate cutlery china glassware silverware ornaments and other household furniture goods and effects whatsoever in my residence called "Warrington" in Colombo save and except such articles as are otherwise specifically bequeathed by this my Will or any codicil hereto.

6. (i) I direct my executors to offer to the UNIVERSITY OF CEYLON (without any payment for the same) for inclusion in its library all my maps of Ceylon or of parts of Ceylon and all my books from the Ferguson collection relating to the Dutch and Portuguese periods in Ceylon which said maps and books are at present in the care and custody of the Government Archives Department at Nuwara Eliya and a list whereof prepared by me and believed to be reasonably correct is in the possession of Messrs. F. J. & G. de Saram of Colombo AND if the University of Ceylon shall accept the said offer I give and bequeath the said maps and books to the said University and direct that the same shall at the expense of my estate be delivered by the said Government Archives Department at the direction of my executors to the said University for inclusion in its library.

P1
 Last Will and
 Testament of
 Tudugalle Don
 Richard Wijewar-
 dene —
 26-5-50
 —Continued.

- (ii) I direct my executors to offer to the UNIVERSITY OF CEYLON (without any payment for the same) the books bought by me from the late Mr. W. A. de Silva (a list whereof prepared by me and believed to be reasonably correct is also in the possession of Messrs. F. J. & G. de Saram) for inclusion in its library without any responsibility for the loss thereof or any damage thereto UNTIL such time as a BUDDHIST MONASTERY towards the establishment of which I have already made my contribution is opened or established for the benefit of Buddhist monks who shall from time to time be undergraduate students at the said University AND if the University of Ceylon shall accept the said offer I give and bequeath the said books to the said University and direct that the same shall at the expense of my estate be delivered by or at the direction of my executors to the said University for inclusion in its library until the said Monastery is opened or established whereupon the said books shall be delivered by the said University to the person who is or who professes to be for the time being in charge of the said Monastery for inclusion in the library thereof.
- (iii) I hereby declare that the receipt of the person who is or who professes to be for the time being the Vice-Chancellor of the University of Ceylon or who is or who professes to be for the time being carrying on or holding the office of Vice Chancellor in accordance with the provisions of section 12 (6) of the Ceylon University Ordinance No. 20 of 1942 shall be a sufficient discharge to my executors for the maps and books aforesaid.
7. I give and bequeath the following legacies free of all duties :-
- (i) all my pictures and paintings at "Warrington" aforesaid unto such one of my sons as my wife shall nominate in writing on being requested so to do by my executors (who may until such nomination is made and the same are delivered to such son permit the same to remain at "Warrington" without being liable for the loss thereof or of any of the same) and if my wife shall fail to make such nomination within one calendar month of being requested so to do or if she is unable to do so then I give and bequeath my pictures and paintings aforesaid unto such one of my sons as my executors or the majority of them may themselves select.
- (ii) all my books (save and except the books specifically bequeathed by clause 6 of this my Will and all my books of account) unto my son AGGABODHI absolutely
8. I give and bequeath the following legacies free of all duties:—
- (i) to my niece SITA SENEVIRATNE wife of L. J. de S. Seneviratne fifty preference shares in the Associated Newspapers of Ceylon Limited

- (ii) to my nephew **NANDA SENEVIRATNE** son of my sister **Mrs. A. F. Seneviratne** fifty preference shares in the Associated Newspapers of Ceylon Limited
- (iii) to my niece **KUMARI SENEVIRATNE** daughter of my sister **Mrs. A. F. Seneviratne** fifty preference shares in the Associated Newspapers of Ceylon Limited.

P1
Last Will and
Testament of
Tudugalle Don
Richard Wijewar-
dene —
26-5-50
—Continued.

10 9. As a token of my appreciation of loyal and faithful services rendered to me I give and bequeath free of all duties a sum of five thousand rupees (Rs. 5,000/-) to each of the following employees of the Associated Newspapers of Ceylon Limited if he shall be in the service of that Company at the time of my death and shall not be under notice to leave the service of the Company whether given or received or if at the time of my death he shall have retired from the service of the Company :-

- (a) P. C. A. Nelson and
(b) E. E. C. Abayasekera

10. I give and bequeath free of all duties the following pecuniary legacies to the following servants respectively if he or she shall be in my service at the time of my death and shall not be under notice to leave whether given or received :

- 20 (a) to **Kapuge Ego Nona** my children's ayah a sum of one thousand rupees (Rs. 1,000/-)
- (b) to my personal servant whom I generally address as **John** a sum of one thousand rupees (Rs. 1,000/-)
- (c) to **H. M. Appuhamy** the bungalow keeper at "Arcadia" Diyatalawa a sum of one thousand rupees (Rs. 1,000/-)
- (d) to **Kanappan** the head gardener at "Arcadia" Diyatalawa a sum of one thousand rupees (Rs. 1,000/-)
- 30 (e) to each of the domestic servants at "Warrington" who at my death shall have been in my service for ten years or more excluding the said **Kapuge Ego Nona** and **John** a sum of money equivalent to one year's pecuniary wages calculated on the basis of the wages payable at my death and to each of the domestic servants at "Warrington" who at my death shall have been in my service for five years or more but less than ten years a sum of money equivalent to six months' pecuniary wages calculated on the basis of the wages payable at my death
- (f) to each of the domestic servants at "Arcadia" who at my death shall have been in my service for ten years or more excluding the said **H. M. Appuhamy** and **Kanappan** a sum of money equivalent to one year's pecuniary wages calculated on the basis of the wages payable at my death and to each of the domestic servants at "Arcadia"
- 40

P1
Last Will and
Testament of
Tudugalle Don
Richard Wijewardene —
26-5-50
—Continued.

who at my death shall have been in my service for five years or more but less than ten years a sum of money equivalent to six months' pecuniary wages calculated on the basis of such wages payable at my death

- (g) to my clerk D. H. P. Munaweera a sum of two thousand five hundred rupees (Rs. 2,500/-) and
- (h) to my bill-collector T. E. Z. Abdue a sum of one thousand rupees (Rs. 1,000/-)

I declare that the said legacies shall be paid in addition to any wages or salary which at the date of my death may be owing by me to each servant 10 or employee respectively and that my executors shall without further enquiry act on information to be obtained by them from my wife as to the period of each servant's services and as to the amount of his or her wages payable at my death and further that the said legacies shall be paid as soon as convenient after my death but without any interest.

11. WHEREAS there are certain debts due or owing to me as will appear on reference to my books of account. WHERE the amount of any such debt due at the date of my death by way of principal only (without including any unpaid interest) shall not exceed the sum of five thousand rupees (Rs. 5,000/-) I do hereby give free of duty unto the person owing 20 such debt the principal sum and all interest and arrears of interest due by him or her up to and including the day of my death AND I direct my executors to cancel and deliver to each of the said debtors the bond promissory note or other writing (if any) by which his or her debt and interest is secured AND in case any of the said debtors shall die in my lifetime this bequest shall take effect in favour of his or her estate and my executors shall cancel and deliver his or her bond promissory note or writing (if any) to his or her executors or administrators of (if none) to any one of his or her heirs

12. WHEREAS under the provisions of clause 8 of the Will of my late mother Helena Wijewardene I have a power of appointment in respect of 30 premises presently bearing assessment No. 51/53 Hospital Street in the Fort of Colombo aforesaid and in respect of one equal undivided fourth part or share of and in the premises presently bearing assessment Nos. 226, 228, 232, 236 and 238/240 Fourth Cross Street and Nos. 257, 259 and 261 Fifth Cross Street in the Pettah of Colombo aforesaid NOW in exercise of the above-mentioned power and every other power enabling me in this behalf I do hereby appoint my son PHILIP SEEVALI the sole heir to the said properties and I do hereby devise the said properties and premises to my said son Philip Seevali. I desire however to express the wish without creating any 40 trust or imposing any obligation thereby on my said son Philip Seevali that my said son Philip Seevali may be pleased by Will or other instrument *inter vivos* to devise or give the said properties and premises unto his child if only one or all his children if more than one in equal shares subject to the conditions that the child or children of my said son Philip Seevali shall not sell mortgage or lease for more than three years at a time or during the pendency of an existing lease (except during the last four months thereof) or otherwise alienate or encumber the said properties and premises but

that he she or they shall only possess and enjoy the same and the rents issues income and profits derived therefrom during the term of his her or their natural life and that on his her or their death the same shall go to and devolve on his her or their children and if more than one in equal shares *per stirpes*.

P1
Last Will and
Testament of
Tudugallege Don
Richard Wijewar-
dene —
26-5-50
—Continued.

10 13. I give devise and bequeath all the rest and residue of my property estate and effects whether movable or immovable or personal or real of whatsoever kind and wheresoever situate and whether in possession expectancy reversion remainder or othersiwe (hereinafter referred to as "my trust estate") unto the said JAMES AUBREY MAARTENSZ GEORGE BENJAMIN SIRISENA GOMES and CYRIL ESMOND LUCIEN WICKREMESINGHE (hereinafter referred to as "my trustees" which expression shall include the survivors and survivor of them and the trustees or trustee for the time being of this my Will) upon the trusts and with and subject to the powers authorities and provisions declared and contained in this my Will and any codicil hereto concerning the same.

14. By and out of the nett rents interest dividends and other income of or from my trust estate and by exercising the powers of sale and mortgage hereinafter contained or either of them as my trustees shall in their absolute discretion think proper :-

- 20 (i) my trustees shall pay and discharge my debts if any and my funeral and testamentary expenses (including estate duty and legacy duties and all other duties if any) and the pecuniary legacies bequeathed by this my Will or any codicil hereto and all costs charges and expenses whatsoever which my trustees shall incur in carrying into effect the trusts authorities and purposes of this my Will
- 30 (ii) my trustees shall pay all calls which may be in arrear and unpaid at my death with all interest thereon in respect of any partly paid shares of which I may be the owner and also all sums of money or calls as shall become payable after my death in respect of such shares
- (iii) if during my lifetime I shall not have built a house on the land shown as lot 8 in plan No. 483 hereinafter referred to my trustees shall realise and set apart a sum of twenty thousand rupees (Rs. 20,000/-) to be applied for the purposes of the trusts set forth in clause 15 (4) of this my Will
- 40 (iv) if arising from the provisions of clause 20 of this my Will it should become necessary for my trustees to provide a sum of money representing the difference in values contemplated in that clause my trustees shall realise and set apart that sum of money to be applied for the purposes of the trusts set forth in clause 15 (4) of this my will
- (v) my trustees may pay to my wife monthly for her maintenance such sum not exceeding Rupees one thousand five hundred (Rs. 1,500/-) as they may in their absolute discretion determine

P1
 Last Will and
 Testament of
 Tudugalle Don
 Richard Wijewar-
 dene —
 26-5-50
 - *Continued.*

- (vi) my trustees may pay to each of my children SEEVALI NAINI RANEE and KUSUMA monthly as an allowance such sum not exceeding Rupees Five hundred (Rs. 500/-) as they may in their absolute discretion determine with liberty to my trustees on and after the death of any of such my children leaving a child or children him or her surviving to pay monthly to the guardian or guardians of such child or children for his her or their maintenance education benefit and advancement in life the sum which they would have paid as an allowance to his her or their parent had such parent been living and without seeing to the application 10 thereof or calling for an accounting therefor
- (vii) my trustees may apply monthly (a) such sum not exceeding Rupees One thousand (Rs. 1,000/-) for or towards the maintenance of my son AGGABODHI and (b) such sum not exceeding Rupees One thousand five hundred (Rs. 1,500/-) for or towards the education advancement in life and general benefit of my son AGGABODHI until he attains the age of twenty one years with liberty to my trustees to pay the same to his guardian or guardians for the respective purposes aforesaid without being liable to see to the application thereof or to call for an accounting therefor and on 20 my said son AGGABODHI attaining the age of twenty one years my trustees may pay to him as an allowance such sum not exceeding Rupees Two thousand (Rs. 2,000/-) per mensem as they may in their absolute discretion determine

AND I declare that the first of each of the aforementioned monthly sums shall be deemed to be payable on the first day of the month succeeding that in which I shall die and shall in any case be paid as soon after the date of my death as can be conveniently arranged and that all the several monthly sums aforementioned shall cease to be payable as from the date for distribution hereinafter referred 30 to save as may be authorised or required by the provisions of clauses 15 (5) and 17 (vi) of this my Will

15. Subject and without prejudice to the trusts aforesaid and to the powers authorities and provisions in this my Will and codicil hereto contained my trustees shall as from the expiration of nine years after the date of my death or as from the determination of the trusts declared in sub-clauses (i), (ii), (iii) and (iv) of clause 14 of this my Will whichever shall be the earlier date (hereinafter referred to as "the date for distribution") hold my trust estate upon the trusts following that is to say :-

1. With respect to (a) such a number of my ordinary shares whether 40 fully paid or partly paid in the Associated Newspapers of Ceylon Limited as shall be equivalent to one fourth of my holding of ordinary shares in that Company not including the ordinary shares which form the subject of the voluntary settlement referred to in clause 4 of this my Will (b) a divided half share of the Galpokuna Division of my Galpokuna Group situated in the Katugampola Hat Pattu in the District of Kurunegala, North-Western Province (to be allotted in manner prescribed in clause 20 of this my will) and (c) the allotment of land situated at Thimbirigasyaya in Colombo and shown as lot 10 in plan No. 483 dated 23rd August 1941 made by R. C. Dissanayake

Licensed Surveyor AND ALSO with respect to (d) two thousand of my shares in the Land and House Property Company Limited (if I shall not have transferred the same to him during my lifetime) I DIRECT that subject to the provisions of clause 16 of this my Will my trustees shall hold the same in trust for my son SEEVALI absolutely and the same shall be conveyed and transferred by my trustees to him at the date for distribution or if he shall have died before the date for distribution my trustees shall hold the same in trust in conformity with the provisions of clause 17 of this my Will

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10 2. With respect to (a) such a number of my ordinary shares whether fully paid or partly paid in the Associated Newspapers of Ceylon Limited as shall be equivalent to one fourth of my holding of ordinary shares in that Company not including the ordinary shares which form the subject of the voluntary settlement referred to in clause 4 of this my Will (b) all that divided portion known as the Udabaddawa Division of Galpokuna Group aforesaid and (c) the allotment of land situated at Thimbirigasyaya in Colombo and shown as lot 9 in the said plan No. 483 AND ALSO with respect to (d) two thousand of my shares in the Land and House Property Company Limited (if I shall not have transferred the same to her during my lifetime)
20 I DIRECT that subject to the provisions of clause 16 of this my Will my trustees shall hold the same in trust for my daughter NALINI absolutely and the same shall be conveyed and transferred by my trustees to her at the date for distribution or if she shall have died before the date for distribution my trustees shall hold the same in trust in conformity with the provisions of clause 17 of this my Will

3. With respect to (a) such a number of my ordinary shares whether fully paid or partly paid in the Associated Newspapers of Ceylon Limited as shall be equivalent to one fourth of my holding of ordinary shares in that Company not including the ordinary shares which form the subject of the
30 voluntary settlement referred to in clause 4 of this my Will (b) the other divided half share of the Galpokuna Division of Galpokuna Group aforesaid (to be allotted in manner prescribed in clause 20 of this my Will) and (c) the allotment of land situated at Thimbirigasyaya aforesaid shown as lot 7 in the said plan No. 483 AND ALSO with respect to (d) two thousand of my shares in the Land and House Property Company Limited (if I shall not have transferred the same to her during my lifetime) I DIRECT that subject to the provisions of clause 16 of this my Will my trustees shall hold the same in trust for my daughter RANEE absolutely and the same shall be conveyed and transferred by my trustees to her at the date for distribution or if she
40 shall have died before the date for distribution my trust shall hold the same in conformity with the provisions of clause 17 of this my Will

4. With respect to (a) such a number of my ordinary shares whether fully paid or partly paid in the Associated Newspapers of Ceylon Limited as shall be equivalent to one fourth of my holding of ordinary shares in that Company not including the ordinary shares which form the subject of the voluntary settlement referred to in clause 4 of this my Will (b) a divided portion not less than one hundred and fifty acres and not more than two hundred acres in extent to be selected by my trustees in their absolute discretion in one block out of that portion of the estate plantation and premises

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called and known as Gikiyanegedera situated in the District of Kurunegala which is planted in coconut and lies to the east of the Government road leading to the Deduru Oya and (c) the allotment of land situated at Thimbirigasyaya aforesaid and shown as lot 8 in the said plan No. 483 AND ALSO with respect to (d) two thousand of my shares in the Land and House Property Company Limited (if I shall not have transferred the same to her during my lifetime) (e) a sum of twenty thousand rupees (Rs. 20,000/-) (if during my lifetime I shall not have built a house on the said land shown as lot 8 in plan No. 483) and (f) a sum of money representing the difference in values contemplated in clause 20 of this my Will (if arising from the provisions 10 of that clause it shall become necessary for my trustees to provide that sum of money I DIRECT that subject to the provisions of clause 16 of this my Will my trustees shall hold the same in trust for my daughter KUSUMA absolutely and the same shall be conveyed and transferred or paid by my trustees to her at the date for distribution or if she shall have died before the date for distribution my trustees shall hold the same in trust in conformity with the provisions of clause 17 of this my Will AND with respect to the said sum of Rs. 20,000/- (if the same should become payable to Kusuma) I express the wish that she should apply the same in or towards building a house upon the said land but (if she shall have died before the date for 20 distribution and the said sum should be held in trust in conformity with the provisions of clause 17 of this my Will) I authorise and empower my trustees to apply the said sum and any other moneys whether capital or unapplied income held upon the same trusts in building on the said land a house of such size and design as my trustees may determine.

5. With respect to (a) my house and premises called and known as "Warrington" situated at Braybrooke Place, Colombo (b) my estate plantation buildings and premises called and known as "Arcadia" situated at Diyatalawa comprising both freehold and leasehold together with all the household furniture and effects whatsoever thereon and all estate requisites 30 thereon (c) my estate plantation and premises called and known as Anderson Estate situated at Mahagama in the Kalutara District (d) the remainder of the said estate plantation and premises called Gikiyanegedera (that is to say after excluding from the whole of the said estate the portion to be selected by my trustees for my daughter KUSUMA for the purposes of the trusts set forth in the foregoing sub-clause (4)) (e) the whole of the land situated at Thimbirigasyaya aforesaid and shown in plan No. 483 save and except those portions of the same which may have been disposed of by me during my lifetime and the aforementioned lots 10, 9, 7 and 8 in the said plan and (f) two thousand of my shares in the Land and House Property Company 40 Limited (all of which or so much thereof as having regard to the provisions of clause 16 hereof shall be available and also any other property which by the terms of this my Will is declared to be an accretion to the same shall comprise and are hereinafter referred to as "Aggabodhi's trust fund") I direct that my trustees shall hold the same but subject always to the provisions of clauses 18 and 19 of this my Will IN TRUST for my son AGGABODHI upon his attaining the age of twenty five years or on the date for distribution (whichever shall be the later) and the same shall be conveyed and transferred by my trustees to him on his attaining that age or at the date for distribution (whichever shall be the later) but subject as aforesaid 50 or if he shall have died before attaining the age of twenty five years or the

date for distribution (whichever shall be the later) my trustees shall hold Aggabodhi's trust fund **IN TRUST** in conformity with the provisions of clause 17 of this my Will but subject as aforesaid **AND** as from the date for distribution if my said son shall not then have attained the age of twenty five years **UPON TRUST** but subject always to the provisions of clauses 18 and 19 of this my Will out of the income from Aggabodhi's trust fund to pay or apply such part thereof as they may in their absolute discretion think fit for or towards the maintenance education benefit and advancement in life of Aggabodhi until he attains the age of twenty one years with liberty to pay the same to his guardian or guardians for the purposes aforesaid without being liable to see to the application thereof or to call for an accounting therefor and (subject as hereinafter provided) to accumulate the residue of the nett annual income and dividends from the same by investing such residue and the income thereof to the intent that such accumulations shall be added to Aggabodhi's trust fund and shall devolve therewith but with power for my trustees at any time to apply such accumulations or any part thereof as if the same were income of the then current year **PROVIDED** always that notwithstanding the aforesaid trust for accumulation but subject always to the provisions of clauses 18 and 19 of this my Will my said son Aggabodhi shall on attaining the age of twenty one years be entitled to receive the whole of the nett annual income and dividends from Aggabodhi's trust fund and from any such accumulations until he shall acquire a vested interest therein or until he shall previously die

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6. With respect to all my preference shares in the Associated Newspapers of Ceylon Limited other than the shares specifically bequeathed by clause 8 of this my Will and with respect to the remainder of my shares in the Land and House Property Company Limited (if I shall not have transferred the same to my wife or to any other person during my lifetime) I direct that my trustees shall as from the date for distribution but subject always to the provisions of clause 16 of this my Will hold the same upon the trusts following that is to say :-

- (i) **UPON TRUST** to pay the nett annual income and dividends from the same unto my wife during her lifetime and
- (ii) (Subject to the foregoing trust in favour of my wife) **UPON TRUST** as to both capital and income of the aforesaid shares for all my children in equal proportions the respective shares of each of such children other than **AGGABODHI** to be vested in them on the date for distribution and in the case of Aggabodhi to be an accretion to and form part of Aggabodhi's trust fund hereinbefore referred to and to be held upon the trusts relating thereto and to devolve therewith

7. With respect to the whole of the remainder of my trust estate not applied for the purpose of any of the foregoing trusts I direct that as from the date for distribution my trustees shall pay the nett income from the same unto my wife during her lifetime and from and after her death (or if she shall have died before the date for distribution then as from the date for distribution as to the capital and income of the same shall hold the same

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in equal shares IN TRUST for all my children living at the date for distribution the respective shares of each of such children to be absolutely vested on the date for distribution.

- 16 (i) If any of the properties specifically appropriated to my children respectively by sub-clauses (1), (2), (3), (4) and (5) of clause 15 of this my Will shall prior to the date for distribution have been sold by my trustees in exercise of the power of sale contained in clause 23 of this my Will the amount of the nett proceeds of each such sale which shall be applied for any of the purposes in clause 14 of this my Will mentioned shall be certified in writing by my trustees in their absolute and uncontrolled discretion and I declare that every such certificate shall not be open to question by but shall be final conclusive and binding on all persons claiming any benefits under this my Will and that no person whomsoever dealing with any person benefitting under this my Will shall be concerned to enquire into or verify the correctness of any such certificate AND my trustees shall at the date for distribution of my trust estate when or prior to transferring and conveying to each of my children other than the child whose property shall thus have been sold the properties appropriated to each such other child (or as the case may be when/or prior to appropriating for the purposes of the trusts relating thereto the properties appropriated to Aggabodhi's trust fund) arrange that the properties appropriated to each such other child (or as the case may be the properties appropriated to Aggabodhi's trust fund) shall stand charged with a sum bearing as nearly as possible the same proportion to each sum so certified by the trustees as aforesaid as the aggregate value of the properties so appropriated to each such other child (or as the case may be of the properties appropriated to Aggabodhi's trust fund) bears to the aggregate value of all the properties appropriated to all my children by the said sub-clauses (1), (2), (3), (4) and (5) of clause 15 of this my Will such values to be taken at the figures at which the relative properties are finally assessed for estate duty purposes AND for the purpose of arranging any such charge my trustees may themselves execute or may obtain the execution of proper mortgages or charges with power to my trustees in appropriate cases to arrange for the set-off of the several sums chargeable as aforesaid and also for the execution of concurrent mortgages or charges AND if the nett proceeds of any such sale as aforesaid shall not entirely have been applied for any of the purposes in clause 14 of this my Will mentioned the unapplied part thereof shall be held by my trustees upon the same trusts as the property from which such unapplied nett proceeds shall have been derived would have been held had it not been sold
- (ii) If any of the shares specifically appropriated by sub-clause (6) of clause 15 of this my Will shall prior to the date for distribution have been sold by my trustees in exercise of the power of sale contained in clause 23 of this my Will the nett proceeds of such sale applied for any of the purposes mentioned in clause 14 of this my Will shall at the date for distribution be charged by my trustees upon the

properties transferred to my children and the properties appropriated to Aggabodhi's trust fund in such proportions as my trustees may in their absolute discretion think fit and the sum so charged shall be held by my trustees upon the trusts set forth in the said sub-clause (6)

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10 (iii) If any of the properties specifically appropriated to my children respectively by the sub-clauses (1), (2), (3), (4), and (5) of clause 15 of this my Will shall prior to the date for distribution have been mortgaged by my trustees in exercise of the power in that behalf contained in clause 23 of this my Will my trustees shall at the date for distribution of my trust estate when or prior to transferring and conveying to each of my children other than the child whose property shall thus have been mortgaged the properties appropriated to each such other child (or as the case may be when or prior to appropriating for the purposes of the trusts relating thereto the properties appropriated to Aggabodhi's trust fund) arrange that the properties appropriated to each such other child (or as the case may be the properties appropriated to Aggabodhi's trust fund) shall stand charged with a sum bearing as nearly as possible the same proportion to the sum raised by or upon each such mortgage as aforesaid as the aggregate value of the properties so appropriated to each such other child (or as the case may be of the properties appropriated to Aggabodhi's trust fund) bears to the aggregate value of all the properties appropriated to all my children by the said sub-clauses (1), (2), (3), (4) and (5) of clause 15 of this my Will such values to be taken at the figures at which the relative properties are finally assessed for estate duty purposes AND for the purpose of arranging any such charge my trustees may themselves execute or may obtain the execution of proper mortgages or charges with power to my trustees in appropriate cases to arrange for the set-off of the several sums so chargeable as aforesaid and also for the execution of concurrent mortgages or charges

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40 (iv) In assessing any proportion in accordance with the formula prescribed by the preceding sub-clauses my trustees shall include as part of the properties appropriated to my daughter KUSUMA any sum or sums of money which they may have provided for her under clause 15 (4) of this my Will or which if the events contemplated in sub-clauses (e) and (f) of that clause have occurred they are required to provide for her with power to my trustees to make such arrangements as they may in their discretion think fit for adjusting the said proportion by means of a set-off if by so doing the provision of the said sums of money or either of them may in the opinion of the trustees be dispensed with or reduced

17. (i) If any child of mine (other than Aggabodhi) shall either in my lifetime or before the date for distribution die issueless the property which under the foregoing trusts of this my Will my trustees are directed to hold upon trust for that child shall as from the date for distribution be held in equal shares in trust for all his or her brothers and sisters (including Aggabodhi) living at the date for dis-

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tribution to be absolutely vested in them at the date for distribution save that in the case of Aggabodhi (if he shall not then have attained the age of twenty five years) his share shall be an accretion to and form part of Aggabodhi's trust fund and shall be held upon trusts relating thereto and shall devolve therewith PROVIDED that if any of such brothers and sisters (including Aggabodhi) shall also have died before the date for distribution leaving a lawful child or children him or her surviving and living at the date for distribution and who being male shall attain the age of twenty one years or being female shall attain that age or marry under that 10 age such child or children shall take and if more than one in equal shares the share of the said property of such first mentioned child which such dying brother or sister would have taken had such dying brother or sister been alive at the date for distribution or (in the case of Aggabodhi) had he attained the age of twenty five years and been alive at the date for distribution the share of Aggabodhi's child or children being an accretion to and forming part of Aggabodhi's trust fund and being held upon the trusts relating thereto and devolving therewith

- (ii) If any child of mine (other than Aggabodhi) shall either in my 20 lifetime or before the date for distribution die leaving a child or children him or her surviving and living at the date for distribution the property which under the foregoing trusts of this my Will my trustees are directed to hold upon trust for that child and the share (if any) of any other property which the child or children of that child would take under or by virtue of any other provisions of this my Will shall as from the date for distribution be held in trust for such the lawful child or children of that child of mine and if more than one in equal shares as being male shall attain the age of twenty one years or being female shall attain that 30 age or marry under that age
- (iii) If my son Aggabodhi shall either in my lifetime or after attaining the age of twenty five years but before the date for distribution die issueless the property which under the foregoing trusts of this my Will my trustees are directed to hold upon trust for him as Aggabodhi's trust fund (including any accretions thereto) shall as from the date for distribution be held in equal shares in trust for all his brothers and sisters living at the date for distribution to be absolutely vested in such brothers and sisters at the date for 40 distribution PROVIDED that if any of such brothers and sisters shall also have died before the date for distribution leaving a lawful child or children him or her surviving and living at the date for distribution and who being male shall attain the age of twenty one years or being female shall attain that age or marry under that age such child or children shall take and if more than one in equal shares the share of Aggabodhi's trust fund (including any accretions thereto) which such dying brother or sister would have taken had such dying brother or sister been alive at the date for distribution

- 10 (iv) If my son Aggabodhi shall after the date for distribution but before attaining the age of twenty five years die issueless the property which under the foregoing trusts of this my Will my trustees are directed to hold upon trust for him as Aggabodhi's trust fund (including any accretions thereto) shall as from the date of his death be held in equal shares in trust for all his brothers and sisters living at the date of his death to be absolutely vested in such brothers and sisters at the date of his death PROVIDED that if any of such brothers and sisters shall also have died before the date of Aggabodhi's death leaving a lawful child or children him or her surviving and living at the date of his death and who being male shall attain the age of twenty one years or being female shall attain that age or marry under that age such child or children shall take and if more than one in equal shares the share of Aggabodhi's trust fund (including any accretions thereto) which such dying brother or sister would have taken had such dying brother or sister been alive at the date of Aggabodhi's death
- 20 (v) If my son Aggabodhi shall in my lifetime or after attaining the age of twenty five years but before the date for distribution or after the date for distribution but before attaining the age of twenty five years die leaving a child or children him surviving the property which under the foregoing trusts of this my Will my trustees are directed to hold upon trust for him as Aggabodhi's trust fund (including any accretions thereto) shall as from the date for distribution or as from the date of his death (as the case may be) be held in trust for such his lawful child or children and if more than one in equal shares as being male shall attain the age of twenty one years or being female shall attain that age or marry under that age
- 30 (vi) During the minority or minority and spinsterhood as the case may be of any person contingently entitled to any portion of my trust estate by reason of the foregoing sub-clauses of this clause of my Will my trustees may apply the whole or any part of the income of such contingent portion of such minor for or towards his or her maintenance education benefit and advancement in life with liberty to pay the same to the guardian or guardians of such minor for the purposes aforesaid without being liable to see to the application thereof or to call for an accounting therefor AND shall subject as is (hereinafter provided) accumulate the residue if any
- 40 of the said income by investing the same and the resulting income thereof to the intent that such accumulations shall be added to the portion of my trust estate from which the same shall have arisen and devolve therewith but with power for my trustees at any time to apply such accumulations or any part thereof as if the same were income of the then current year

18. With respect to my house and premises called and known as "Warrington" situated at Braybrooke Place Colombo (a) I declare that my trustees shall permit my wife to have the personal use and occupation thereof as her residence free of rent so long as she shall think fit to reside therein

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she keeping the same insured against fire (unless my trustees without any responsibility for so doing shall exempt her from so doing) and also keeping the same in tenantable repair and paying the rates taxes and other outgoings in respect of the same (b) if my wife shall wish to reside elsewhere I direct my trustees to pay the nett income thereof unto my wife during the term of her natural life notwithstanding the trusts in clause 14 hereof concerning income

19. With respect to the premises called and known as "Arcadia" situated at Diyatalawa I declare that

(a) my trustees shall permit my wife to have the personal use and occu- 10
 pation of the main bungalow on the said premises and its gardens with the household furniture goods and effects whatsoever therein free of rent so long and as often as she may desire to have such use and occupation

(b) subject to the foregoing my trustees shall until Aggabodhi shall attain a vested interest in the same permit my children to have together with their families the personal use and occupation of the bungalows and gardens on the said premises with the household furniture goods and effects whatsoever therein free of rent for such periods of time as may be approved by my trustees and generally 20
 as may be found convenient to my children any questions not mutually agreed between such children concerning such use and occupation being decided by my trustees

20. (i) For the purpose of giving effect to sub-clauses (1) and (3) of clause 15 of this my Will I hereby direct my trustees as soon after my death as possible to cause the said Galpokuna Division of Galpokuna Group to be divided into two portions in such a way that each portion may be of the same value as nearly as is reasonably possible but not necessarily of the same extent

(ii) For effecting such division of the said Galpokuna Division and 30
 also for effecting the division of the said Gikiyanegedera Estate for the purposes of sub-clauses (4) and (5) of clause 15 of this my Will I declare that my trustees shall be entitled to consult some person or persons who in the opinion of the trustees shall be competent to advise as to the value of land in the districts in which the said properties are respectively situated and as to the respective values of the two portions in which each such property is to be divided and I further declare that such divisions when effected by my trustees shall not be open to question by but shall be final conclusive and binding upon those of my children who shall be 40
 affected by or concerned in such divisions and upon all other persons whomsoever interested in my estate

(iii) If upon effecting the division of Galpokuna Division and of Gikiyanegedera Estate for the purposes of clause 15 the value of the divided portion of Gikiyanegedera selected for the purpose of clause 15 (4) shall be less than the value of each of the portions of

Galpokuna Division my trustees shall set apart such a sum of money (to the nearest one thousand rupees) as shall represent the difference between the value of each portion of Galpokuna Division and the value of that portion of Gikiyanagedera selected for the purpose of clause 15 (4) to be applied for the benefit of my daughter KUSUMA or otherwise under the trusts set forth in clause 15 (4) of this my Will

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21. In regard to the estates plantations and premises or divisions or portions thereof appropriated to each of my children by clause 15 of this my Will I hereby declare that in each such appropriation shall be included not only all land depicted in the most recent plan of the property appropriated as may be in existence at the date of my death but also all such further and additional land as may have been purchased by me prior to the date of my death or as may be comprised in or included in or be treated or form or be cultivated or worked as part of the said estates plantations and premises respectively though not included in such plans and I declare that my trustees shall be the sole judges as to whether or not any such additional lands shall be comprised in each such appropriation and that the decision and determination of my trustees shall not be open to question by but shall be final conclusive and binding upon all my children and all other persons whomsoever interested in my estate I further declare that every appropriation in respect of the said estates plantations and premises or divisions or portions thereof shall (unless for the purpose of effecting any such divisions as aforesaid my trustees shall in their absolute discretion otherwise determine) include all the buildings stores machinery furniture and fixtures thereon and such live and dead stock thereon or thereto respectively appertaining at the date of my death as my trustees may in their like discretion determine.

22. I empower my trustees (i) to manage cultivate work and carry on in such manner as they shall in their absolute discretion think fit (and if they likewise think fit to improve) my immovable and leasehold estates plantations and premises or any part or parts thereof including in particular so-much of my aforementioned property called "Arcadia" situated at Diyatalawa as at the date of my death may be planted in tea and to renew repair replace and improve buildings stores furniture fixtures and live and dead stock and to improve replant and extend existing plantations and to gather cure manufacture transport and sell the crops and produce thereof respectively and also if thought fit to continue any arrangements made by me during my lifetime for such management cultivation working carrying on of improvement or for such gathering curing manufacture transport or sale or for collecting the rents and produce thereof and also from time to time to modify such arrangements or at their discretion substitute fresh arrangements and (ii) to plant with coccnuts or some other suitable product the unplanted portion of the remainder of the said Gikiyanagedera Estate appropriated by clause 15 (5) of this my Will to my son AGGABODHI or to continue and complete any planting programme which I may have commenced during my lifetime and to charge or apportion the cost of any such planting or continuation of planting to such person or persons and in such manner as my trustees may in their absolute discretion think fit WITH FULL POWER without being answerable for any consequent loss to select and at the expense of my trust estate to appoint for all or any of the purposes aforesaid

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one or more person or persons (including one or more of themselves) or any firm or Company as the agent or agents of my trustees and to delegate to any such agent or agents all or any of the powers aforesaid and with further power at the expense of my trust estate to employ and pay an accountant or firm of accountants of good standing to audit the books concerning such management as aforesaid and the accounts of my trustees.

23. I authorise and empower my trustees without being responsible for any consequent loss to retain my trust estate and every part thereof either permanently or for as long as they may think fit in the state or form in which the same shall be at my death including property of a terminable or wasting 10 nature and doubtful or hazardous investments and whether or not the same are investments authorised by law for the investment of trust funds AND I declare that it shall be lawful for and I hereby expressly authorise and empower my trustees notwithstanding any of the trusts hereinbefore contained to sell call in and convert into money and to mortgage or charge my trust estate or any part or parts thereof at such time or times for such price or prices sum or sums and in such manner as they may in their absolute discretion think fit with further power to vary and transpose investments from time to time for or into any other or others of a nature authorised by law and in particular I authorise and empower my trustees by all or any of 20 the aforementioned means to raise any money which shall in their opinion be requisite to pay and discharge my debts and funeral and testamentary expenses (including estate duty and legacy duties and all other duties if any) and the pecuniary legacies aforementioned and to provide any sum or sums of money (whether by way of income or capital) which by the terms of this my Will it may be or become necessary or my trustees are authorised to provide for my wife and my children or any of them AND I declare that no purchaser or mortgagee shall be concerned or obliged to ascertain or verify the occurrence or existence of any event or purpose in or for which a sale or mortgage is hereby authorised to be effected or to enquire into or take notice 30 of any matter connected with the property or regularity of any sale or mortgage or the disposal or application of the proceeds thereof

24. I declare that the receipt of my trustees for the purchase moneys of any property hereby directed or authorised to be sold shall effectively discharge the person or persons paying the same therefrom and from being concerned to see to the application thereof or answerable for the misapplication thereof and likewise in respect of any mortgage moneys

25. I hereby declare that (a) it shall be lawful for my trustees from time to time to transfer to each of such persons (including one of themselves) as they may in their absolute discretion select any of my shares in limited 40 liability companies not exceeding such number as may be necessary for qualifying such person as a director of each or any of such companies (such person accounting to my trustees for any dividends payable to him in respect of the shares thus transferred) and that upon such person ceasing to be a director my trustees shall obtain a re-transfer to themselves of the shares so transferred (b) any of my trustees or any other person who shall act as director of any of the said companies and to whom any of my shares may have

been transferred in conformity with the foregoing may be paid and retain any fees paid to him by such company as such director (c) any rule of law or equity to the contrary notwithstanding any of my trustees may retain any office of employment held by him prior to my death in or may accept any office of employment offered to him after my death by any company of or in which at the date of my death or at any time thereafter he may be a director or a holder of shares whether in his own right or in consequence of his being one of my trustees or in consequence of shares being transferred to him in pursuance of the foregoing power and may also accept and retain such remuneration as may be paid to him by any such company for or in respect of
 10 any such employment even though he may exercise his vote as such director or as holder of such shares in securing such employment or such remuneration and no objection shall be raised to his retaining or accepting such employment or remuneration on the ground alone that as a trustee he is not entitled so to do in view of his fiduciary position (d) that my trustees shall respectively be chargeable only for such moneys stocks funds shares and securities as they may respectively actually receive notwithstanding their respectively signing any receipt for the sake of conformity and shall not be answerable or responsible for the acts receipts omissions neglects or default
 20 of each other or for those of any banker broker agent auctioneer estate agent or other person with whom or into whose hands any property moneys or securities held in trust under any of the provisions of this my Will shall be deposited or come nor for any insufficiency or deficiency of any moneys stocks funds shares or securities nor shall any of my trustees be liable for any loss unless the same shall happen through his own dishonesty or wilful neglect (e) that my trustees and each of them may reimburse themselves or pay and discharge out of such part of my estate held by them or of the income from the same or from any part thereof as they may determine all expenses incurred in or about the execution of the several trusts of this my
 30 Will (f) that any of my trustees may exercise or concur in exercising all or any of the powers and discretions hereby or by law given to him or them or arising from their legal ownership of any property held by them as trustees under this my Will notwithstanding that he or they may have a direct indirect or other personal interest in the mode or result of exercising any such power or discretion (g) that the decision of the majority of my trustees shall be deemed to be the decision of all and shall be final conclusive and binding upon all persons benefitting under the trusts of this my Will and every act decision or other matter relating to the execution of the trusts of this my Will which by law may be required to be done by all my trustees may be done
 40 made or performed by any two of them (h) any of my trustees may if residing out of Ceylon or on leaving Ceylon either permanently or temporarily delegate to his co-trustee if only one or to his co-trustees if more than one jointly and severally or to any other person all or any of his powers rights and duties including the exercise of a discretion under the provisions of this my Will whether express or implied without being responsible for the acts decisions defaults or omissions of any person or persons to whom he may delegate the same and (i) my trustees may determine whether moneys are capital or income

26. Moneys forming part of my trust estate or requiring to be invested
 50 under the trusts of this my Will may be invested in the names or under the legal control of my trustees upon any of the securities or forms of investment

P1
 Last Will and
 Testament of
 Tudugallege Don
 Richard Wijewar-
 dene —
 26-5-50
 —Continued.

authorised by the law of Ceylon for the time being for the investment of trust funds or upon temporary or fixed deposit at interest with any bank or banks

27. I declare that if and whenever any of my trustees shall die in my lifetime or if any of them shall disclaim or be unwilling or unfit to execute the trusts of this my Will or desire to retire from the office of trustee the continuing trustees or trustee shall appoint another person in his place to act as one of my trustees in place of the trustee so dying disclaiming being unwilling or unfit or desiring to retire from the office of trustee and on the first occasion on which it shall become necessary to make such appointment 10 they shall offer such appointment to my son-in-law LAL CHANDRA GOONERATNE AND I further declare that the acts and proceedings of the trustees or trustee for the time being of this my Will before the appointment of a new trustee shall have been made shall be valid and effectual and shall not be invalidated or legally ineffective by reason of such appointment not having been made

28. I declare that the said JAMES AUBREY MAARTENSZ shall be entitled as trustee to receive and be paid such remuneration for his services as such trustee as may be agreed between him and the other trustees for the time being of this my Will and further that any executor or trustee for the time 20 being hereof being a barrister solicitor or other person engaged in any profession or business may charge retain and be paid all usual professional or other charges for business done by him or his firm in relation to the trusts hereof and also his reasonable charges in addition to disbursements for all other work and business done and all time spent by him or his firm in connection with matters arising in the premises including matters which might or should have been attended to in person by a trustee not being a barrister solicitor or other professional person but which such trustee might reasonably require to be done by a barrister solicitor or other professional person

29. It is my Will and desire that the firm of F. J. & G. de Saram Proctors 30 Colombo who have prepared this my Last Will and previously executed testamentary dispositions of mine shall be employed in all matters relating to the proving of this my Last Will and Testament and the carrying out of the several trusts of this my Will and generally in relation to the disposal of my property and affairs under this my Will

30. I expressly declare that (save as is provided in clause 11 of this my Will) no person entitled to any pecuniary or other legacy under this my Will or entitled to receive any sum of money under the trusts of this my Will shall be entitled to recover or receive from my executors or my trustees any sum by way of interest on such legacy or sum of money for any period of time 40 prior to the payment or delivery to him of such legacy or sum of money

31. I further expressly declare that (i) the income of so much of my trust estate as for the time being remains unsold or unconverted shall as well during the first year after my death as afterwards be applied as if the same were income arising from investments authorised by law for the investment of trust funds and (ii) no part of any dividends rents interest or moneys of the nature of income which shall be actually paid after the date

of my death shall be appropriated to or treated as capital of my estate and that the whole thereof (whether the same be paid in respect of a period wholly or only partly prior to my death) shall form and be treated as part of the income of my estate and be payable or applicable accordingly.

P1
Last Will and
Testament of
Tudugallege Don
Richard Wijewardene —
26-5-50
—Continued.

IN WITNESS WHEREOF I the said TUDUGALLEGE DON RICHARD WIJEWARDENE have set my hand to this my Last Will and Testament at Colombo this Twenty sixth day of May One thousand nine hundred and fifty.

10 Signed published and declared by the said
TUDUGALLEGE DON RICHARD WIJEWAR-
DENE the abovenamed testator as and for
his Last Will and Testament in the pre-
sence of us present at the same time who in
his presence and at his request and in
the presence of one another hereunto sub-
scribe our names as witnesses :

(Sgd.) D. R. WIJEWARDENE

1. (Sgd.) FRANK GUNASEKERA

(Sgd.) DAVID E. MARTENSZ

2. (Sgd.) A. R. THAMPOE

Notary Public

20 I, DAVID ERNEST MARTENSZ of Colombo in the Island of Ceylon Notary
Public do hereby certify and attest that the foregoing Last Will and Testa-
ment having been read over and explained to the withinnamed Tudugallege
Don Richard Wijewardene in the presence of Sir Frank Arnold Gunasekera
of "Parimalapathi" Campbell Place in Colombo aforesaid (who has signed
as "Frank Gunasekera") and Albert Reginald Tham poe of No. 27/2 De
Fonseka Place Bambalapitiya in Colombo aforesaid the subscribing witness-
es thereto all of whom are known to me the same was signed by the said
Tudugallege Don Richard Wijewardene and also by the said witnesses and
by me the said Notary in the presence of one another all being present at
30 the same time at Colombo aforesaid this twenty sixth day of May one thou-
sand nine hundred and fifty.

I FURTHER CERTIFY and attest that on page 5 in line 28 the words
"that the child or children" were interpolated between the words "condi-
tions" and "of" on page 8 in line 8 the words "or partly paid" were inter-
polated between the words "paid" and "in" in line 29 the words "or partly
paid" were interpolated between the words "paid" and "in" on page 12 in
line 32 the words "have occurred" were interpolated between the words
"clause of" and "they" on page 14 in line 23 the words "clause of" were
interpolated between the words "this" and "my" and on page 18 in line 25
40 the word "and" was deleted before the foregoing instrument was read over
and explained as aforesaid.

Date of Attestation :

Which I attest,

26th May, 1950.

(Sgd.) DAVID E. MARTENSZ,

SEAL.

Notary Public.

P1
Last Will and
Testament of
Tudugalle Don
Richard Wijewar-
dene —
26-5-50
—Continued.

This is the Last Will marked "A" referred to in paragraph 2 of the Affidavit of George Benjamin Sirisena Gomes and Cyril Esmond Lucian Wickremesinghe declared at Colombo this 24th day of January 1951.

(Sgd.) G. B. S. GOMES

(Sgd.) C. E. L. WICKREMESINGHE

Before me :

(Sgd.) L. U. GOONERATNE

A Justice of the Peace.

D2
Minutes of a
Meeting of the
Directors of the
Associated
Newspapers of
Ceylon Ltd.,
18-9-50

D2

16

Minutes of a Meeting of the Directors of the Associated Newspapers of Ceylon, Ltd.

THE ASSOCIATED NEWSPAPERS OF CEYLON, LTD.

Minutes of a Meeting of the Directors of the Associated Newspapers of Ceylon, Ltd., held at 3 p.m. on Wednesday, September 13, 1950, at Lake House, McCallum Road, Colombo.

PRESENT :

Mr. L. M. D. de Silva
Mr. G. B. S. Gomes
Mr. C. E. L. Wickremesinghe
Mr. P. C. A. Nelson, and the Secretary.

20

Mr. G. B. S. Gomes proposed the following resolution:-

"In terms of Article 135 I propose that Mr. L. M. D. de Silva be appointed Chairman of the Board of Directors and that he continue to hold office as Chairman of the Board of Directors until he either ceases to hold office as Director or the Board of Directors decides otherwise."

Mr. C. E. L. Wickremesinghe seconded the resolution which was duly carried. Accordingly, Mr. L. M. D. de Silva took the chair.

The minutes of the Directors Meeting held on 7th August, 1950, were read and signed.

21

The Chairman proposed the following resolution :-

“In accordance with Articles 128 and 131 of the Articles of Association of the Company, I propose that with effect from 15.9.50 Messrs. G. B. S. Gomes and C. E. L. Wickremesinghe be appointed Managing Directors of the Company with full authority over the policy and administration of the various departments of the Company. They must report any major changes of policy to the Board within a reasonable time. ALL other powers, authorities and discretions will remain the functions of the Board, as hitherto.”

D2
Minutes of a
Meeting of the
Directors of the
Associated
Newspapers of
Ceylon Ltd.,
13-9-50
—Continued.

10 This was seconded by Mr. P. C. A. Nelson and duly carried.

It was resolved that with effect from 15th September, 1950 the authority to draw, accept, make, endorse, sign and execute cheques, bills of exchange, promissory notes and bills of lading and all other documents relative to the conduct of the business of the Company be exercised by any two of the following jointly but not otherwise :-

- | | | |
|-------|-----------------------------|-------------------------------------|
| (i) | Mr. L. M. D. de Silva | Director (Chairman of the Board). |
| (ii) | Mr. G. B. S. Gomes | Managing Director. |
| (iii) | Mr. C. E. L. Wickremesinghe | Managing Director. |
| (iv) | Mr. P. C. A. Nelson | Director. |
| 20 | (v) | Mr. E. E. C. Abayasekara Secretary. |

In view of the worsening of the newsprint situation both as regards supplies and price, and its effect on all the Company's newspapers, it was decided to defer the question of the proposed price increase of the "Daily News" and to review the position as a whole. Mr. Gomes stated he would put up a scheme to meet the situation for consideration at an early date.

As it was found that it was uneconomic to continue the present concession rates allowed to Govt. in respect of advertisements in the Company's newspapers, it was resolved that negotiations be entered into with Government with a view to securing higher rates.

30 A letter dated 11.8.50 from Mr. F. Moir Brown, addressed to Mr. C. E. L. Wickremesinghe, requesting assistance in connection with his medical expenses, was tabled, and it was resolved to defer consideration of the matter till December, 1950.

A letter dated 22.8.50 from Mr. S. B. Attanayake, addressed to the Directors requesting an increase in the money he was now receiving through the Provident Fund, was tabled. It was resolved that commencing from

September, 1950, and till further notice Mr. Attanayake be paid a sum of Rs. 25.00 per mensem out of the Pension Fund in terms of Rule 24 (c) of the Rules of the Fund, and the Secretary was directed to instruct the Committee of the Fund accordingly.

A letter from Mr. Sebert Dias dated 29.8.50 requesting the payment of a gratuity in view of the fact that he had not been a member of the Provident Fund, was tabled together with details of his service and rates of pay during the period he had served the Company. It was resolved that the Committee of the Provident Fund be directed under Rule 24 (c) of the Rules of the Fund to pay Mr. Sebert Dias a sum of Rs. 1,425.00 out of the Pension Fund 10 in one lump sum as a gratuity.

The question of the grant of further medical leave to Messrs. J. C. K. Rodrigo and K. D. Amaradasa, both of whom had been suffering from tuberculosis, was considered. It was resolved that Dr. Lucien Gunasekera, the Company's Medical Officer, be requested to get in touch with the Medical Officers responsible for the two cases and ascertain and report (1) on the progress made by each of the two cases ; (2) when each of them was likely to be able to resume work ; (3) what type of work each of them was likely to be fit for, and (4) any other relevant information.

It was decided to approve expenditure, upto the extent of Rs. 1,500.00 20 on a tour to be made by Mr. Denzel Peiris, Deputy Editor of the "Ceylon Observer", of newspaper offices in India and Pakistan with a view to improving the present news and feature services, to selecting correspondents at various centres and to studying newspaper methods.

A letter from Mr. A. G. P. Vittachi, News Editor of the "Ceylon Daily News", requesting the grant of 4 months leave from November, 1950, to visit England, and of a sum of Rs. 1,800.00 towards the cost of his return passage, was tabled. It was resolved that his requests be granted and further as it did not appear likely that the original proposals for his training overseas would materialise in the near future, that he be given an additional 30 month's leave for the purpose of studying newspaper methods in the United Kingdom.

A letter dated 7.9.50 from Mr. S. P. Foenander, Sports Editor of the "Ceylon Observer" requesting that the Company defray the cost of his passage to and from Australia on his proposed visit to Australia in connection with the forthcoming tour of Australia of the M.C.C. team, was tabled. It was resolved that Mr. Foenander be granted Rs. 1,000.00.

The correspondence with Mr. F. Redlinger ending with his letter dated 8.9.50 addressed to the Company was tabled. It was resolved that Mr. Redlinger be appointed Job Printing Manager on the terms outlined in the 40 Company's letter to him dated 1.9.50 from such date as was mutually satisfactory and that an agreement be prepared accordingly.

The allotment of shares out of the issue of 2,000 shares which it was resolved to issue in terms of the Board's resolution of 9.2.50 was taken up and it was resolved to allot 509 shares out of the issue as follows :—

D 2
Minutes of a
Meeting of the
Directors of the
Associated
Newspapers of
Ceylon Ltd.,
13-9-50
—Continued.

	No. of shares applied for	No. of shares allotted	Share Nos. From - To
D. A. T. Wijewardene	127	127	14501-14627
D. E. Wijewardene	98	98	14628-14725
Mrs. R. Wijewardene	10	10	14726-14735
Miss D. Hulugalle	9	9	14736-14744
10 Mrs. A. K. Wijewardene	14	14	14745-14758
Mrs. A. C. V. Wijewardene	5	5	14759-14763
Mrs. L. H. Seneviratne	7	7	14764-14770
P. S. Wijewardene	29	29	14771-14799
Mrs. Semitha Tennekoon	1	1	14800
D. J. Wijewardene	1	1	14801
A. L. Wijewardene	1	1	14802
C. E. L. Wickremesinghe	29	29	14803-14831
G. B. S. Gomes	88	88	14832-14919
Mrs. A. H. Jayawardene	8	8	14920-14927
20 Mrs. I. Wijewardene	3	3	14928-14930
L. M. D. de Silva	14	14	14931-14944
L. C. Gooneratne	29	29	14945-14973
Mrs. N. M. Wickremesinghe	7	7	14974-14980
Mrs. I. R. Gomes	7	7	14981-14987
Mrs. K. L. Gooneratne	7	7	14988-14994
U. Hulugalle	6	6	14995-15000
P. C. A. Nelson	9	9	15001-15009

In view of the death of Mr. D. R. Wijewardene, it was resolved that no further action be taken for the present regarding the 1,396 shares he had
30 applied for to be allotted to him.

(Sgd.) L. M. D. DE SILVA,
27-9-1950.

Certified.

(Sgd.) E. E. C. ABAYASEKARA,
Secretary.

29-12-1959.

792

P25

Letter sent to E. W. Atukorale by the Executors, dated 6-11-50
(not printed)

P24

Letter sent by E. W. Atukorale to the Executors of the Estate of
D. R. Wijewardene dated 7-11-50
(not printed)

P49

Particulars of House Property

P49
Particulars of
House Property
8-11-50

File No. ED/W 1007.

Date of Death : 13th June, 1950. 10

PARTICULARS OF HOUSE PROPERTY

1 Situation	2 Des- cription	3 Decea- sed's Share	4 Extent of Land A R P	5 Assess- ment No.	6 Assess- ment Amount	7 Annual Rent	8 Declarant's Valuation	9 Basis of Declarant's Valuation	10 Remarks
1. "Warrington" Braybrooke Place	Bungalow & grounds	Whole	1.1.38.90	99	2,750/-		108,000/-		

(Sgd.) G. B. Sirisena Gomes & C. E. Lucien Wickremesinghe
Signature of Declarant

20

True Copy.

(Sgd.) (illegibly)
Assessor, Estate Duty.

Date : 8 November, 1950.

File No. ED/W 1007

Date of Death : 13th June, 1950.

P49
 Particulars of
 House Property
 8-11-50
 —Continued.

PARTICULARS OF HOUSE PROPERTY

1	2	3	4	5	6	7	8	9	10
Situation	Description	Deceased's Share	Extent of Land	Assessment No.	Assessment Amount	Annual Rent	Declarant's Valuation	Basis of Declarant's Valuation	Remarks
2. Thimbirigas-yaya Colombo	Tenements & Gardens	WHOLE	5 0 4·25						
Randoli Lane	Tenement			28	500	363·00	195,000/-		
Siripa Road	Garden			32	50	—			
—do—	Tenement			34	120	170·40			
—do—	„			36	120	170·40			
—do—	„			38	120	170·40			
—do—	„			40	120	170·40			
—do—	„			50	600	—			
—do—	„			50(1-6)	305	—			

(Sgd.) G. B. Sirisena Gomes & C. E. Lucien Wickremesinghe

Signature of Declarant

True Copy.

(Sgd.) (illegibly)

Date : 8 November, 1950.

Assessor, Estate Duty.

P 49
Particulars of
House Property
8-11-50
—Continued.

File No. ED/W 1007

Date of Death : 13th June, 1950

PARTICULARS OF HOUSE PROPERTY

1 Situation	2 Description	3 Deceased's Share	4 Extent of Land	5 Assess- ment No.	6 Assess- ment Amount	7 Ann- ual Rent	8 Declarant's Valuation	9 Basis of Declarant's Valuation	10 Re- marks
3. Wellabodawatta & Thalgahawatta at Kudapaduwa, U.C., Negombo	Building block	WHOLE	A R P 0 3 1	162A			3,000/-		
4. Dambugahawatta at Kudapaduwa aforesaid	—do—	„	0 03 7	158			1,000/-		

(Sgd.) G. B. Sirisena Gomes & C. E. Lucien Wickremesinghe
Signature of Declarant.

True Copy.

(Sgd.) illegibly
Assessor, Estate Duty.

Date 8th November, 1950.

P26

Letter sent to E. W. Atukorale, dated 8-11-50
(not printed)

P27

Letter sent to the Executors by D. H. Floyd dated 29-11-50
(not printed)

P5a

**Letter sent to Commissioner of Estate Duty by
M/s. F. J. & G. de Saram, Proctors**

F. J. & G. de Saram,
Proctors.

P. O. Box No. 212,
Colombo.
2nd February, 1951.

P5a
Letter sent to
Commissioner
of Estate Duty
by M/s. F. J. &
G. de Saram,
Proctors—
2-2-51

Registered

The Commissioner of Estate Duty,
No. 532, Galle Road,
Colpetty.

Sir,

Estate No. ED/W. 1007 TUDUGALLEGE
DON RICHARD WIJEWARDENE, DECEASED
D. C. Colombo (Testy) No. 14315

With reference to our letter to the Assessor of the 9th November last forwarding estate duty declaration in Form No. 261 in duplicate duly completed by the proving executors giving particulars and value of the immovable property relating to the estate of the deceased and also forwarding relative title deeds, we have the honour to send you herewith estate duty declaration in Form No. 225 in duplicate with nine schedules duly signed by the proving executors, together with vouchers as detailed in the accompanying list.

2. We shall be obliged if you will let us have a provisional assessment to enable us to obtain probate expeditiously.

3. We compute the estate duty payable on the value of the estate as disclosed in the accompanying declaration at Rs. 636,408/60 arrived at as follows :-

Assets :

Value of immovables	...	...	...	Rs. 1,583,212·00
„ „ movables	...	...	...	Rs. 2,112,005·59
				Rs. 3,695,217·59

Less :

Liabilities	...	...	...	Rs. 513,174·01
				Rs. 3,182,043·58
Estate Duty thereon @ 20%	...	...	...	Rs. 636,408·60

4. Kindly acknowledge receipt of the enclosures.

We are, Sir,
Your obedient servants,
(Sgd.)

True Copy

(Sgd.)
Assessor, Estate Duty

4-11-1959.

**Provisional Assessment of Estate Duty and Provisional
Certificate of Payment of Estate Duty**

File No. ED/W. 1007
Duplicate.

Form No. 225.

ESTATE DUTY ORDINANCE (Cap. 187)

**DECLARATION OF PROPERTY REQUIRED
UNDER SECTION 29 (1)**

THIS form is prescribed by the Commissioner of Estate Duty under Section 75 of the Estate Duty Ordinance (Cap. 187). 10

Every executor, that is to say, every person who takes possession of or intermeddles with the property of a deceased person, or has applied or is entitled to apply to a District Court for the grant of probate or letters of administration, is required to furnish a declaration on this form (in duplicate), **WITHIN SIX MONTHS** of the date of death of the deceased.

Failure to comply with this requirement is punishable under section 59 of the Ordinance with a fine which may extend to Five Hundred Rupees.

A full and true statement must be made of all particulars and information required on this form, and the value of any property as at date of death must be stated to the best of the declarant's knowledge, information and **20** belief.

Heavy penalties are incurred under sections 61 and 62 of the Ordinance by every person who :-

1. without reasonable excuse omits or understates the value of any property or makes an incorrect statement, or
2. makes a false statement with a fraudulent intent to evade duty.

A GENERAL.

Name of deceased : Tudugallege Don Richard Wijewardene

Date and place of death : 13th June, 1950 at 99, Braybrooke Place, Colombo. 30

Age and occupation of deceased : 64 years - Director, Associated Newspapers of Ceylon Limited.

Domicile of deceased : Ceylon

Deceased's Ceylon Income Tax File Number : 95/1733

Whether deceased left a Last Will (If so, a certified copy should be annexed) :
Yes

Name and address of executor : George Benjamin Sirisena Gomes of
5th Lane, Colpetty.

Cyril Esmond Lucien Wickremesinghe of Siripa Lane, Thimbirigasyaya,
Colombo.

Name and address of Proctor acting for him : F. J. & G. de Saram, Proctors,
Colombo.

10 Name of District Court and number of Testamentary case : D.C. Colombo
Testamentary No. 14315.

P5
Provisional
Assessment
of Estate Duty
and Provisional
Certificate of
Payment of
Estate Duty
3-3-51
16-3-51
—Continued

(2)

PARTICULARS OF PROPERTY		As per	Value at Date
(1) Full details of each Item should be given on a separate Schedule.	(2) Where there is no Property under a particular Item the word "NIL" should be entered.	Schedule No.	of Death Rs. cts.

B CEYLON ESTATE, MOVABLES IN CEYLON :

	1. Cash in the house	...	...	50·00
20	2. Money in Banks (including Ceylon Savings Bank and Post Office Savings Bank) -	...	...
	(a) Current Accounts, with interest to date of death	...	...	I. 532080·68
	(b) Fixed Deposits, with interest to date of death	...	...	NIL
	3. Ceylon Government Stocks or Funds	...	...	NIL
	4. State Mortgage Bank Debentures, Ceylon Savings Certificates	...	...	Enquiries are being made
30	5. Money in other financial institutions, such as Provident, Building and Co-operative Societies, &c.	...	...	NIL
	6. Stocks, Shares or Debentures of Companies (A Broker's valuation report should be annexed)	...	...	II. 1241416·25
	7. Uncashed dividends and interest accrued due on items 3 to 6	...	...	NIL
	8. Money out on Mortgages and interest thereon to date of death	...	...	III. 10199·45
	9. Money out on bonds, bills, promissory notes and other securities, and interest thereon to date of death	...	...	NIL

P5
Provisional
Assessment
of Estate Duty
and Provisional
certificate of
Payment of
Estate Duty
3-3-51
16-3-51
—Continued

PARTICULARS OF PROPERTY		As per Schedule No.	Value at Date of Death	
10.	Other debts ...	IV.	232605·78	
11.	Policies of Insurance and bonuses (if any) thereon payable on the death of the deceased ...	See item 24.		
12.	Saleable value of other Policies of Insurance		NIL	
13.	Household goods, jewellery, motor cars, &c.	V.	65479·00	
14.	Value at date of death of businesses owned solely by deceased. (A Balance Sheet and accounts should be annexed) ...		NIL	10
15.	Goodwill of the above businesses ...		NIL	
16.	Value at date of death of deceased's share of business carried on in partnership (A Balance Sheet and accounts should be annexed) ...		NIL	
17.	Share of Goodwill of businesses in partnership ...		NIL	
18.	Rents accrued due at date of death	VI.	161·22	20
19.	Arrears of Salary or pension ...		NIL	
20.	Amount due as legacy or undistributed share of the estate of , deceased		NIL	
21.	Annuities, donations, bonuses and other sums payable under the rules of any provident, mutual benefit society or lodge or friendly society ...		NIL	
22.	Movable property including cash, gifted by the deceased within five years of his death	Enquiries are being made.		30
23.	Any other movable property not included in the above items ...		—do—	
		Carried forward to page (3)	2081992·38	
	(3)	Brought forward	2081992·38	
C	CEYLON ESTATE, MOVABLES OUTSIDE CEYLON.			
	(To be entered in this space in the case of a person domiciled in Ceylon)			
24.	Movables in the United Kingdom (A copy of the Inland Revenue Affidavit should be annexed) ...	VII.	30013·21	40
25.	Movables in other countries ...		NIL	
	Total of movables		2112005·59	

PARTICULARS OF PROPERTY	As per Schedule No.	Value at Date of Death
D. CEYLON ESTATE, IMMOVABLES IN CEYLON		
26. Immovable property owned absolutely by deceased		1583212·00
27. Immovable property in respect of which deceased had a life interest created by a third party, or the interest of a fiduciary under a <i>fidei commissum</i> (The deed creating such interest should be annexed)		Enquiries are being made
10 28. Value of unsold crops, tea and rubber coupons and other income accrued at date of death		See item 10.

NOTE -

- (a) Full particulars of immovable property under items 26, 27 and 30 should be entered on Form 261 attached hereto. Further copies of this form may be had on application
- (b) The value entered should be the declarant's estimate of the market value of the property as at date of death of the deceased, and not merely the value appearing on the title deeds relating to the property.
- (c) Relief is provided by section 20 of the Estate Duty Ordinance in respect of the value of land situate in rural areas and of undivided shares. No deduction is to be made in respect of this relief in estimating the market value ; the necessary deductions will be made by the Assessor when the assessment of duty is made.
29. Leasehold property ... See item 26.
- 30 30. Immovable property gifted by deceased by deed of donation, transfer or settlement liable to duty (The deed or deeds should be annexed) Enquiries are being made

NOTE : Property gifted is liable to duty where :-

- (a) The gift was within five years of the death, or in the case of a gift for a religious, charitable or public purpose within one year of death, or
- (b) life interest or power of revocation is reserved, even though the gift was made over five years before the death

Total of immovables 1583212·00

P5
Provisional
Assessment
of Estate Duty
and Provisional
Certificate of
Payment of
Estate Duty
3-3-51
16-3-51
—Continued.

PARTICULARS OF PROPERTY	As per Schedule No.	Value at Date of Death
E CEYLON ESTATE, OTHER PROPERTY (Not included in the above items)		
31. Property held in trust for the deceased or purchased by him in the name of a third party		
32. Property of which the deceased was at the time of his death competent to dispose		
33. Property subject to an annuity limited to cease on the death of the deceased		
34. Property taken as a <i>donatio mortis causa</i>		
35. Property vested in the deceased and any other person jointly so that the beneficial interest passes to such other person on the death		
36. Any other property liable to estate duty not included in the above items.		
	Total of immovables	1583212·00
	Total of movables	2112005·59
	Total assets of Ceylon estate	3695217·59 20
F DEDUCTIONS FROM CEYLON ESTATE.		
37. Funeral expenses ... (The cost of mourning or tombstone or of customary almsgivings and commemorative ceremonies cannot be deducted.)	VIII.	1777·17
38. Mortgage debts, as per particulars below :-		
× × × × × ×		NIL
× × × × × ×		
39. Other debts ... (Full particulars to be given)	IX.	511396·84
	Total deductions	513174·01

Enquiries are being made.

10

30

PARTICULARS OF PROPERTY	As per Schedule No.	Value at Date of Death
-------------------------	---------------------------	---------------------------

G ESTATE OUTSIDE CEYLON, ASSETS.

- | | | |
|--|----------------|--|
| 40. Property in the United Kingdom
(A copy of the Inland Revenue Affidavit
should be annexed.) | Not applicable | |
| 41. Property in other countries | Not applicable | |

NOTE :

10

Movables should be entered in this space only
 in the case of persons domiciled outside Ceylon.
 Immovables should be entered in all cases

Total assets outside Ceylon

H ESTATE OUTSIDE CEYLON, DEDUCTIONS.

- | | | |
|---|--|-----|
| 42. Funeral expenses incurred outside Ceylon and debts due
to non-resident persons | | NIL |
|---|--|-----|

Net estate outside Ceylon :

I EXEMPT PROPERTY :

- | | | |
|-------------------|-----|--|
| 43. Movables | ... | ... |
| 20 44. Immovables | ... | ...
Particulars are
being obtained |

(Full details of the grounds on which exemption from
 duty is claimed together with deeds or other documents
 should be furnished.)

J QUERIES.

Replies.

- (1) Did the deceased within the five years immediately preceding his or her death make any gifts of movable property whether by deed or otherwise?

NOTE :

Deeds in the form of transfers should be included if the consideration did not actually pass. Gifts of cash should be declared under gifts movable property.

- (2) Did the deceased at any time make any gifts reserving to himself or herself life-interest or the power of revocation, whether such life-interest was retained till death or surrendered before death?
- (3) Did the deceased at any time make gifts or transfers where the grantee did not immediately assume *bona fide* possession and enjoyment to the entire exclusion of the deceased?
- (4) Did the deceased make any purchases of movable or immovable property in the names of others?
- (5) Was the deceased at the time of death entitled to any property held by another in trust for the deceased?
- (6) Was the deceased at the time of death or at any time within the five preceding years entitled to a life interest in any property of another?
- (7) Are any of the debts due by the estate and shown in Cage F due to the husband or wife or any relative of the deceased?

Enquiries are being made

10

20

DECLARATION

I declare that to the best of my knowledge, information and belief the statements contained in this form and in the schedules attached thereto are true and correct and that I have disclosed all the property liable to estate duty on the death of the deceased and have made a true and correct estimate of the value of such property.

30

(Sgd.) G. B. S. GOMES

(Sgd.) C. E. L. WICKREMESINGHE.
Signatures of Executors.

Dated this 24th day of January 1951.

PROVISIONAL NOTICE OF ASSESSMENT & APPORTIONMENT

Charge No. 9301/19601

To : Messrs. G. B. S. Gomes & C. E. L. Wickremesinghe (Executors).

Take notice that the estate duty in respect of the estate of C/o. Messrs. F. J. & G. de Saram, Proctors, Colombo, D. R. Wijewardene deceased, has been assessed as follows :

APPORTIONMENT.

Duty payable by the executors -

On the administrable estate -

10	Nett value of the estate as per assessment annexed	...	Rs. 5222273.00
	Less value of trust created within 5 years of death	...	Rs. 2040231.00
			Rs. 3182042.00
	Estate Duty on Rs. 3182042/- at 25%	...	Rs. 795510.50
	Duty already paid	...	Rs. 20000.00
	Balance Duty now due .....	...	Rs. 775510.50

NOTE :

This assessment is PROVISIONAL and is liable to revision.

20 The above amount is payable by you on or before 3rd April 1951 and should be remitted to the Commissioner of Estate Duty. This form should accompany your remittance.

If you object to the above assessment you must give notice of appeal in writing WITHIN 30 DAYS of the date hereof, stating the grounds of objection.

(Sgd.) L. G. GUNESKERE
 Assessor, Estate Duty.

Colombo, 3-3-1951.

PROVISIONAL CERTIFICATE

30 In terms of Section 49 of the Estate Duty Ordinance (Cap. 187), I certify that the estate duty amounting to Rupees Seven hundred & Ninety five thousand five hundred & ten and cents Fifty only (Rs. 795,510/50) with interest Rs. Nil has been paid.

(Sgd.) (illegibly)
 Deputy Commissioner of Estate Duty.

Date : March 16, 1951.

**ESTATE—TUDUGALLEGE DON RICHARD WIJEWARDENE
DECEASED**

SCHEDULE No. I

Item 2 Money in Banks :

National Bank of India Ltd., Colombo, styled :—			
“Don Richard Wijewardene Anderson Estate Account”	...	...	Rs. 1,306·86
“D. R. W. Estate Account”	...	...	Rs. 1,688·79
“Don Richard Wijewardene”	...	...	Rs. 178,371·23
			Rs. 181,361·88
Mercantile Bank of India, Ltd., Colombo	...	...	Rs. 76,033·27
Imperial Bank of India, Colombo	...	...	Rs. 274,580·66
Hongkong & Shanghai Banking Corporation, Colombo.	...	...	Rs. 104·87
			Rs. 532,080·68

Colombo, 24th January, 1951.

(Sgd.) G. B. S. GOMES

(Sgd.) C. E. L. WICKREMESINGHE

Executors.

**ESTATE—TUDUGALLEGE DON RICHARD WIJEWARDENE
DECEASED**

20

SCHEDULE No. II

Item 6 Stocks, Shares or Debentures of Companies

68	Shares of Rs. 50/- each in the Bank of Ceylon @ Rs. 127/50 per share	...	Rs. 8,670·00
250	Shares of Rs. 10/- each in Ceylon Theatres Ltd. @ Rs. 8/- per share cum div :	...	Rs. 2,000·00
500	Shares of Rs. 10/- each in High Forests Estates Co. Ltd. @ Rs. 31/- per share cum div :	...	15,500·00
165	Shares of Rs. 10/- each in Usk Valley (Kalutara) Rubber Co., Ltd., @ Rs. 15/- per share cum div :		2,475·00
3375	Shares of Rs. 10/- each in Millers Ltd. @ Rs. 8/50 per share cum div :	...	28,687·50

20

600	Shares of Rs. 10/- each in Wagolle Estates Ltd., @ Rs. 2/25 per share cum div : ...	1,350·00
300	Shares of Rs. 10/- each in Kaluganga Valley Tea & Rubber Co. Ltd. @ Rs. 17/25 per share cum div :	5,175·00
67	Shares of Rs. 10/- each in Colombo Apothecaries Co. Ltd. @ Rs. 8/75 per share cum div : ...	586·25
675	Shares of Rs. 10/- each in Cargills (Ceylon) Ltd. @ Rs. 8/50 per share cum div : ...	5,337·50
10 985	Shares of Rs. 10/- each in Kelani Tea Garden Co., Ltd. @ Rs. 11/- per share cum div : ...	10,285·00
1500	Shares of Rs. 5/- each in Rubli Rubber Co. Ltd. @ Rs. 7/- per share cum div : ...	10,500·00
500	Shares of Rs. 7/50 each in British Ceylon Corp. Ltd. @ Rs. 12/50 per share cum div : ...	6,250·00
1813	Pref : shares of Rs. 100/- each in Associated News- papers of Ceylon Ltd. @ Rs. 100/- per share cum div : ...	181,300·00
20 2026	Ord. Shares of Rs. 100/- each in Associated News- papers of Ceylon Ltd. @ Rs. 300/- per share cum div : ...	607,800·00
2	Ord. Shares of Rs. 100/- each in Ceylon Business Express Ltd. ...	NIL
10	Ord. Shares of Rs. 10/- each in Ceylon Motor In- surance Associated Ltd. @ Rs. 10/- per share cum div : ...	100·00
12650	Ord. Shares of Rs. 10/- each in Commercial Products of Ceylon Ltd. @ Rs. 25/- per share cum div. ...	316,250·00
125	Ord. Shares of Rs. 10/- each in Lanka Estate Agency Ltd. @ Rs. 10/- per share cum div. ...	1,250·00
20 2000	Ord. Shares of Rs. 10/- each in Land & House Pro- perty Co. Ltd., @ Rs. 11/50 per share cum div....	23,000·00
416	Ord. Shares of Rs. 10/- each in Photo Cinex Ltd. @ Rs. 10/50 per share cum div. ...	6,240·00
144	Ord. Shares of Rs. 10/- each in Landscape Estate Ltd. @ Rs. 15/- per share cum div. ...	2,160·00
1000	Ord. Shares of Rs. 10/- each in Lanka Tiles Ltd. @ Rs. 5/- per share cum div. ...	5,000·00

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Provisional
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3-3-51
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500	Ordy. Shares of Rs. 10/- each in Goodhouse Ltd. @ Rs. 3/- per share cum div. ...	Rs.	1,500.00
50	Ordy. Shares of Rs. 10/- each in Subarn Theatres Ltd. ...	Rs.	NIL
3	Ordy. Shares of Rs. 500/- each in Low Country Food Products Ltd. ...	Rs.	NIL
			<u>Rs.1,241,416.25</u>

Colombo, 24th January, 1951.

(Sgd.) G. B. S. GOMES

(Sgd.) C. E. L. WICKREMESINGHE 10
Executors

ESTATE—TUDUGALLEGE DON RICHARD WIJewardENE,
DECEASED

SCHEDULE No. III

Item 8 Money out on Mortgages

P. Don Jinadasa by Bond No. 2884 of 14th June 1944 -		
H. A. Abeywardene, N.P. Balance Principal ...	Rs.	10,000.00
Interest at 8% per annum from 15.3.50 to 13.6.50 ...	Rs.	199.45
	<u>Rs.</u>	<u>10,199.45</u>

SCHEDULE No. IV

20

Item 10 Other Debts

Landscape Estates Ltd.—Directors' fee ...	Rs.	250.00
Messrs. Peiris & Abeywardene Rs. 4015/55 plus Rs. 5949/41 ...	Rs.	9,964.96
—do— ...	Rs.	5,566.78
Lanka Estate Agency Ltd - Cash in hand ...	Rs.	19867.59

Stock :

Galpokuna Estate 320,920 nuts converted into copra realised	48,098.27	30
Geekinigedera Estate 29,588 nuts converted into copra realised...	6,567.46	

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Provisional
Assessment
of Estate Duty
and Provisional
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3-3-51
16-3-51
—Continued.

“Arcadia” Household furniture etc. at :-

Bungalow	...	Rs. 15,809·25	
Cottage	...	Rs. 1,951·50	
Brookside	...	Rs. 387·25	
Lodge	...	Rs. 705·00	
			Rs. 18,853·00
			<u>Rs. 65,479·00</u>

SCHEDULE No. VI

Item 18 Rents Accrued due at Date of Death

Thimbirigasyaya property for June 1950

Premises No. 28	...Rs.	30·25	
Premises Nos. 34 & 36	...Rs.	56·80	Rs. 97·05 ¹⁰

Arcadia Bungalows for June 1950

“Arcadia” Cottage	...Rs.	150·00	
“Brookside”	...Rs.	100·00	
“Garden City”	...Rs.	25·00	Rs. 275·00
			<u>Rs. 372·05</u>

From 1.6.50 to 13.6.50 -	Rs. 161·22
--------------------------	-----	-----	------------

SCHEDULE No. VII

Item 24 Movables in the United Kingdom

Moneys due under Standard Life Assurance
Company Policy No. 28711 WL/E for

£ 1000/-	...	£ 1000.	0.	0.	
Vested Bonus	...	85.	14.	0.	
Intermediate Bonus	...	15.	5.	0.	£ 1860. 19. 0.

Moneys in the Hongkong & Shanghai				P5 Provisional Assessment of Estate Duty and Provisional Certificate of Payment of Estate Duty 3-3-51 16-3-51 —Continued.		
Banking Corp : London	£	361.	1. 10			
5 unused cheque leaves			10	361.	2.	8
<hr/>						
Moneys held by Mrs. Marcus Rockwood in London				25.	0.	0
				<hr/>		
				£ 2247.	1.	8
				<hr/>		

@ Ex. 1. 5 31/32

Rs. 30,013·21

Colombo, 24th January, 1951.

(Sgd.) G. B. S. GOMES

(Sgd.) C. E. L. WICKREMESINGHE

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Executors.

ESTATE—TUDUGALLEGE DON RICHARD WIJEWARDENE, DECD.

SCHEDULE No. VIII

Item 37 Funeral Expenses :

A. F. Raymond & Co.	...	...	Rs.	1,300·00
Associated Newspapers of Ceylon Ltd.	...	...	Rs.	128·37
S. Jayasinghe—Coconut bunches & Pandal	...	...	Rs.	13·70
A. N. Seneviratne—ash urn	...	...	Rs.	61·50
The Rosary—wreath	...	...	Rs.	10·00
Hendrick & Sons—sandal wood & funeral pyre	...	...	Rs.	190·00
Cane Furnishers—bed rest, trays, tumblers &c.	...	...	Rs.	73·60
				<hr/>
				Rs. 1,777·17
				<hr/>

20

SCHEDULE No. IX.

Item 39 Other Debts :

Medical Expenses

Sir Frank Gunasekera	...Rs.	1,500·00	
Nellie Ferdinands—nurse	...Rs.	195·00	
Mrs. L. Ranasinghe	...Rs.	135·00	1,830·00
		<hr/>	

P5
Provisional
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—Continued.

Edwards Reid & Begg	600·00
E. C. de S. Seneviratne	68·00
Associated Newspapers of Ceylon Ltd.	10,826·33
P. Mohideen Saibo (provisions supplied from May to 13th June, 1950)	...	...	144·76
Ceylon Cold Stores 1st to 13th June, 1950	...	...	99·00
Lalvani Bros. (purchase 19-5-50)	...	...	35·00
Commercial Products (coconut oil and poonac)	...	...	1,038·63
M. P. Gomez & Co.	...	...	84·06
Cargills Limited	...	...	204·34 ¹⁰
Millers Limited	...	...	134·54
Walkers Sons & Co. Limited	...	...	234·35
Ceylon Cold Stores Limited	...	...	106·77
Perera & Sons Limited	...	...	287·21
City Dispensary	...	...	18·70
Millers Limited	...	...	64·87
Lalchands	...	...	181·60
M. C. Abdul Rahim & Bros.	...	...	195·62
Tudawe Bros.	...	...	322·10
S. N. Namasivayam Chetty	...	...	105·75 ²⁰
W. Podi Singho & Sons.	...	...	105·00
Moosajees	...	...	45·75
Goodhouse Limited	...	...	23·70
G. N. G. Walles	...	...	141·50
M. P. Gomez & Co.	...	...	168·63
Walker Sons & Co. Limited	...	...	98·70
Kundanmal	...	...	26·00
Eastern Silk Stores	...	...	95·50
Hirdramani	...	...	54·00
Standard Electric Co.	...	...	82·50 ³⁰
Cargills Limited	...	...	140·38

“Warrington” Bungalow A/c

Electricity Bill	...	...	153·46
Telephone calls	...	...	17·35
Gas & Water Co. 1 Ton coke	...	...	67·00

Gas & Water Co. May A/c	...	27·75	
K. Paramu—grass supply	...	97·00	

P5
Provisional
Assessment
of Estate Duty
and Provisional
Certificate of
Payment of
Estate Duty
3-3-51
16-3-51
—Continued.

Municipal Treasurer Taxes 2nd Qr :—

Warrington	Rs. 206·25	
Hospital Str :	Rs. 75·00	
Thimbirigasyaya	Rs. 145·10	426·35

Gas & Water Co.— June A/c	...	32·25
---------------------------	-----	-------

Water rates for 1st Qr :		
1950	171·60	

10	—do— for 2nd Qr :			
	1950	126·00	297·60	Rs. 1,118·76

Office A/c— Lake House & Warrington :

Salaries — June	...	205·00	
„ — July	...	205·00	
Petty Cash	...	100·00	510·00

Thimbirigasyaya A/c

S. Jayasinghe Wages etc.	...	109·00	
S. Jayasinghe do.	...	104·90	213·90

Anderson Estate A/c

20	E. C. K. Minor	...	4,300·00	
	Hunter & Co.	...	213·18	
	E. C. K. Minor	...	4,000·00	
	A. D. Layton—Visiting fees	...	150·00	
	Rubber Commr : Acetic Acid	...	138·00	8,801·18

P5
Provisional
Assessment
of Estate Duty
and Provisional
Certificate of
Payment of
Estate Duty
3-3-51
16-3-51
—Continued.

Arcadia Bungalow :

P. M. G. Electric Bill	...	52·50	
Wages—June—bungalow	...	230·00	
P. M. G. Electric Bill—June	...	<u>15·30</u>	297·80

Arcadia Estate amount due to Messrs. George Steuart &

Co. on lent labour etc.	3,614·86
-------------------------	-----	-----	----------

Sundry Creditors—Rent Deposit A/c.

Thimbirigasyaya Property :

K. Themis Perera	premises No. 28	30·00	
K. Baron	„ „ 36	12·00	10
K. Baron	„ „ 34	24·00	
G. William	„ „ 40	12·00	
Simon Appu	„ „ 38	24·00	
K. Mango Nona	„ „ 28	<u>37·50</u>	139·50

Arcadia Bungalow :

E. F. H. Condegama (garden cooly)		50·00	
J. D. Thomas—Brookside	...	<u>100·00</u>	150·00

Hospital Street Property :

W. G. P. Perera and another	200·00
-----------------------------	-----	-----	--------

Arcadia Bungalow A/c.

Tudawe Bros. Limited.	...	...	Rs. 12,946·44
			<u>Rs. 45,555·73</u>

Income Tax

Year of assessment 1948/59 as per					
notice of assessment of 11.5.50			Rs. 242,106·00		
do.	do.	do. of 1949/50			
do.	do.	do. 12.5.50	Rs. 223,735·11	Rs. 465,841·11	
				<u>Rs. 511,396·84</u>	

P5
Provisional
Assessment
of Estate Duty
and Provisional
certificate of
Payment of
Estate Duty
3-3-51
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—Continued.

Colombo, 24th January, 1951.

(Sgd.) G. B. S. GOMES

(Sgd.) C. E. L. WICKREMESINGHE

Executors.

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P91

Letter sent to the Executors by the Newspaper Settlement Trustees.

Colombo 27th, March, 1951.

J. A. Maartensz Esq.,
G. B. S. Gomes Esq.,
C. E. L. Wickremesinghe Esq.,
Executors named in the Last Will and Testament of
TUDUGALLEGE DON RICHARD WIJEWARDENE,
deceased, Colombo.

P91
Letter sent to
the Executors by
the Newspaper
Settlement
Trustees
27-3-51

20 Dear Sirs,

New Issue of Shares in
The Associated Newspapers of Ceylon, Limited.

By settlement dated 28th February, 1950, executed by the late Mr. D. R. Wijewardene whereof we, the undersigned, were appointed Trustees, the late Mr. Wijewardene created a trust in respect of certain fully paid

P91
Letter sent to
the Executors by
the Newspaper
Settlement
Trustees
27-3-51
—Continued.

ordinary shares in the Associated Newspapers of Ceylon, Limited (which shares were duly transferred by him to us during his lifetime) and in respect of a further 1,000 ordinary shares out of 1,396 ordinary shares in a new issue for which the late Mr. Wijewardene had applied.

Mr. Wijewardene died before the shares applied for by him in the new issue were allotted to him, and he was thus prevented from transferring these 1,000 shares to us. Accordingly, by arrangement with you the question as to whether or not we are entitled to require that 1,000 of the new issue shares should be allotted to us was submitted to Messrs. H. V. Perera, K.C., and George Samarawickrame for advice as to the legal position and a copy 10 of their opinion dated 21st December 1950 is sent herewith.

In addition, you are aware, in making the settlement, Mr. Wijewardene's basic idea was that, ultimately, his son Aggabodhi should hold twice the number of shares held by each one of his other children. Mr. Wijewardene's intention will not be achieved and, consequently, it will prejudice Aggabodhi, if the 1,000 new issue shares are not allotted to us, to be held in accordance with the terms of the settlement.

We now write formally to request you, when probate has been obtained, to instruct the Company to allot 1,000 of the 1,396 new ordinary shares applied for by the late Mr. Wijewardene to us. 20

Yours faithfully,

(Sgd.) (illegibly)

(Sgd.) (illegibly)

P58
Notice of
Assessment of
Income Tax
for the year
ending March 31,
1948 —
31-3-51.

P58

**Notice of Assessment of Income Tax for the year ending
March 31, 1948.**

CEYLON INCOME TAX

Income Tax Year ending March 31, 1948

NOTICE OF ASSESSMENT

File No. 95/1733.
Charge No. J. 57/JB. 4265

30

Addl.

To: The Executors of the Estate of the late Mr. D. R. Wijewardene
C/o. M/s. F. J. & G. de Saram Proctors, P.O. Box. 212, Colombo.

Take notice that the Assessor, Unit 3, has assessed your income as follows :-

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Notice of
Assessment of
Income Tax
for the year
ending March 31,
1948 —
31-3-51
—Continued.

	Source of Income	Amount Assessed Rs.
	Profits from Agriculture	40601
	Profits from Employment	25250
	Profits from Trades, Professions &c.	6080
	Interest from sources in Ceylon	
	Dividends from Ceylon Companies	519465
	Interest, &c. from the U.K. and India	
10	Foreign Income	
	Annual value of Residence owned	3880
	Rents of Properties	4926
	Other profits and income	20000
	Less Interest &c. paid	4443
		620202
		4443
		Total 615759

Allowances:—

Earned Income	Personal	Wife	Children	Dependent Relatives
4000	2000	1000	1000	250

20

Total 8250

Taxable Income 607509

TAX PAYABLE—

	Taxable Income Rs.	Rate	Tax Rs.
	6000	at 8½ per cent	510·00
	10000	at 18 per cent	1800·00
	20000	at 21 per cent	4200·00
	50000	at 37½ per cent	18750·00
30	100000	at 58 per cent	58000·00
	421509	at 64 per cent	269765·76
			353025·76
	Less Allowance for—		
	(a) Tax paid at source		103855·00
			249170·76
	Tax charged previously		236370·76
	Addl. tax Payable		12800·00

P58
 Notice of
 Assessment of
 Income Tax
 for the year
 ending March 31,
 1948—
 31-8-51
 —Continued.

The above amount is payable by you on or before 1 May, 1951.

IF NOT PAID on that date, a sum not exceeding 20 per cent of the tax will be added.

If you object to the above assessment, you must give notice of appeal in writing within 21 days of the date hereof, stating the grounds of objection. Please read the notes on the back of this form.

I. RASANAYAGAM
 Assistant Commissioner, Unit 8.

Income Tax Office, Colombo.
 31 March, 1951.

10

CEYLON INCOME TAX

This slip must be detached and forwarded with your remittance to—

The Commissioner of Income Tax,
 Administrative Branch (C),
 Income Tax Office,
 Colombo.

YEAR TO MARCH 31, 1948

Charge No. J. 57/JB 4265

File No. 95/1733

Name : The Executors of the Estate of the late Mr. D. R. Wijewardene 20

Address : C/o. M/s. F. J. & G. de Saram, P.O. Box 212, Colombo.

Tax payable : Rs. 12,800.00

Due Date :- 1 May, 1951.

If not paid on or before the due date, a further sum will be charged.

N.B. - The address to which the receipt is to be sent, should be inserted.

Letter sent by the Executors to the Beneficiaries

P. S. Wijewardene Esq.,
No. 12, 27th Lane,
Inner Flower Road,
Colombo 3.

Mrs. Nalini Mercia Wickremesinghe
No. 115, 5th Lane,
Colombo 3.

10 Mrs. Indra Ranees Gomes
No. 113, 5th Lane,
Colombo 3.

Mrs. Kusuma Lilamani Gooneratne
"Warrington",
Braybrooke Place,
Colombo 2.

Estate—D. R. Wijewardene, deceased.

20 We are writing to you on the subject of a new issue of ordinary shares in The Associated Newspapers of Ceylon, Ltd., which was made in February 1950, of which new issue the late Mr. D. R. Wijewardene's entitlement was 1396 shares for which he duly applied during his lifetime. We are writing to you because, as a beneficiary under his Will, you have an interest in the matter of these shares.

We enclose herewith:—

- (1) Copy of a letter dated 27th March last addressed to the executors by Messrs. L. M. D. de Silva and David E. Maartensz, trustees of the settlement dated 28th February 1950, executed by the late Mr. Wijewardene with respect to certain ordinary shares in the Associated Newspapers of Ceylon Ltd.
- 30 (2) Copy of the opinion dated 21st December 1950 of Messrs. H. V. Perera and George Samarawickreme.
- (3) Copy of a statement of facts which was sent to Counsel with a request that they should consider the same and confirm that that statement correctly represented the facts as stated to them in conference, and on the basis of which they gave their opinion. The annexures referred to in the statement are also enclosed.
- (4) Copy of letter dated the 23rd April 1951 addressed to Mr. David Maartensz by Messrs. H. V. Perera, k.c., and George Samarawickreme with their observations on the statement of facts abovementioned.

40 The enclosures hereto have been marked, A, B, C and D.

P92
Letter sent by
the Executors to
the Beneficiaries
—Continued.

Counsel having advised that the trustees of the settlement are entitled to require that 1,000 shares out of the new issue should be transferred to them, we propose to act on that advice unless any beneficiary objects to their so doing. We shall be obliged therefore if you will let us have your views, as we would like to act with the consent of all the beneficiaries concerned, in order that this matter may be finally concluded at this stage.

If you feel you cannot agree to our complying with the demand of the settlement trustees contained in enclosure A, kindly let us know accordingly, so that the settlement trustees may be informed that, if they so wish, they must establish their claim in Court. In such Court proceedings, you will be made a party and you will have an opportunity of stating your objections.

Yours faithfully,

(Sgd.) G. B. S. GOMES
(Sgd.) C. E. L. WICKREMESINGHE

Executors.

enclosures.

P92A

Opinion of H. V. Perera, Q.C. and G. T. Samarawickrema, Advocate.

(Copy)

OPINION

20

By a Deed of Settlement dated 28th February 1950 Mr. D. R. Wijewardene created a trust in favour of certain of his children and appointed Messrs. L. M. D. de Silva and D. E. Maartensz trustees. The subject matter of the trust was to be 6,000 fully paid ordinary shares in the Associated Newspapers of Ceylon Ltd. and a 1000 shares out of a new issue to which Mr. D. R. Wijewardene had become entitled: Mr. Wijewardene had executed a transfer of the 6,000 shares to the trustees and had applied for the 1,396 shares in the new issue but died before allotment. The question that arises for our consideration is whether the trustees under the Deed of Settlement are entitled to have a 1,000 shares transferred to them out of the new issue as against the executors of the estate of the late Mr. Wijewardene.

It appears from the facts stated to us that the execution by Mr. Wijewardene of the Deed of Settlement was made in pursuance of an arrangement made by him with regard to the proper working of the business of the Company. He had arranged to transfer to the trustees sufficient shares to give them control over the working of the Company and the trustees had agreed to look after the affairs of the Company for a certain period contemplated by the parties. In furtherance of this arrangement the Deed of Settlement dealing with the disposal of the dividends from the shares and their devolution as well as the transfer of the 6,000 shares were made. It is stated that

without the transfer of the further 1,000 shares the trustees would not have control and would not be in a position to carry out the arrangement with the late Mr. Wijewardene. If the said arrangement amounted as a matter of fact to an agreement between the late Mr. Wijewardene and the trustees then clearly the trustees will be entitled as against his executors to have the 1,000 shares transferred to them firstly as there was an express agreement that that would be done and secondly on an application of the well known rule of law that a party to a contract must do on his part everything necessary that he should do to enable the other party to the contract to carry out his obligations.

P92A
Opinion of
H. V. Perera, Q. C.
and G. T.
Samarawickrama,
Advocate
21-12-50
—Continued.

Apart from such an agreement between Mr. Wijewardene and the trustees, the Deed of Settlement recites that "the settlor has transferred or is about to transfer or cause to be allotted into the names of the trustees the shares in the Company". The Settlement proceeds, "now in consideration of the premises this deed witnesseth as follows" and then states the terms of the Settlement. Even though there is no express statement to that effect there are strong reasons for urging that impliedly and in substance and in fact there was an agreement by Mr. Wijewardene that he would transfer the 1,000 shares to the trustees. Such an agreement would bind his legal representatives.

In the result we are of the view that there are good grounds for supporting a claim by the Trustees appointed by the Deed of Settlement to a 1,000 shares out of the new issue.

Colombo, 21st December, 1950.

(Sgd.) G. T. SAMARAWICKREMA

(Sgd.) H. V. PERERA

Advocates.

To : Messrs. F. J. & G. de SARAM,
Proctors & Notaries,
Colombo.

(Copy)

OPINION

In the case of a company that has just come into existence and is issuing shares for the first time it is undoubtedly correct that an application for shares must be followed by a communication that an allotment has been made before there could be a binding contract. But the position may be different in the case of the new issue of shares by a company which is already functioning. Gore Browne (p. 247) states, "On the issue of new shares by a company already doing business an offer is often made to the existing members of a due proportion of the new shares ; in such a case the acceptance by the members completes the contract to take the shares and an allotment is necessary."

P92 A
Opinion of
H. V. Perera, Q .C.
and G. T.
Samarawickrama,
Advocate
21-12-50
—Continued.

The present case appears to fall well within the principle set out above and on a consideration of the minutes of the General Meeting of 9th August 1948 and of the Directors' meeting of 9th February 1950 as well as the circular letter of 16th February 1950 sent out by the company we are of the view that on the receipt of the letter by Mr. D. R. Wijewardene enclosing the sum payable as instalment for the new shares there was a binding contract which the company is not entitled to repudiate.

Colombo, 21st December, 1950.

(Sgd.) G. T. SAMARAWICKREMA
(Sgd.) H. V. PERERA
Advocates.

10

To : Messrs. F. J. & G. de SARAM
Proctors & Notaries,
Colombo.

P92 B
Statement of
Facts to
Counsel

P92B

Statement of Facts to Counsel

D. R. WIJEWARDENE, DECEASED

ASSOCIATED NEWSPAPERS OF CEYLON LIMITED
New Issue of Shares

1. On the 9th August 1948 a resolution was passed by the share- 20
holders increasing the capital of the Company by the creation,
inter alia, of 9,000 new ordinary shares of Rs. 100/- each "which
shall be issued by the directors at such time and to such persons
and on such terms and conditions as they may think fit."
2. On 9th February 1950, the directors resolved to issue at par 2,000
ordinary shares out of the balance of 4,500 ordinary shares remain-
ing unissued from the 9,000 ordinary shares created by the share-
holders on the 9th August 1948. The terms of issue of those 2,000
ordinary shares were embodied in the directors' resolution, a
copy whereof is annexed 30
3. Following on the directors' resolution of 9th February 1950, a
circular dated 16th February 1950 (copy annexed) was sent by
the Company to each shareholder in which the shareholders were
informed of the decision of the directors to issue 2000 ordinary
shares at par and the terms of issue were set forth in the circular,
one of which was that Rs. 50/- per share was payable on applica-

tion by the 15th March, 1950 and the remaining Rs. 50/- per share was payable "on allotment on or before September 15, 1950". Each shareholder was also informed of his proportionate entitlement having regard to his existing holding in the Company and a form of request for allotment was attached to the circular.

P92B
Statement of
Facts to
Counsel
—Continued.

4. All the shareholders (including Mr. D. R. Wijewardene) duly completed the requests for allotment and forwarded them to the Company along with the application moneys by the due date, namely, 15th March, 1950.
- 10 5. On or about the 7th March, 1950 Mr. D. R. Wijewardene signed and delivered to the Company his form of request for the full amount of his entitlement, namely, 1,396 ordinary shares. He did not request the Company to allot 1,000 of those shares to the trustees of the settlement referred to in the next paragraph.
- 20 6. On the 28th February, 1950, Mr. D. R. Wijewardene executed a settlement whereof he appointed Mr. L. M. D. de Silva, K.C. and Mr. David E. Maartensz the trustees. The trust property which was the subject of the settlement consisted of certain Government Stock, 6,000 ordinary shares out of Mr. Wijewardene's existing holding of 8,026 ordinary shares, and 1,000 of his entitlement in the new issue. Pursuant to the settlement, the Government Stock and the 6,000 ordinary shares were transferred by Mr. Wijewardene by a transfer dated 28th February, 1950 to Mr. L. M. D. de Silva and Mr. David Maartensz, who were duly registered as the owners of those shares in the books of the Company on or about the 17th April, 1950.
- 30 7. When the transfer of the 6,000 shares referred to in paragraph 6 above was tendered to the Company for registration, affidavits from the late Mr. Wijewardene and the two transferees were also tendered in pursuance of article 30 (9) of the Company's articles of association (this was a new article introduced by the special resolution of 30th December, 1949) and those affidavits stated that the transfer was made by Mr. Wijewardene in terms of a voluntary settlement executed on the 28th February, 1950 of which the transferees were the trustees.
- 40 8. At the date of Mr. D. R. Wijewardene's death, therefore, he was the registered holder of 2,026 ordinary shares and the directors held his application for 1,396 shares out of the new issue along with the application money. The trustees of the settlement were, at the date of his death, the registered holders of 6,000 ordinary shares and the settlement contemplated that a further 1,000 shares (out of the new issue) were to be allotted to them.
9. For some years prior to his death, it was Mr. D. R. Wijewardene's policy (made known by him to his family and to certain of his close friends) that at least double the number of ordinary shares of the company held by each of his other children must ultimately

P92B
Statement of
Facts, to
Counsel
—Continued.

be held by his youngest son, Aggabodhi, on the latter attaining the age of twenty five years— his idea being that this son should have a sufficiently large holding so as to be able to influence effectively major questions which might from time to time arise in connection with the affairs of the Company. At one stage he had in his Last Will made the requisite provisions for achieving his policy. It was however brought to his notice that, during the interval between his death and probate being granted, there would be nobody on the Company's share register who could exercise any voting rights in respect of his large shareholding, and accordingly he was advised to make the requisite provisions by means of a settlement as this would afford the advantage of continuity of control despite his death. 10

10. It is important to note that, unless the 1,000 new issue shares are held by the trustees of the settlement, subject to the trusts thereof, Aggabodhi would (on attaining the age of twenty five years) hold less than the number of ordinary shares intended for him.

P92D

Letter sent to H. V. Perera by D. E. Maartensz

P92D
Letter sent to
H. V. Perera
by D. E. Maartensz
80-3-51

David E. Maartensz.

D/RG.
30th March 1951.

20

H. V. Perera Esq., K.C.,
"Newton"
Torrington Place,
Colombo 7.

My dear H. V.,

D. R. Wijewardene, deceased.

I enclose herewith a copy of the opinion dated the 21st December last which you sent us on the subject of the claim by the settlement trustees against the executors for one thousand shares out of the new issue. 30

You will see that the second paragraph of your opinion makes reference to the facts stated to you, on the basis of which facts you gave your opinion.

It seems desirable that the facts should be recorded and accordingly I am enclosing herewith a statement of facts to which is attached the connected documents and I shall be grateful if you and George Samarawickrame will return the statement to us with a formal letter confirming that it was on the basis of those facts that your opinion was given.

I am sorry to trouble you with this further and, when replying, perhaps you will be good enough to let me know what fee we are to send you for the conference and opinion.

P92D
Letter sent to
H. V. Perera
by D. E. Maartensz
30-3-51
—Continued.

Yours sincerely,

Encl :

P. S. I am sending a copy of this letter to George Samarawickrame and I am also sending the statement of facts etc. to him with the request that he should see you on your return to Colombo.

P92C

10

Letter sent to David Maartensz by H. V. Perera
and G. T. Samarawickrame

P92C
Letter sent to
David Maartensz
by H. V. Perera
and G. T.
Samarawickrame
23-4-51

Law Library,
Colombo.
23rd April, 1951.

David E. Maartensz Esq.,
C/o. Messrs. F. J. & G. de Saram
Proctors & Solicitors
Colombo I.

Dear Mr. Maartensz,

20

D. R. Wijewardene—deceased.

With reference to paragraph 9 of the Statement of facts sent to us along with your letter of the 30th ultimo, we also understood that one of the objects of Mr. Wijewardene's arrangement was that the trustees should exercise control in the interim period pending Aggabodhi's attaining twenty five years of age and that the trustees were aware of this and were willing to undertake the duty of proper control of the affairs of the company during such interim period.

30

Subject to the above amplification of paragraph 9 of the Statement sets out accurately the facts which were stated to us and on which our opinion was based.

Yours sincerely,

(Sgd.) H. V. PERERA

(Sgd.) G. T. SAMARAWICKRAME

P108

P108
 Letter sent to
 the Commissioner
 of Estate Duty
 by M/s. F. J. &
 G. de Saram
 12-6-51

**Letter sent to the Commissioner of Estate Duty by
 M/s. F. J. & G. de Saram**

12th June, 1951.
 Charge No. 9301/9601
 VGC/AL.

The Commissioner of Estate Duty,
 Administrative Branch C,
 Galle Face Court No. 2,
 Colombo 3.

10

Sir,

Estate ED/W 1007—Chg. No. 9301/9601
 D.C. Colombo (Testy) No. 14315.
 D. R. Wijewardene, deceased

We have the honour to forward to you on behalf of the Executors of the Will of the abovenamed deceased, cheque on their "D.R.W" Account with the National Bank of India, Limited, Colombo, for Rs. 261,645/25 on account of estate duty.

2. Kindly acknowledge receipt of this payment and we shall be obliged if you will refer this matter to Mr. L. G. Gunasekera, the Deputy Commis-²⁰ sioner of Estate Duty, for his instructions, at the same time as you refer our letter of date to you under charge No. 9602.

3. An appointment has been made by us to see Mr. Gunasekera at 3 p.m. tomorrow and we shall be obliged if you will see that this letter is before him before that time.

We are, Sir,

Your obedient servants,

(Sgd.) F. J. & G. de Saram

Encl :

True Copy.

30

(Sgd.) (illegibly)

for Commissioner of Inland Revenue.

825

D10

Letter sent to P. S. Wijewardene by D. E. Maartensz, dated 7-7-51
(not printed)

D11

Letter sent to David Maartensz, dated 16-7-51
(not printed)

D12

Letter sent to P. S. Wijewardene by D. E. Maartensz, dated 10-8-51
(not printed)

D21

Letter sent to P. S. Wijewardene by Joint Holders of 12,650 shares
in the Commercial Products of Ceylon, Ltd., dated 27-10-51
(not printed)

Notice of Assessment of Profits Tax for the year 1948

PROFITS TAX—YEAR 1948

NOTICE OF ASSESSMENT

File No. 95/1733/PT2

Charge No. PE 288

To: The Executors of the Estate of the late Mr. D. R. Wijewardene,
 C/o. Messrs. F. J. & G. de Saram, P.O. Box 212, Colombo.

Take notice that the Assessor, Unit 3, has assessed you as follows :

Source	Profits	Loss			10
A—Agriculture	100000	—			
B—Profession	—	—			
C—Trade	—	—			
	Aggregate Profits	...	...	Rs.	100000
	Loss in Profits Tax Years				
	19 , 19 ,	...	...
	Taxable Profits	...	...	Rs.	100000
	Allowance, Section 9	...	...	Rs.	50000
	Chargeable Surplus	...	...	Rs.	50000
	20% Profits Tax payable	...	...	Rs.	10000 20

The above amount is payable by you on or before 12th Jan., 1952. If not paid on that date, a sum not exceeding 20% of the tax will be added.

P55
Notice of
Assessment of
Profits Tax
for the year 1948
6-12-51
—Continued

If you object to the above assessment you must give notice of appeal in writing within 21 days of the date hereof stating the grounds of objection. An appeal will not be valid unless a return is made.

C. B. E. WICKREMASINGHE
Assistant Commissioner

6th Dec., 1951.

PROFITS TAX

10 This slip must be detached and forwarded with your remittance to—

The Commissioner of Income Tax,
Administrative Branch (C),
Income Tax Office,
Colombo 3.

PROFITS TAX—YEAR 1948

Charge No. PE 288

File No. 95/1733/PT 2

Name : The Executors of the Estate of late Mr. D. R. Wijewardene.

Address : C/o. Messrs. F. J. & G. de Saram, P.O. Box 212, Colombo.

20 Profits Tax payable: Rs. 10,000

Due Date : 12th Jan, 1952.

If not paid on or before the due date, a further sum will be charged.

N.B. : The address to which the receipt is to be sent, should be inserted.

P90
Letter sent to
Secretary
Associated
Newspapers of
Ceylon Ltd.
by M/s. F. J. &
G. de Saram—
10-12-51

Letter sent to Secretary, Associated Newspapers of Ceylon Ltd.
by M/s. F. J. & G. de Saram

URGENT.

VGC/AL

10th December, 1951.

The Secretary,
The Associated Newspapers of Ceylon, Limited.
Lake House,
Colombo.

Dear Sir,

10

Estate—D. R. Wijewardene—deceased

With reference to your letter to us of the 6th August last, we send you herewith on behalf of the proving executors of the Will of the abovenamed deceased, cheque of Mr. J. A. Maartensz, Mr. G. B. S. Gomes and Mr. C. E. L. Wickremesinghe on their "D.R.W." Account with the National Bank of India, Limited, Colombo; for Rs. 69,800/- being the final call on the 1,396 shares in the Company which the abovenamed deceased applied for during his lifetime and paid a sum of Rs. 69,800/- on 7.3.1950 being the first call at Rs. 50/- per share.

We shall be glad if you will allot the 1,396 shares to Mr. George Benjamin Sirisena Gomes and Mr. Cyril Esmond Lucien Wickremesinghe, who are the proving executors of the Will of the abovenamed deceased, in their joint names. Probate of the Will was registered in your books on the 28th May, 1951.

All communications relating to the abovementioned 1,396 shares should be sent to them addressed to them at Lake House, Colombo.

Kindly acknowledge receipt of the enclosure.

Yours faithfully,

(Sgd.) F. J. & G. DE SARAM

**Minutes of a Meeting of the Directors of the Associated
Newspapers of Ceylon Ltd.**

P34
Minutes of a
Meeting of the
Directors of the
Associated
Newspapers of
Ceylon Ltd.—
12-12-51

THE ASSOCIATED NEWSPAPERS OF CEYLON, LTD.

Extract from the Minutes of a Meeting of the Directors of the
Associated Newspapers of Ceylon, Limited, held on
12th December, 1951.

10 "A letter dated 10.12.51 from Messrs. F. J. & G. de Saram, Proctors,
on behalf of Messrs. G. B. S. Gomes and C. E. L. Wickremesinghe, the pro-
ving executors of the estate of the late Mr. D. R. Wijewardene, and a letter
dated 7.12.51 from Mr. S. H. Dias-Abeyasinghe, Proctor, on behalf of
Mrs. Muriel Wijewardene, executrix of the estate of the late Mr. D. L.
Wijewardene, requesting the allotment of 1,396 Ordinary Shares and 95
Ordinary Shares, respectively, out of the issue of 2,000 Ordinary Shares made
in terms of the Board resolution of 9.2.50, were tabled. It was resolved to
make the following allotments forthwith:—

1. To Messrs. G. B. S. Gomes and C. E. L. Wickremesinghe jointly:
1,396 Ordinary Shares.
- 20 2. To Mrs. Muriel Wijewardene: 95 Ordinary shares, and to issue
the following share certificates in respect of the above shares:

Name	Share Certificate No.	No. of Shares	Distinctive Nos.
Mr. G. B. S. Gomes and Mr. C. E. L. Wickremesinghe jointly	173	500	15010 - 15509 (inclusive)
—do—	174	500	15510 - 16009 (inclusive)
—do—	175	100	16010 - 16109 (inclusive)
—do—	176	100	16110 - 16209 (inclusive)
—do—	177	100	16210 - 16309 (inclusive)
—do—	178	96	16310 - 16405 (inclusive)
30 Mrs. Muriel Wijewardene	179	95	16406 - 16500 (inclusive)

Certified true copy.

(Sgd.) E. E. C. ABAYASEKERA
Secretary.

The Associated Newspapers of Ceylon, Limited.

24 June, 1959.

M/s. F. J. & G. de Saram's Bill in respect of Medikale
Estate — Acquisition, dated 12-3-52.
(not printed)

P93
Letter sent to the
Newspaper Settlement
Trustees by
the Executors —
13-3-52

Letter sent to the Newspaper Settlement Trustees by the Executors

Lake House,
Colombo.
March 13, 1952.

Mr. Adv. L. M. D. de Silva, Q.C.
David Maartensz Esq.,

10

Trustees of the Settlement executed by the late Mr. D. R. Wijewardene,

Dear Sirs,

Estate—D. R. Wijewardene,—deceased

We refer to your letter dated 27th March, 1951, requesting us to instruct the Associated Newspapers of Ceylon Ltd. to allot to you 1,000 of the 1,396 new ordinary shares applied for by the late Mr. D. R. Wijewardene. These 1,396 ordinary shares were allotted to us by the Company in December, 1951, on payment of the balance due on the shares. We write to inform you that only three of the beneficiaries have agreed to our complying with your request and we are therefore in a position to instruct the Company to transfer to you 750 out of the 1,000 new ordinary shares of which you requested allotment.

You will doubtless recall that the late Mr. D. R. Wijewardene paid Rs. 50/- per share on application and the balance Rs. 37,500/- which was payable on allotment was paid by the Executors.

Under these circumstances we shall be glad to receive a cheque for Rs. 37,500/- being amount paid on allotment and transfer fee Rs. 2/50 to enable us to request the Company to transfer these 750 shares to you.

As the stamp duty is payable by you and we are unable to say how the Commissioner of Stamps proposes to stamp the transfer document, we shall thank you to confirm that in addition to the above sum of Rs. 37,500/- and transfer fee Rs. 2/50 you will pay the stamp duty on the document as determined by the Commissioner of Stamps.

Yours faithfully,

(Sgd.) G. B. S. GOMES

(Sgd.) C. E. L. WICKREMESINGHE
Executors

P94

Statement I showing Shareholdings on the basis of the Settlement
Trustees being entitled to 1000 shares

P94
Statement I
Showing Share-
holdings on the
basis of the Settle-
ment Trustees
being entitled to
1,000 Shares

ASSOCIATED NEWSPAPERS OF CEYLON LTD.

STATEMENT I

Holdings of ordinary shares on the basis of the Settlement Trustees being
entitled to 1000 of the new shares issued in February 1950.

(1) Name of beneficiary	(2) Shares held as at date of Settlement (28-2-50)	(3) Entitlement of shares issued in February 1950	(4) Total of colu- mns (2) & (3)	(5) Ultimate entitle- ment under Settlement	(6) Ultimate entitle- ment under Last Will	(7) Total of col- umns (4, 5, & (6).
P. S. Wijewardene	165	29	194	1/8 of 7000 = 875	1/4 of 2026 plus 396 = 605½	1674½
Ranee Gomes	41	7	48	1/8 of 7000 = 875	1/4 of 2026 plus 396 = 605½	1528½
Nalini Wickreme- singhe	41	7	48	1/8 of 7000 = 875	1/4 of 2026 plus 396 = 605½	1528½
Kusuma Gooneratne	41	7	48	1/8 of 7000 = 875	1/4 of 2026 plus 396 = 605½	1528½
Ranjit S. Wijewardene (Aggabodhi)	—	—	—	1/2 of 7000 = 3500	—	3500

P95
Statement II
Showing
Shareholdings on
the basis of the
Settlement
Trustees not being
entitled to 1,000
Shares.

P95

Statement II showing Shareholdings on the basis of the Settlement
Trustees not being entitled to 1,000 shares

ASSOCIATED NEWSPAPERS OF CEYLON LTD.

STATEMENT II

Holdings of ordinary shares on the basis of the Settlement Trustees not being
entitled to 1000 of the new shares issued in February 1950.

(1) Name of beneficiary	(2) Shares held as at date of Settlement (28-2-50)	(3) Entitlement of shares issued in February 1950	(4) Total of columns (2) & (3)	(5) Ultimate entitle- ment under Settle- ment	(6) Ultimate entitle- ment under Last Will	(7) Total of col- umns (4), (5) & (6).
P. S. Wijewardene	165	29	194	1/8 of 6000 = 750	1/4 of 2026 plus 1396 = 855½	1799½
Ranee Gomes	41	7	48	1/8 of 6000 = 750	1/4 of 2026 plus 1396 = 855½	1653½
Nalini Wickreme- singhe	41	7	48	1/8 of 6000 = 750	1/4 of 2026 plus 1396 = 855½	1653½
Kusuma Gooneratne	41	7	48	1/8 of 6000 = 750	1/4 of 2026 plus 1396 = 855½	1653½
Ranjit S. Wijewardene (Aggabodhi)	—	—	—	1/2 of 6000 = 3000	—	3000

P60
Notice of
Assessment of
Income Tax
for the year
ending March 31,
1949 —
31-3-52

P60

Notice of Assessment of Income Tax for the year
ending March 31, 1949

File No. 95/1733
Charge No. JB 354/JC 2823

30

CEYLON INCOME TAX.

Income Tax Year ending March 31, 1949.

ADDITIONAL NOTICE OF ASSESSMENT

To: The Executors of the Estate of late Mr. D. R. Wijewardene
C/o. Messrs. F. J. & G. de Saram, P.O. Box 212, Colombo.

Take notice that the Assessor, Unit 3, has assessed your income as follows:

P60
Notice of
Assessment of
Income Tax
for the year
ending March 31,
1949 —
31-3-52
—Continued.

Source of Income		Amount Assessed	
		Rs.	
A - Profits from Agriculture	... ..	88018	
B - Profits from Employment	... ..	27250	
C - Profits from Trades, Professions, &c.	... ..	
D - Interest from sources in Ceylon	... ..	6464	
E - Dividends from Ceylon Companies	... ..	454262	
F - Interest, &c., from U.K. and India	... ..	
10 G - Foreign Income	... ..	
H - Annual value of Residence owned	... ..	3880	
I - Rents of Properties	... ..	5855	
K - Other Profits and Income	... ..	20000	
Less Interest, &c. paid	... ..	1088	605729
Losses	... ..	346	1434
		Total	<u>604295</u>

Allowances :-

Earned Income	Personal	Wife	Children	Dependent Relatives	
4000	2000	1000	1000		
					Total 8000
					Taxable Income <u>596295</u>

TAX PAYABLE

Taxable Income	Rate	Tax
Rs.		Rs. c.
6000	at $8\frac{1}{2}$ per cent	510·00
10000	at 18 per cent	1800·00
20000	at 21 per cent	4200·00
50000	at $37\frac{1}{2}$ per cent	18750·00
30 100000	at 58 per cent	58000·00
410295	at 64 per cent	262588·80
		<u>345848·80</u>

P60
 Notice of
 Assessment of
 Income Tax
 for the year
 ending March 31,
 1949-
 31-3-52
 —Continued

Less Allowance for —				
(a) Tax paid at source ...	...	...	...	90852·40
				<hr/>
				254996·40
Tax charged previously	...	...	...	242196·40
				<hr/>
Addl. Tax payable ...	...	...	...	12800·00
				<hr/> <hr/>

The above amount is payable by you on or before 30.4.52.

If not paid on that date, a sum not exceeding 20 per cent of the tax will be added.

If you object to the above assessment, you must give notice of appeal in writing within 21 days of the date hereof, stating the ground of objection. 10

C. B. E. WICKRAMESINGHE.
 Assistant Commissioner, Unit....

Income Tax Office, Colombo.

31-3-52.

CEYLON INCOME TAX

This slip must be detached and forwarded with your remittance to-

The Commissioner of Income Tax,
 Administrative Branch (C),
 Income Tax Office,
 Colombo 3.

20

Year to March 31, 1949

Charge No. JB 354/JC.

File No. 95/1733

Name : The Executors of the Estate of late Mr. D. R. Wijewardene

Address : C/o. F. J. & G. de Saram, P.O. Box, 212 Colombo.

Addl. Tax payable : Rs. 12,800/-

Due Date :- 30-4-50

If not paid on or before the due date, a further sum will be charged.

N.B.- The address to which the receipt is to be sent, should be inserted.

P63

Notice of Assessment of Profits Tax for the year 1949.

PROFITS TAX YEAR 1949

Notice of Assessment

P63
 Notice of
 Assessment of
 Profits Tax
 for the year
 1949 —
 8-12-52

File No. 95/1733/PT2.

Charge No. PF 3515

To: The Executors of the Estate of the late Mr. D. R. Wijewardene,
 C/o. Messrs. F. J. & G. de Saram P.O. Box 212, Colombo.

Take notice that the Assessor, Unit 3, has assessed you as follows :

10	Source	Profits	Loss		
	A - Agriculture	100,000	—		100,000
	B - Profession				
	C - Trade				
	Aggregate Profits	...	...	Rs.	100,000
	Loss in Profits Tax Years	19	, 19	,	
	Taxable Profits	...	...	Rs.	100,000
	Allowance, Section 9	...	...	Rs.	50,000
	Chargeable Surplus	...	...	Rs.	50,000
	20% Profits Tax payable	...	...	Rs.	<u>10,000·00</u>

20 The above amount is payable by you on or before 8.1.1953. If not paid on that date, a sum not exceeding 20% of the tax will be added.

If you object to the above assessment you must give notice of appeal in writing within 21 days of the date hereof stating the grounds of objection.

C. B. E. WICKREMASINGHE
 Assistant Commissioner.

Income Tax Office,
 Colombo.
 8-12-52.

PROFITS TAX

This slip must be detached and forwarded with your remittance to-

The Commissioner of Income Tax,
Administrative Branch (C),
Income Tax Office,
Colombo 3.

PROFITS TAX YEAR 1949

Charge No. PF 3515

File No. 95/1733/PT2.

Name : The Executors of the Estate of the late Mr. D. R. Wijewardene. 10

Address : C/o. M/s. F. J. & G. de Saram, P.O. Box 212, Colombo.

Profits Tax payable : Rs. 10,000/00

Due Date : 8.1.53.

If not paid on or before the due date, a further sum will be charged.

N.B. :—The address to which the receipt is to be sent, should be inserted.

P53
Notice of
Assessment of
Income Tax
for the year
ending March 31,
1950—
17-2-53

P53

**Notice of Assessment of Income Tax for the year ending
March 31, 1950**

CEYLON INCOME TAX**R1 RA EI****20**

Income Tax Year ending March 31, 1950.

NOTICE OF ASSESSMENT

File No. 95/1733

Charge No. JD/1982

To : The Executors of the Estate of D. R. Wijewardene, decd. C/o. M/s. F.
J. & G. de Saram, Proctors, P.O. Box 212, Colombo.

Take notice that the Assessor, Unit 3, has assessed your income as follows :-
 Source of Income

P53
 Notice of
 Assessment of
 Income Tax
 for the year
 ending March 31,
 1950—
 17-2-53
 —Continued.

					Amount Assessed Rs.
	A - Profits from Agriculture	...	...	...	132819
	B - Profits from Employment	...	...	...	27780
	C - Profits from Trades, Professions, &c.	...	...	...
	D - Interest from sources in Ceylon	...	...	...	7068
	E - Dividends from Ceylon Companies	...	...	...	469413
	F - Interest, &c., from U.K. and India	...	...	...
10	G - Foreign Income	...	...	...
	H - Annual value of Residence owned	...	...	...	3703
	I - Rents of Properties	...	...	...	6324
	K - Other Profits and Income				
					647107
	Less Ground rent	...	...	1298	
	Losses	...	...	45	1343
					Total 645764

Allowances -

Earned Income	Personal	Wife	Children	Dependent Relatives	
4000	2000	1000	1000		
					Total 8000

Taxable Income 637764

TAX PAYABLE—

Taxable Income	Rate			Tax
Rs.				Rs. c.
6000	at 8½ per cent	...	...	510.00
10000	at 18 per cent	...	...	1800.00
20000	at 21 per cent	...	...	4200.00
50000	at 37½ per cent	...	...	18750.00
100000	at 58 per cent	...	.....	58000.00
451764	at 64 per cent	...	...	289128.96
				372388.96

Less Allowance for -

(a) Tax paid at source	...	...	...	117325.21
(b) Relief—Section 44(a) approved donations				
Tax chd. prev.	...	...	...	223735.11
Addl. Tax Payable	...	...	...	31328.66

The above amount is payable by you on or before 17.3.53.

40 If not paid on that date a sum not exceeding 20 per cent of the tax will be added.

C. B. E. WICKREMASINGHE
 Assistant Commissioner, Unit.

Date of Notice : 17-2-53
 Income Tax Office, Colombo.

P58
 Notice of
 Assessment of
 Income Tax
 for the year
 ending March 31,
 1950—
 17-2-53
 —Continued.

PAYING-IN SLIP

CEYLON INCOME TAX 1950

Kindly detach this slip and forward with your remittance to :-

The Commissioner of Income Tax (Branch C)

Colombo 3.

Charge No : JD. 1982.

File No : 95/1733

Name : The Executors of the Estate of Mr D. R. Wijewardene, deceased.

Address : C/o. M/s. F. J. & G. de Saram, Proctor, P.O. Box 212, Colombo.

Tax payable : Rs. 31328.64

10

Due Date : 17-3-53

N.B. - If the Receipt is to be sent to an address other than the one given above, kindly insert it here.

NOTES

1. Re APPEAL—If you object to the Assessment overleaf you must give notice of appeal in writing within 21 days of the date of the notice of Assessment, stating the grounds of objection.

2. A notice of appeal, if made after 21 days, will not be accepted unless absence from Ceylon, sickness or other reasonable cause prevented such appeal being made within 21 days.

20

3. All letters of appeal should be marked "Appeal—File No." and addressed to the Commissioner of Income Tax. This will ensure that the letter of appeal reaches the correct Unit without delay.

II. Re PAYMENT.— It is not obligatory on the Department to issue a reminder before the tax falls due to be paid. In default of payment of the tax by the due date, you are liable to have proceedings taken against you for recovery of the full tax outstanding together with a penalty not exceeding 20 per cent of that amount.

P53
Notice of
Assessment of
Income Tax
for the year
ending March 31,
1950—
17-2-53
—Continued.

2. Kindly detach the annexed Paying-in Slip and forward with your remittance to The Commissioner of Income Tax (Branch C).

Failure to do so will result in delay in your receiving an acknowledgment for your payment.

10 3. All correspondence regarding payments should be similarly addressed. Kindly also note to indicate the relevant Charge Number in all such correspondence.

4. Please note that in accordance with Section 76(2) of the Income Tax Ordinance, the tax should be paid notwithstanding any notice of appeal unless the Commissioner has ordered that payment in part or full may be held over.

III. Re ASSESSMENT.—Income from agriculture has been assessed under section II (6) (b) of the Income Tax Ordinance.

P103

20 Letter sent to the Assistant Commissioner of Estate Duty

1st April, 1953.
D/JAF.

P103
Letter sent to
the Assistant
Commissioner
of Estate Duty
1-4-53

The Asst. Commissioner of Estate Duty,
Icele Hall,
Galle Road,
Colombo 3.

Sir,

Estate No-ED/W 1007—Don Richard Wijewardene, Deceased.

30 With reference to the interview we had with you on the 11th ultimo at which Mr. C. E. L. Wickremesinghe (one of the executors) was present, we have the honour to submit herewith the information required by you :-

P103
 Letter sent to
 the Assistant
 Commissioner
 of Estate Duty —
 1-4-53
 —Continued.

1. Ordinary Shares of Associated Newspapers of Ceylon Ltd.

(a) The calculation of their value to which reference was made at the interview is as follows :-

1947 Profits ... Rs. 1,004,026

1948 Profits Rs. 756,782

Add

Duty on New Shares 1,500

758,282

Deduct

Repairs & renewals charged to 10

P & L Appropriation A/c having

been capitalised in 1947 Rs. 25,173 733,109

1949 Profits ... Rs. 477,791

Add

Charges re

capital ... 25,308

22,000

46,893

94,201

571,992

Profits (3 years) ... Rs. 2,309,127

Average Annual Profits ... Rs. 769,709 20

Capitalised @ $12\frac{1}{2}$ %

Therefore Value of Business --- $100 \times 2 \times 769,709$

25

Rs. 6,157,672

Rs. 6,157,672

Deduct other capital at par

P103
Letter sent to
the Assistant
Commissioner
of Estate Duty -
1-4-53
—Continued.

	6% Preference shares	...	300,000		
	Employees shares		30,850		
	6% Cumulative redeemable pre- preference shares		2,200,000		
	Application money received from shareholders in February 1950 on proposed new issue of 2,000 ordinary shares		96,150	Rs.	2,627,000
10	Ordinary shareholders capital	...		Rs.	<u>3,530,672</u>
	Therefore Value per share at 31.12.49	=		Rs.	<u>3,530,672</u>
					11,500
		=		Rs.	307
	Less : 20% for non-marketability				61
				Rs.	<u>246</u>

(b) The executors' valuation proceeded on the following basis:—

	“Fair” value of a share as declared by the Company	Rs.	335
	Less : allowance (approx. 10%) for depreciation by reason of the deceased's death...	...	35
20			<u>300</u>
		Nett value	Rs. 300

The fair value of a share, as declared by the Company was not a scientific valuation and we submit that the preceding paragraph of this letter sets out the correct valuation of the ordinary shares as at the date of death of the deceased. In the circumstances the executors feel justified in requesting you to exercise your discretion and assess the value of the shares at Rs. 246/- per share.

(c) In the two cases of transfers of shares, preceding the death of the deceased, the figure of Rs. 335 was declared as the value of shares. The two cases in question were:—

- 30
- (i) transfer to Mr. P. C. A. Nelson, and
 - (ii) transfer to the Trustees, Messrs. L. M. D. de Silva and D. E. Maartensz. The registration of this transfer was carried out in a hurry in view of the late Mr. D. R. Wijewardene's uncertain state of health at the time.

P108
Letter sent to
the Assistant
Commissioner
of Estate Duty —
1-4-53
—Continued.

Neither of these transactions was a purchase—the transfer to Mr. Nelson was by way of gift and the transfer to Messrs. de Silva and Maartensz was by way of settlement. No scientific valuation as such was made in either case, and the fair value then existing under the company's articles was adopted. The valuation set out in para (a) above shows clearly that the value declared for these two earlier transfers was inaccurate.

2. Re Business Express Ordinary Shares.

This Company has not declared any dividends. The late Mr. Wijewardene owned only two shares in it. We submit these shares have no value.

10

3. Ceylon Motor Insurance Limited—Ordinary Shares.

These ten shares were sold in the share market by E. John Thompson & White Limited, whose contract note dated 18.10.51 for the sale of these shares at par is in our possession. The amount realised was Rs. 100/- less minimum brokerage of Rs. 10/- namely Rs. 90/-.

4. The Commercial Products of Ceylon Ltd. Ordinary Shares.

This Company is under liquidation at the moment and the financial position of the company is as follows. All its assets have been converted into cash :-

Assets—Cash in Bank	...Rs.	477,977	20
Less : 10% as liquidation and other expenses	...Rs.	47,797	
		Rs. 430 180	
Total number of ordinary shares			17,868
Value of each share =	430180	=	Rs. 24.6
	17868		

5. Photo Cinex Limited, Ordinary Shares :

The 416 Ordinary shares the deceased held were sold in the share market by E. John Thompson & White Ltd. whose contract note dated 18.10.51 for the sale of these shares at Rs. 10/50 each is in our possession. The amount realised was Rs. 4,368/- less brokerage, namely a nett figure of Rs. 4,324/22. This was a *bona fide* sale to Mr. P S. Wijewardene, son of the deceased.

6. Lanka Estate Agency Ltd.

The deceased's holding was 125 shares of Rs. 10/- each. The following is an extract from a letter dated the 21st instant received by the executors from Mr. S. N. B. Wijeyekoon managing director of the Company who

(after pointing out that it was just after the close of the Company's financial year ending 31st March 1950 that Mr. D. R. Wijewardene died) went on to say:—

P103
Letter sent to
the Assistant
Commissioner
of Estate Duty—
1-4-53
—Continued

10 “The financial position of the Company then is of relevance to the valuation of his shares for payment of his Estate Duty. At that time the Company had just established itself and there were hardly any profits. There was a net profit of some Rs 4,487.43. However, in view of the fact that the capital investment is small (as funds for management of estates are solely provided by estate owners) the profit indicated must result in a slight increase in the valuation of shares. In our opinion the increase is about Rs. 2/- per share and each share could be valued at Rs. 12/-. The only instance in which a transfer of shares took place was this year when Mr. Dudley Senanayake sold 50 of his 125 shares to Mr. R. D. Senanayake at Rs. 15/- per share in order to enable Mr. R. D. Senanayake to become a Director of the Agency. This, however, was when the financial position indicated much larger profits and when the total acreage managed by our Agency had risen from about 2,500 acres during the lifetime of Mr. D. R. Wijewardene to over 6,000 acres.

20 We are, Sir,
Your obedient servants,

P37a

Letter sent to the Commissioner of Estate Duty
by M/s. F. J. & G. de Saram

F. J. & G. DE SARAM
Proctors.

P.O. Box No. 212.
Colombo, 6th May, 1953.

P37a
Letter sent to
the Commissioner
of Estate Duty
by M/s. F. J. &
G. de Saram —
6-5-53

Our Ref. VGC/CEV. Your Ref. ED/W. 1007.

30 The Commissioner of Estate Duty,
Estate Duty Office,
“Teicle Hall”,
Galle Road,
Colombo 3.

Sir,

Estate ED/W. 1007—D. R. Wijewardene, deceased.

40 With reference to our letter to you of the 2nd February 1951 forwarding Estate Duty Declaration in Forms Nos. 225 and 261, in duplicate, relating to the estate of the abovenamed deceased and to your provisional assessment dated the 3rd March 1951, we have the honour to send you herewith on behalf of the proving executors further declaration of property in Form No. 250 under Section 30 of the Estate Duty Ordinance with four schedules annexed duly completed by them.

P37A
Letter sent to the
Commissioner
of Estate Duty
by M/s. F. J. & G.
de Saram
6-5-53
—Continued.

2. The value of the two motor cars owned by the deceased is included in the enclosed further declaration of property. The distinctive numbers of the two motor cars will be sent to you shortly.

3. With reference to premises No. 51/53, Hospital Street, Fort, Colombo, and premises Nos. 226, 228, 232, 236, 238 and 240 4th Cross Street, Pettah and Nos. 257, 259 and 261, 5th Cross Street, Pettah, referred to in paragraph 2 (b), (c) and (d) of your letter to the executors of the 9th July 1951, the deceased had only a life interest in these properties under the Will of his mother and the deceased in exercise of the powers contained in Clause 8 of her Will appointed the properties to his son Philip Seevali Wijewardene and the liability for payment of duty is on Mr. P. S. Wijewardene. The instructions of the executors are that we should request you to communicate with Mr. P. S. Wijewardene, whose address is No. 12, 27th Lane, Inner Flower Road, Colombo 3, relating to the settling of claims for estate duty on these properties.

4. In the enclosed declaration of property is included two schedules relating to properties gifted by the deceased within five years of his death. The executors are also aware that the deceased gifted to Mr. P. S. Wijewardene certain shares in the Associated Newspapers of Ceylon Ltd. and they have instructed us to request you to communicate with him relating to particulars you require about the shares in the Associated Newspapers of Ceylon Ltd. gifted to him as also concerning other property (if any) gifted to him.

5. Kindly acknowledge receipt of the enclosed further declaration of property.

We are, Sir,
Your obedient servants,
(Sgd.).....

True Copy.

(Sgd.) (illegibly)
Assessor Estate Duty.

30

P37
Further Declara-
tion of Property
under Section 30 of
the Estate Duty
Ordinance —
6-5-53

P37

**Further Declaration of Property under Section 30
of the Estate Duty Ordinance**

File No. ED/W. 1007.

DUPLICATE

ESTATE DUTY ORDINANCE (Cap. 187)

Further Declaration of Property Required under Section 30.

THIS form is prescribed by the Commissioner of Estate Duty under section 75 of the Estate Duty Ordinance (Cap. 187).

Section 30 provides that where at any time it comes to the notice of any executor or other person liable to pay estate duty that in any declaration of property delivered by him there is an error in that—

P37
Further Declara-
tion of Property
under Section 30 of
the Estate Duty
Ordinance—
6-5-53
—Continued.

- (a) property liable to estate duty has been omitted therefrom, or
- (b) property liable to estate duty has been under valued therein, or
- (c) a deduction has been claimed which is not authorized under this Ordinance,

he shall forthwith deliver to the Commissioner a further declaration setting out particulars of such error.

10 A full and true statement must be made in this form of all particulars and information required under section 30, and the value of any property as at date of death must be stated to the best of the declarant's knowledge, information and belief.

A. General -

Name of deceased : TUDUGALLEGE DON RICHARD WIJEWARDENE

Date of Death : 13th June, 1950

Reference to Estate Duty file No. or

No. of Testamentary Case : W. 1007 D.C. Colombo (Testy.) No. 14315.

Nett value of estate already assessed Rs. 5,222,273/-

20 Amount of duty already paid—

Under Charge No. 9301/9601 ...	...	Rs. 775,510.50
„ „ No. 9602 ...	...	Rs. 248,412.50

Name and address of declarants :

George Benjamin Sirisena Gomes and Cyril Esmond
Lucien Wickremesinghe both of 5th Lane, Colpetty

Name and address of Proctor acting for them :

F. J. & G. de Saram, Colombo.

P 37
Further Declaration
of Property
under Section 30 of
the Estate Duty
Ordinance —
6-5-53
—Continued.

B. <u>Particulars of further property—</u>	Value as at Date of Death
Other debts—see schedule No. 1 annexed ...	12,049·73
Motor Cars—Chevrolet car ...Rs. 9,088·00	
Mercedes ,, ...Rs. 3,500·00	12,588·00
<hr/>	
Arrears of salary (see Sch. No. 1 annexed) ...	2,200·00
Any other movable property—realised value of building materials at Iceland Building and electrical goods at Kotahena Stores (see Schedule No. 1 annexed)	11,675·00 10
Movable property gifted by the deceased within five years of death—see Schedule No. II annexed ...	126,762·00
Exempt property as per Schedule No. III	
	<hr/> <u>165,274·73</u> <hr/>
<hr/>	
C. <u>Deductions—</u> as per Schedule No. IV ...	... Rs. 45,099·86

DECLARATION

We declare that to the best of our knowledge information and belief the statements contained in this form and in the schedules attached thereto are true and correct and that we have disclosed all the further property liable to estate duty on the death of the deceased and have made a true and correct estimate of the value of such property.

(Sgd.) C. E. L. WICKREMESINGHE
Signature of Declarant

Dated this 6th day of May 1953.

.ESTATE—T. D. R. WIJEWARDENE—DECEASED

Schedule No. 1

Item 10—Other Debts

Refund from the Govt. Electrical Dept. ...	Rs. 84·99
Commercial Products of Ceylon Ltd.	30
Directors fee for 1949 ...Rs. 250·00	
From 1.1.50 to 13.6.50 ...Rs. 136·50	Rs. 386·50

	Landscape Estates Ltd. Directors fee for 1950	...	...	Rs.	200·00
	Associated Newspapers of Ceylon Ltd. Directors fee for 1949	...Rs.	1187·50		
	Share of fee for 1950	...Rs.	556·00	Rs.	1743·50
	Refund of telephone deposit—Diyatalawa	...		Rs.	10·00
	Arcadia Estate A/c with Estate Superintendent in connection with the working of the estate	...	...	Rs.	836·86
10	Clunes Estates Co. of Ceylon Ltd. 7% Int. Divd : for 1944/45 declared on 5.4.45 on 2,755 shares (nett)	...	...	Rs.	159·78
	Rent accrued at date of death :				
	Thimbirigasyaya property				
	Premises 28 for June	...	Rs.	30·25	
	„ 34 & 36	...	Rs.	28·40	
			Rs.	58·65	
	Rent for 13 days	...	...	25·42	
	Rent of 34 & 36 for May	...	...	28·40	
20	Arcadia bungalow Arcadia Estate cottage for June	...	Rs.	150·00	
	Brookside —do—	...	Rs.	50·00	
	Garden City —do—	...	Rs.	25·00	
			Rs.	225·00	
	Rent for 13 days	...	...Rs.	97·50	
	Rent for May	...	...Rs.	50·00	
				201·32	
	Deduct rent disclosed in Schedule VI to form No. 225	...	...	Rs.	40·10
30			(Carried forward)		3,461·73

P 37
Further Declaration of Property under Section 30 of the Estate Duty Ordinance—
6-5-53
—Continued.

(Brought forward) Rs. 3,461·73

In Sch. IX to Form No. 225 Other Debts under the item Anderson Estate A/c was claimed a sum of Rs. 8801·18 as a deduction arrived at as follows :

E. C. K. Minor	...	...Rs.	4,300·00
Hunter & Co.	...	...Rs.	213·18
E. C. K. Minor	...	...Rs.	4,000·00
A. D. Layton Visiting fee	...	...Rs.	150·00
Rubber Commr. Acetic Acid	...	...Rs.	138·00

Rs. 8,801·18

10

The only item which was a debt due

at date of death was Hunter & Co. ...Rs. 213·18

Balance ...Rs. 8,588·00

Which should be added back as this amount was not a liability at the date of death

... .. Rs. 8,588·00

Rs. 12,049·73

Item 19—Arrears of salary

... .. Rs. 2,200·00

Item 23—Any other movable property

Realised value of building materials at Iceland Building and Electrical goods at Kotahena Stores

... .. Rs. 11,675·00²⁰

Colombo, 6th May, 1953.

(Sgd.) C. E. L. WICKREMESINGHE
Executors.

ESTATE—T. D. R. WIJEWARDENE, DECEASED

SCHEDULE No. II

Item 22—Movable property gifted by the deceased within five years of his death to—

1. Mrs. Ruby Wijewardene of “Warrington” Braybrooke Place, Colombo

on 28.6.48 25 Ordy : Shares of Rs. 100/- each in the Associated Newspapers of Ceylon Ltd. at Rs. 246/- per share cum div. Rs. 6,150·00³⁰

On 30.6.50 10,488 shares of Rs. 10/- each in the Land & House Property Co. Ltd at Rs. 11/50 per share cum div. 120,612·00

Rs. 126,762·00

Colombo 6th May, 1953.

(Sgd.) C. E. L. WICKREMESINGHE
Executors

ESTATE—T. D. R. WIJEWARDENE, DECEASED

SCHEDULE No. III

P37
Further Declara-
tion of Property
under Section 30 of
the Estate Duty
Ordinance—
6-5-53
—Continued.

EXEMPT PROPERTY :

I. Mr. G. B. S. Gomes of 113, 5th Lane, Colpetty.

Gifted on 22.10.45 100 shares of Rs. 100/- each in Associated Newspapers of Ceylon Ltd.,—Nominal Value Rs. 10,000/-

II. Mrs. I. R. Gomes of 113, 5th Lane, Colpetty.

1. Gifted on 28.6.48 25 shares of Rs. 100/- each in Associated Newspapers of Ceylon Ltd.,—Nominal Value Rs. 2,500/-

10 2. Gifted on 1.7.49 100 shares of Rs. 10/- each in Commercial Products of Ceylon Limited—Nominal Value Rs. 1,000/-

3. Gifted on 3.6.50 2,000 shares of Rs. 10/- each in Land & House Property Co. Limited—Nominal Value Rs. 20,000/-

III. Mrs. Kusuma Gooneratne of 93, Braybrooke Place, Colombo.

1. Twin Houses Nos. 19 & 20 situated at Siripa Lane, Thimbirigasyaya Colombo, Deed of Gift No. 772/31.3.49 attested by A. R. Thampoe, N.P.—Value Rs. 75,000/-

2. Gifted on 20.5.47 4,000 shares of Rs. 10/- each in Landscape Estates Ltd.,—Nominal Value Rs. 40,000/-

20 3. Gifted on 28.6.48 25 shares of Rs. 100/- each in Associated Newspapers of Ceylon Ltd.,—Nominal value Rs. 2,500/-

4. Gifted on 3.11.48 100 shares of Rs. 10/- each in Commercial Products of Ceylon Ltd.,—Nominal Value Rs. 1,000/-

5. Gifted on 1.7.49 100 shares of Rs. 10/- each in Commercial Products of Ceylon Ltd.,—Nominal Value Rs. 1,000/-

6. Gifted on 3.6.50 2,000 shares of Rs. 10/- each in Land & House Property Co. Ltd.,—Nominal Value Rs. 20,000/-

IV. Mr. L. C. Gooneratne of 93, Braybrooke Place, Colombo

30 1. Gifted on 28.6.48 100 shares of Rs. 100/- each in Associated Newspapers of Ceylon Ltd.,—Nominal Value Rs. 10,000/-

2. Gifted on 6.10.49 100 shares of Rs. 10/- each in Commercial Products of Ceylon Ltd.,—Nominal Value Rs. 1,000/-

P37
Further Declara-
tion of Property
under Section 30 of
the Estate Duty
Ordinance—
6-5-53
—Continued.

- V. **Mr. C. E. L. Wickremesinghe** of 5th Lane, Colpetty
Deed of Transfer 14.9.45 100 shares of Rs. 100/- each in Associated
Newspapers of Ceylon Ltd.,—Nominal Value Rs. 10,000/-
- VI. **Mrs. Nalini Wickremesinghe** of 5th Lane, Colpetty
1. Gifted on 28.6.48 25 shares of Rs. 100/- each in Associated News-
papers of Ceylon Ltd.,—Nominal Value Rs. 2,500/-
 2. Gifted on 1.7.49 100 shares of Rs. 10/- each in Commercial Products
of Ceylon Ltd.,—Nominal Value Rs. 1,000/-
 3. Deed of transfer 3.6.50 2,000 shares of Rs. 10/- each in Land &
House Property Co. Ltd.,—Nominal Value Rs. 20,000/- 10
 4. Gifted on 8.10.47 900 shares of Rs. 10/- each in Ceylon Coconut
Industries—Nominal Value Rs. 9,000/-

NOTE :-

Exemption is claimed in respect of all these Gifts as having been made in consideration of marriage. These gifts were made by the late Mr. Wijewardene over a period of time. This was due to his illness, which began in March 1945 and continued till his death in June 1950. During this period he was laid up in bed or unable to attend to his work for long intervals; in consequence it was only spasmodically that he attended to these transfers which were to confer limited interests on 20 the beneficiaries concerned in Companies controlled by him.

Colombo, 6th May, 1953.

(Sgd.) C. E. L. WICKREMESINGHE
Executors

ESTATE—T. D. R. WIJEWARDENE—DECEASED

SCHEDULE No. IV

C—DEDUCTIONS

1. Associated Newspapers of Ceylon Ltd.	...	Rs.	30·00	
2. Donald H. Floyd	...	Rs.	26713·10	
3. Arcadia Estate amount due to Messrs. George Steuart & Co. on lent labour				30
Amount due	...	Rs.	3738·14	
Amount claimed in Schedule IX to Form No. 225	...	Rs.	3614·86	Rs. 123·28

852

P43
Letter sent to
P. S. Wijewardene
by the Assessor,
Estate Duty —
7-5-53

P43

Letter sent to P. S. Wijewardene by the Assessor, Estate Duty.

My No. ED/W. 1007.

Estate Duty Office,
Colombo 3.
7th May, 1953.

Estate of D. R. Wijewardene—deceased

Sir,

I have the honour to request you to let me have within 2 weeks from date, a declaration on the annexed forms of all properties movable and immovable gifted to you within five years of death by the deceased above-named, and properties which vested in you on the deceased's death by reason of a cesser of life interest which the deceased had over such properties.

I am, Sir,
Your obedient servant,
(Sgd.) C. SIVAPRAKASAM
Assessor, Estate Duty.

P. S. Wijewardene, Esqr.,
No. 12, 27th Lane,
Inner Flower Road,
Colombo 3.

20

P38
Letter sent to
M/s. F. J. & G. de
Saram by
Assistant Commissioner of Estate
Duty —
25-5-53

P38

**Letter sent to M/s. F. J. & G. de Saram by
Assistant Commissioner of Estate Duty**

EXPRESS POST

My No. ED/W. 1007.
Estate Duty Office,
No. 532, Galle Road,
Colombo 3.
25th May, 1953.

30

Estate of D. R. Wijewardene,—deceased.

Gentlemen,

Further to paragraph 1 of your letter dated 1st April, 1953, I append below my valuation of the Ordinary shares of the Associated Newspapers of Ceylon Ltd.,

Average Profits Capitalised at 8%	Rs. 769709	Rs. 9621362
Preference Capital	Rs. 300000	
Pre-preference Capital	Rs. 2200000	
Employees Shares	Rs. 30850	Rs. 2530850
		<hr/>
		Rs. 7090512
11500 Shares ...	Rs. 616	
Less 20% for lack of marketability	Rs. 123	
		<hr/>
		493
		<hr/>

P38
Letter sent to
M/s. F. J. & G. de
Saram by
Assistant Commis-
sioner of Estate
Duty —
25-5-53
—Continued.

10 In this valuation, I have adopted an 8% return. This is because there is scarcely any risk involved in this business. The investment, in my opinion is a very sound one and the business in Ceylon is almost a monopoly. In such circumstances, the adoption of a higher percentage return to allow for further risk would not be justifiable. I would be glad to discuss this valuation further with you at any time convenient.

I am, Gentlemen,
Your obedient servant,
(Sgd.) C. B. E WICKREMASINGHE
Assistant Commissioner of Estate Duty.

20 Messrs. F. J. & G. de Saram
Proctors,
P. O. Box 212,
Colombo.

P44

Letter sent to the Assessor, Estate Duty by P. S. Wijewardene

(True Copy)

S. WIJEWARDENE
Phone 2577 Office.

P44
Letter sent to
the Assessor,
Estate Duty by
P. S. Wijewardene
26-5-53

No. 12, 27th Lane,
Inner Flower Road,
Colombo 3.
26th May, 1953.

30

The Assessor, Estate Duty,
Estate Duty Office,
Colombo 3.

Dear Sir,

Estate of D. R. Wijewardene—deceased

40 I have for acknowledgement your letter of 7th May, Reference No. ED/W. 1007 on the above subject, and regret the delay in replying due to my having been ill and laid up in bed.

P44
Letter sent to
the Assessor,
Estate Duty by
P. S. Wijewardene
26-5-53
—Continued.

In connection with the information you require may I kindly request you to obtain this from the Executors of the Estate or their Lawyers Messrs. F. J. & G. de Saram who have in their possession all the papers and documents in connection with the liability of payment of Estate Duty in respect of gifts made by my father, as this responsibility rests with them with the exception of Estate duty in respect of 4,000 shares in the Land & House Property Ltd., transferred to me in connection with which transfer I have agreed to bear the cost of any duty due on these shares; details of this agreement are also known to both the Executors of the Estate and their Lawyers.

Yours faithfully 10
(Sgd.)

P54

P54
Notice of
Assessment of
Income Tax
for the year ending
March 31, 1951 —
19-6-53

Notice of Assessment of Income Tax for the year ending
March 31, 1951.

CEYLON INCOME TAX

File No. 95/1733
Charge No. JE 365

RI RA EI & A.

Income Tax Year ending March 31, 1951.

NOTICE OF ASSESSMENT

20

To: The Executor of the Estate of D. R. Wijewardene (deceased)
C/o. Messrs. F. J. & G. de Saram, Proctors, P.O. Box 212, Colombo 1.

Take notice that the Assessor, Unit..., has assessed your income as follows:—

Source of Income	Amount Assessed
	Rs.
A - Profits from Agriculture	53266
B - Profits from Employment	4400
C - Profits from Trades, Professions, &c.	
D - Interest from sources in Ceylon	1453
E - Dividends from Ceylon Companies	1011

30

F - Interest, &c., from U.K. and India	...	...	...	...
G - Foreign Income	...	...	...	...
H - Annual value of Residence owned	...	...	...	...	706
I - Rent properties	...	...	...	...	1707
K - Other Profits and Income	...	...	...	...	<u>62543</u>
Less interest &c., paid	...	...	...	...
Losses	...	...	...	...
					<u>Total 62543</u>

P54
Notice of
Assessment of
Income Tax
for the year ending
March 31, 1951 —
19-6-53
—Continued.

Allowances :—

10	Earned Income	Personal	Wife	Children	Dependent Relatives	
	811	406	203	203	—	
						Total 1623
						<u>Taxable income 60920</u>

TAX PAYABLE---

Taxable Income	Rate	Tax	
Rs.		Rs. c.	
1217	at 9 per cent	109·53	
2028	at 19 per cent	385·32	
20	4055	at 22 per cent	892·10
10138	at 39 per cent	3953·82	
20276	at 60 per cent	12165·60	
23206	at 66 per cent	15315·96	
		<u>32822·33</u>	
Less Allowances for --			
(a) Tax paid at source	...	253·00	
		<u>Payable 32569·33</u>	

The above amount is payable by you on or before 20.7.53
If not paid on that date, a sum not exceeding 20 per cent of the tax
will be added.

C. B. E. WICKREMASINGHE
Assistant Commissioner, Unit.

Date of Notice : 19.6.53.

Income Tax Office, Colombo 3,

This assessment is made under Section 11 (9) of the Income Tax Ordinance.

Notice of Assessment of Profits Tax for the year 1950

PROFITS TAX—YEAR 1950

Notice of Assessment

File No. 95/1733/PT. 2
 Charge No. PG 2539

To : The Executors of the Estate of D. R. Wijewardene (Decd.)

C/o. Messrs. F. J. & G. de Saram, Proctors, P.O. Box 212, Colombo 1.
 Take notice that the Assessor, Unit 3, has assessed you as follows :-

Source	Profits	Loss
A — Agriculture	186085/-	
B — Profession		
C — Trade		

10

Aggregate Profits	Rs. 186085·00
Loss in Profits Tax Years 19	
Taxable Profits	Rs. 186085·00
Allowance, Section 9	Rs. 60137·00
Chargeable Surplus	Rs. 125948·00
20% Profits Tax payable	Rs. 25189·60 ²⁰

The above amount is payable by you on or before 3.9.53. If not paid on that date, a sum not exceeding 20% of the tax will be added.

Date of Notice : 3. 8. 53

C. B. E. WICKREMASINGHE
 Assistant Commissioner

Income Tax Office, Colombo 3.

PAYING-IN SLIP

CEYLON PROFITS TAX : YEAR 1950

P65
 Notice of
 Assessment of
 Profits Tax
 for the year
 1950 —
 3-8-53
 —Continued.

Kindly detach this slip and forward with your remittance to—

The Commissioner of Income Tax,
 (Branch C).
 Colombo 3.

Charge No :- PG 2539

File No. 95/1733/PT 2

Name : The Executors of the Estate of D. R. Wijewardene (deceased)

10 Address :- C/o. M/s. F. J. & G. de Saram Proctors, P.O. Box 212, Colombo.

Tax Payable Rs. 25,189.60

Due Date :- 3.9.53

N.B.—If the Receipt is to be sent to an address other than the one given above, kindly insert it here—

NOTES

Re APPEAL.—If you object to the assessment overleaf you must give notice of appeal in writing within 21 days of the date of the notice of assessment, stating the grounds of objection.

20 2. A notice of appeal, if made after 21 days, will not be accepted unless absence from Ceylon, sickness or other reasonable cause prevented such appeal being made within 21 days.

P65
 Notice of
 Assessment of
 Profits Tax
 for the year
 1950 —
 3-8-53
 —Continued.

3. All letters of appeal should be marked "Appeal—File No....." and addressed to the Commissioner of Income Tax. This will ensure that the letter of appeal reaches the correct Unit without delay.

Re Payment.—It is not obligatory on the Department to issue a reminder before the tax falls due to be paid. In default of payment of the tax by the due date, you are liable to have proceedings taken against you for recovery of the full tax outstanding together with a penalty not exceeding 20 per cent of that amount.

2. Kindly detach the annexed Paying-in Slip and forward with your remittance to The Commissioner of Income Tax (Branch C). 10

Failure to do so will result in delay in your receiving an acknowledgment for your payment.

3. All correspondence regarding payments should be similarly addressed. Kindly also note to indicate the relevant Charge Number in all such correspondence.

4. Please note that in accordance with Section 76 (2) of the Income Tax Ordinance as applicable to the Profits Tax Act the tax should be paid notwithstanding any notice of appeal unless the commissioner has ordered that payment in part or full may be held over.

Re ASSESSMENT—

20

1. This assessment is provisional.

2. Profits for the period 1.4.49 to 13.6.50 have been assessed in terms of Sec. 6 (4) of the P.T. Act.

3. Stationary allowance has been granted according to the final proviso to Section 9 of the Profit Tax Act.

P104
 Provisional Final
 Assessment of
 Estate Duty —

P104

Provisional Final Assessment of Estate Duty

ESTATE—D. R. WIJEWARDENE, DECEASED

PROVISIONAL FINAL ASSESSMENT FOR ESTATE DUTY

ON OFFICIAL FIGURES

30

Cash in house	...	...	...	Rs.	50·00
Money in Banks	...	...	...	Rs.	532,080·00
Shares in Companies					
Value according to the declaration	...	...	...	Rs.	1,241,416

	2,026	Ordy. shares in Associated Newspapers of Ceylon Ltd. Executors' valu- ation @ Rs. 300/- each	Rs. 607,800		
10		Official valu- ation @ Rs. 493/- each	Rs. 998818	391,018	
	2	Shares in Ceylon Business Express Ltd.—Executors' valuation	Rs. Nil		
		Official valuation	Rs. 52	52	
20	12,650	Shares in Com- mercial Pro- ducts of Ceylon Ltd., Executors' valuation @ Rs. 25/- each	Rs. 316250		
		Official valu- ation @ Rs. 28/- each	Rs. 354200	37,950	
30	125	Shares in Lanka Estate Agency Ltd. Executors' valuation @ Rs. 10/- each	Rs. 1250		
		Official valuation @ Rs. 12/- each	Rs. 1500	250	Rs. 1,670,686·00
		Money out on mortgages	...	...	Rs. 10,199·00
		Other debts	...	...	Rs. 232,605·00
		Household goods etc.	...	...	65,479·00
		Rents	...	...	161·00
		Movables outside Ceylon	...	...	30,013·00

P104
Provisional Final
Assessment of
Estate Duty —
—Continued.

Immovable Property

Value according to the declaration ...Rs. 1,583,212

Property at Thimbirigasyaya

Executors' valuation	Rs.	195,000	
Official	Rs.	199,500	4,500

Warrington

Executors' ..	Rs.	108,000	
Official ..	Rs.	306,000	198,000

Galpokuna

Executors' ..	Rs.	900,000		10 ^s
Official ..	Rs.	919,000	19,000	

Geekinigedera

Executors' ..	Rs.	200,000	
Official ..	Rs.	213,000	13,000

Anderson Estate

Executors' ..	Rs.	71,000	
Official ..	Rs.	103,000	32,000

Arcadia

Executors' ..	Rs.	90,000		20 ^s
Official ..	Rs.	152,250	62,250	

Rs. 1,911,962

2,541,273·00

Less 10% allowance under Sec. 20(3) of the Estate
Duty Ordinance in respect of—

Galpokuna	Rs.	91900	
Geekinigedera	Rs.	21300	
Anderson	Rs.	10300	
Arcadia	Rs.	15225	Rs. 138,725

1,773,237·00

Rs.4,314,510·00

Value of property according to the further declaration

Rs. 120,175·00

Rs. 4,434,485·00

Deductions provisionally allowed :-

Funeral expenses	1,777
------------------	-----	-----	-------

Other debts	511,396	513,173·00
-------------	-----	-----	---------	------------

(Carried forward)

Rs. 3,921,512·00

(Brought forward) 3,921,512·00

Newspaper Settlement Property according to the declaration ...Rs. 2,040,231

P104
Provisional
Final Assessment
of Estate Duty —
—Continued.

Official increase in the value of the 6,000 shares in the Associated Newspapers of Ceylon Ltd.

Executors' valuation
@ 300/- per share ... 1,800,000

10 Official valuation
@ 493/- per share ... 2,958,000 1,158,000 3,198,231·00

Rs. 7,119,743·00

PROPERTY GIFTED

To Mr. G. B. S. Gomes

100 Shares in the Associated Newspapers of Ceylon Ltd., @ Rs. 493/- each ... 49300

„ Mrs. I. R. Gomes

20 25 Shares in the Associated Newspapers of Ceylon Ltd., @ Rs. 493/- each ... 12325

100 Shares in Commercial Products of Ceylon Ltd., @ Rs. 28/- each ... 2800

30 2,000 Shares in Land & House Property Co., Ltd., @ Rs. 11/50 each ... 23000 38125

To Mrs. K. Gooneratne

No. 19 & 29, Siripa Lane Thimbirigasyaya ... Rs. 157500

4,000 Shares in Landscape Estates Ltd., @ Rs. 15/- each 60000

40 25 Shares in Associated Newspapers of Ceylon Ltd., @ Rs. 493/- each ... 12325

P104
Provisional
Final Assessment
of Estate Duty —
—Continued.

		862	
	200 Shares in Commercial Products of Ceylon Ltd., @ Rs. 28/- each ...	5600	
	2,000 Shares in Land & House Property Co., Ltd., @ Rs. 11/50 each ...	23000	258425
To Mr. L. C. Gooneratne			
	100 Shares in Associated Newspapers of Ceylon Ltd., @ Rs. 493/- each ...	Rs. 49300	10
	100 Shares in Commercial Products of Ceylon Ltd., @ Rs. 28/- each ...	2800	52,100
To Mr. C. E. Wickremesinghe			
	100 Shares in Associated Newspapers of Ceylon Ltd., @ Rs. 493/- each ...	49,300	20
To Mrs. Nalini Wickremesinghe			
	100 Shares in Associated Newspapers of Ceylon Ltd., @ Rs. 493/- each ...	49300	
	100 Shares in Commercial Products of Ceylon Ltd., @ Rs. 28/- each ...	28000	30
	2,000 Shares in Land & House Property Co., Ltd., @ Rs. 11/50 each ...	23000	
	900 Shares in Ceylon Coconut Industries @ Rs. 10/- each ...	9000	556,550.00
		109,300	556,550.00
		Rs. 7,676,293.00	40

Property gifted to
Mr. S. Wijewardene
By Deed of 4.9.1945 Rs. 60000

P104
Provisional
Final Assessment
of Estate Duty —
—Continued.

And Premises at 4th
& 5th Cross Streets,
Pettah Premises
51/53, Hospital
Street, Fort, as ap-
pointee

10	Value of total estate less value of gifted pro- perty	...	Rs. 7,119,743·00
	Estate duty thereon at 30%	...	Rs. 2,135,922·90
	„ „ paid by Executors	Rs. 795,510·50	
	„ „ „ by Trustees	Rs. 248,412·50	Rs. 1,043,923·00
	Balance duty payable	...	Rs. 1,091,999·90
	„ „ liability of the executors :		
	Payable on Rs. 3,921,512/- @ 30%	1,176,453·60	
	Paid on Rs. 3,182,042/- @ 25%	795,510·50	Rs. 380,943·10
20	Estates Duty liability of Newspaper Settlement Trustees :—		
	Payable on Rs. 3,198,231/- @ 30%	959,469·30	
	Payable on Rs. 2,040,231/- @ 25%		
	Rs. 510,057·75 but paid	248,412·50	Rs. 711,056·80
	Balance duty payable	...	Rs. 1,091,999·90
	Liability of the executors and trustees as above	...	Rs. 1,091,999·90
	Income tax liability up to date of death	...	Rs. 444,128·64
	Income tax liability from date of death to 31.3.52 and profits tax liability	...	Rs. 214,606·36
			Rs. 1,750,734·90
30	Balance to credit of the “D.R.W.” A/c of the executors including distribution by the liquidator of Commercial Products	Rs. 793,394·51	
	Balance to credit of the Newspaper Settlement Trustees A/c	387,573·81	
	Hongkong & Shanghai Banking Cor- poration	20,000·00	Rs. 1,200,968·32
			Rs. 549,766·58

P104
Provisional
Final Assessment
of Estate Duty
—Continued.

Estate Duty payable by :—

Mr. G. B. S. Gomes on Rs. 49,300/- @ 30%	...	Rs. 14,790·00
Mrs. I. R. Gomes on Rs. 38,125/- @ 30%	...	Rs. 11,437·50
Mrs. K. Gooneratne on Rs. 258,425/- @ 30%	...	Rs. 77,527·50
Mr. L. C. Gooneratne on Rs. 52,100/- @ 30%	...	Rs. 15,630·00
Mr. C. E. L. Wickremesinghe on Rs. 49,300/- @ 30%	...	Rs. 14,700·00
Mrs. Nalini Wickremesinghe on Rs. 109,300/- @ 30%	...	Rs. 32,790·00

NOTE 1.

The value of any other property gifted to Mr. S. Wijewardene including the Pettah and Hospital Street properties is not likely to increase the value of the total estate to over Rs. 10 million so as to affect the rate at which estate duty is payable, namely 30%.

NOTE 2.

As regards the liability of the gifted properties for estate duty, the stamp duty paid on the transfer conveying the properties to the donees will be allowed as a deduction in arriving at the amount of estate duty payable by each donee.

D16
Letter sent to
P. S. Wijewardene
by M/s. F. J. & G.
de Saram —
21-9-53

D 16

Letter sent to P. S. Wijewardene by M/s. F. J. & G. de Saram

F. J. & G. DE SARAM
Proctors.
Our Ref: VGC/AL.

P. O. Box No. 212.
Colombo, Ceylon
21st September, 1953.

P. S. Wijewardene, Esq.,
No. 12, 27th Lane,
Inner Flower Road,
Colombo 3.

Dear Sir,

Estate—D. R. Wijewardene, deceased.

With reference to our letter to you of the 12th December last informing you that the books and paintings at "Warrington", including the Floyd's paintings, were awaiting your disposal (you having been nominated by Mrs. Wijewardene under the Last Will), you have not yet taken delivery of the paintings and as the insurance thereof is falling due today, we write to inform you that the executors are renewing the insurance on your account for a further period of one year from today and a cheque is being sent to the Insurance Company for Rs. 381/90.

Yours faithfully,
(Sgd.) F. J. & G. DE SARAM

D17

Letter sent to P. S. Wijewardene by M/s. F. J. & G. de Saram

D17
Letter sent to
P. S. Wijewardene
by M/s. F. J. & G.
de Saram —
28-10-53

F. J. & G. DE SARAM
Proctors.

P.O. Box No. 212,
Colombo,
23rd October, 1953.

Our Ref: VGC/AL,

P. S. Wijewardene, Esq.,
No. 12, 27th Lane,
Inner Flower Road,
Colombo 3.

Dear Sir,

With further reference to your letter to us of the 25th ultimo, we send you herewith a list of the Floyd paintings with their values for purposes of insurance.

Mr. J. G. Vandersmagt valued the paintings at Rs. 16,000·00 for estate duty purposes.

The paintings were insured with the Ocean Accident & Guarantee Corporation Limited against "All Risks". The following items were, however, deleted from the list:—

Item No.		Size	Sum Insured
13	Jacaranda	24" × 18"	Rs. 670·00
15	Spathodea (Tulip Tree)	24" × 18"	Rs. 670·00
16	Flos Reginas (Muruta)	24" × 18"	Rs. 670·00
21	Bauhinia Pupurea	24" × 18"	Rs. 670·00
23	Amherstia Nobilis (Queen of Flowering Trees)	24" × 18"	Rs. 670·00
24	Vermia (Diyapara)	24" × 18"	Rs. 670·00
45	Nymphoea Lotus (Water Lily)	24" × 18"	Rs. 670·00
53	Cassia Nodosa	24" × 18"	Rs. 670·00
55	Canon-Ball Tree (Sal)	24" × 18"	Rs. 670·00
61	Ceylon Iron Wood Tree (Na)	24" × 18"	Rs. 670·00
63	Cassia Fistula (Ehela)	24" × 18"	Rs. 670·00
66	Delonix Regia (Flamboyant)	24" × 18"	Rs. 670·00

The total sum insured was for Rs. 38,190·00 on an annual premium of Rs. 381·90.

Kindly acknowledge receipt.

Yours faithfully,
(Sgd.) F. J. & G. DE SARAM

Enclosure :

D17A

D17A
List of Oil
Paintings to
be covered by
"All Risks"
Insurance Policy—

List of Oil Paintings to be covered by "All
Risks" Insurance Policy

List of Oil Paintings to be covered by Insurance
against "All Risks".

No.	Article	Size	Amount
1	99 Braybrooke Place, Colombo	30" × 25"	Rs. 670.00
2	Audience Hall, Polonnaruwa	30" × 20"	670.00
3	World's End Range from Belihuloya	24" × 18"	670.00
4	Talipot Palm Avenue, Peradeniya	24" × 20"	670.00 10
5	Galle Buck, Colombo	24" × 18"	670.00
6	Sigiriya	30" × 25"	670.00
7	Town Hall, Colombo	18" × 14"	670.00
8	Mihintale Cave	24" × 20"	670.00
9	Trincomalee Fishing Boats	36" × 28"	670.00
10	Lankatileke Dagoba, Polonnaruwa	24" × 20"	670.00
11	Seascape, Galle Face	18" × 14"	670.00
12	Bo-Tree, Anuradhapura	30" × 25"	670.00
13	Jacaranda	24" × 18"	670.00
*14	Isurumuniya Carvings	18" × 14"	670.00 20
*15	Spathodea (Tulip Tree)	24" × 18"	670.00
*16	Flos Reginae (Muruta)	24" × 18"	670.00
17	Sunset, Anuradhapura	24" × 18"	670.00
18	Moonrise, Polonnaruwa Lake	30" × 20"	670.00
19	Kelaniya Temple	44" × 34"	670.00
20	Mosque, Beruwala	30" × 20"	670.00

No.	Article	Size	Amount
*21	Bauhinia Pupurea	24" × 18"	Rs. 670·00
22	Bamboos on the Mahaweli Ganga, Peradeniya	24" × 18"	670·00
*23	Amherstia Nobilis (Queen of Flowering Trees)	24" × 18"	670·00
*24	Vermia (Diyapara)	24" × 18"	670·00
25	Mihintale, Morning	30" × 20"	670·00
26	Isurumuniya Rock Temple	30" × 25"	670·00
10 27	Queen's Path, Anuradhapura	24" × 20"	670·00
28	Colombo Harbour—Early Sunrise	44" × 34"	670·00
29	Roadside Temple—Dowa, Bandarawela	24" × 18"	670·00
30	Cabbage Palm Avenue, Peradeniya	30" × 25"	670·00
31	Uma Oya Gorge—Near Bandarawela	24" × 20"	670·00
32	Isurumuniya Shrine—Moonlight	18" × 14"	670·00
33	Borella Market	36" × 24"	670·00
34	Buggalows at Anchor, Colombo	18" × 14"	670·00
35	Ruwanvali Saya, Anuradhapura	24" × 20"	670·00
36	Matale Hill from Sigiriya	30" × 20"	670·00
20 37	Dutch Bay, Trincomalee	30" × 20"	670·00
38	Seated Buddha in the Wood, Anuradhapura	24" × 20"	670·00
39	Dalada Maligawa, Kandy	36" × 28"	670·00
40	Evening Sunlight, Polonnaruwa	36" × 28"	670·00
41	Museum, Colombo	24" × 18"	670·00
42	Assembly Hall (Independence Day)	50" × 40"	1340·00
43	Jolly Boats, Colombo	24" × 18"	670·00
44	Thuparama, Anuradhapura	36" × 28"	670·00

D17A
List of Oil
Paintings to
be covered
by "All Risks"
Insurance Policy—
—Continued.

D17A
List of Oil
Paintings to
be covered by
All Risks Insurance
Policy
—Continued.

No.	Article	Size	Amount
45	Nymphoea Lotus (Water Lily)	24" × 18"	670·00
46	Waterfall—below Walawe Gange Source	36" × 28"	670·00
47	Moonlight—Isurumuniya	24" × 20"	670·00
48	View from Haputale	30" × 25"	670·00
49	Twin Baths—Anuradhapura	36" × 28"	670·00
50	Mount Lavinia	44" × 34"	670·00
51	Recumbent Buddha—Polonnaruwa	36" × 24"	670·00
52	Temple of Tooth—Nocturne	30" × 25"	670·00
*53	Cassia Nodosa	24" × 18"	670·00 10.
54	Sigiriya from Tank	18" × 14"	670·00
*55	Canon-Ball Tree (Sal)	24" × 18"	670·00
56	Namunukula Mt. from Bandarawela - Badulla Road	24" × 18"	670·00
57	Trincomalee Harbour	36" × 24"	670·00
58	Rocky Landscape—Diyatalawa	24" × 20"	670·00
59	Harbour—Colombo	36" × 28"	670·00
60	Ella Gap	36" × 28"	670·00
*61	Ceylon Iron Wood Tree (Na)	24" × 18"	670·00
62	Pilgrims Way—Anuradhapura	30" × 20"	670·00 20.
*63	Cassia Fistula (Ehela)	24" × 18"	670·00
64	Sundown—Diyatalawa	30" × 20"	670·00
65	Ramboda Falls	24" × 18"	670·00
*66	Delonix Regia (Flamboyant)	24" × 18"	670·00
67	Diyatalawa Sundown	30" × 25"	670·00
68	Turret Road	24" × 20"	670·00
			46230·00
	<i>*Items excluded from Insurance Cover.</i>	... ..	<i>Less :</i> 8040·00
			<u>38190·00</u>

Colombo, 21st September, 1948.

30.

Typed : AL

Chkd : Intld :.....

D18

Letter sent to M/s. F. J. & G. de Saram by P. S. Wijewardene

D18
Letter sent to
M/s. F. J. & G.
de Saram by P.S.
Wijewardene —
29-10-53

P. S. WIJEWARDENE,

No. 12, 27th Lane,
Inner Flower Road,
Colombo 3.
29th October, 1953.

Messrs. F. J. & G. DE SARAM
Imperial Bank Buildings,
Fort,
Colombo.

10

Dear Sirs,

I have for acknowledgement your letter of the 23rd October together with a list of Floyd Paintings deemed to pass over to me consequent to my father's death.

Your letter refers to 12 pictures and their insured values and goes on to state that they are however excluded from insurance. The enclosed list of paintings also details these pictures with their respective insurance values and an asterisk with a footnote states that these pictures are excluded from insurance.

20

You will recollect I asked in my letter of the 25th September for a list of pictures of this collection of my father's which now passes over to me with the values placed on them for purposes of Estate Duty and insurance.

I must confess that I find the information supplied by you rather confusing. May I know what exactly is the position of these 12 pictures? Do they form a part of the collection passing on to me? Have their values also been taken into consideration for purposes of Estate Duty? If they form a part of the collection passing on to me why have they not been insured?

Item No. 42 the most valued picture of this collection shown in your list, I recollect seeing removed from "Warrington" some considerable time ago. As the most valued and heavily insured of the collection for which I am now paying insurance apart from whatever Estate Duty and insurance the Executors have already paid, I would like to know what has become of this.

30

Regarding the insurance of these pictures, I would like to have a look at the policy and the exact terms of the "All Risks" cover obtained by you. In the meantime, I take it that the "All Risks Cover" taken by you includes damage by mould and vermin.

Yours faithfully,
(Sgd.) P. S. WIJEWARDENE

40

**Notes of Matters Outstanding and which
were discussed with Executors**

ESTATE—D. R. WIJEWARDENE—DECEASED.

Matters outstanding as at date and to be discussed with the Executors at a meeting to be held shortly:-

1. **Clause 5** - Personal effects, motor-cars, furniture, personal jewellery &c.— as a letter will ultimately be required from Mrs. Wijewardene confirming that she has received all the articles mentioned in Clause 5, the letter might just as well be obtained now—it will be required to be filed with the Executors' accounts in court. 10

There was some other jewellery, more appropriate for a lady, in Mr. Wijewardene's safe—presumably that jewellery belonged to Mrs. Wijewardene or others and has already been distributed. It would not appear to pass under Clause 5 of the Will.

2. **Clause 6**—Library (a) Ferguson Collection (b) W. A. de Silva Collection. The University was written to many months ago but have done nothing in the matter. They have been again asked to make arrangements to take over these collections. A personal letter has also been written to Sir Ivor Jennings to expedite. 20
3. **Clause 7 (i)**—Mrs. Wijewardene having nominated Seevali as the son to receive the pictures and paintings at Warrington, Seevali has been told that the pictures are at his disposal and that the insurance has been discontinued by the Executors. He has been in correspondence with us on the subject and transpired that some of Floyd's paintings were at Dr. Wijewardene's bungalow at the date of Mr. D. R. Wijewardene's death and apparently the pictures at the doctor's bungalow had through an oversight not been insured. Seevali has written to say that he finds things a bit confusing, though it is not clear in what way, and we are sending him the insurance policy for examination. 30

Sooner or later he will have to be asked for a receipt for all these pictures and paintings, to be filed with Executors' account.

4. **Clause 7 (ii)**—The remaining books are given to Aggabodhi—presumably these books will be allowed to remain at Warrington—he might be asked to give a formal receipt notwithstanding that he is a minor.
5. **Clause 8**—By this clause 50 preference shares in A.N.C. are given to each of the three persons—if these have not already been transferred, they might just as well be transferred now and the dividends received will be accounted for to them.
6. **Clause 9**—Pecuniary legacies to Messrs. Nelson and Abayasekera—these have been paid. 40

7. **Clause 10**—Pecuniary legacies to servants and employees—these have been paid.
8. **Clause 11** - Waiver of debts due to the deceased, where Rs. 5,000/- or less—ordinarily the persons concerned would need to be informed that the debts have been waived—possibly however in the circumstances of this case, nothing need be done.
- 10 9. **Clause 14 (ii)**—This clause authorises payment of calls on partly paid shares, and the executors duly paid the call on the deceased's entitlement of 1,396 shares of the new issue, Of these 1,396 shares, 1,000 shares were earmarked by the settlement for the settlement trustees who claimed against the executors ; and the executors applied to the beneficiaries under the Will for approval to the transfer of those 1,000 shares to the Newspaper trustees. All beneficiaries except Seevali have agreed in writing.

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Notes of Matters
Outstanding and
which were
discussed with
Executors—
8-1-54
—Continued.

Accordingly arrangements are in hand for the payment by the Newspaper trustees to the executors of the allotment money of Rs. 50/- per share on $\frac{3}{4}$ ths of 1,000 shares, in exchange for which the executors will transfer 750 shares to the settlement trustees and will account to the settlement trustees for the relative dividends.

- 20 10. **Clause 14 (iii)**—Note that Rs. 20,000/- has to be found for payment to Kusuma.
11. **Clause 14 (iv)**—It seems clear that a fairly substantial sum will be required for payment to Kusuma for equalisation of values under this clause of the Will—*see* later in this memorandum.
- 30 12. **Clause 15**—In view of the terms of the Will which require income to be utilised for paying estate duty &c., it does not appear that the executors and trustees can at this stage hand over to the beneficiaries any income-producing property—except on the footing that each beneficiary undertakes to work on behalf of the trustees any property handed over and account for the income to the trustees. It is said that the working of the estates by Lanka Estate Agency Ltd. is rather expensive and it is felt that each beneficiary may be able to work the properties more economically. Possibly therefore it might be worth considering handing over the properties to the beneficiaries against their undertaking to account to the trustees for the income. Due notice will have to be given to Lanka Estate Agency.

Unproductive assets however, such as the specifically appropriated Thimbirigasyaya lots may if desired be handed over to the beneficiaries who are majors.

- 40 13. **Clause 15**— The sale of the land at Thimbirigasyaya dealt with the land which, under the Will, was specifically appropriated to Aggabodhi—most of the lots were sold, and two or three remain unsold.

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Notes of Matters
Outstanding and
which were
discussed with
the Executors—
8-1-54
—Continued.

Consider whether anything should be done to sell the remaining Thimbirigasyaya lots not sold at the sale, or whether they are to be retained for Aggabodhi.

As part of Aggabodhi's Thimbirigasyaya land has been sold, the provisions of clause 16 of the Will will have to be applied later for the purpose of recouping him proportionately.

14. **Clause 15 (1) and (3) & Clause 20** - Galpokuna Division has to be partitioned into two, one portion for Seevali and the other for Ranee. Its particulars are as follows :—

609 acres coconuts value Rs. 919,000/-

10

The abovementioned value is for estate duty purposes as at date of death, The question is as to whether, for the purposes of the partition (and for providing Kusuma with equalisation) the value of Galpokuna must be determined as at date of death or as at the date of distribution. If there is any doubt on this point, an application will have to be made to court under section 35 of the Trusts Ordinance.

The executors might just as well consider now who is to be employed to value and make a plan of partition.

15. **Clause 15 (4) & (5) and Clause 20**—Partition of Gikiyanegedera, also according to value—the position is the same as in the case of Galpokuna 20 Division. Particulars of Gikiyanegedera as follows :—

181 acres fully planted coconuts

65 acres clearing

346 acres jungle

— — —
592 acres.....value Rs. 213,000/-
= = =

When the above figures are compared with the value of Galpokuna Division, it looks as if something in the neighbourhood of Rs. 2 lakhs will have to be found for payment to Kusuma.

16. **Clause 15 (4) (f)**—Note that the difference in values between the portion of Gikiyanegedera allotted to Kusuma and the portion of Galpokuna 30 Division allotted to Seevali and Ranee respectively, has to be paid to Kusuma.
17. **Clause 16 (i)**—The only specifically appropriated property which has been sold is the Thimbirigasyaya land allotted to Aggabodhi. Bear in mind therefore that the provisions of clause 16 must be applied in this connection.

Note also clause 16 (iv) re Kusuma.

18. **Clause 18**—Presumably Mrs. Wijewardene is paying the rates and taxes on Warrington—note that we must have the names of the trustees registered at the Municipal Council (and also, if need be, in respect of Arcadia) also in respect of the bare land at Thimbirigasyaya.

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Notes of Matters
Outstanding and
which were
discussed with
the Executors ---
8-1-54
—Continued.

19. **Clause 15 (5) (b)** — The furniture at Arcadia is held in trust for Aggabodhi. Consider the question of insuring the same if this has not already been done.

10 20. **Clause 15 (7)**—Deals with the residue of the property held in trust. This includes shares in the Land & House Property Co. Ltd., a land at Negombo and a few undivided shares of lands which came to the deceased under his mother's Will. Consider the desirability of selling these shares. Do the executors receive any income therefrom?

20 21. **Estimated Commitments**—It is impossible to work out precisely what the liabilities of the executors amount to. We have already prepared a statement as at 11.8.53 which, assuming the maximum estate duty valuation of Rs. 493/- per A.N.C. share and allowing for income tax liability up to the year 1951/52, and profits tax for the year 1951, showed the total amount required was Rs. 450,000/- in round figures. There will yet be income tax for the years 1952/53 and 1953/54, and profits tax for the years 1952 and 1953— all of which may be roughly estimated at about Rs. 4 lakhs. In addition, it looks as if approximately Rs. 2 lakhs will have to be found for Kusuma, and there will be our professional charges.

Against the foregoing, there have been since August 1953 further accumulations of income both in the executors' account and in the Newspaper Trustees' account totalling approximately Rs. 165,000/- and there will of course be future income.

The position may be roughly worked out as follows, on the basis of maximum valuation for estate duty purposes :—

30	Balance estate duty and other taxation liabilities as at			
	11.8.53	...	...	Rs. 450,000·00
	Further taxation	...	...	Rs. 400,000·00
	Kusuma	...	...	Rs. 200,000·00
	Our professional charges	...	...	Rs. 52,500·00
				<hr/>
				Rs. 1,102,500·00
	<i>Less :</i>			
	Balance income in executors			
	account up to 8.1.54	...	100000·00	
40	Balance income on settlement			
	trustees account up to 8.1.54	...	65000·00	165,000·00
				<hr/>
				Rs. 937,500·00
				<hr/> <hr/>

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Notes of Matters
Outstanding and
which were
discussed with
the Executors —
8-1-54
—Continued.

With regard to our professional charges, this has been estimated on the assumption that matters take their normal course up to the date of distribution and closing of the testamentary case. It includes all professional services up to date but it does not include the following possible though not inevitable items, namely :—

- (a) appeal against estate duty assessment
- (b) any special application to court
- (c) any proceedings in connection with judicial settlement of accounts, if that prove necessary,
- (d) any income tax appeal 10
- (e) cost of conveyances of immovable properties to the beneficiaries, and
- (f) cost of any mortgages in favour of Aggabodhi trustees arising from the sale of Thimbirigasyaya land. It is impracticable to estimate these items.

With regard to conveyances to the beneficiaries we shall probably prepare a standard form of conveyance and recommend that it should be printed (names being left blank) so that the form can be readily used in more than one case. Similarly, the form of mortgage to Aggabodhi's trustees will be a special form and can likewise be printed—though of course ²⁰ the mortgages may become unnecessary if the beneficiaries put up the money in cash, perhaps by borrowing money elsewhere.

There will also be valuation and survey fees in connection with the partition of Galpokuna and Gikiyanegedera, and stamp duties on the mortgages etc.

On a very rough estimate, it looks as if (without allowing for future income) and if it were possible to make the distribution immediately, the total nett sum required would be approximately Rs. 1,000,000/-.

It will be borne in mind that each beneficiary also has to pay a certain amount of estate duty on gifted properties. 30

Colombo, 8th January, 1954.

**Minutes of an Extraordinary General Meeting
of Associated Newspapers of Ceylon, Limited.**

THE ASSOCIATED NEWSPAPERS OF CEYLON LIMITED

Minutes of an Extraordinary General Meeting of the Company
held at 9.30 a.m. on Monday 8th March, 1954 (at the
Registered Office of the Company, Lake House,
McCallum Road, Colombo.

D44
Minutes of an
Extraordinary
General Meeting
of Associated
Newspapers of
Ceylon Ltd. —
8-3-54

1. Present

10 Mr. G. B. S. Gomes, Managing Director ; Mr. C. E. L. Wickremesinghe,
Managing Director ; Mr. P. C. A. Nelson, Director ; Mr. L. C. Gooneratne,
Director ; Mr. Neil de Saram, Attorney for Messrs : L. M. D. de Silva and
D. E. Maartensz (Joint-holding) Mr. P. S. Wijewardene, Mr. P. R. Wijewardene.

2. Election of Chairman of Meeting :

Mr. C. E. L. Wickremesinghe proposed that Mr. G. B. S. Gomes take
the Chair. This was seconded by Mr. L. C. Gooneratne and duly carried.

3. Notice Convening Meeting :

The Secretary read the notice convening the meeting.

20 **4. Minutes of 27th Ordinary Annual General Meeting :**

The minutes of the 27th Ordinary Annual General Meeting of the Com-
pany held on 23rd December, 1953 and approved at a meeting of the Directors
held on 9th February, 1954 were read by the Secretary and signed by the
Chairman.

5. Special Resolution :

30 In proposing the following as a Special Resolution for the consideration
and passing of which the extraordinary general meeting had been convened,
the Chairman explained that the Special Resolution was being proposed
at the express request of the principal shareholders of the Company who are
the trustees of the late Mr. D. R. Wijewardene's Newspaper Settlement
Trust :—

“That the Articles of Association of the Company be altered in manner
following, that is to say :—

(1) by the substitution of the following in place of article 115 (e) :—

‘If, without the consent of the directors, he cease to reside ordi-
narily in Ceylon or be absent from Ceylon for a period of twelve
consecutive months.’

D44
Minutes of an
Extraordinary
General Meeting
of Associated
Newspapers of
Ceylon Ltd. —
8-3-54
—Continued.

- (2) by the addition of the following new article at the end of article 115 :—‘115A, A Director who is abroad or about to go abroad may appoint any person, approved for that purpose by a majority of the other directors, to be an alternate director during his absence abroad, and such appointment shall have effect, and such appointee shall (subject as hereinafter mentioned) be subject in all respects to the terms and conditions existing with reference to the other directors and, whilst he holds office as an alternate director, shall enjoy all the rights of and exercise and discharge all the duties of the Director he represents, but he shall not require any qualification as provided in article 101 hereof, and he shall *ipso facto* vacate office if and when the appointor returns to Ceylon or vacates office as a director or removes the appointee from office, and any appointment and removal under the clause shall be effected by notice in writing under the hand of the director making the same.’”

The motion was seconded by Mr. L. C. Gooneratne and put to the meeting.

Mr. P. S. Wijewardene suggested and asked that consideration of the Special Resolution be deferred for a month. This was seconded by Mr. P. R. Wijewardene.

In making the above proposal Mr. P. S. Wijewardene stated that in view of the fact that the majority of smaller shareholders of the Company had expressed their disapproval of the Special Resolution, the matter be deferred till the return to Ceylon of Mr. J. A. Maartensz who had been named as one of the original trustees and who was expected back in Ceylon shortly. Mr. P. S. Wijewardene stated further that he had had discussions with Mr. D. E. Maartensz, one of the joint holders with Mr. L. M. D. de Silva of the shares of the Newspaper Settlement Trust before he left for England recently and that he gathered from Mr. Maartensz that he was in sympathy with his, Mr. P. S. Wijewardene's, suggestion. The Chairman stated that he had not been so informed by Mr. D. E. Maartensz but that Mr. D. E. Maartensz had intimated to the Directors within the last few days and after his arrival in England, a request that the resolution be put before the Company at this meeting and voted upon. In the circumstances he did not think there was justification for considering an adjournment of the meeting as proposed by Mr. P. S. Wijewardene. Mr. Neil de Saram, attorney for shares held in the names of Messrs. L. M. D. de Silva and D. E. Maartensz, stated that he was aware definitely that the trustees of the Newspaper Settlement Trust wished the articles amended in accordance with the special resolution, and further that they desired the special resolution dealt with at this meeting.

After the Chairman had explained again that the resolution which was put to the meeting was in accordance with the wishes of the holders of the shares of the Newspaper Settlement Trust who had

also wished the matter dealt with at this meeting, the resolution was put to the meeting and on a show of hands the following votes were recorded :—

For the Resolution—Mr. G. B. S. Gomes, Mr. C. E. L. Wickremesinghe, Mr. P. C. A. Nelson, Mr. L. C. Gooneratne and Mr. Neil de Saram, attorney for Messrs L. M. D. de Silva and D. E. Maartensz—5 (Five)

Against the Resolution—Mr. P. S. Wijewardene and Mr. P. R. Wijewardene—2 (Two).

D44
Minutes of an
Extraordinary
General Meeting
of Associated
Newspapers of
Ceylon Ltd. —
8-3-54
—Continued.

10 The Chairman stated that as proxies against the resolution had been received he demanded a poll. A formal demand for the poll was thereupon signed by him.

The following proxies received from members not present were tabled :—

Names of Members	Number of Votes	
	<i>For</i>	<i>Against</i>
Mr. D. A. T. Wijewardene	...	656
Dr. D. E. Wijewardene	...	614
Mrs. D. Wickremesinghe	...	1
Mrs. A. K. Wijewardene	...	96
Mrs. Semitha Tennekoon	...	9
Mr. D. J. Wijewardene	...	9
20 Mr. A. L. Wijewardene	...	9
Mrs. A. H. Jayawardene	...	53
Mrs. I. Wijewardene	...	19
Mrs. N. M. Wickremesinghe	...	48
Mrs. I. R. Gomes	...	48
Mrs. L. K. Gooneratne	...	48
Mr. U. Hulugalle	...	39
Mrs. Muriel Wijewardene	...	644
Mrs. S. Seneviratne	...	200
Mr. Lakdasa Hulugalle	...	50
30 Mr. C. H. de S. Hulugalle	...	9

The following proxies received from those present at the meeting were also tabled :-

Names of Members	Number of Votes	
	<i>For</i>	<i>Against</i>
Mr. L. M. D. de Silva and Mr. D. E. Maartensz by their Attorney Mr. Neil de Saram	...	6000
Mr. P. R. Wijewardene	...	68
Messrs. G. B. S. Gomes & C. E. L. Wickremesinghe	...	3422
Mr. G. B. S. Gomes	...	592

40 The polling schedule detailing the names of all ordinary shareholders of the Company with the number of votes they were severally entitled thereto was tabled.

D44
Minutes of an
Extraordinary
General Meeting
of Associated
Newspapers of
Ceylon Ltd. —
8-3-54
—Continued.

The names of the following shareholders who were not present in person or by proxy and whose votes could not therefore be counted for a poll on the Special Resolution were struck off.

Name	Number of Votes		
Mrs. R. Wijewardene	69
Mrs. L. H. Seneviratne	48
Rt. Hon. L. M. D. de Silva	96
Mrs. P. M. Wijetunge	13

The polling schedule was thereupon signed by those present in respect of votes they were entitled to and set out in the schedule and in respect of proxies in their names. After the number of votes for and against as recorded in the schedule had been totalled the Chairman announced the results as follows :—

Total Polled	—	13,274
For the Resolution	—	10,604
Against the Resolution—		2,670

The Chairman announced that the number of votes which had been polled for the resolution, *viz.* 10,604 was over and above the requisite three-fourths majority for the passing of the Special Resolution. He therefore declared the Resolution duly passed as a Special Resolution. 20

APPROVED AT A MEETING OF
THE DIRECTORS HELD ON
5TH MAY, 1954

(Sgd.) NEIL DE SARAM
Chairman

CONFIRMED AT ORDINARY GEN-
ERAL MEETING OF COMPANY
HELD ON 23-12-54

(Sgd.) DAVID E. MAARTENSZ
Chairman

30

C E R T I F I E D

(Sgd.) E. E. C. ABAYASEKERA
11-11-1959
Secretary.

M/s. F. J. & G. de Saram's Bill in respect of Thimbirigasyaya
Property, dated 16-3-54
(not printed)

D 27

Working Account of Galpokuna Estate

D27
Working Account
of Galpokuna
Estate —
31-3-54

ACCOUNTS OF THE ESTATE OF THE LATE MR.
D. R. WIJEWARDENE'S GALPOKUNA & GEEKINI-
GEDERA ESTATES FOR THE 12 MONTHS
ENDED 31-3-54

10

Galpokuna Estate Working Account for 12 months ended 31-3-54

To	Expenditure for 12 months as per Superintendent's report for March, 1954	...	...	Rs. 119,748·57
„	Profit for the year	...	...	Rs. 131,881·09
				<u>Rs. 251,629·66</u>
	By Sale of Copra 5,437-1-27 lbs.		216,835·88	
	<i>Less</i> : Stock of copra on 31-3-53. 575-3-03 lbs		<u>23,304·80</u>	Rs. 193,531·08
			4,861-2-24 lbs.	
20	<i>Add</i> : Stock of copra on 31-3-54 since sold 1,178-2-12 lbs.	6040 -1-08		Rs. 41,172·48
				<u>Rs. 234,703·56</u>
„	Proceeds of sale of 9,241 nuts to estate residents	...	...	739·28
„	Proceeds of sale of 31,370 $\frac{3}{4}$ bots. of milk	...	...	Rs. 14,122·32
„	Sundry Income :— Elephant hire	...	Rs. 350·00	
	Sale of coconut shells	...	1,160·00	
30	„ ghee 89 $\frac{3}{4}$ bots.	...	544·50	
	„ coconut rafters.	...	10·00	2,064·50
				<u>Rs. 251,629·66</u>

D27
Working Account
of Galpokuna
Estate —
31-3-54
—Continued.

**Geekinigedera Estate Working Account for 12
months ended 31-3-54**

To	Expenditure for 12 months as per Superintendent's report for March, 1954.	Rs.	30,999·35
		Rs.	30,999·35
By Sale of Copra	499-0-10 lbs. Rs. 19,631·81		
Less : Stock of copra on 31-3-53	98-0-03 lbs. 3,807·78		15,824·03
	401-0-07 lbs.		
	<i>Add : Stock of Copra on 31-3-54 since sold. 115-2-17 lbs. 516-2-24 lbs</i>	4,047·32	19,871·35
„ Sale of 5,472 nuts to estate residents			395·76
„ Sundry Income			83·30
„ Excess of Expenditure over Income			10,648·94
		Rs.	30,999·35

10.

Lanka Estate Agency Ltd.,
75, Turret Road,
Colombo, 19th June, 1954.

LANKA ESTATE AGENCY LTD.,
(Sgd.) S. N. B. WIJEYAKOON,
Managing Director.

D 27A

20.

Balance Sheet of Galpokuna and Geekinigedera Estates.

**ACCOUNTS OF THE ESTATE OF THE LATE
MR. D. R. WIJEWARDENE, GALPOKUNA
AND GEEKINIGEDERA ESTATES
ACCOUNTS**

Balance Sheet as at 31st March, 1954

Liabilities

Galpokuna Estate Superintendent's Account	...	Rs.	4,247·16
Geekinigedera Estate Superintendent's Account	...		34·58 80.

**THE EXECUTORS OF THE ESTATE OF THE LATE
MR. D. R. WIJEWARDENE'S ACCOUNT.**

Balance as per Bal. Sheet at 31.3.53	Rs.	72,741·74	
<i>Add : Galpokuna Estate working profit for period.</i>		131,881·09	Rs. 204,623·83

D27A
Balance Sheet of
Galpokuna and
Geekinigedera
Estates —
31-3-54

<i>Less :</i>			
	Remittances to N. B. I. Ltd., to credit of M/s. J. A. Maartensz, G. B. S. Gomes and C. E. L. Wickremesinghe D. R. W. A/c.	Rs. 85,000·00	
	Remittance to Hongkong & Shanghai Banking Corporation, Ltd. ...	100·00	
10	L. Hire on 9,000 nuts transported to "Warrington" and other bungalows during the 12 months	420·00	
	Payment to Mrs. D. R. Wijewardene a/c Elephant hire. ...	367·73	
	Surveyor's fee for preparing Copy of Plan. ...	67·34	
20	Cost of a Ledger for Final Accounts. ...	11·50	
		<hr/>	
		Rs. 85,966·57	
<i>Add :</i>			
	Geekinigedera Estate Working A/c Excess of Expenditure over Income for the period.	Rs. 10,648·94	96,615·51
		<hr/>	<hr/>
			Rs. 108,007·32
			<hr/>
			Rs. 112,289·06
			<hr/> <hr/>

Assets :

			Rs.	Cts.
30	Lanka Estate Agency Ltd.	...	...	67,069·26
	Stock (at 31.3.54—since sold) :—			
	Galpokuna Estate			
	1178-2-12 lbs. copra	...Rs.	41,172·48	
	Geekinigedera Estate			
	115-2-17 lbs. copra	...Rs.	4,047·32	45,219·80
			<hr/>	<hr/>
				Rs. 112,289·06
				<hr/> <hr/>

LANKA ESTATE AGENCY LTD.,
(Sgd.) S. N. B. WIJEYAKOON.
Managing Director

40 Lanka Estate Agency Ltd.,
75, Turret Road,
Colombo,
19th June, 1954.

X
Cash Position
with Estate Duty
at 25% —
31-3-54

X

Cash Position with Estate Duty at 25%

D.C. COLOMBO CASE NO. 14315/Testy.

CASH POSITION AS AT 31.3.54 WITH ESTATE DUTY AT 25%

"X"

Receipts		Payments	
Rs. 2,449,604.75	Per D5.	Rs. 2,122,037.55	Per D5
217,941.44	Balance from	237,869.64	I Tax Evidence
_____	A.N.C.L. Trust*		Page 180
Rs. 2,667,546.19		307,176.56	Kusuma 10
37,500.00	2nd call on	_____	Gooneratne.
_____	750 shares	Rs. 2,667,083.75	
Rs. 22,705,046.19	transferred to		
_____	A.N.C.L. Trust	Less 420,295.57	Estate Duty
		_____	Refund *1
Note :- A.N.C.L. Dividend on 2026		Rs. 2,246,788.18	
shares for 1953 included		Less 36,420.10	I. Tax 54/55
in subsequent		_____	P.T., 1954 *2
accounts :	20,057.40		Evidence
			Page 145. 20
*Reserve account		Rs. 2,210,368.08	
A.N.C.L. Trust as at		12,471.00	Tax Refunded *3
28.2.54.	449,436.67	_____	
		Rs. 2,197,897.08	
Duty to Estate		3,378.00	Refund De Saram
Duty Dept. per P.57	231,495.25	_____	fees *4.
		Rs. 2,194,519.08	
Cash Available Rs.	217,941.44	_____	

*1 Final Account to 31-12-57.

*2 Income & P.T. not payable for 1954/55 and 1954 if settled on 31-3-54.

*3 Pre-death Income Tax and P.T. over-paid since refunded			
I.T. 1948/49	...	...	Rs. 4,670.00
50/51 to date of death :	...	...	Rs. 7,309.00
P.T. 49	...	...	Rs. 492.00 30

			Rs. 12,471.00

*4 Vide Schedule VI A/cs. 1954/55 Rs. 3,378.00

9-2-60.

(Sgd.) ABRAHAMS.

Executors' Statement of Account for March, 1954

**THE EXECUTORS OF THE ESTATE OF THE
LATE MR. D. R. WIJEWARDENE**

**STATEMENT OF ACCOUNT FOR THE
MONTH OF MARCH 1954**

Payments

1954							
March	To	Transporting	750 nuts on	18.2.54	...	Rs.	35.00
"	"	"	750 "	16.3.54	...		35.00 10
		Galpokuna Estate—					
		Colombo Memo for March 1954			...	Rs.	9,717.26
		Geekinigedera Estate—					
		Colombo Memo for March 1954			...	Rs.	2,512.86
"	31	"	Balance		...	Rs.	67,069.26
						<u>Rs.</u>	<u>79,369.38</u>

Receipts

1954							
March	1	By	Balance		...	Rs.	57,723.20
"	15	"	Galpokuna Estate :				
			Sale of copra cwt. 303-3-13 (Inv : 19)		...		11,029.65 20
"	29	"	Sale of copra cwt. 185-2-15 (Inv : 20)		...		6,772.36
"		"	Advance on Coconut Shells.		...		200.00
"		"	Shortage on copra - 27 lbs.		...		11.34
"	29	"	Geekinigedera Estate :				
			Sale of copra cwt. 62.3.13 (Inv : 5)		...		2,293.53
"		"	Sale of copra cwt. 35-2-00 (Inv : 6)		...		1,321.62
"		"	Shortage on copra - 52 lbs.		...		12.68
						<u>Rs.</u>	<u>79,369.38</u>

LANKA ESTATE AGENCY LTD., 20
(Sgd.)
Director

Colombo, 2nd May, 1954.

D5

**Summary of Cash received by Executors for the
period 14-6-50—31-3-54**

D5
Summary of Cash
received by
Executors for the
period
14-6-50 — 31-3-54

ESTATE OF THE LATE T. D. R. WIJEWARDENE

Summary of Cash received by Executors and Trustees as
nett Income and proceeds of realisation of capital as
per the audited Statement of Accounts and
Balance Sheets for the period 14-6-50 to 31-3-54.

	14-6-50—31-3-52 :		
10	Nett income after deducting Rs. 73,000·00 as payments to beneficiaries, Rs. 2,196·50 paid to Mrs. D. R. Wijewardene, and Rs. 381·90 Insurance on Floyd paintings, and purchase of land at Galpokuna Estate (Rs. 738·50). ...		630,632·34
	Inventoried value of realised assets : ...	892,724·22	
	<i>Less</i> : Stock sold after death, transferred to Income Account :—		
	Galpokuna & Geekini-gedera : ...	54,665·73	
	Arcadia Estate ...	11,218·77	
20	Rent—Thimbirigasyaya ...	201·32	
	Interest on Mortgage ...	199·45	
		<u>66,285·27</u>	826,438·95
	Increase in Inventoried value of Medikele	5,063·00	
	<i>Less</i> : Decrease in Shares ...	<u>3,194·43</u>	1,868·57
	Refund of July wages ...		104·90
	Sale of Barbed Wire ...		50·00
	Excess realised on sale of shares ...		15,204·23
	Sale of second-hand Stove ...		<u>361·00</u>
			Rs. 1,474,659·99
	1-4-52—31-3-53 :		
30	Nett Income after deducting Rs. 48,000/- payments to beneficiaries, Rs. 2,850/25 for rewiring Warrington and purchase of Land (Rs. 573/84) at Galpokuna Estate ...		91,049·86
	Sale of Thimbirigasyaya Property ...		347,450·00
	U.K. Insurance realised ...		29,856·78
	Dividend on 1,396 Shares ...		16,130·49
	Sale of Bricks ...		<u>275·00</u>
			Rs. 1,959,422·12

D5
Summary of Cash
received by
Executors for the
period
14-6-50 — 31-3-54
—Continued.

1-4-53—31-3-54 :

Nett Income after deducting Rs. 48,000/- payable to beneficiaries, legal fees to De Saram in Thimbirigasyaya sale & Cyril E. S. Perera's fees re Floyd painting opinion	...	...	140,076·31
Liquidation of Commercial Products Ltd.	...	...	335,225·00
Sale of Travancore Rubber Shares	...	179·50	
Breakages recovered from Arcadia	...	27·15	206·65
Sale of Ferguson Catalogues	...	...	16·67
Dividends on 1,396 A.N.C.L. Shares	...	...	14,658·00
			<u>Rs. 2,449,604·75</u> 10

ESTATE OF THE LATE T. D. R. WIJEWARDENE

Summary of Cash received by Executors and Trustees as nett income and proceeds of realisation of capital as per the audited statement of accounts and balance sheets for the period 1-4-54 to 31-12-57.

1-4-54—31-3-55 :		Rs.	Cts.
Nett income after deducting Munaweera's Audited Fees, part of Income Tax and Profits Tax 1951 and payments to Beneficiaries Rs. 48,000·00	...	55,932	82
Refund of De Saram's Fees	...	3,378	00
Dividend on 1,396 A.N.C.L. Shares	...	13,820	40
Rent on Hospital Street, premises less taxes	...	156	86
Sale of Ferguson Catalogues	...	43	33
Mercantile Bank balance	...	134	36
Compensation Galpokuna Trees	...	2,149	00
		<u>75,614</u>	<u>77</u>

1-4-55—31-3-56 :

Nett expenses in excess of Income after deducting Rs. 50,201/- payable to beneficiaries, income tax and profits tax paid as per Schedule VI—Audit Fees, etc. ... *Less* : 41,082·24 *Dr.*

 34,532·53

Dividend on 646 A.N.C.L. Shares ... 6,395·40

Sale of Ferguson Catalogues ... 3·34

 40,931·27

1-4-56—31-3-57 :

10 Nett income after deducting Rs. 64,991/58 payments to beneficiaries, Audit Fees, etc. ... 109,521·69

Dividend on 646 A.N.C.L. Shares ... 6,395·40

Sale of Ferguson Catalogues ... 3·34

 156,851·70

1-4-57—31-12-57

... 21,944·24

Less : 1,246·43

Expenses Nett ... *Less* : 20,697·81 *Dr.*

 136,153·89

Refund of income tax & profits tax 1948-1950 (pre-death) 11,979·00

Compensation for 3 coconut trees ... 75·00

20 Sale of Ferguson Catalogues ... 6·68

Refund of Electric deposit for Warrington ... 95·00

Refund of profits tax 1949 ... 492·00

Estimated refund of Estate Duty overpaid ... 420,294·82

 569,096·39

Further estimated refund of Estate Duty ... 6,000·00

 575,096·39

Total brought forward for the period 14-6-50—31-3-54 2,449,604·75

 Rs. 3,024,701·14

D5
Summary of Cash
received by
Executors for the
period
14-6-50 — 31-3-54
—Continued.

D5
Summary of Cash
received by
Executors for the
period
14-6-50-31-3-54
—Continued.

ESTATE OF THE LATE T. D. R. WIJEWARDENE

Payments made under the Categories stated below for the
period 14-6-50 to 31-12-57

	Debts	Funeral Expenses	Testy. Expenses including Estate Duty & Executorship Expenses	Legacies	10
14-6-50 — 31-3-52.					
Legacies	—	—	—	19,396·00	
Debts paid	62,787·42	—	—	—	
Funeral Expenses	—	1,777·17	—	—	
Profits Tax (1948)	7,297·20	—	—	—	
Executorship Expenses	—	—	15,756·09	—	
Legal Expenses	6,000·00	—	—	—	
Estate Duty	—	—	1,057,155·75	—	20
	76,084·62	—	1,072,911·84	—	
1-4-52 — 31-3-53 :					
Income Tax & other Debts	82,685·15	—	—	—	
Ford Rhodes	250·00	—	—	—	
Executorship & Legal Expenses	—	—	1,416·66	—	
Legal Expenses	—	—	888·60	—	
Estate Duty on U.K. Insurance.	—	—	298·51	—	20
	159,019·77	—	1,075,515·61	—	
1-4-53—31-3-54 :					
Executorship Expenses	—	—	480·10	—	
Legal Expenses (De Sarams)	—	—	3,740·00	—	
Income Tax (1.4.50/13.6.50)	32,569·33	—	—	—	
Profits Tax	9,059·81	—	—	—	
(Carried forward)	200,648·91	—	1,079,735·71	—	40

D5
Summary of Cash
received by
Executors for the
period
14-6-50-31-3-54
—Continued.

	Debts	Funeral Expenses	Testy. Expenses including Estate Duty & Executorship Expenses	Legacies
(Brought forward)	200,648·91	1,777·17	1,079,735·71	19,396·00
10 1-4-54—31-3-55				
Executorship Expenses	—	—	300·00	—
Legal Expenses (De Sarams)	—	—	31,262·11	—
Profits Tax (1951)	—	—	10,250·25	—
Income Tax (48/49, 49/50).	419,540·48	—	—	—
	620,189·39	1,777·17	1,121,548·07	19,396·00
20 1-4-55—31-3-56				
Valuation of A.N.C.L. Shares	—	—	4,200·00	—
Valuation of other shares	—	—	787·28	—
Bank Commission	—	—	22·50	—
Debts due by the Deceased	200·00	—	—	—
30 Ford Rhodes, etc. Auditors.	—	—	1,000·00	—
Profits Tax (1950)	6,425·59	—	—	—
Estate Duty (further payment)	—	—	200,000·00	—
Carried forward	626,814·98	1,777·17	1,327,557·85	19,396·00

ESTATE OF THE LATE T.D.R. WIJEWARDENE

Payments made under the Categories stated below for the period 14-6-50 to 31-12-57

	Debts	Funeral Expenses	Testy. Expenses including Estate Duty & Executorship Expenses	Legacies	10
Brought forward	626,814·98	1,777·17	1,327,557·85	19,396·00	
1-4-56—31-12-57					
Copies of Estate Plans	—	—	225·00	—	
Valuation of Galpokuna & Geekinigerdera Estates	—	—	1,753·00	—	20
Legal Fees (De Sarams)	—	—	1,250·00	—	
Cheque Book	—	—	3·00	—	
Legal Expenses (De Sarams)	—	—	38,366·05	—	
Counsels Fees	—	—	472·50	—	
Valuation of Galpokuna & Geekinigerdera Estates	—	—	4,000·00	—	
Rs.	626,814·98	1,777·17	1,373,627·40	19,396·00	20
				2,021,615·55	
Calls on partly paid shares				69,800·00	
Repairs to Arcadia Estate Bungalow between 14.6.50 and 31.3.52.				30,622·00	
				Rs. 2,122,037·55	

We have examined only the Balance Sheets and accounts of the estate of the late T. D. R. Wijewardene made available to us in respect of the several accounting periods, as stated in the above statement, audited by Mr. D. H. P. Munaweera up to 31.3.57 and the one certified by Messrs. G. B. S. Gomes and C. E. L. Wickremesinghe, executors, and attested by 40 Mr. R. A. Nadesan, J.P. as from 1.4.57 — 31.12.57 all of which we are informed have been filed in Court in Testamentary Case No. 14315. We

have not seen any of the books of account. We have taken the figures from these accounts and prepared a summarised and tabular statement of cash receipts and payments which we certify to be true and correct. According to this statement the total cash received by the executors from 14.6.50—31.3.54 was Rs. 2,449,604·75 and that the total payments by the executors from 14.6.50—31.12.57 amounted to Rs. 2,122,037·55

D5
Summary of Cash
received by
Executors for the
period
14-6-50—31-3-54
—Continued.

(Sgd.) SATCHITHANANDA, SCHOKMAN, WIJEYERATNE & Co.

SATCHITHANANDA, SCHOKMAN, WIJEYERATNE & CO.,
Chartered Accountants.

10 Colombo,
25th June, 1959.

P113

**Computation on the basis of Cash
Shown in D 5**

Estate—D. R. Wijewardene, Deceased

P113
Computation on
the basis of
Cash shown in
D5

According to the summarised statement of cash receipts and payments prepared by the Contestant's accountants, the total cash received from 14.6.50 to 31.3.54

was	...	...	...	Rs. 2,449,604·75
20 Total payments between 14.6.50 to 31.12.57 was	...	...	...	2,122,037·55
Balance cash	...	...	...	327,567·20
Less payment to Mrs. Kusuma Gunaratne	...	...	...	307,176·65
				<u>20,390·55</u>

Less Tax payments relating to income for a period prior to 31.3.54 shown in the accounts of the executors subsequent to the period 31.3.54 :

(a) Income account, Schedule V to Balance Sheet to 31.3.55—

Income tax 1951/52	...	Rs. 48,548·10
30 Profits tax 1951 ...	...	22,947·50
		<u>71,495·60</u>

(b) Income Account, Schedule VI to Balance Sheet to 31.3.56—

Profits Tax 1950, 1952, 1953 and 1954	Rs. 76,749·75		
Income Tax 1950/51, 1952/53, 1953/54 and 1954/55	...	Rs. 89,624·29	166,374·04
			<u>237,869·64</u>

40 Deficit on 31.3.54 ... Rs. 217,479·09

892

P42

P42
Letter sent to
M/s. F. J. & G. de
Saram by the
Assistant Commis-
sioner of Estate
Duty —
14-6-54

**Letter sent to Messrs. F. J. & G. de Saram by the
Assistant Commissioner of Estate Duty**

True Copy

My No. ED/W. 1007 (CBEW).

Estate Duty Office,
Colombo 1.
June 14th, 1954.

Gentlemen,

Estate of D. R. Wijewardene—Deceased

10

I wish to refer to paras: 3 and 4 of your letter of 6th May, 1953, and to state that when I called for a declaration from Mr. P. S. Wijewardene in respect of properties gifted to him by the deceased, he requested me to obtain this from you. I annex hereto a copy of his reply dated 26.5.53 to my letter of the 7th May. As I have not yet received the declaration of property I would be grateful if you would let me know when this could be expected.

2. I wish also to refer to the telephone conversation the writer had on the 11th June with Mr. Neil de Saram when he requested that as one of the executors was presently in England, the matter of agreeing the valuation of the shares be held over till his return to the Island early in July. I am anxious to conclude the assessment of liability to duty at an early date and would be glad if you will communicate with me as soon as he returns to the Island.

I am, Gentlemen,
Your obedient servant,

(Sgd.)

*Assistant Commissioner,
Estate Duty.*

Messrs. F. J. & G. DE SARAM,
Proctors.
P.O. Box 212.
Colombo.

80

P39

**Letter sent to Messrs. F. J. & G. De Saram by
Assistant Commissioner of Estate Duty**

P39
Letter sent to
M/s. F. J. & G. de
Saram by
Assistant Commis-
sioner of Estate
Duty —
12-8-54

My No. ED/W. 1007 (CBEW).

Estate Duty Office,
Colombo 1.
August 12th, 1954.

Gentlemen,

Estate of D. R. Wijewardene, Deceased

10 With reference to my telephone conversation with Mr. Neil de Saram on the 9th instant, clarification appears to be necessary in regard to some points pending the next interview with the executor.

2. In Clause 6(1) and (11) of the deceased's Last Will No. 1620 reference is made to books and maps which are with the Government Archivist. Please let me know under what heading in the declaration these have been declared.

3. In Clause 11 of the deceased's Last Will reference is made to waiver of debts due to the deceased. Have these debts been declared and, if so, under what heading?

20 4. In Schedule IV to the declaration an amount of Rs. 100/- has been declared as return of capital in respect of 100 shares in Pareekanni Travancore Rubber Co., Ltd. Has anything more been received?

5. Under items 4 and 31 to 36 and Cage J (1 to 7) of the declaration the remark "Enquiries are being made" has been entered. Please let me know what the position is regarding these items in the declaration.

30 6. Recital B of the Deed of Settlement made by the deceased refers to 1,396 shares in addition to 8,026 shares in the Associated Newspapers of Ceylon Ltd. In the declaration of the executors and the trustees 8,026 shares have been shown. Please let me know what the position is in regard to the 1,396 shares.

7. The deceased appears to have gifted 50 shares to Mr. Nelson. If this is correct a declaration appears to be necessary in respect of these shares gifted.

P39
 Letter sent to
 M/s. F. J. & G. de
 Saram by
 Assistant Commis-
 sioner of Estate
 Duty —
 12-8-54
 —Continued.

8. According to the deceased's Income Tax Returns he held the following Government Stocks. Have any of them been shown in the declaration made by the Trustees?

Rs. 20,000	...	...	3 $\frac{1}{2}$ %	Ceylon Government Loan	
„ 15,000	...	...	3 $\frac{1}{4}$ %	Home Defence Loan	
„ 25,000	...	...	3 %	War Loan	
„ 30,000	...	...	3 $\frac{1}{4}$ %	National Loan	
„ 20,000	...	...	3 %	War Loan	
„ 50,000	...	...	3 $\frac{1}{2}$ %	National Loan	
„ 10,000	...	...	3 %	Home Defence Loan	10
„ 25,000	...	...	3 $\frac{1}{4}$ %	National Loan	

9. The deceased also showed income from 13,150 shares in Commercial Products Ltd. Only 12,650 shares have been declared. Please let me know the position regarding the balance shares for estate duty.

10. In regard to the property gifted to Mr. P. S. Wijewardene a declaration appears to be necessary in respect of :—

- (a) the gift of shares in the Associated Newspapers Ltd.
- (b) the gift of shares in Land and House Property Ltd.
- (c) Deceased's life interest in :—

(a) Premises No. 51/53 Hospital Street, Fort. 20

(b) 1/4th share of Premises Nos. 226, 228, 232, 236, 238 and 240, Fourth Cross Street and Nos. 257, 259 and 261, Fifth Cross Street, Colombo.

11. Did the deceased own any cattle, horses or elephants? Some of the bills tendered are for expenses of feeding livestock.

12. I have not yet received the accounts of Arcadia Estate promised in para 1(iii) of your letter dated 8.8.51.

13. A debt of Rs. 26,713/10 is claimed as due to Mr. Donald H. Floyd. No documents regarding this have been forwarded to me.

I am, Gentlemen, 30
 Your obedient servant,

(Sgd.)
 Assistant Commissioner of Estate Duty.

Messrs. F. J. & G. DE SARAM,
Proctors,
 P.O. Box 212,
 Colombo.

**Transfer of 750 Ordinary Shares by G. B. S. Gomes
and C. E. L. Wickremesinghe**

P36
Transfer of 750
Ordinary shares
by G. B. S. Gomes
and C. E. L.
Wickremesinghe —
3-9-54

No. 138

I certify in terms of section 30(1) of the Stamp Ordinance that the full duty (Rs. 10/-) with which this instrument is chargeable has been paid.

(Sgd.) FRED DE SILVA,
for Commissioner of Stamps.

10

Stamp Office, Colombo.
13th December, 1954.

THE ASSOCIATED NEWSPAPERS OF CEYLON, LIMITED

Transfer of Ordinary Shares

We, George Benjamin Sirisena Gomes and Cyril Esmond Lucien Wickremesinghe both of Colombo do hereby transfer to LUCIAN MACULL DOMINIC DE SILVA and DAVID ERNEST MAARTENSZ both care of Messrs. F. J. & G. de Saram, Colombo, Seven hundred and fifty (750) ORDINARY shares numbered 15010 to 15509 ; 16010 to 16109 ; 16110 to 16209 and 16210 to 16259 (all inclusive) of Rs. 100/- each in THE ASSOCIATED NEWSPAPERS OF CEYLON, LIMITED standing in our names in the books of the Company To Hold unto the said LUCIAN MACULL DOMINIC DE SILVA and DAVID ERNEST MAARTENSZ and the survivor of them and the executors or administrators of such survivor, their and his assigns subject to the several conditions on which we hold the same ; And we the said LUCIAN MACULL DOMINIC DE SILVA and DAVID ERNEST MAARTENSZ do hereby agree to take the said shares subject to the same conditions.

20

As Witness our hands the third day of September, 1954.

30

Witness to the signatures of } GEORGE BENJAMIN SIRISENA } GOMES and CYRIL ESMOND } LUCIEN WICKREMESINGHE }	(Sgd.) G. B. S. GOMES
	(Sgd.) C. E. L. WICKREMESINGHE
	<i>Transferors.</i>

(Sgd.) NEIL DE SARAM,
C/o. F. J. & G. DE SARAM,
Colombo.

Witness to the signature of Lucian }
Macull Dominic de Silva } (Sgd.) L. M. D. DE SILVA

(Sgd.) A. ENOCH,
Domestic Servant.

40

P36
 Transfer of 750
 Ordinary shares
 by G. B. S. Gomes
 and C. E. L.
 Wickremesinghe —
 3-9-54
 —Continued

Witness to the signature of David }
 Ernest Maartensz } (Sgd.) DAVID E. MAARTENSZ
Transferees.
 (Sgd.) A. ENOCH,
Domestic Servant.

Approved.

Specimen of Transferees' signatures :
 1. (Sgd.) L. M. D. DE SILVA
 2. (Sgd.) DAVID E. MAARTENSZ

Stamp of the Controller of Exchange
 (Sgd.).....
 Date : 11.1.55.
 Central Bank of Ceylon

10

We hereby declare that the transaction in respect of which the within transfer is executed is a transfer of shares applied for by a shareholder with an undertaking to cause the shares to be allotted to the Trustees of a Settlement created by the shareholder but which shares were by reason of the death of the shareholder before such allotment allotted by the Company in the names of the executors of the Will of the deceased shareholder and were held by such executors subject to the terms of the said Settlement 20 pending transfer into the names of the Trustees of the said Settlement (*i.e.* the Transferees) and that no pecuniary consideration passes or will pass.

(Sgd.) G. B. S. GOMES (Sgd.) L. M. D. DE SILVA
 (Sgd.) C. E. L. WICKREMESINGHE (Sgd.) DAVID E. MAARTENSZ
Transferors Transferees

THIS Transfer is approved and the Secretary is hereby authorised to register same.

(Sgd.) P. C. A. NELSON }
 (Sgd.) LAL C. GOONERATNE } *Directors* 30

28 January, 1955.

Scrip Nos. 173, 175, 176 endorsed by (Sgd.) PCAN Certificate No. 177 cancelled and substituted by Certificates Nos. 184 and 185.

Registered on 28th January, 1955.

Transfer fee received by E. E. C. ABAYASEKERA,
Secretary.

TRUE COPY

The Associated Newspapers of Ceylon, Ltd.,
 (Sgd.) E. E. C. ABAYASEKERA, 40
Secretary.

**Messrs. F. J. & G. De Saram's Bill for
the period June, 1950 to June, 1954**

P96
M/s. F. J. & G.
de Saram's Bill
for the period
June 1950-
June 1954 —
6-9-54

Duplicate 435/64

T/13-47.

Executors of the Will of D. R. Wijewardene, deceased

Re D. C. Colombo (Testamentary) No 14315.

Our professional charges in connection with the administration of the estate in Ceylon of the abovenamed deceased—interview with Mr. Gomes and as arranged cabling to Mr. J. A. Maartensz to come to Ceylon to discuss matters—arranging tentatively with the National Bank of India Ltd., to grant overdraft facilities to Mr. Gomes up to a limit of Rs. 25,000/- taking charge of the title deeds and securities and writing to Mrs. Ruby Wijewardene confirming same—preparing and forwarding to Mr. Gomes copy of the deceased's Will—discussing with you on 21.7.50 and 29.7.50 various matters relating to the administration, management of properties &c.—publishing notice in the Press regarding claims—giving instructions to Lanka Estate Agency Ltd., and Messrs. George Steuart & Co. to close the accounts at date of death relating to the estates managed by them and also to continue the management—correspondence with the Banks concerned and obtaining certificates of balances—arranging for valuations of the furniture and household effects, paintings, shareholdings in public companies &c. &c.—interviews with you and discussing the estate duty liability and the question of funds to meet the same &c.—arranging with the National Bank of India Ltd., to open a joint account in the names of the executors and to close the overdraft account in the name of Mr. Gomes—having the papers to open the account completed and forwarding same to the Bank, instructing the Hongkong Bank to open a joint account in the name of the executors—correspondence with the Lanka Estate Agency Ltd., and Messrs. George Steuart & Co. and obtaining requisite particulars for preparation of estate duty declaration—correspondence with the companies advising them of the death and instructing to retain outstanding dividends pending registration of the probate, also obtaining confirmation of the shareholdings—correspondence with the private companies in which the deceased held shares and obtaining and considering their memoranda and articles of association also ascertaining their views regarding the value to be placed on the shares—interview with Messrs. Ford Rhodes Thornton & Co. regarding valuation of the Associated Newspapers of Ceylon Ltd. shares &c. writing to Messrs. Drummond & Reid and obtaining requisite documents in that connection and handing to Messrs. Ford Rhodes Thornton & Co. copy of their advice—correspondence with Messrs. Peiris & Abeywardene and receiving cheques representing proceeds sale of produce and forwarding same to you also instructing them to send future remittances to you—instructing the Hongkong Bank to open another account relating to Anderson Estate—preparing notes of the several meetings with you and the trustees and forwarding copies thereof to you and to Mr. J. A. Maartensz—writing to the Rubber Controller forwarding form R.C. 15 signed by 2 of the executors and requesting him to issue the permit for replanting, ascertain-

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 M/s. F. J. & G.
 de Saram's Bill
 for the period
 June 1950 —
 June 1954 —
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 —Continued.

ing from the Standard Life Assurance Company the amount due on the life policy effected by the deceased—having the relative claim papers completed and returning same to the company—writing to Mr. Abdue giving notice terminating his services also asking him to deliver vacant possession of the premises occupied by him—correspondence with Mr. Jinadasa and obtaining payment of the principal and interest due on Bond No. 2884—obtaining certificate of balance of the deceased's account with the London Office of the Hongkong Bank—applying for and obtaining necessary copies of death certificate—attending meeting of the shareholders of Lanka Tiles Ltd., held on 17.8.51 and reporting to you on the proceedings— 10
 advising you as to the steps to be taken to increase the number of directors on the board of that company and forwarding to you form of letter to be addressed to the company with form of request to be deposited at the office of the company—interview with Mudaliyar de Alwis and when he asked us to advise as to the steps to be taken if the Director of Commercial Products of Ceylon Ltd. failed to convene the meeting in response to your requisition—drafting notice convening meeting of the shareholders and advising you therewith as to the procedure—preparing and registering transfer of 50 shares in the Commercial Products of Ceylon Ltd., in favour of Mr. Ludovici—preparing and registering transfer of 50 shares in Com- 20
 mercial Products of Ceylon Ltd., by Mr. Ludovici in favour of Mr. D. E. Maartensz—also preparing declaration of trust by Mr. D. E. Maartensz in respect of the shares—writing to Commercial Products of Ceylon Ltd., regarding obtaining offers for the company's mills and premises—correspondence with the Commissioner of Motor Transport forwarding necessary forms duly completed and having the Motor Cars registered in the name of Mrs. R. Wijewardene—forwarding to you list of the shareholdings in the private companys and obtaining your instructions regarding the value to be placed thereon—referring to you the Government Archivist's inquiry whether you will be prepared to sell the collection of books to the Govern- 30
 ment and replying as instructed—forwarding to you the title deeds of the Negombo property in connection with the sale thereof—discussing with you the value to be placed on the immovable properties—correspondence with the Government Agent and the Ceylon Government Railway remitting lease rents as and when the same fell due, also receiving renewal of leases which expired, having the renewal agreements completed by you and returning same and obtaining one copy each of the completed agreements—correspondence with you and obtaining instructions on the various matters connected with Arcadia Estate and advising Messrs. George Steuart & Co.—preparing and filing necessary papers in connection with the application 40
 to the District Court for a grant of probate and for the appointment of Mrs. Wijewardene as *guardian-ad-litem* for her minor son—preparing and filing minutes of consent from the heirs—obtaining *Order Nisi* and publishing same in the *Government Gazette* and in the *Daily News* and obtaining *Order Absolute*—interview with the Estate Duty Office and as arranged instructing the Assistant Government Agent to pay the agreed amount of compensation of Rs. 20,000/- for the acquisition of Medikele Estate to the Commissioner of Estate Duty also writing to the Commissioner of Estate Duty confirming the interview and forwarding copy of that letter to the Assessor—preparing and filing estate duty declaration on form 261 duly 50
 signed by you in duplicate together with a plain copy of the Will to enable the Estate Duty office to have the immovable properties valued by the

Government Valuer also forwarding title deeds of the properties to be mortgaged to secure the payment of estate duty together with relative extracts of encumbrances for examination—preparing and filing estate duty declaration on form 225 with 9 schedules and other documents in support—interview with the Assessor and discussing the question of payment of estate duty &c. and writing to you in the matter and obtaining your instructions—receiving provisional assessment—obtaining from Messrs. George Steuart & Co. a cheque from the Arcadia Estate account, forwarding to the Commissioner of Estate Duty cheque in part payment of estate
10 duty and instructing him to issue notices on the banks for the recovery of the balance estate duty also advising the banks concerned of the arrangements—receiving Assessor's letter of 9.7.51 calling for various documents and statements of accounts and correspondence with you in that connection—preparing and filing in court oath of office together with minutes of consent from the respondents and moving the court to dispense with the filing of bond by the executors—obtaining from you instructions regarding sale of shares in public companies—instructing brokers in the matter and having the shares sold—receiving transfers and returning same duly completed by you and collecting the sale proceeds—obtaining grant of probate
20 and registering same with the companies and banks &c.—collecting outstanding dividends—receiving from Messrs. George Steuart & Co. Arcadia Estate accounts, monthly reports &c. and forwarding same to you for perusal and return—receiving and perusing similar reports from the Lanka Estate Agency Ltd.—interview with you and discussing the question of payment of legacy to domestic servants, gift of the book collections to the University of Ceylon, payment to be made in settlement of Mr. Floyd's account for paintings and regarding the new issue of shares by the Associated Newspapers of Ceylon Ltd.—drafting several letters to be addressed dealing with these matters and having same approved—thereafter writing to the
30 parties accordingly, paying legacy due under Clauses 9 and 10 of the Will—obtaining Exchange Controller's sanction and forwarding to Mr. Floyd a draft for £2,000/- in settlement of his claim. Correspondence with beneficiaries and obtaining particulars of the gifts made by the deceased within 5 years of death—interview with the Municipal Engineer in connection with the sale of Thimbirigasyaya property in lots by public auction—instructing Mr. Tudugalle to prepare a fresh plan—drafting notice for publication in the press re sale of the building materials at premises Nos. 50 and 50/2, Siripa Road and No. 28, Randoli Lane also drafting tender forms and conditions of sale and having same approved by you—preparing
40 25 copies of the tender form and conditions of sale and forwarding same to you—preparing statement for Counsel's opinion relating to Floyd Pictures and submitting same to Counsel—forwarding to you copy of the Vice Chancellor's reply regarding collection of books—receiving from Mr. J. A. Maartensz notes on valuation of shares in unlisted companies and perusing same—attending meeting of the executors on 30.8.51 and discussing various matters—receiving your memorandum relating to Galpokuna and Gikiyanagedera and writing to Counsel for advice on the points mentioned in the memorandum—drawing, engrossing and attesting power of attorney from the proving executors in favour of Mr. P. S. Martensz and forwarding
50 same to him together with certified copy of probate and instructing him to take necessary steps for resealing of the probate in England and to

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M/s. F. J. & G.
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June 1950-
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—Continued.

collect the moneys and remit the balance after payment of the estate duty and other charges—receiving from Mr. P. S. Martensz copy of the questionnaire required by the Estate Duty Authorities with a copy of his reply and instructing him on the several points arising thereon—writing to you advising on the question as to whom should meet the costs of rewiring the electrical system at Warrington—receiving from Mr. P. S. Martensz certificate as to duty paid in England with certified copy of Inland Revenue Affidavit and final certificate and a draft for the balance money in his hands and advising you—renewing the policies with the Ocean Accident Guarantee Corporation Ltd. relating to Floyd's pictures—forwarding to you copy of 10 Counsel's opinion advising under what clause of the Will the paintings should be dealt with—obtaining Mrs. Wijewardene's instructions and correspondence with the person nominated by her regarding taking delivery of the paintings—forwarding to Mr. Seevali Wijewardene copy of the deceased's Will collecting from him the premium advanced by you in respect of the insurance of the paintings—attending meeting of the executors held on 8.2.54 and discussing various outstanding matters and forwarding copies of the minutes to Mr. J. A. Maartensz and yourselves—writing up executors' accounts, preparing balance sheet and accounts and having same audited—preparing necessary copies of the accounts and distributing 20 same amongst the beneficiaries—preparing 3 transfers each of 50 preference shares in the Associated Newspapers of Ceylon Ltd. in favour of (1) Mrs. Sita Seneviratne, (2) Mr. N. Seneviratne and (3) Miss K. Seneviratne in terms of clause 8 of the deceased's Will—having same completed and registering the transfer with the company—forwarding the relative share certificates to you—at the request of the Assessor forwarding title deeds of Arcadia Estate containing leases for perusal—forwarding to the Assessor certificate of duty paid in U.K. together with a certified copy of the Inland Revenue Affidavit and final certificate and claiming relief—preparing and 30 filing estate duty declaration on form 250 with schedules attached—receiving from the Estate Duty Office valuation of an ordinary share in the Associated Newspapers of Ceylon Ltd.—correspondence with Mr. Wickremesinghe forwarding copies of correspondence exchanged with the Estate Duty Office &c. to enable him to obtain advice in London regarding value of the ordinary shares of Associated Newspapers of Ceylon Ltd.—correspondence with Messrs. Layton Bennett Billingham & Co.—forwarding them material correspondence and accounts to enable them to advice on the value of Associated Newspapers of Ceylon Ltd.—preparing and forwarding to Mr. Wickremesinghe computation of the estate duty and income tax liability of the deceased as well as the liability of the Newspaper Settlement 40 trustees—perusing Messrs. Layton Bennett Billingham's letter to Mr. Wickremesinghe of 23.4.54 advising on the value of Associated Newspapers of Ceylon Ltd.'s shares and forwarding to you 3 copies thereof—from time to time receiving from Lanka Estate Agency Ltd. statements of receipts and payments in respect of the property managed by them as well as monthly statements of accounts and perusing same—receiving account sales of copra—correspondence with Mudaliyar de Alwis regarding settlement of various accounts—correspondence in connection with the payment of allowances to beneficiaries and obtaining receipts—receiving dividend warrants and cheques representing distribution of profits from the estates 50 and placing same to credit of your account—having the shares transmitted into the names of the proving executors preparing and lodging dividend

mandates—receiving from you cheques representing distribution of the funds of Commercial Products of Ceylon Ltd. and placing same to credit of your account—incidental correspondence interviews attendances in court copy/documents &c. to date

Rs. 31,500·00

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M/s. F. J. & G.
de Saram's Bill
for the period
June 1950-
June 1954 —
6-9-54
—Continued.

STAMPS AND DISBURSEMENTS

	Stamp on letter of undertaking to the National Bank re overdraft	... Rs.	50
	Paid "Daily News" for advertising of estate and <i>Order Nisi</i>	...	106·00
10	Paid E. John Thompson White & Co. Ltd. fee for valuation of shares	...	52·50
	Stamps for death certificate	...	4·25
	Cost of demand draft in favour of Minter Simpson & Co. in payment of their account for cost of law book	...	39·44
	Paid Customs clearance fee on parcel of documents from Drummond & Reid	... ..	25
	Stamps on proceedings to date	...	3,995·50
20	Stamp on certified copies of Will	...	12·00
	Paid Govt. Printer for advertising <i>Order Nisi</i>	... ..	30·31
	Stamp on transfer of Commercial Products of Ceylon Ltd. shares in favour of the trustees	... ..	10·00
	Paid transfer fees on the above	...	2·50
	Paid transmission fee to Associated Newspapers of Ceylon Ltd.	...	5·00
30	Paid transfer fees re Land and House Property Company and Landscape Estate Limited shares	...	5·00
	Stamp on Power of Attorney	...	5·00
	Paid transfer fee to Photo Cinex Ltd. and P.O. Commission	...	2·55

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M/s. F. J. & G.
de Saram's Bill
for the period
June 1950-
June 1954 —
6-9-54
—Continued.

Stamp on transfer of 50 shares in Commercial Products of Ceylon Ltd. by executors to Mr. E. Ludovici ...	22·50		
Paid transfer fees on the above shares ...	2·50		
Stamp on declaration by Mr. E. Ludo- vici ...	15·00		
Stamp on transfer of shares in Com- mercial Products of Ceylon Ltd. by Mr. E. Ludovici to Mr. D. E. Maartensz	22·50		10
Stamp on declaration by Mr. D. E. Maartensz ...	15·00		
Paid transfer fees to Commercial Pro- ducts of Ceylon Ltd. ...	2·50		
Cost of copy of Estate Duty Ord. ...	1·65		
Paid Counsel's fee for opinion re Thimbirigasyaya property ...	168·00		
Paid Surveyor General search fees and cost of plans ...	20·20		
Stamp on 3 share transfers in Associated Newspapers of Ceylon Ltd. ...	30·00		20
Paid transfer fees ...	7·50		
Paid for typing 12 copies of balance sheets to 31.3.52 ...	30·00		
Paid Court fees ...	83·06		
Cost of telegram and conveyance hires ...	138·90	Rs.	4,830·11
Postages and Petties ...	...		75·00
Binding charges ...	...		12·00
		Rs.	36,417·11 30
<i>Less</i> received on account expenses 12.2.51 ...			6,000·00
		Rs.	<u>30,417·11</u>
Colombo, 6th September, 1954. VGC/SPC/AL.		RECEIVED PAYMENT. Sgd./ (Illegibly.)	

P40
 Letter sent to
 the Assistant
 Commissioner
 of Estate Duty
 by M/s. F. J. & G.
 de Saram —
 8-10-54
 —Continued.

Mr. Philip Wijewardene's interest extends only to an undivided one-fourth share of the properties mentioned in paragraph three of our letter to you of the 6th May, 1953 and not to the whole of the properties.

2. We are instructed by the executors that according to information available the following properties were gifted by the deceased within five years of his death to Mr. Philip Seevali Wijewardene :—

(a) Shares —

- (1) 3,381 Ordinary shares of Rs. 10/- each in the Landscape Estates Ltd. gifted on 20th May, 1947.
- (2) 2,000 Ordinary shares of Rs. 10/- each in the Land and House Property Ltd. gifted on 3rd June 1950.
- (3) 88 Ordinary shares of Rs. 10/- each in the Associated Newspapers of Ceylon Ltd. gifted on 22nd April, 1948.
- (4) 100 Ordinary shares of Rs. 10/- each in the Commercial Products of Ceylon Ltd. gifted on 4th August, 1949.

(b) Trust —

A sum of Rs. 60,000/- was the subject of a deed of trust bearing No. 120 dated 4th September 1945 attested by Edwin Ludovici, N.P. The Trustees of the trust were the late Sir H. M. Macan Markar, Mr. L. M. D. de Silva and Mr. J. A. Maartensz. The relevant Trust Deed is with Mr. Philip Seevali Wijewardene. The trust was for his benefit and the moneys were paid over to him by the Trustees before the death of the late Mr. D. R. Wijewardene and the trust wound up.

3. As regards immovable property gifted by the deceased within five years of his death we are instructed that the only immovable property gifted was premises now bearing Nos. 19 and 21 Siripa Lane by deed of gift No. 772 dated the 31st March, 1949 and attested by A. R. Tampoe, N.P. This asset is disclosed in schedule No. III to the Estate Duty declaration in form No. 250 sent to the Commissioner of Estate Duty with our letter of the 6th May, 1953. Exemption from liability for estate duty was claimed in respect of this property among others on the ground of its being a gift made in consideration of marriage.

We are, Sir,

Your obedient servant,

(Sgd.)

True Copy,
 Sgd. (Illegibly)
 Assessor — Estate Duty.
 1-7-59.

905

P41

**Letter sent to the
Assistant Commissioner of Estate Duty
by M/s. F. J. & G. de Saram**

P41
Letter sent to
the Assistant
Commissioner
of Estate Duty
by M/s. F. J. & G.
de Saram —
14-10-54

Telegraphic Address { “ SMARASED ”
or Colombo
“ DESARAMS ”

Code : Bentley's
Telephone 7214 (3 lines)

10 F. J. & G. De Saram
Proctors

D. E. Maartensz,
Edwin Ludovici,
James F van Langenberg,
Neil de Saram,
E. D. Toussaint,
A. R. Tampoe,
V. Gnanaratnam Cooke.

Our Ref. VGC/AL.

20

Your Ref. ED/W. 1007 (CBEW)
P. O. Box No. 212,
Colombo.
Ceylon.
14th October, 1954.

The Assistant Commissioner of Estate Duty,
Estate Duty Office,
Senate Square,
Colombo 1.

Sir,

30

Estate — D. R. Wijewardene, deceased.

We have the honour to write to you with reference to our letter to you of the 8th instant and to your telephone conversation with our Mr. Cooke on the 11th instant. We send you herewith, as requested, Estate Duty Declaration in Form No. 261 relating to :—

1. Premises No. 19, Siripa Lane,
Thimbirigasyaya.

P41
 Letter sent to
 the Assistant
 Commissioner
 of Estate Duty
 by M/s. F. J. & G.
 de Saram —
 14-10-54
 —Continued.

2. An undivided one-fourth share of —
 Premises Nos. 257, 259, and 261, 5th Cross Street, Pettah and
 „ Nos. 226, 228, 232, 236, 238 and 240 4th Cross Street, Pettah.
3. „ No. 51/53, Hospital Street, Colombo.

2. The interest of the deceased in the abovementioned properties extended to :—

(a) the whole of :—

- (i) premises Nos. 19 and 21 Siripa Lane, Thimbirigasyaya.
- (ii) premises No. 51/53, Hospital Street, Colombo.

and the statement in paragraph 1 of our letter of the 8th instant in respect of 10 the Hospital Street property is incorrect.

(b) an undivided 1/4th share of :—

- (i) premises Nos. 257, 259 and 261 5th Cross Street, Pettah.
- (ii) premises Nos. 226, 228, 232, 236, 238 and 240 4th Cross Street, Pettah.

3. Extent, assessment amount and annual rent of the Hospital Street property is not available to us, but the assessment amount of the 4th Cross Street and 5th Cross Street properties are furnished in the enclosed declaration. The extent of the 4th and 5th Cross Street properties are not available.

Kindly acknowledge receipt.

20

Yours faithfully,

(Sgd.)

True Copy.

(Sgd).

Assessor—Estate Duty.

1/7/59

**Letter sent to M/s. Ford Rhodes Thornton & Co.
by Assessor, Unit 3.**

P70
Letter sent to
M/s. Ford Rhodes,
Thornton & Co.,
by Assessor,
Unit 3 —
26-11-54

Reference No. 95/1733/WPW.

Income Tax Office,
Colombo,
November, 26 1954.

Gentlemen,

10

Mr. D. R. Wijewardene (Deceased)
Appeals — Years of Assessment 1947-48 to
1950-51, and P.T. Years 1948 to 1951.

With reference to correspondence terminating with your letter No. FBL/A. 12/BP of 6-10-54, I have the honour to state as follows:—

Year of Assessment 1947-48.

Reference Messrs. F. J. & G. de Saram's letter No. VGC/AL of 10-4-51, the additional assessment on Rs. 20,000/- will be cancelled.

Year of Assessment 1948-49.

The agricultural income will be assessed @ Rs. 80,721/-. This figure is arrived at as follows:—

20	Income already assessed	...	...	Rs.	88,018/-
	Less : P.T. paid	...	...	Rs.	7,297/-
				Rs.	<u>80,721</u>

Reference Messrs. F. J. & G. de Saram's letter No. VGC/DS of 7-4-52, the additional assessment on Rs. 20,000/- will also be cancelled.

Year of Assessment 1949—50:

Agricultural income for this year will be reassessed at Rs. 114,400/-. This figure is arrived at as follows:—

30	Income returned	...	...	Rs.	132,819/-
	Less : Mrs. Wijewardene's income for the year to 31-3-50	...	...	Rs.	5,392/-
				Rs.	<u>127,427/-</u>
	Add : Mrs. Wijewardene's income for year to 31-3-49	...	...	Rs.	2,458/-
				Rs.	<u>129,885/-</u>
	Less : P. T. for 1950	...	...	Rs.	15,485/-
	Balance	...	...	Rs.	<u>114,400/-</u>

P70
 Letter sent to
 M/s. Ford Rhodes
 Thornton & Co.
 by Assessor,
 Unit 3 —
 26-11-54
 —Continued.

Year of Assessment 1950-51 :

The agricultural income will be re-assessed at Rs. 41,981/-. This figure is arrived at as follows :—

Income returned	...	...	Rs.	53,266/-
Less : Mrs. Wijewardene's income	...	...	Rs.	2,128/-
				Rs. 51,138/-
Add : Mrs. Wijewardene's income under Section 21 (1) (a)	...	...	Rs.	1,093/-
				Rs. 52,231/-
Less : P. T. for 1951	...	...	Rs.	10,250/- 10
			Rs.	41,981/-

Profits Tax 1948 :

Your figure Rs. 86,486/- is agreed.

Tax Rs. 7,297/20.

An amended assessment will be issued.

Profits Tax 1949 :

Your figure of Rs. 74,525/- is agreed and the tax payable is Rs. 4,905/-. An amended assessment will be issued.

Profits Tax 1950:

Your computation is agreed. The profits assessable for this year will be Rs. 127,427/-. Tax Rs. 15,485/40. The assessment will be amended accordingly.

Profits Tax 1951 :

Amount returned by you for the P.T. year 1951 *viz.* Rs. 51,138/- is agreed. Profits tax payable is Rs. 10,250/25. This assessment will be issued shortly.

Please forward all available receipts for tax paid in respect of the above years of assessment.

I am, Gentlemen,

Your obedient servant,

(Sgd.) (Illegibly)
 Assessor, Unit 3.

30

Messrs. Ford Rhodes Thornton & Co.
 P. O. Box 186,
 Colombo.

Copy to : Messrs. F. J. & G. de Saram.

**Notice of Assessment of Profits Tax
for the Year 1951**

P9
Notice of
Assessment of
Profits Tax
for the year
1951 —
8-12-54

PROFITS TAX — YEAR 1951

Notice of Assessment

File No. 95/1733/PT2.

Charge No. PH/2528.

To The Executors of the Estate of D. R. Wijewardene (Deceased).

C/o. M/s. F. J. & G. de Saram, Proctors,
10 P. O. Box 212,
Colombo.

Take notice that the Assessor, Unit....., has assessed you as follows :—

	Source	Profits	Loss		
A.	— Agriculture	51138	—		
B.	— Profession	—	—		
C.	— Trade	—	—		
	Aggregate Profits	...	...	Rs.	51138
	Loss in Profits Tax Years 19.....		19.....		—
	Taxable Profits ...	...	...	Rs.	51138
20	Allowance, Section 9	...	...	Rs.	10137
	Chargeable Surplus	...	...	Rs.	41001
	25% Profits Tax payable	...	...	Rs.	10250·25

The above amount is payable by you on or before 8-1-55 IF NOT PAID on that date, a sum not exceeding 20% of the tax will be added.

Please see notes overleaf

Date of Notice 8-12-54.

(Sgd.) D. G. OBEYESEKERE
Assistant Commissioner.

Income Tax Office, Colombo 3.

P48

P48
Letter sent to
P. S. Wijewardene
by the Assistant
Commissioner
of Estate Duty —
22-12-54

Letter sent to P. S. Wijewardene by
the Assistant Commissioner of Estate Duty

My File ED/W 1007/N.

Estate Duty Office,
Colombo 1.
22nd December, 1954.

Sir,

Estate of D. R. Wijewardene—deceased.

The following properties have been gifted to you by the deceased. The 10 gifts are liable to estate duty under Section 6 (d) of the Estate Duty Ordinance and I propose to issue a separate assessment on you as donee in respect of such gift. Before I do so, would you please let me know whether you contend that these gifts or any of them are exempt from duty and, if so, for what reasons?

(a)	3,381 Ordinary shares in Landscape Estates Ltd., gifted on 20-5-47 at Rs. 22·50 per share	Rs.	76,072·00
(b)	4,000 Ordinary shares in Land & House Property Ltd. gifted on 3-6-50 at Rs. 11·50 per share	Rs.	46,000·00
(c)	88 Ordinary shares in Associated Newspapers Ltd. gifted on 22-4-48 at Rs. 300-per share	Rs.	26,400·00 ²⁰
(d)	100 Ordinary shares in Commercial Products of Ceylon Ltd. gifted on 4-8-49 at Rs. 28/- per share	Rs.	2,800·00
(e)	Cash paid to you before the deceased's death under transfer deed No. 120 dated 4-9-45.	Rs.	60,000·00
(f)	1/4th share of premises bearing assessment Nos. 226, 228, 232, 236, 238, and 240, 4th Cross Street and 257 to 261, 5th Cross Street Colombo	Rs.	85,000·00
(g)	Premises Nos. 51 and 53 Hospital Street Fort	Rs.	35,000·00
		Rs.	<u>331,272·00</u> ³⁰

The deceased had a life interest in properties shown under item (f) and (g) above which he had appointed under powers vested in him under a Last Will in your favour.

I am, Sir,
Your obedient servant,
(Sgd.) C. B. E. WICKREMASINGHE
Asst. Commissioner of Estate Duty.

P. S. WIJEWARDENE, Esq,
12, 27th Lane,
Inner Flower Road,
Colombo 3.

True Copy.
(Sgd.) Illegibly.
Assessor Estate Duty.

Notice of Assessment of Profits Tax for 1951

PROFITS TAX — YEAR 1951

NOTICE OF ASSESSMENT

File No. 93/264/PT8.
Charge No. PH. 4317.

To :

The Trustees of the Estate of the late Mr. D. R. Wijewardene,
C/o Messrs. Ford Rhodes Thornton & Co.,

10 P. O. Box No. 186,
Colombo.

Take notice that the Assessor, Unit 7, has assessed you as follows :—

	Source	Profits	Loss		
A.	— Agriculture	350000	—		
B.	— Profession	—	—		
C.	— Trade	—	—		
	Aggregate Profits	...	...	Rs.	350000·00
	Loss in Profits Tax Years 19 , 19 ,			—	
	Taxable Profits	...	...	Rs.	350000·00
20	Allowance, Section 9	...	...	Rs.	50000·00
	Chargeable Surplus	...	...	Rs.	300000·00

	25% Profits Tax Payable	...	...	Rs.	75000·00

The above amount is payable by you on or before 27-1-55. IF NOT PAID on that date, a sum not exceeding 20% of the tax will be added.

Date of Notice : 27-12-54.

Income Tax Office, Colombo 3.

(Sgd.) M. F. C. EKANAYAKE,
Assistant Commissioner.

PAYING-IN-SLIP

CEYLON PROFITS TAX YEAR : 1951

Kindly detach this slip and forward with your remittance to — The
30 Commissioner of Income Tax (Branch C) Colombo 3.

Charge No : PH 4317

File No : 93/264/PT8

Name :— The Trustees of the Estate of the late Mr. D. R. Wijewardene

Address :— Ford Rhodes Thornton & Co.,
P. O. Box 186, Colombo.

Tax payable Rs : 75,000·00

Due Date : 27-1-55.

N.B. If the Receipt is to be sent to an address other than the one given above,
kindly insert it here.

D. R. WIJEWARDENE NEWSPAPER SETTLEMENT TRUST

Income Account for the year ended 28th February 1951

D6
Accounts of the
Newspaper Settlement
Trust for the
period
1951 — 1954

	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.
INCOME FROM :—						
6,000 fully paid shares in the Associated News- papers of Ceylon Ltd.—						
12½% Interim dividend for 1949 ...	75,000	00				
10 Less: Income Tax @ 25%	18,750	00	56,250	00		
	<hr/>					
12½% Final dividend for 1949 ...	75,000	00				
Less : Income Tax @ 25%	18,750	00	56,250	00	112,500	00
	<hr/>		<hr/>			
45,000 Ceylon Government 3¼% National Loan 1956—						
Interest for half year to 1-8-50 ...			731	25		
20 Interest for half year to 1-2-51 ...			731	25	1,462	50
			<hr/>			
Rs. 25,000 Ceylon Govern- ment 3¼% National Loan 1957 —						
Interest for half year to 1-8-50 ...			406	25		
Interest for half year to 1-2-51 ...			406	25	812	50
			<hr/>			
Rs. 20,000 Ceylon Govern- ment 3½% Loan 1959/64						
30 Interest for half year to 1-4-50 ...			350	00		
Interest for half year to 1-10-50 ...			350	00	700	00
			<hr/>			
Rs. 45,000 Ceylon Govern- ment 3% War Loan 1959/69 —						

D6
Accounts of the
Newspaper Settle-
ment Trust for the
period
1951 - 1954
— Continued.

Interest for half year 1-4-50 ...	675·00	
Interest for half year to 1-10-50 ...	675·00	1,350·00
	<hr/>	
Rs. 50,000 Ceylon Govern- ment 3½% National Loan 1964/69—		
Interest for half year to 1-8-50 ...	875·00	
Interest for half year to 1-2-51 ...	875·00	1,750·00 ¹⁰
	<hr/>	
Rs. 50,000 Ceylon Govern- ment 3% National Development Loan 1965/70		
Interest for half year to 1- 5-50 ...	750·00	
Interest for half year to 1-11-50 ...	750·00	1,500·00
	<hr/>	
		<hr/>
		120,075·00 ²⁰
DEDUCT :—		
1. Trustee's remuneration- David E. Maartensz for year ended 28-2-51	1,250·00	
2. F. J. & G. de Saram — for services rendered in keeping Trust accounts for year ended 28-2-51	315·00	
3. Stamp on letter affixed by the Bank in respect of above two payments	·06	30
4. Annual safe custody fees charged by the Im- perial Bank of India for keeping the settle- ment and the securities relating thereto. ...	5·00	1,570·06
	<hr/>	
Balance carried to Balance Sheet : ...	Rs.	<hr/> <hr/> 118,504·94

D. R. WIJEWARDENE NEWSPAPER SETTLEMENT TRUST
Balance Sheet as at 28th February, 1952

D6
Accounts of the
Newspaper Settlement Trust for the
period
1951-1954
—Continued.

SUNDRY CREDITORS	Rs.	Cts.	Rs.	Cts.	INVESTMENTS	Rs.	Cts.	Rs.	Cts.
David E. Maartensz — Trustee's remuneration for year ended 28-2-52 ...	1,250	00			6,000 fully paid shares in the Associated Newspapers of Ceylon Ltd. ...	600,000	00		
F. J. & G. de Saram — for keeping Trust books for year ended 28-2-52 and settling Trustees' Income Tax liability for year of assmt. 1951/52 (year ended 31-3-51) and obtaining refund of tax ...	420	00			Rs. 45,000 Ceylon Govt. 3½% National Loan 1956 ...	45,000	00		
Stamp on letter affixed by the Bank in respect of above two payments ...	06		1,670	06	Rs. 25,000 Ceylon Govt. 3½% National Loan 1957 ...	25,000	00		
RESERVE ACCOUNT					Rs. 20,000 Ceylon Govt. 3½% Loan 1959/64 ...	20,000	00		
At credit as per income account attached ...			205,004	88	Rs. 45,000 Ceylon Govt. 3% War Loan 1959/69 ...	45,000	00		
CAPITAL ACCOUNT					Rs. 50,000 Ceylon Govt. 3½% National Loan 1964/69 ...	50,000	00		
At credit being value of Investments at Par ...	835,000	00			Rs. 50,000 Ceylon Govt. 3% National Development Loan 1965/70 ...	50,000	00		
<i>Add</i> : Gain on Sale of Ceylon Govt. Loans — Amount realised from sale of Ceylon Govt. Loans ...		248,412	50		<i>Deduct</i> : Book value of Ceylon Government Loans as these were sold in May 1951 for payment of Estate Duty ...	235,000	00	600,000	00
<i>Deduct</i> : Value in Trust books ...		235,000	00	13,412	50				
			848,412	50					
<i>Deduct</i> : Amt. paid to the Commnr. of Estate Duty in part payment of duty against Provl. Assmt. dated 3-3-51 ...		248,412	50	600,000	00			206,674	94
			Rs.	806,674	94			Rs.	806,674
								Rs.	806,674

We have examined the above balance sheet with the books of the Trust kept by Messrs. F. J. & G. de Saram. We report that subject to our letter to the Trustees dated 19th July, 1956, it properly sets out the state of the Trust's affairs as at 28th February, 1952, according to the provisions of the deed of settlement and as shown by the books.

(Sgd.) FORD RHODES THORNTON & CO.
Chartered Accountants.

Colombo, 19th July, 1956.

D6
Accounts of the
Newspaper Settle-
ment Trust for the
period
1951 — 1954
—Continued.

D. R. WIJEWARDENE NEWSPAPER SETTLEMENT TRUST

Income Account for the year ended 28th February, 1952

	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.
Balance brought forward from the previous acc- ount for the year ended 28-2-51 ...					118,504	94
INCOME FROM :—						
6,000 fully paid shares in the Associated News- papers of Ceylon Ltd.—						10
20% Dividend for 1950	120,000	00				
Less: Income Tax @ 28%	33,600	00	86,400	00		
Rs. 45,000 Ceylon Govern- ment 3¼% National Loan 1956						
Interest due 1st August and 1st February						
NOTE — Stock sold on 24-5-51						20
Rs. 25,000 Ceylon Govern- ment 3¼% National Loan 1957						
Interest due 1st August and 1st February						
NOTE — Stock sold on 24-5-51						
Rs. 20,000 Ceylon Govern- ment 3½% Loan 1959/64						
Interest due 1st April and 1st October						30
Interest for half year to 1-4-51 ...			...		350	00
NOTE — Stock sold on 24-5-51						

D6
Accounts of the
Newspaper Settlement Trust for the
period
1951 — 1954
—Continued.

	Rs. 45,000 Ceylon Government 3% War Loan 1959/69		
	Interest due 1st April and 1st October		
	Interest for half year to 1-4-51 ...	675.00	
	NOTE — Stock sold on 24-5-51		
10	Rs. 50,000 Ceylon Government 3½% National Loan 1964/69		
	Interest due 1st August and 1st February		
	NOTE — Stock sold on 24-5-51		
	Rs. 50,000 Ceylon Government 3% National Development Loan 1965/70		
20	Interest due 1st May and 1st November		
	Interest for half year to 1-5-51 ...	750.00	
	NOTE — Stock sold on 24-5-51		
			88,175.00
			206,679.94
	DEDUCT :		
	1. Trustee's remuneration to David E. Maartensz for year ended 28-2-52	1,250.00	
80	2. F. J. & G. de Saram for services rendered in keeping Trust accounts for year ended 28-2-52 ...	420.00	
	3. Stamp on letter affixed by the Bank in respect of above two payments ...	06	
	4. Annual safe custody fees charged by the Imperial Bank of India for keeping the Settlement and the Securities relating thereto ...	5.00	1,675.06
40	Balance carried to Balance Sheet ...	Rs.	205,004.88

FORD RHODES THORNTON & CO.

D. R. WIJEWARDENE NEWSPAPER SETTLEMENT TRUST
Income Account for the year ended 28th February, 1953

D6
 Accounts of the
 Newspaper Settlement Trust for the
 period
 1951 — 1954
 —Continued.

	Rs.	Cts.	Rs.	Cts.	Rs.	Cts.
Balance brought forward from the previous ac- count for the year ended 28-2-52			205,004	88
INCOME FROM :—						
10 6,000 fully paid shares in the Associated News- papers of Ceylon Ltd— 12½% interim dividend for 1951 declared on 3-10-52 ...			75,000	00		
Less : Income Tax @ 30% ...			22,500	00	52,500	00
15% Final Dividend for 1951 declared on 22-12-52 ...			90,000	00		
20 Less : Income Tax @ 30% ...			27,000	00	63,000	00
15% Interim dividend for 1952 declared on 19-2-53 ...			90,000	00		
Less : Income Tax @ 30% ...			27,000	00	63,000	00
Income Tax refund voucher being — Part refund for the year of assmt. 1951/52					2,326	87
30 Balance refund for the year of assmt. 1951/52					72	00
					385,903	75
DEDUCT :—						
1. Trustee's remuneration to David E. Maartensz for year ended 28-2-53 ...			1,250	00		
2. F. J. & G. de Saram for keeping Trust books for year ended 28-2-53 and settling Trustees' Income Tax liabili- ty for year of assmt. 1952/53 (year ended 31-3-52) and obtaining refund of tax ...			420	00		
40 3. Bank Commission ...			1	50	1,671	50
Balance carried to Balance Sheet ...					Rs. 384,232	25

FORD RHODES THORNTON & CO.

D. R. WIJEWARDENE NEWSPAPER SETTLEMENT TRUST

Balance Sheet as at 28th February, 1954

	Rs.	Cts.	Rs.	Cts.		Rs.	Cts.
SUNDRY CREDITORS					INVESTMENTS		
David E. Maartensz--Trustee's remuneration for year ended 28-2-54 ...	1,250	00			6,000 fully paid ordinary shares in the Associated Newspapers of Ceylon Ltd.	600,000	00
F. J. & G. de Saram--for keeping Trust books for year ended 28-2-54 and settling Trustees' income tax liability for year of assessment 1953/54 (year ended 31-3-53) and obtaining refund of tax	429	00			CASH AT BANK		
Bank commission etc. ...		81	1,670	81	With Imperial Bank of India, on Income account	451,107	50
RESERVE ACCOUNT							
At credit as per Income account attached			449,436	69			
CAPITAL ACCOUNT							
At credit being value of investment at par			600,000	00			
	Rs.		<u>1,051,107</u>	<u>50</u>		Rs.	<u>1,051,107</u>
						<u>50</u>	

We have examined the above balance sheet with the books of the Trust kept by Messrs. F. J. & G. de Saram. We report that subject to our letter to the trustees dated 19th July, 1956, it properly sets out the state of the Trust's affairs as at 28th February, 1954, according to the provisions of the Deed of Settlement and as shown by the books.

Colombo, 19th July, 1956.

(Signed) FORD RHODES THORNTON & CO.
Chartered Accountants.

D. R. WIJEWARDENE NEWSPAPER SETTLEMENT TRUST**Income Account for the year ended 28th February, 1954**

Rs. Cts.

	Balance brought forward from the previous acc- ount for the year ended 28th February 1953 ...	...		384,232·25
INCOME FROM :—				
10	6,000 fully paid ordinary shares in the Associated Newspapers of Ceylon Ltd :—			
	10% 2nd Interim divi- dend for 1952 declar- ed on 1-9-53 ...	60,000·00		
	Less : Income Tax @ 30%	18,000·00	42,000·00	
	5% Final dividend for 1952 declared on 23-12-53 ...	30,000·00		
	Less : Income Tax @ 30%	9,000·00	21,000·00	63,000·00
20	Refund of income tax for the year of assessment 1952/53 ...	...		3,875·25
				<u>451,107·50</u>
DEDUCT :				
	1. Trustee's remuneration to David E. Maartensz for year ended 28-2-54		1,250·00	
30	2. F. J. & G. de Saram for keeping Trust books for year ended 28-2-54 and settling Trustee's In- come Tax liability for year of assessment 1953/54 (year ended 31-3-53) and obtaining refund of tax ...		420·00	
	3. Bank commission etc.		·81	1,670·81
	Balance carried to Balance Sheet ...		Rs.	<u><u>449,436·69</u></u>

FORD RHODES THORNTON & CO.

D6A

Letter sent to the Newspaper Settlement Trustees by
Ford Rhodes Thornton & Co.,
dated 19-7-56 (Note printed)

D6B

Letter sent to P. S. Wijewardene by
M/s. F. J. & G. de Saram,
dated 31-1-57 (Not printed)

P20

**Notice of Assessment of Income Tax for
the year ending March, 31, 1952**

10

CEYLON INCOME TAX

Income Tax Year ending March 31, 1952.—BP NA A.

P20
Notice of
Assessment of
Income Tax
for the year
ending March 31,
1952 —
7-2-55

NOTICE OF ASSESSMENT

File No. 93/264

Charge No. QF. 6132

To: The Trustees of the Estate of the late Mr. D. R. Wijewardene
C/o. M/s. Ford Rhodes Thornton & Co.,
P. O. Box No. 186, Colombo.

Take notice that the Assessor, Unit 7 has assessed your income as follows:— 20

		Rs.
Total Income	—	350,000
Allowances —	...	—

Earned Income	Personal	Wife	Children	Dependent Relatives

Total —

Taxable Income ... Rs. 350,000

Tax Payable —

Taxable Income	Rate	Tax Rs. c.
Rs. 350,000	at 22½ per cent	78,750·00

P20
Notice of
Assessment of
Income Tax
for the year
ending March 31,
1952 —
7-2-55
—Continued.

Less Allowance for —

- (a) Tax paid at source
(b) Relief — Section 44(A) Approved donations

Payable ...	Rs.	78,750·00
-------------	-----	-----------

(Paid on 5-3-55) ...	Rs.	48,548·10
(Intld.)		

10 The above amount is payable by you on or before 7-3-55.

If not paid on that date, a sum not exceeding 20 per cent. of the tax will be added.

(Sgd.) M. F. C. EKANAYAKA,
Assistant Commissioner

Date of Notice : 7-2-55.

Income Tax Office, Colombo 3.

Please read the notes at the back of this form

PAYING-IN SLIP

Ceylon Income Tax Year to March 31, 1952.

20 Kindly detach this slip and forward with your remittance to :—

The Commissioner of Income Tax (Branch C), Colombo 3.

File No. 93/264.

Charge No. QF. 6132.

Name : The Trustees of the Estate of the late Mr. D. R. Wijewardene
C/o M/s. Ford Rhodes Thornton & Co.,
P. O. Box No. 186, Colombo.

Tax Payable Rs. 78,750·00 — (Rs. 48,548·10 paid on 5-3-55)
Due Date : 7-3-55

NOTES

30 Re ASSESSMENT.—

In the absence of a return, the Income of the Trust for the year ended 31-3-51 has been estimated at Rs. 350,000.

P47

P47
Letter sent to
the Assistant
Commissioner
of Estate Duty by
M/s. Abrahams—
18-2-55

**Letter sent to the Assistant Commissioner of Estate Duty
by M/s. Abrahams**

Abrahams
Proctors & Notaries

Prosper Abraham - Bertrand Abraham
C. J. Oorloff.

243, Hultsdorf Street,
Colombo 12.
18th February, 1955.

10

The Assistant Commissioner of Estate Duty,
Estate Duty Office,
Colombo.

Dear Sir,

Estate of D. R. Wijewardene
Your File Ref. ED/W 1007/CBEW

Further to the interview that Messrs. Walter Jayawardene and G. F. Sethukavaler, Advocates had with your Mr. C. B. E. Wickremasinghe on Thursday the 17th instant and at which interview you had indicated that you would wish to have the evidence of Mr. Philip Seevali Wijewardene on the various 20 circumstances in which the gifts to him were made we write to inquire whether Saturday the 5th March 1955 at 10 a.m. would be convenient to you.

We understand that your Mr. Wickremasinghe had suggested four alternative dates with the request that the 5th March be avoided, if at all possible. We regret to state however that on the 3rd, 4th and 7th of March it is not possible for Mr. Jayawardene to see you owing to prior engagements, and hence we should be obliged if you can grant counsel an interview on the 5th March 1955.

We apologise for any inconvenience that might be caused.

Kindly let us know at your early convenience whether the 5th March 1955 30 at 10 a.m. suits you.

Yours faithfully,
(Sgd.) Illegibly

True Copy.
(Sgd.) Illegibly.
Assessor Estate Duty.

Additional Assessment of Income Tax

for the year ending March 31, 1950

P12
Additional
Assessment of
Income Tax
for the year
ending March 31,
1950 —
3-3-55

File No. 95/1733
Charge No. JB 377/JD 1982
DJ/DF 56

Amended AdditionalCEYLON INCOME TAX

Income Tax Year ending March 31, 1950

NOTICE OF ASSESSMENT

- ¹⁰ The Executors of the Estate of Mr. D. R. Wijewardene deceased
C/o M/s. F. J. & G. de Saram, Proctors,
P. O. Box 212, Colombo.

Take notice that the Assessor, Unit 3 has assessed your income as follows: —

Source of Income					Amount Assessed Rs.
A —	Profits from Agriculture	...	...	...	114,400
B —	Profits from Employment	...	...	...	27,780
C —	Profits from Trades, Professions &c.	...	...	...
²⁰ D —	Interest from sources in Ceylon	...	...	...	7,068
E —	Dividends from Ceylon Companies	...	...	...	469,413
F —	Interest &c., from the United Kingdom and India	...	...	...	—
G —	Foreign Income	...	...	...	—
H —	Annual value of Residence owned	...	...	...	3,703
I —	Rents of Properties	...	...	...	6,324
K —	Other Profits and Income	...	...	...	—
					<hr/> 628,688
	Less Interest, &c. paid	...	...	1298	
	Losses	...	...	45	1,343
					<hr/>
	Total	...	...	...	627,345

P12
Additional
Assessment of
Income Tax
for the year
ending March 31,
1950 —
8-3-55
—Continued.

Allowances —

Earned Income	Personal	Wife	Children	Dependent Relatives
4000	2000	1000	1000	—

	Total	8,000
Taxable Income	... Rs.	<u>619,345</u>

TAX PAYABLE

Taxable Income	Rate	Tax
Rs.		Rs. c. 10
6000	at 8½ per cent	510·00
10000	at 18 „ ...	1800·00
20000	at 21 „ ...	4200·00
50000	at 37½ „ ...	18750·00
100000	at 58 „ ...	58000·00
433345	at 64 „ ...	277340·80
		<u>360600·80</u>
<i>Less : Allowance for —</i>		
(a) Tax paid at source	... ..	117,325·21 ²⁰
		<u>243,275·59</u>
<i>Less: Tax charged previously</i>	... ..	223,735·11
Amended Tax payable ...	... ..	19,540·48
<i>Less : tax paid</i>	... ..	—
Tax now payable	... ..	<u>19,540·48</u>

The above amount is payable by you on or before 24-3-55. If not paid on that date, a sum not exceeding 20 per cent of the tax will be added.

Date of Notice : 3-3-55

(Sgd.) D. G. OBEYESEKERE
Assistant Commissioner, 30
Unit 3.

Notice of Assessment of Profits Tax for 1952

PROFITS TAX—YEAR 1952

NOTICE OF ASSESSMENT

File No. 93/264/PT8

Charge No. PH. 4339.

To : M/s. J. A. Maartensz, G. B. S. Gomes, & C. E. L. Wickremesinghe as
Executors of the Estate of the late Mr. D. R. Wijewardene
C/o. Messrs. Ford Rhodes, Thornton & Co.,
10 P. O. Box No. 186, Colombo.

Take notice that the Assessor, Unit 7 has assessed you as follows :—

	Source	Profits	Loss		
A —	Agriculture	234276	—		
B —	Profession	—	—		
C —	Trade	—	—		
	Aggregate Profits	...	...	...	Rs. 234,276·00
	Loss in Profits Tax Years 19....., 19.....			...	—
	Taxable Profits	...	...	...	Rs. 234,276·00
	Allowance, Section 9	...	...	...	Rs. 50,000·00
20	Chargeable Surplus	...	...	...	Rs. 184,276·00
	25% Profits Tax payable	...	...	...	<u>Rs. 46,069·00</u>

The above amount is payable by you on or before 11-4-55. IF NOT PAID on that date, a sum not exceeding 20% of the tax will be added.

Please See Notes Overleaf

Date of Notice: 9-3-55.

(Sgd.) M. F. C. EKANAYAKA,
Assistant Commissioner

Income Tax Office, Colombo 3.

NOTES

30 Re ASSESSMENT.—

A duplicate P.T. Form for 1952 is enclosed. An appeal will not be valid unless a return is made.

Notice of Assessment of Profits Tax for 1953

PROFITS TAX—YEAR 1953

File No. 93/264/PT8.

Charge No. PH 4340.

NOTICE OF ASSESSMENT

To: M/s. J. A. Maartensz, G. B. S. Gomes & C. E. L. Wickremesinghe as
 Executors of the Estate of the late Mr. D. R. Wijewardene,
 C/o. M/s. Ford Rhodes Thornton & Co.,
 P. O. Box No. 186,, Colombo.

10

Take notice that the Assessor, Unit 7 has assessed you as follows:—

	Source	Profits	Loss	
A —	Agriculture	200000	—	
B —	Profession	—	—	
C —	Trade	—	—	
	Aggregate Profits ...	...	...	Rs. 200,000·00
	Loss in Profits Tax Years 19.....	19.....	...	...
	Taxable Profits ...	...	...	Rs. 200,000·00
	Allowance, Section 9 ...	...	...	Rs. 50,000·00
	Chargeable Surplus ...	...	...	Rs. 150,000·00 ²⁰
	25% Profits Tax payable ...	...	...	Rs. 37,500·00

The above amount is payable by you on or before 9-5-55. IF NOT PAID on that date, a sum not exceeding 20% of the tax will be added.

Please See Notes Overleaf

Date of Notice : 9-3-55

(Sgd.) M. F. C. EKANAYAKE
Assistant Commissioner.

Income Tax Office, Colombo 3.

N O T E S

Re ASSESSMENT.—

30

Income is estimated in the absence of a return. Please note to appeal within 21 days, the letter of appeal to be accompanied by a return. Duplicate P. T. Form is sent herewith.

Notice of Assessment of Profits Tax for 1954

P68
Notice of
Assessment of
Profits Tax
for 1954 —
9-3-55

PROFITS TAX — YEAR 1954

NOTICE OF ASSESSMENT

File No. 93/264/PT8.
Charge No. PH. 4341.

To : Messrs. J. A. Maartensz, G. B. S. Gomes & C. E. L. Wickremesinghe as
Executors of the Estate of the late Mr. D. R. Wijewardene,
C/o. Messrs. Ford Rhodes Thornton & Co.,
10 P. O. Box No. 186, Colombo.

Take notice that the Assessor, Unit 7 has assessed you as follows :—

	Source	Profits	Loss		
A —	Agriculture	200000	—		
B —	Profession	—	—		
C —	Trade	—	—		
	Aggregate Profits	...	...	...	Rs. 200,000·00
	Loss in Profits Tax	...	...	...
	Taxable Profits	...	...	...	Rs. 200,000·00
	Allowance, Section 9	...	...	...	Rs. 50,000·00
20	Chargeable Surplus	...	...	...	Rs. 150,000·00
	25% Profits Tax payable	...	...	...	Rs. 37,500·00

The above amount is payable by you on or before 9-5-55. If not paid on that date, a sum not exceeding 20% of the tax will be added.

Please See Notes Overleaf

Date of Notice : 9-3-55

M. F. C. EKANAYAKA,
Assistant Commissioner

P68
Notice of
Assessment of
Profits Tax
for 1954 —
9-3-55
—Continued.

PAYING-IN SLIP

CEYLON PROFITS TAX : YEAR 1954.

Kindly detach this slip and forward with your remittance to :—

The Commissioner of Income Tax (Branch C), Colombo 3.

File No. 93/264/PT8.

Charge No.— PH. 4341

Name :— M/s. J. A. Maartensz, G. B. S. Gomes and C. E. L. Wickremesinghe
as Executors of the Estate of the late Mr. D. R. Wijewardene

Address :— C/o M/s. Ford Rhodes Thornton & Co.,
P. O. Box 186, Colombo.

Tax Payable :—Rs. 37,500·00

10·

Due Date :— 9-5-55.

NOTES

Re ASSESSMENT.—

Income is estimated in the absence of a return. Please note to appeal within 21 days, the letter of appeal to be accompanied by a return.

P18

P18
Notice of
Assessment of
Income Tax
for the year
ending March 31,
1953 —
12-3-55

Notice of Assessment of Income Tax for
the year ending March 31, 1953

CEYLON INCOME TAX

Income Tax Year ending March 31, 1953.—

20·

NOTICE OF ASSESSMENT

File No. 93/264

BP. NA. A

Charge No. QF. 6298.

To : M/s. J. A. Maartensz, G. B. S. Gomes & C. E. L. Wickremesinghe
Executors of the Estate of the late Mr. D. R. Wijewardene
C/o Messrs. Ford Rhodes Thornton & Co.,
P. O. Box No. 186, Colombo.

Take notice that the Assessor, Unit 7 has assessed your income as follows:—

P18
Notice of
Assessment of
Income Tax
for the year
ending March 31,
1953 —
12-3-55
—Continued.

				Rs.	
Income —	Agriculture	...	188,207	...	368,996·00
	Ceylon Div.	...	178,210		
	A. V.	...	1,800	lease rent	300·00
	Rents	... ..	779		
			Taxable Income	...	<u>368,696·00</u>

Tax payable —

	Taxable Income		Rate		Tax
					Rs.
10	368,696		@ 22½ per cent	...	82,956·60

Less : allowances for --

(a)	Tax paid at source	...	...	...	49,898·80
					<u>33,057·80</u>
			Temp. Tax	...	8,295·66
			Total of taxes payable	...	<u><u>41,353·46</u></u>

The above amount is payable by you on or before 12-4-55. If not paid on that date, a sum not exceeding 20 per cent of the tax will be added.

Date of Notice : 12-3-55.

20

(Sgd.) M. F. C. EKANAYAKE,
Assistant Commissioner.

Income Tax Office, Colombo 3.

Notice of Assessment of Income Tax for

the year ending March 31, 1954

CEYLON INCOME TAX

Income Tax Year ending March 31, 1954.— BP NA A

NOTICE OF ASSESSMENT

File No. 93/264.

Charge No. QF. 6299.

To : M/s. J. A. Maartensz, G. B. S. Gomes & C. E. L. Wickremesinghe as
 Executors of the Estate of the late Mr. D. R. Wijewardene, 10
 C/o. Messrs. Ford Rhodes Thornton & Co.,
 P. O. Box No. 186, Colombo.

Take notice that the Assessor, Unit 7 has assessed your income as follows:—

Income —	Agriculture	...	162,500	...	345,079·00
	Ceylon dividends	...	180,000	Lease rent	300·00
	A. V.—	...	1,800		
	Rents	... ..	779		
				Taxable Income	344,779·00

Tax payable —

Taxable Income	Rate	Tax Rs.	20
344,779	at 25 per cent	86,194·75	

Less : allowances for —

(a) Tax paid at source	...	...	...	54,000·00
		Tax payable	...	32,194·75

The above amount is payable by you on or before 12-5-55. If not paid on that date, a sum not exceeding 20 per cent of the tax will be added.

Date of Notice : 12-3-55.

(Sgd.) M. F. C. EKANAYAKA,
Assistant Commissioner.

Income Tax Office, Colombo

P19
Notice of
Assessment of
Income Tax
for the year
ending March 31,
1954 —
12-3-55
—Continued.

Please read the Notes on the back of this Form

NOTES

Re ASSESSMENT.—

- 10 The income is estimated in the absence of a Return. Please note to appeal within 21 days, the letter of appeal to be accompanied by a return of income.

P16

Notice of Assessment of Income Tax for

the year ending March 31, 1955

CEYLON INCOME TAX

Income Tax Year ending March 31, 1955. BP HA A.

P16
Notice of
Assessment of
Income Tax
for the year
ending March 31,
1955 —
12-3-55

NOTICE OF ASSESSMENT

File No. 93/264,
Charge No. QF. 6300.

- 20 To : M/s. J. A. Maartensz, G. B. S. Gomes & C. E. L. Wickremesinghe as Executors of the Estate of the late Mr. D. R. Wijewardene,
C/o. Messrs. Ford Rhodes Thornton & Co.,
P. O. Box No. 186, Colombo.

Take notice that the Assessor, Unit 7 has assessed your income as follows:—

				Rs.
Income —	Agriculture	...	162,500	
	Ceylon dividends	...	180,000	...
				345,079·00
Less :	Interest, &c., paid	...		Lease rent
	A. V.	...	1,800	300·00
	Rents	...	779	—
				—

			Taxable Income	... 344,779·00
				=====

P16
Notice of
Assessment of
Income Tax
for the year
ending March 31,
1955 —
12-3-55
—Continued.

Tax payable —

Taxable Income	Rate	Tax Rs.
344,779	at 25 per cent	86,194.75
<i>Less allowances for —</i>		
(a) Tax paid at source	...	54,000.00
	Tax payable	32,194.75

The above amount is payable by you on or before 12-5-55. If not paid on that date, a sum not exceeding 20 per cent of the tax will be added.

Date of Notice : 12-3-55.

(Sgd.) M. F. C. EKANAYAKA,
Assistant Commissioner.

10

Income Tax Office, Colombo 3.

Please read the Notes on the back of this Form

N O T E S

Re ASSESSMENT —

The Income is estimated in the absence of a Return. Please note to appeal within 21 days, the letter of appeal to be accompanied by a return of income.

P17

**Notice of Assessment of Income Tax for
the year ending March 31, 1951**

20

CEYLON INCOME TAX

Income Tax Year ending March 31, 1951 — BP NA A

NOTICE OF ASSESSMENT

File No. 93/264.

Charge No. QF. 6297.

To : M/s. J. A. Maartensz, G. B. S. Gomes & C. E. L. Wickremesinghe as
Executors of the Estate of the late Mr. D. R. Wijewardene,
C/o. Messrs. Ford Rhodes Thornton & Co.,
P. O. Box No. 186, Colombo.

30

P17
Notice of
Assessment of
Income Tax
for the year
ending March 31,
1951 —
12-3-55

Take notice that the Assessor, Unit 7 has assessed your income as follows:--

	Rs.	
Income — Agriculture ...	254,650	
Ceylon Interest ...	250	361,487·00
Ceylon dividends ...	104,212	less rent 301·00
A. V ...	1,435	losses 169·00
Rents ...	940	

Taxable Income ...		361,017·00

P17
Notice of
Assessment of
Income Tax
for the year
ending March 31,
1951 —
12-3-55
—Continued.

Tax payable —

	Taxable Income	Rate	Tax Rs.
10	Rs. 361,017	at 21 per cent	75,813·57
	<i>Less</i> allowances for —		
	(a) Tax paid at source ...	... ..	26,052·95
		Tax payable ...	49,760·62

The above amount is payable by you on or before 12-4-55. If not paid on that date, a sum not exceeding 20 per cent of the tax will be added.

Date of Notice : 12-3-55.

(Sgd.) M. F. C. EKANAYAKE,
Assistant Commissioner.

30

Income Tax Office, Colombo 3.

936

P50

P50
Letter sent to
the Assistant
Commissioner
of Estate Duty
by M/s. F. J. & G.
de Saram —
16-3-55

Letter sent to the Assistant Commissioner of Estate Duty

by M/s. F. J. & G. de Saram

Telegraphic Address { “ SMARASED ”
or
“ DESARAMS ” } COLOMBO

F. J. & G. de Saram
Proctors.

Code :— Bentley's
Telephone 7214 (3 lines)

D. E. Martensz,
Edwin Ludovici
James F. Van Langenberg
Neil de Saram
E. D. Toussaint
A. R. Tampoe
V. Gnanaratnam Cooke.

Our Ref. D/CM
Your Ref. E/D W 1007 (CBEW) 10
P. O. Box No. 212,
Colombo,
Ceylon,
16th March, 1955.

The Assistant Commissioner of Estate Duty,
Estate Duty Office,
Senate Square,
Colombo 1.

Sir,

20

Estate — D. R. Wijewardene — Deceased

We have the honour to address you on two matters in the above connection.

2. At an interview with you some little time back the question of the value of the ordinary shares in *The Associated Newspapers of Ceylon Ltd.* was discussed and, after various calculations, you indicated that you considered that a figure of Rs. 300/- per share would represent the value of these shares as at the date of death; you were informed that the matter would have to be referred to the executors and also to the trustees of the deceased's Newspaper Settlement. This has been done and we have now been authorised to say that the executors and the trustees are prepared, in order to settle this matter, to accept your suggested value of these shares.

3. With regard to the property called *Warrington* situated in Braybrooke Place, Colombo, this was valued by the executors at Rs. 108,000/- and you have increased the valuation to Rs. 306,000/-.

P50
Letter sent to
the Assistant
Commissioner
of Estate Duty
by M/s. F. J. & G.
de Saram —
16-3-55
—Continued.

4. We enclose herewith copy of a valuation dated the 11th December, 1954 provided by Mr. J. C. E. Ferdinands, Chartered Surveyor, in which he places a figure of Rs. 188,000/- as reasonable market value of this property as at the date of death. This valuation is sent to you in duplicate and you will no doubt forward it to the Valuation Department for their consideration and perhaps you will request them to get in touch with us in case they are
10 not prepared to accept the figure of Rs. 188,000/-.

5. You have told us on the telephone that Mr. P. S. Wijewardene has suggested that the executors are liable to pay the Estate Duty in respect of the premises in Hospital Street, Fort and 4th and 5th Cross Street, Pettah. We are looking into this matter and will write to you further shortly.

We are, Sir,

Your obedient servants,

(Sgd.)

True Copy.

(Sgd.) (Illegibly)
Assessor Estate Duty,
1-7-59.

20

P62

Notice of Assessment of Profits Tax for 1948

PROFITS TAX YEAR 1948

AMENDED NOTICE OF ASSESSMENT

File No. 95/1733/PT.2
Charge No. PE. 288.

P62
Notice of
Assessment of
Profits Tax
for 1948 —
17-3-55

To : The Executors of the Estate of the late Mr. D. R. Wijewardene,
C/o. Messrs. F. J. & G. de Saram,
P. O. Box 212, Colombo.

30

P62
Notice of
Assessment of
Profits Tax
for 1948 —
17-3-55
—Continued.

Take notice that the Assessor, Unit has assessed you as follows :—

	Source	Profits	Loss		
A —	Agriculture	86486	—		
B —	Profession	—	—		
C —	Trade	—	—		
	Aggregate Profits	...	...	...	Rs. 86,486·00
	Loss in Profits Tax Years	...	...	...
	Taxable Profits	...	...	...	Rs. 86,486·00
	Allowance, Section 9	...	...	...	Rs. 50,000·00
	Chargeable Surplus	...	...	...	Rs. 36,486·00 ¹⁰
	20% Profits Tax payable	...	...	...	<u>Rs. 7,297·20</u>

Date of Notice : 17-3-55.

D. G. OBEYESEKERE,
Assistant Commissioner.

Income Tax Office, Colombo.

PAYING-IN SLIP

CEYLON PROFITS TAX—YEAR 1948

Detach this slip and forward with your remittance to —

The Commissioner of Income Tax (Branch C),
Colombo 3.

File No. 95/1733/PT.2

20

Charge No. PE. 288

Name :— The Executors of the Estate of late Mr. D. R. Wijewardene,

Address :— C/o M/s. F. J. & G. de Saram,
P. O. Box 212, Colombo

Payable Rs.

Due Date

Notice of Assessment of Profits Tax for 1949

PROFITS TAX — YEAR 1949

AMENDED NOTICE OF ASSESSMENT

P64
Notice of
Assessment of
Profits Tax
for 1949 —
17-3-55.

File No. 95/1733/PT.2
Charge No. P.F. 3515
AR/P. 3286

To : The Executors of the Estate of the late Mr. D. R. Wijewardene,
C/o. Messrs. F. J. & G. de Saram, Proctors,
10 P. O. Box. 212, Colombo 1.

Take notice that the Assessor, Unit..... has assessed you as follows :—

	Source	Profits	Loss		
A —	Agriculture	74525	—		
B —	Profession	—	—		
C —	Trade	—	—		
	Aggregate Profits	...	...	...	Rs. 74525·00
	Loss in Profits Tax Years	...	...	...
	Taxable Profits	...	...	...	Rs. 74525·00
	Allowance, Section 9	...	...	...	Rs. 50000·00
20	Chargeable Surplus	...	...	...	Rs. 24525·00
	20% Profits Tax payable	...	...	...	Rs. 4905·00

The above amount is payable by you on or before..... 195....., if not paid on that date, a sum not exceeding 20% of the Tax will be added.

Please see notes overleaf

Date of Notice : 17.3.55

D. G. OBEYESEKERE,
Assistant Commissioner.

Income Tax Office, Colombo.

PAYING-IN SLIP

CEYLON PROFITS TAX : YEAR 1949

Kindly detach this slip and forward with your remittance to —

The Commissioner of Income Tax (Branch C).
Colombo 3.

File No. 95/1733/PT 2

Charge No. PF 3515
AR/P 3286.

Name :—The Executors of the Estate of the late Mr. D. R. Wijewardene.

Address :— C/o. M/s. F. J. & G. de Saram,
P. O. Box 212, Colombo 1.

10

Tax payable Rs.

Due Date :—

NOTES

Re ASSESSMENT :—

An appeal will not be valid unless a return is made.

 P8

Notice of Assessment of Profits Tax for 1950

File No. 95/1733/PT. 2
Charge No. PG. 2539
EG/DF. 1067

PROFITS TAX—YEAR 1950

20

 NOTICE OF ASSESSMENT

To : The Executors of the Estate of Mr. D. R. Wijewardene (Deceased)
C/o. M/s. F. J. & G. de Saram, Proctors,
P. O. Box 212, Colombo.

Take notice that the Assessor Unit has assessed you as follows :—

	Source	Profits	Loss
A. —	Agriculture	127,427	—
B. —	Profession	—	—
C. —	Trade	—	—

1. Premises No. 51/53, Hospital Street, Fort.
2. An undivided 1/4th share of premises Nos. 226, 228, 232, 236, 238 and 240, 4th Cross Street, Pettah ; and
3. An undivided 1/4th share of premises Nos. 257, 259 and 261, 5th Cross Street, Pettah,

P45
 Letter sent to
 the Assistant
 Commissioner
 of Estate Duty
 by M/s. F. J. & G.
 de Saram
 4-5-55
 —Continued.

which devolved on him as appointee under the Will of the abovenamed deceased. We understand that his submission is that the executors of the Will of the abovenamed deceased are liable to pay the estate duty.

2. The abovementioned properties at one time belonged to the late
 10 Mrs. Helena Wijewardene and, by clause 8 of her Will, were bequeathed to the abovenamed deceased as follows :—

“8. I give and devise the properties next hereinafter specified to
 my children as respectively named subject to the conditions that such
 devisee shall only enjoy the income of the property devised to him or her
 during life and shall not gift sell mortgage or lease for a longer period
 than five years at a time or lease during the pendency of an existing lease
 except during the last six months of its terms or otherwise howsoever
 alienate or encumber the same ; and that such property shall not be liable
 to be seized or sold in execution against such devisee ; but that such prop-
 20 erty shall on the death of such devisee pass to and devolve on such of
 his or her descendants or if there be no descendant such of his or her
 brothers (except my son Don Charles Wijewardene) or sisters or descen-
 dants of brothers (including the said Don Charles Wijewardene) or sisters as
 such devisee may by any testamentary disposition appoint ; and in failure
 of any such appointment on all his or her children in equal shares the
 issue of a deceased child taking per stirpes the share which such deceased
 child would have taken if living and in the event of there being no descen-
 dant of such devisee on his or her brothers (except the said Don Charles
 Wijewardene) and sisters in equal shares the issue of any deceased brother
 30 (including the said Don Charles Wijewardene) or sister taking per stirpes
 the share which the deceased brother or sister (including the said Don
 Charles Wijewardene if he had not been excluded as aforesaid) would
 have taken if living ; and that in the event of any alienation encumbrance
 or seizure in contravention of the above prohibition and restriction such
 alienation encumbrance or seizure shall be null and void and the property
 shall at once pass to the *fidei commissaries* above designated as if the
 devisee had died immediately before such alienation encumbrance or
 seizure I further declare that the conditions hereinbefore specified shall
 apply to any of my children and grandchildren now living or *en ventre*
 40 *sa mere* to whom any of the said properties or shares therein shall pass
 under the foregoing disposition as strictly and in like manner as if such
 property or share had been devised by me directly and immediately to
 such child or grandchild I make these provisions as it is my desire that my
 children and descendants shall keep together and retain my properties
 in the family as long as possible under the law of entail.”

P45
 Letter sent to
 the Assistant
 Commissioner
 of Estate Duty
 by M/s. F. J. & G.
 de Saram —
 4-5-55
 —Continued.

The abovenamed deceased, in exercise of the power of appointment thus conferred on him, made such an appointment by clause 12 of his own Will and appointed the properties to his son Mr. P. Seevali Wijewardene.

3. The executors are under the Estate Duty Ordinance liable to pay duty in respect of all property of which the deceased was competent to dispose at his death and may pay estate duty in respect of any other property passing on such death, if the persons liable to pay the duty in respect thereof request them to make such payment. On behalf of the executors, we submit that the deceased would only have been competent to dispose of the abovementioned properties if it was open to him to appoint them to himself (even though he did not in fact appoint to himself). In the present case, the deceased was not entitled to appoint to himself and the executors, therefore, claim that they are not liable to pay estate duty on the properties in question. We refer you to pages 66 and 67 of *Hanson's Death Duties 9 Ed.* and to *in re Penrose vs. Penrose* (1933) *Ch. 793* :—

“By her Will E. J. P., a married woman, gave devised and bequeathed all her residuary real and personal estate to her trustees upon trust to pay the income thereof to her husband J. D. P. for his life and from and after his death upon trust for (*inter alia*) such of the following persons as her said husband should by deed or will appoint — namely, any issue (immediate or remote) of her husband's late father subject to the rule against perpetuities. In default of the exercise of the power and subject to any partial exercise thereof the testatrix declared that her residuary estate should be held in trust for her four named sons as therein mentioned. The testatrix having died was survived by her husband, who by a deed poll executed shortly afterwards purported to appoint a certain sum of the testatrix's residuary estate to himself. He subsequently died, and on his death the question arose what estate duty became payable in respect of the residuary estate of the testatrix. The point having arisen whether under the circumstances and having regard to the power of appointment given to the husband by the Will of the testatrix he was a person “competent to dispose” under the Finance Act, 1894, s.5, sub-s. 2, of the said residuary real and personal estate; and whether, therefore, this residuary estate and the moneys which he purported to appoint under the deed poll were liable for any and if so what estate duty, an originating summons was taken out by his trustees for the purpose (*inter alia*) of determining this question :—

Held, that the husband was himself an object of the power and could, after the death of the testatrix, appoint to himself the whole of the fund by deed. Further that he was a person “competent to dispose” within the meaning of the Finance Act, 1894, s. 5, sub-s. 2, and that therefore estate duty became payable on his death in respect of such part of the testatrix's residuary estate as then remained subject to the trusts of her Will.

Taylor v. Allhusen (1905) *I Ch. 529* considered.”

4. As the properties passed to Mr. P. Seevali Wijewardene, he is under Section 25 of the Estate Duty Ordinance, liable to pay the duty.

5. Be so good as to let us know in due course on whom you propose to make an assessment in respect of the estate duty, if any, on the properties abovementioned.

P45
Letter sent to the Assistant Commissioner of Estate Duty by M/s. F. J. & G. de Saram — 4-5-55
—Continued.

We are, Sir,

Your obedient servants,

(Sgd.)

True Copy.

(Sgd.) Illegibly.
Assessor Estate Duty.
1-7-59.

10

P80

Letter sent to David E. Maartensz
by P. S. Wijewardene

P80
Letter sent to David E. Maartensz by P. S. Wijewardene — 22-5-55

P. S. Wijewardene.

No. 12, 27th Lane,
Inner Flower Road,
Colombo 3.
22nd May, 1955.

Dear Mr. Maartensz.

20

Estate of my father, D. R. Wijewardene, deceased.

Since I last saw you I have taken legal advice, as you suggested, in connection with the letter sent to me by the Estate Duty Office. I am enclosing a copy of that letter for your ready reference.

At the interview with the Asst. Commissioner, I contended through Counsel that Estate Duty was not payable by me. My position was that estate duty, if payable, should be paid out of the estate in terms of the Will. I am advised that clauses 4 and 14 of my father's Will impose upon the Trustees the obligation to pay estate duty. The obligation is cast on them in clear and unambiguous language and no inference capable of negating this clear language can possibly be drawn from the absence of the words "free from all duties" in the opening lines of clause 12. I have also been advised that the discretion vested in the Trustees by clauses 4 and 14 relate only to the manner in which the money necessary for the payment might be collected and that they do not empower the Trustees in any manner to disregard or vary the positive obligation to pay estate duty and all other duties.

I am also advised that the property which is the subject matter of the bequests in clause 12 of the Will was property of which my father was at his death "competent to dispose" within the meaning of the Estate Duty Ordinance and that the Executors are, therefore legally bound under section 24, to pay the estate duty thereon.

40

P80
Letter sent to
David E. Maartensz
by P. S.
Wijewardene —
22-5-55
—Continued.

With regard to the claims for exemption it may be as well for the beneficiaries to have a common understanding. I am therefore sending you a draft of a letter which I propose to send to the Assistant Commissioner of Estate Duty. If there are any comments or suggestions you would like to make, I shall be happy to receive them.

I should like to hear from you the view of the Trustees regarding their obligation to pay estate duty. Their agreement on this point would relieve me of the necessity of dealing with the Estate Duty Department direct in regard to the property referred to in clause 12 of the Will. With regard to property which did not "pass" under the Will, the Estate Duty Department, which is not primarily concerned with the Trustees' liability under the Will to pay estate duty, may wish to continue the correspondence with me, since perhaps they would consider me to be *prima facie* liable. Hence the need for common understanding among the beneficiaries.

Yours sincerely,

(Sgd.) SEEVALI WIJEWARDENE

David E. Maartensz Esq.,
C/o. Messrs. F. J. & G. de Saram,
Imperial Bank Buildings,
Colombo.

20

P80a

Draft Letter addressed to
Assistant Commissioner of Estate Duty

P80a
Draft Letter
addressed to
Assistant
Commissioner
of Estate duty

Copy of Draft Letter.

The Assistant Commissioner of Estate Duty,
Estate Duty Office,
Colombo.

Dear Sir,

Estate of D. R. Wijewardene, Deceased.
Your File No. ED/W1007/N.

30

With reference to your letter of the 22nd December 1954 and further to the interviews had with you I would state that my position on the question whether I am liable to pay estate duty on the properties concerned is as follows.

As regards item (b), Estate Duty appears to be payable. My contention is that the Will contemplated that all estate duty payable on the death of my father should be paid by the executors. But I am advised that this property does not fall within section 24 of the Estate Duty Ordinance and that you can therefore properly look to me for payment of estate duty, whatever my position *vis a vis* the executors might be. The actual number of shares is 2,000 and not 4,000 as stated by you. This appears to be a clerical error.

40

As regards item (f) and (g), I disclaim liability to pay Estate Duty. If the property mentioned in these items did indeed pass on the death of my father, I say the executors are liable for the estate duty and not myself because firstly, my father was at his death competent to dispose of his property within the meaning of the Estates Duty Ordinance and secondly in any event the terms of my father's Will make it quite clear that the estate duty should be paid by the executors.

P80a
Draft Letter
addressed to
Assistant
Commissioner
of Estate Duty —
—Continued.

As regards items (a), (c), (d) and (e) also I disclaim liability for estate duty on the ground that these gifts come within proviso iii of sub-section (d) of section 6 of the Ordinance, and are therefore exempt. In this connection I have given you a schedule of the events which bears out my contention. I would also ask you kindly to refer to the affidavit of my mother which I left with you after the last interview.

Item (e) above was the first gift to have been made during the relevant period. It was made in the form of a trust — Deed No. 120 of 4-9-45 attested by Edwin Ludovici N.P. The affidavit from my mother sets out the circumstances in which trust came to be created by my father.

I was married on the 7th of June 1945. My father did not approve of the young lady I proposed to marry. I was till a few months prior to my marriage working at Lake House, but shortly before my marriage I sent in my resignation. After my resignation I had no employment although I was able to make some money from free-lance photography.

One morning about a week after my wedding I called at my father's house alone and he inquired from me where my wife was. (I was not sure what sort of a reception she would have got from my father and therefore had not taken her). When he inquired for her however, I told him that I would bring her along in the evening and did so. My father was at home that evening to receive us.

A short while thereafter somewhere in the middle of July Sir Mohamed Macan Markar sent for me and told me that my father was creating a trust in my favour to help me in establishing and running my own business and also for my maintenance and to provide for my wife and children if need arises.

Thereafter my father made to me the gifts referred to in items (a), (c) and (d) and made no difference in his treatment of me and my three sisters.

The schedule of gifts made by my father furnished by me would show that I and my three sisters received like gifts, and that they were made from time to time soon after or before the birth of a child or on a birthday or some similar occasion.

In considering the claim for exemption on the ground of normal and reasonable expenditure of the deceased, I would ask you to have regard to the large annual income of my father at the time he made the gifts and the occasions on which he made them. Annual income tax paid by my father at this time was over 2½ lakhs of rupees.

Yours faithfully.

Provisional Final Assessment of Estate Duty

ESTATE — D. R. WIJEWARDENE, DECEASED

PROVISIONAL FINAL ASSESSMENT FOR ESTATE DUTY

STATEMENT A.

Cash in house	...	...	...	...	Rs.	50·00	
Money in Banks	...	...	...	...		532,080·00	
Shares in companies :							
value according to the declaration	...			1,241,416·00			
2 shares in Ceylon Business Express Ltd. — Executors' valuation	...	...	Nil				10
Official valuation...	...		52·00		52·00		
<hr/>							
12,650 shares in Commercial Products of Ceylon Ltd. — Executors' valuation @ Rs. 25/-	...	...	316,250·00				
Official valuation @ Rs. 26/-	...		328,900·00		12,630·00		
<hr/>							
125 shares in Lanka Estate Agency Ltd. — Executors' valuation @ Rs. 10/-	...	...	1,250·00				20
Official valuation @ Rs. 12/-	...		1,500·00		250·00	1,254,368·00	
<hr/>							
Money out on mortgages	...	...	...	...		10,199·00	
Other debts	...	...	...	...		232,605·00	
Household goods etc.	...	...	...	...		65,470·00	
Rents	...	...	...	...		161·00	
Movables outside Ceylon	...	...	...	...		30,013·00	
Immovable property :							
Value according to the declaration	...			1,583,212·00			
<hr/>							
Property at Thimbirigasyaya							30
Executors' valuation	...		195,000·00				
Official valuation	...		199,500·00		4,500·00		
<hr/>							

Warrington					
	Executors' valuation	...	108,000·00		
	Official valuation	...	306,000·00	108,000·00	
Galpokuna					
	Executors' valuation	...	900,000·00		
	Official valuation	...	919,000·00	19,000·00	
Geekinigedera					
	Executors' valuation	...	200,000·00		
	Official valuation	...	213,000·00	13,000·00	
10	Anderson Estate				
	Executors' valuation	∴	71,000·00		
	Official valuation	...	103,000·00	32,000·00	
Arcadia					
	Executors' valuation	...	90,000·00		
	Official valuation	...	152,250·00	62,250·00	
<i>Less</i> 10% allowance under sec. 20 (3) of the Estate Duty Ordinance in respect of —					
20	Galpokuna	...	Rs. 88,900·00		
	Geekinigedera	...	20,450·00		
	Anderson	...	9,300·00		
	Arcadia	...	7,025·00		
	Medekala	...	1,443·00	127,118·00	1,784,844·00
					3,909,799·00
Value of property according to the further declaration :				120,175·00	
<i>Less</i> property gifted to Mrs. Wijewardene according to further declaration				126,762·00	6,587·00
					3,903,212·00
Deductions provisionally allowed					
30	Funeral expenses	...	1,777·00		
	Other debts	...	511,396·00	513,173·00	
Further deductions				85,834·00	599,007·00
					3,304,205·00
Newspaper Settlement property according to the declaration (accepted officially)				...	2,040,231·00
					5,344,436·00

PROPERTY GIFTED

P105
Provisional
Final Assessment
of Estate Duty
—Continued.

To Mr. G. B. S. Gomes

100 shares in the Associated Newspapers of Ceylon Ltd. @ Rs. 300/-	...	30,000·00
--	-----	-----------

To Mrs. I. R. Gomes

25 shares in the Associated Newspapers of Ceylon Ltd. @ Rs. 300/-	...	7,500·00
---	-----	----------

100 shares in Commercial Products of Ceylon Ltd. @ Rs. 26/-	2,600·00	10
---	--------	----------	----

2,000 shares in Land & House Property Co., @ Rs. 11/50	23,000·00	33,100·00
--	--------	-----------	-----------

To Mrs. K. Gooneratne

Nos. 19 & 21 Siripa Lane, Thimbirigasyaya	...	75,000·00
---	-----	-----------

4,000 shares in Landscape Estates Ltd. @ Rs. 15/-	...	60,000·00	20
---	-----	-----------	----

25 shares in Associated Newspapers of Ceylon Ltd. @ Rs. 300/-	...	7,500·00
---	-----	----------

200 shares in Commercial Products of Ceylon Ltd. @ Rs. 26/-	5,200·00
---	--------	----------

2,000 shares in Land & House Property Co., Ltd. @ Rs. 11/50	23,000·00	170,700·00
---	--------	-----------	------------

To Mr. L. C. Gooneratne

100 shares in Associated Newspapers of Ceylon Ltd. @ Rs. 300/- ...	30,000·00	
100 shares in Commercial Products of Ceylon Ltd. @ Rs. 26/- ...	2,600·00	32,600·00

To Mr. C. E. L. Wickremesinghe

100 shares in Associated Newspapers of Ceylon Ltd. @ Rs. 300/-	30,000·00
--	-----	-----------

To Mrs Nalini Wickremesinghe

25 shares in Associated Newspapers of Ceylon Ltd. @ Rs. 300/- ...	7,500·00	
100 shares in Commercial Products of Ceylon Ltd. @ Rs. 26/- ...	2,600·00	
2,000 shares in Land & House Property Co., Ltd. @ Rs. 11/50 ...	23,000·00	
900 shares in Ceylon Coco- nut Industries Ltd. @ Rs. 10/- ...	9,000·00	42,100·00
		<u>338,500·00</u>

Property gifted to Mr. S. Wijewardene -- By deed of
4-9-1945 ... 60,000·00

30 Shares in companies and Premises at 4th & 5th Cross St. Pettah and Premises 51/53, Hospital St. Fort, as appointee ...	271,272·00	331,272·00
		<u>669,772·00</u>

Property gifted to Mrs. Wijewardene as per further
declaration ... 126,762·00

P105
Provisional
Final Assessment
of Estate Duty—
—Continued.

Increase in value of Asso-
ciated Newspapers of
Ceylon Ltd. shares from
Rs. 246/- to Rs. 300/-
i.e. Rs. 54/- on 25 shares

1,350·00	128,112·00
<hr/>	
797,884·00	

Property gifted to Mr. Nelson

50 shares in the Associated
Newspapers of Ceylon
Ltd. @ Rs. 300/- ...

...	15,000·00	812,884·00	10
<hr/>			

Value of total estate

...	...	Rs. 6,157,320·00
<hr/>		

Value of total estate

...	...	Rs. 6,157,320·00
<hr/>		

Estate Duty thereon @ 30%

...	...	Rs. 1,847,196·00
<hr/>		

Estate Duty under the proviso to sec. 5—

on Rs. 6,157,320/- @ 25% ...

1,539,330·00

Plus

157,320·00

Estate Duty payable will therefore be

...	Rs. 1,696,650·00
<hr/>	

Duty payable by the executors

on Rs. 3,304,205/- @ 25% ...

826,051·25

3,304,205

84,423·00

of 157,320

6,157,320

910,474·25

Duty payable by the trustees:

on Rs. 2,040,231/- @ 25% 510,057·75

2,040,231

52,128·00

of 157,320

6,157,320

562,185·75

Duty payable by the donees :

on Rs. 812,884/- @ 25%

203,221·00

812,884

20,769·00

of 157,320

6,157,320

223,990·00

1,696,650·00

30

Estate Duty payable by the :						P105 Provisional Final Assessment of Estate Duty —Continued.
	Executors	...	...	910,474·25		
	Trustees	...	...	562,185·75	1,472,660·00	
Estate Duty paid by the :						
	Executors	...	...	795,510·50		
Estate Duty paid by the :						
	Executors	subsequently				
		in advance on 2-5-55	...	200,000·00	995,510·50	
Estate Duty paid by the :						
10	Trustees	on 14-6-51	...	248,412·50		
Estate Duty paid by the :						
	Trustees	in advance on				
		19-5-55	...	300,000·00	548,412·50	1,543,923·00
					Refund	71,263·00
Estate Duty liability of						
	Executors	...	...	910,474·25		
	Estate Duty paid	...	...	995,510·50		
Refund				...	...	85,036·25
Estate Duty liability of Newspaper						
20	Settlement Trustees	...	...	562,185·75		
	Estate Duty paid	...	...	548,412·50	13,773·25	
						71,263·00
Executors & Trustees refund of				...	...	Rs. 71,263·00
Balance to credit of the "D.R.W." A/c of the Executors at the —						
	National Bank of India Ltd.	on 1.8.55		209,473·78		
	Hongkong & Shanghai Banking Corporation	...	...	16,550·84		
						226,024·62
30	Balance to credit of the Newspaper Settlement Trustees A/c at the State Bank of India Colombo ...			163,376·96	389,401·58	
Balance available for distribution				...	...	Rs. 460,664·58

STATEMENT B

P105
Provisional
Final Assessment
of Estate Duty
—Continued.

If the value of Warrington is reduced from the official figure of Rs. 306,000/- to Mr. Ferdinand's valuation of Rs. 188,000/-, a decrease of Rs. 118,000/-, the value of the property on which the executors are liable to pay duty will be reduced			
from	...	...	Rs. 3,304,205·00
by	...	...	118,000·00
			3,186,205·00 10
<i>Add</i> : Newspaper Settlement property as above			2,040,231·00
„	Gifted property	...	812,884·00
			Rs. 6,039,320·00
Estate Duty under the proviso to sec 5.			
on Rs. 6,039,320/- @ 25%	...	...	1,509,830·00
plus	...	...	39,320·00
			1,549,150·00
Duty payable by the executors :			
on Rs. 3,186,205/- @ 25%	796,551·25		
proportion of excess	...	20,744·00	817,295·25
Duty payable by the trustees: 20			
on Rs. 2,040,231/- @ 25%	510,057·75		
proportion of excess	...	13,284·00	523,341·75
Duty payable by the donees :			
on Rs. 812,884/- @ 25%	203,221·00		
proportion of excess	...	5,292·00	208,513·00
			1,549,150·00
Duty paid by the executors	...	995,510·50	
Duty payable by the executors	...	817,295·25	
Refund	...	...	178,215·25
Duty paid by the trustees	...	548,412·50	
Duty payable by the trustees	...	523,341·75	30
Refund	...	...	25,070·75
			203,286·00
Balance to credit of the Executors' & Trustees' Bank Accounts as above			389,401·58
Balance available for distribution			592,687·58

STATEMENT C

P105
Provisional
Final Assessment
of Estate Duty
—Continued.

If exemption is granted in respect of the property gifted to Mrs. K. Gooneratne, aggregating Rs. 170,700/- the value of the total estate will be reduced

from Rs. 6,157,320·00
to Rs. 5,986,620·00

and estate duty will be payable thereon at 25% as follows:—

... .. Rs. 1,496,655·00

10	Executors on Rs. 3,304,205/- @ 25%	826,051·25	
	Trustees on Rs. 2,040,231/- @ 25%	510,057·75	
	Donees on Rs. 642,184/- @ 25%	160,546·00	1,496,655·00

Estate Duty paid by the executors ... 995,510·50
Estate Duty payable by the executors 826,051·25

Refund Rs. 169,459·25

Estate Duty paid by the trustees ... 548,412·50
Estate Duty payable by the trustees ... 510,057·75

Refund 38,354·75

Total refund 207,814·00

20 Balance in Bank accounts, as above 389,401·58

Balance available for distribution Rs. 597,215·58

P3**Deed of Appointment No. 199**

P3
Deed of
Appointment
No. 199 —
10-1-56

F. J. & G. de Saram,
Notaries &c.
Colombo

Drawn by M/s
(Sgd.) F. J. & G. de Saram
Notaries Public

No. 199

THIS DEED OF APPOINTMENT is made the tenth day of January One thousand nine hundred and fifty six Between —

P8
Deed of
Appointment
No. 199 —
10-1-56
—Continued.

LUCIAN MACULL DOMINIC DE SILVA at one time of and now temporarily in Colombo in the Island of Ceylon but presently residing at Willow Brook Hassocks Sussex in England (hereinafter referred to as "the continuing trustee")

of the first part

DAVID ERNEST MAARTENSZ of Colombo aforesaid (hereinafter referred to as "the retiring trustee")

of the second part

AND

DIYASENA SUDHIRA JAYAWICKRAMA of 19 Police Park Avenue Colombo aforesaid (hereinafter referred to as "the new trustee")

of the third part

WHEREAS —

- (1) in and by a certain deed of settlement dated the 28th day of February 1950 (hereinafter referred to as "the settlement") and made between TUDUGALLEGE DON RICHARD WIJEWARDENE of Warrington Braybrooke Place Colombo aforesaid (hereinafter referred to as "the settlor") of the one part and the continuing trustee and the retiring trustee of the other part AFTER reciting *inter alia* that the settlor being desirous of making the revocable provision thereinafter set forth for the benefit of his children had transferred or was about to transfer or to cause to be allotted into the names of the continuing trustee and the retiring trustee certain shares in the ASSOCIATED NEWSPAPERS OF CEYLON LIMITED a company incorporated in Ceylon and having its registered office in Colombo aforesaid (hereinafter referred to as "the company") and certain other investments particulars of all of which were set forth in the schedule to the settlement to the intent that the same might be held upon the trusts thereinafter expressed IT WAS provided that the continuing trustee and the retiring trustee should hold the said shares and investments upon the trusts and with and subject to the powers rights and provisions in the settlement set forth and contained
- (2) short particulars of the said shares in the company are set forth in the schedule hereto
- (3) the settlor died on or about the 13th day of June 1950 without revoking the settlement
- (4) the continuing trustee and the retiring trustee in exercise of the powers conferred on them by the settlement sold and converted into money such of the investments transferred into their names by the

settlor for the purposes of the settlement other than the said shares in the company and applied the nett proceeds of such sale and conversion as by the settlement was authorised

P8
Deed of
Appointment
No. 199 —
10-1-56
—Continued.

- (5) the retiring trustee is desirous of retiring from the office of trustees testified to by his signing these presents
- (6) the settlement provided *inter alia* that if after the death of the settlor any trustee of the settlement should desire to retire from the office of trustee it should be lawful for the continuing trustee for the time being to substitute by any writing one or more of the following persons as a trustee of the settlement namely **JAMES AUBREY MAARTENSZ** or if he should be unwilling to act or dead **ARTHUR REGINALD HENRY CANEKERATNE** or if he should be unwilling to act or dead **LEOPOLD JAMES DE SILVA SENEVIRATNE** or if he should then be in the employment of the Government of Ceylon or should be unwilling to act or dead **SIR HAJI MOHAMED MACAN MARKAR** or if he should be unwilling to act any other person whomsoever
- (7) the said **JAMES AUBREY MAARTENSZ** and **ARTHUR HENRY REGINALD CANEKERATNE** have intimated to the continuing trustee their unwillingness to act as trustee on the retirement of the said **DAVID ERNEST MAARTENSZ**
- (8) the said **LEOPOLD JAMES DE SILVA SENEVIRATNE** is at the date hereof in the employment of the Government of Ceylon and the said Sir **HAJI MOHAMED MACAN MARKAR** is dead.
- (9) the continuing trustee in exercise of the powers conferred on him by the settlement and all other powers him thereunto enabling is desirous of appointing the new trustee to be a trustee of the settlement in place of the retiring trustee
- (10) the property comprising the trust fund which is the subject of the settlement consists at the date hereof of the shares and moneys short particulars whereof are set forth in the schedule hereto

NOW THIS DEED WITNESSETH that in exercise of the powers conferred on him by the settlement and of all other powers him enabling in this behalf the said **LUCIAN MACULL DOMINIC DE SILVA** the continuing trustee of the settlement hereby appoints the said **DIYASENA SUDHIRA JAYAWICKRAMA** as trustee of the settlement in place of the said David Ernest Maartensz and as co-trustee with the continuing trustee for all the purposes of the settlement or such of the same purposes as may be subsisting or capable of taking effect **AND** the said **DIYASENA SUDHIRA JAYAWICKRAMA** hereby agrees to act as such trustee

IN WITNESS WHEREOF the parties hereto have set their respective hands to these presents and to two others of the same tenor and date at Colombo aforesaid on the day and year first above written.

P3
Deed of
Appointment
No. 199 —
10-1-56
—Continued.

The Schedule above referred to

(1) Six thousand (6,000) fully paid ordinary shares of Rs. 100/- each bearing Nos. one to four thousand seven hundred (inclusive) and Eleven thousand five hundred and one to twelve thousand eight hundred (inclusive) in **THE ASSOCIATED NEWSPAPERS OF CEYLON LIMITED** whereof fifty shares bearing Nos. 12751 to 12800 (inclusive) are standing at the date hereof in the name of James Aubrey Maartensz.

(2) One thousand (1,000) further ordinary shares of Rs. 100/- each in **THE ASSOCIATED NEWSPAPERS OF CEYLON LIMITED** which at the date of the settlement had been issued but had not then been allotted and 10 which the settlor was then about to cause to be allotted into the names of the trustees and of which said shares seven hundred and fifty shares bearing Nos. 15010 to 15509 ; 16010 to 16109 ; 16110 to 16209 and 16210 to 16259 (all inclusive) have since been transferred into the names of the trustees.

(3) A sum of Two hundred and twenty-five thousand five hundred and eighty four rupees and eighty two cents (Rs. 225,584/82) held to the credit of an account at the State Bank of India Colombo in the joint names of Lucian Macull Dominic de Silva and David Ernest Maartensz.

(Sgd.) L. M. D. DE SILVA

„ DAVID E. MAARTENSZ 20

„ D. S. JAYAWICKRAMA

Witnesses :

(Sgd.) C. M. J. Silva,

(Sgd.) H. D. A. Perera,

(Sgd.) V. GNANARATNAM COOKE
Notary Public,
Colombo,
Ceylon.

I, VICTOR GNANARATNAM COOKE of Colombo in the Island of Ceylon Notary Public do hereby certify and attest that the foregoing Deed of Appoint- 30 ment having been read over by the within-named LUCIAN MACULL DOMINIC DE SILVA, DAVID ERNEST MAARTENSZ and DIYASENA SUDHIRA JAYAWICKRAMA in the presence of Chandra Marakkalage John Silva of No. 155 Galle Road Dehiwela in the said Island and Hettiaratchige Don Abraham Perera of No. 1 Fernando Place Waidya Road in Dehiwela aforesaid the subscribing witnesses thereto all of whom are known to me the same was signed by the said Lucian Macull Dominic de Silva, David Ernest Maartensz and Diyasena Sudhira Jayawickrama and also by the said witnesses in my presence and in the presence of one another all being present at the same time at Colombo aforesaid this tenth day of January One thousand nine 40 hundred and fifty six.

I further certify and attest that the original of this instrument bears an adhesive stamp of one rupee and the duplicate two adhesive stamps of the aggregate value of Fifteen Rupees (Rs. 15/-)

P8
Deed of
Appointment
No. 199
10-1-56
—Continued.

Date of Attestation }
10th January 1956. } Which I Attest,

(Sgd.) GNANARATNAM COOKE
Notary Public.

(SEAL)

10 I certify that the foregoing copy deed typed on this and the preceding sheet which is identified by my initials is a true copy of Deed of Appointment bearing No. 199 dated 10th January 1956 and attested by me.

(Sgd.) V. GNANARATNAM COOKE
Notary Public.

P81

Letter sent to P. S. Wijewardene by

M/s. F. J. & G. de Saram

P81
Letter sent to
P. S. Wijewardene
by M/s. F. J. & G.
de Saram —
27-2-56

D/AL.

27th February, 1956.

20 P. S. Wijewardene, Esq.,
No. 12, 27th Lane,
Inner Flower Road,
Colombo 3.

Dear Sir,

Estate — D. R. Wijewardene — Deceased.

We on the 20th instant had an interview with the Estate Duty authorities on the subject of outstanding matters which require to be settled by the executors to enable a final estate duty assessment to be made. These matters are likely to be settled shortly.

30 We were informed that the claims for exemption put forward by Mr. Wijewardene's children in respect of property gifted during his lifetime have not yet been finalised, and we were asked to convey to you, in case you have made any such claim, that you should kindly see the Estate Duty authorities as early as possible with any further evidence you may have in support of your position — as this will enable a final assessment to be made by them.

Yours faithfully,

(Sgd.) F. J. & G. DE SARAM,

960

P86

P86
Letter sent to
M/s. F. J. & G. de
Saram by P. S.
Wijewardene —
11-4-56

Letter sent to M/s. F. J. & G. de Saram

by P. S. Wijewardene

No. 12, 27th Lane,
Inner Flower Road,
Colombo 3.

11th April 1956.

M/s. F. J. & G. de Saram,
P. O. Box 212,
Colombo.

10

Estate — D. R. Wijewardene, Deceased

Dear Sirs,

With reference to your letter of the 23rd March and Express letter of today's date, I have to inform you that I will be present in person at the proposed conference. Should I later decide to have a legal adviser present, I will bring along a friend.

I am glad to know you have already heard from all the other parties concerned, and trust you will now make every endeavour to fix an early date for this conference, and let me know the date, time and place as I am anxious to have these matters settled before my departure to Europe.

20

I will be grateful if you would in the meantime make arrangements for me to inspect or have access to the deeds and plans of Galpokuna and Uda-baddawa both of which form a part of my father's Estate.

Looking forward to hearing from you,

Yours faithfully,

(Sgd.) P. S. WIJEWARDENE.

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P87

P87
Letter sent to
P. S. Wijewardene
by M/s. F. J. & G.
de Saram —
12-4-56

Letter sent to P. S. Wijewardene

by M/s. F. J. & G. de Saram

12th April, 1956.

P. S. Wijewardene, Esq.,
No. 12, 27th Lane,
Inner Flower Road,
Colombo 3.

Dear Sir,

10

Estate — D. R. Wijewardene — Deceased

With reference to your letter to us of the 11th instant, we note that you will be present in person at the proposed conference unless you decide to have a legal adviser present, when you will bring along a friend.

Please let us know the date of your departure to Europe, so that we can let Mr. N. E. Weerasooria Q.C., know, as he is contacting Counsel for all the other beneficiaries to fix a date suitable to all the parties.

We shall let you know the date for your confirmation that it will suit you.

The deeds and plans of Galpokuna and Udabaddawa are both in our office and are available for your inspection. If you will telephone to our
20 Mr. David Maartensz, a date can be fixed for the inspection of the deeds.

Yours faithfully,

(Sgd.) F. J. & G. DE SARAM

Letter sent to M/s. F. J. & G. de Saram

by P. S. Wijewardene

No. 12, 27th Lane,
 Inner Flower Road,
 Colombo 3.

16th April, 1956.

M/s. F. J. & G. de Saram,
 Proctors,
 P. O. Box No 212,
 Colombo 1.

10

Dear Sirs,

Estate — D. R. Wijewardene, Deceased

Thank you for your letter of the 12th of April. I am sorry I am unable to let you know the exact date of my departure to England, but I am leaving early next month at the latest. I am grateful to you for the arrangements you have made for me to have access to the deeds and plans of GALPOKUNA and UDABADDAWA. I hope to avail myself of the opportunity in the next few days.

In regard to the proposed conference, you will pardon me if I repeat myself, but my view is, as it has always been, that such a conference would be futile and a waste of time and energy unless it is a frank and free discussion between the beneficiaries in the first instance with a certain amount of give and take and a reasonable and friendly approach on the part of the persons concerned. As I see it, this should not be allowed to be reduced to a purely legalistic squabble, for you will agree that in the affairs of an estate so large and complicated as this it would be the easiest thing for any interested party to adopt obstructionist tactics under the guise of consideration of legal implications.

For my part I propose as I have already informed you to put forward fully and frankly my position and if I bring along a lawyer friend it will only be so that he can enlighten me on any legal matters that may arise incidentally. I will not trouble to disguise from you my feeling that I would be bitterly disappointed if this conference turns out to be anything short of a free family discussion which I hope it shall be ; and that my own view is that in such an event it were far better that the entire matter be referred to Court.

Yours faithfully,

(Sgd.) P. S. WIJEWARDENE.

Instructions for Valuation by**M/s. F. J. & G. de Saram**F. J. & G. de Saram,
Notaries, &c.,
Colombo.**Estate — D. R. Wijewardene, Deceased.****Instructions for Valuation****1. GALPOKUNA GROUP :**

10 Sent herewith is a plan of this estate dated 5th October, 1936 made by Edwin Peris, Surveyor. It will be seen that it comprises :—

	A.	R.	P.
Udabaddawa	—	—	—
(Fields 1, 2 & 3)....	112	1	11
Galpokuna			
(Fields 1 to 11).	478	3	22½
Certain small additional lots	24	0	21
	<hr/> 615	<hr/> 1	<hr/> 14½

20 It will also be seen that the principal estate road constituting access to the estate from the main road passes through Udabaddawa. In case an alternative means of access should ultimately be required (after the sub-division of the Group), a piece of land has been purchased to link up Galpokuna with the minor road which lies to the east of the estate. That piece of land is shown roughly in pencil on the estate plan.

You are asked to prepare valuations on the following bases, inclusive of buildings and taking account of such factors as you may consider necessary :—

- (1) Value the entire estate as a whole.
- (2) (i) Value Udabaddawa fields 1, 2 and 3 as one unit.
(ii) Value Galpokuna fields 1 to 11 as one unit
- 30 (3) (i) Value Udabaddawa fields 1, 2 and 3 and Galpokuna field 1 all together as one unit.
(ii) Value Galpokuna fields 2 to 11 as one unit.
- (4) It is intended that Galpokuna will be divided into two sub-divisions, approximately equal in value. For this purpose the Surveyor (in consultation with you) should prepare separate tracings of the estate plan, showing sub-divisions as follows :—

3R2
 Instructions for
 Valuation by
 M/s. F. J. & G.
 de Saram —
 18-7-56
 —Continued.

- (a) a sub-division of Galpokuna fields 1 to 11 into two halves which should be of such configuration as to minimise practical difficulties in working each half as a separate unit ;
- (b) a similar sub-division of Galpokuna fields 2 to 11 into two halves.

The Surveyor's tracing will show the foregoing sub-divisions (giving the extents thereof) and will also show the trace he suggests of any necessary roads, to provide access to each sub-division from the existing estate road or from the minor road lying to the east of the estate.

Thereupon, you will value separately the two halves in each of the above alternatives and, in doing so, will value each half — 10

- (i) on the assumption that its access will be along the existing principal estate road through Udabaddawa.
 - (ii) Alternatively, on the assumption that its access will be from the minor road lying to the east of the estate — either separate roads to each sub-division or both sub-divisions to have access along the same road or partly along the same road.
- (5) In such valuation you will please state the value of each of the buildings standing on the portion which is the subject of that valuation.
- (6) Please also value separately the livestock as a whole.

II. GIKIYANAGEDERA :

20

Sent herewith is a linen tracing of the plan of this estate bearing No. 78 dated 20th September, 1946, made by E. S. Tudugalle, Surveyor. You need not concern yourself with that part of the estate which lies to the west of the main road which runs north/south through the estate. That part of the estate which lies to the east of the main road is said to include 103½ acres of coconut, part of which is, young plantation. It is intended that the portion of the estate lying to the east should be divided into two sub-divisions on the following alternative basis :—

- (i) sub-division shall consist of the 103 acres of coconut plus 47 acres of jungle — the other sub-division shall consist of the remainder of 80 the jungle ;
- (ii) one sub-division shall consist of the 103 acres of coconut plus 97 acres of jungle — the other sub-division shall consist of the remainder of the jungle.

It is essential that the sub-division which consists of jungle only must have direct access to the main road, and not access through the other sub-division. Also, if possible, that access should join the main road immediately opposite to the planted area lying to the west of the main road.

The Surveyor in consultation with you should prepare separate tracings of that portion of the estate plan which represents the land lying to the east of the road, showing the required alternative sub-divisions.

3R2
Instructions for
Valuation by
M/s. F. J. & G.
de Saram —
18-7-56
—Continued.

Thereupon you should value each of the respective sub-divisions separately taking account of such factors as you may consider necessary. One factor which you will have to bear in mind is that there is said to be timber of quite substantial value in the jungle areas. Another factor is whether or not there are buildings on the coconut land lying to the east of the main road.

Colombo.

10 18th July, 1956,

3R1

Letter sent to Arthur Perera

by M/s. F. J. & G. de Saram,

Dated 2-8-56 (Not printed)

P78

Tracing of Plan (Geekiyanagedera)

No. 7, dated 25-10-56

(Not printed)

P79

Tracing of Alternative Scheme of Division
of Geekiyanagedera, No. 8, dated 25-10-56

(Not printed)

Valuation Report on Galpokuna Estate

VALUATION REPORT ON GALPOKUNA ESTATE

Date of Visit :— September 17th and 18th and November 1st. Visits on the 17th and 18th were made with Mr. Arthur A. Perera and Mr. R. H. Spencer Schrader.

Extent :—	A	R	P	
Udabaddawa Division (Coconut) ...	111	1	13	
Paddy	1	2	00	
Bare Land	1	3	00	10
Total	114	2	13	
Galpokuna Division (Coconut)	502	1	01·5	
Grand Total	616	3	14·5	

Situation :— The Estate is situated on the Madampe-Udabaddawa-Narammala Road. It is one mile from Udabaddawa, 4 miles from Kuliyaipitiya and 10 miles from Nattandiya. Fields 1 & 2 of Udabaddawa division are on the main road—The road frontage is about 650 yards.

Rainfall :— The district gets about 75" a year in two monsoons — Rainfall is fairly well distributed.

Soil :— The soil over the whole estate is a fair sandy loam — Sections of 20 Udabaddawa fields Nos. 1 & 2 and Galpokuna 1, 2 & 8 have fine gravel soil. Soils over the whole area could be said to be equally productive.

Age of Palms :— Palms are about 50 years old. The younger sections on the estate are on Galpokuna No. 1 and part of 4 & 11.

Palms are in their prime and should continue to bear well for a valuation period of over 10 years.

Present Condition :— The estate is well cared for — It should improve under the present treatment of manuring and cultivation. If this treatment is continued there should be no danger of palms going out of production for many years to come.

30

Crops :—	... <u>1953/54</u>	...	<u>1954/55</u>	...	<u>1955/56</u>
	1,677,578	...	1,631,779	...	1,855,387

Valuation :— Each individual field has been valued separately on its profit-earning capacity. The crop per acre is the average of the three years 1953/54 to 1955/56.

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The crop in candys of copra has been worked out at the conversion rate of 1,250 nuts per candy.

The price of copra for the valuation is Rs. 150/- per candy and the cost of production Rs. 75/- per candy giving a profit of Rs. 75/- per candy.

Udabaddawa Division.

Field No 1— Acreage as per Plan : 28A. 0R. 15P.

10 Acreage for computation of crop per acre : 28 acres.

Average crop : 3 years : 79,750. Average per acre 2,848 nuts = 2·28 candys of copra. Profit per acre Rs. 171/-. Value per acre Rs. 1,710/-. Value of field—Rs. 48,040/45. Value of buildings Rs. 2,000/-. Total value of field No. 1 Rs. 50,040/45.

Field No. 2— Acreage as per Plan : 51A 3R 12P.

Acreage for computation of crop per acre : 52 acres.

20 Average crop : 3 years : 145,541. Average per acre 2,800 nuts = 2·24 candys of copra. Profit per acre Rs. 168/-. Value per acre Rs. 1,680/-. Value of field—Rs. 87,066/-. Value of buildings Rs. 17,000/-. Total value of field No. 2 Rs. 104,066/-.

Field No. 3— Acreage as per Plan — whole field 34A 2R 26P.

	A.	R.	P.
Coconut	31	1	20
Paddy	1	2	10
Mill premises	1	2	36

Acreage for computation of crop per acre : $31\frac{1}{2}$ acres. Average crop : 3 years : 87,827. Average per acre 2,788 nuts = 2·23 candys of copra.

Profit per acre Rs. 167/25. Value per acre :—

Coconut Land	Rs. 1,672/50	Total value	Rs. 52,474·75
Paddy Land	1,000/-	„ „	1,500·00
Mill Premises	500/-	„ „	875·00
Whole field — Land only	54,849·75
Building	Rs. 4,500/-		
Total value of field No. 3.	=	Rs. 59,349·75	

LIST OF BUILDINGS

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Field	Description	Value
No. 1	Cattle Shed	Rs. 1,500·00
	Clerk's Bungalow	500·00
No. 2	Copra Kiln	15,000·00
	Cottage	2,000·00
No. 3	Mills, Shed only without machinery ...	4,500·00
		<hr/>
		Rs. 23,500·00
		<hr/> <hr/>

Valuation of Division

Field	Extent & Description	Land	Buildings	Total	10.
No. 1	28A. 0R. 15P coconut @1710/-	48,040·45	2,000·00	50,040·45	
No. 2	51 3 12 ,, @ 1680/-	87,066·00	17,000·00	104,066·00	
No. 3	31 1 26 ,, @ 1672·50	52,474·75	—	52,474·75	
	1 2 00 Paddy 1000/-	1,500·00	—	1,500·00	
	1 3 00 Mill Bare 500/-	875·00	4,500·00	5,375·00	
Total	114A. 2R. 13P.	189,956·20	23,500·00	213,456·20	
	Enhancement of value for Road } Frontage 15% of value of land }	28,493·43	—	28,493·43	
	Total	218,449·63	23,500·00	241,949·63	
		<hr/> <hr/>		<hr/> <hr/>	

Valuation Report of Galpokuna Estate

20

GALPOKUNA DIVISION

Field No. 1.— Acreage as per Plan (excluding Lot 2) = 71A. IR. OOP.

Acreage for computation of crops per acre 71A.

Average crop for 3 years = 207,066.

Average per acre = 2900 nuts 2·32 candys of copra.

Profit per acre = Rs. 174/-.

Value per acre = Rs. 1740/-.

Value of field = Rs. 123,975/54.

Field No. 2.— Acreage as per Plan = 45A. 2R. 28P.

Acreage for computation of crops per acre $45\frac{1}{2}$ A.

Average crop for 3 years = 127,614.

Average per acre = 2,805 nuts 2·24 candys of copra

Profit per acre = Rs. 168/-

Value per acre = Rs. 1680/-

Value of Plantation = Rs. 76,734/-

Buildings = Rs. 6,900/-

Total value = Rs. 83,634/-

10 Field No. 3.— Acreage as per Plan = 57A. 3R. 19P.

Comprised of coconut plantation = 56A. 1R. 12P.

Waste land (Rock outcrop) — 1A. 2R. 07P.

Acreage for computation of crops per acre $56\frac{1}{2}$ A.

Average crop for 3 years = 160,551.

Average per acre = 2,842 nuts 2·27 candys of copra

Profit per acre = Rs. 170/25

Value per acre = Rs. 1,702/50

Value of plantation = Rs. 95,967/80

Waste Land = NIL

20 Buildings = Rs. 500/-

Total value = Rs. 96,467/80

Field No. 4.— Acreage as per Plan = 68A. 2R. 14P. The Eastern boundary between this field and No. 7 has been shifted and an extent of 5 acres must now be reduced from No. 4 and added to No. 7, making the total extent of the former 63A. 2R. 14P. — of this area an extent of 3R. 28P. is covered by tanks, but in arriving at the value the tank is excluded as a part of the Plantation, the acreage for computation of crop per acre being taken as $62\frac{1}{2}$ A.

Average crop for 3 years = 187,091.

30 Average per acre = 2,934 nuts 2·34 candys of copra.

Profit per acre = Rs. 175/50

Value per acre = Rs. 1,755/-

Value of Plantation = Rs. 109,972/64

Buildings = Rs. 7,500/-

Total value = Rs. 117,472/64

Field No. 5.— Acreage as per Plan : 55A. 0R. 04P. comprised of coconut plantation 52A. 2R. 00P. Waste land (Rock out-crop) 2A. 2R. 04P.

Acreage for Computation of Crop per acre $52\frac{1}{2}$

Average crop 3 years = 143,066.

40 Average per acre = 2,725 nuts = 2·18 candys copra.

Profit per acre = Rs. 163/50.

Value per acre = Rs. 1,635/-

Value of Plantation = Rs. 85,837/50.

Value of waste Land = NIL

Total = Rs. 85,837/50.

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Field No. 6.— Acreage as per Plan = 28A. 2R. 00P. Tank 0A. 0R. 14P.

Acreage for computation of crop per acre = $28\frac{1}{2}$		
Average crop 3 years = 71,609		
Average per acre = 2,512 nuts = 2 Candys copra.		
Profit per acre	...	= Rs. 150/-
Value per acre	...	= Rs. 1,500/-
Value of Plantation	...	= Rs. 42,750/-
Buildings	...	= Rs. 1,250/-
Total	...	= Rs. 44,000/-

Field No. 7.— Acreage as per Plan=26A. 0R. 26P. To this must be added 10 the extent of 5A. taken from No. 4, making the corrected area 31A. 0R. 26P.

Acreage for computation of crop per acre = $31\frac{1}{4}$		
Average crop 3 years = 98,594.		
Average per acre = 3,155 nuts = 2.52 candys copra		
Profit per acre	...	= Rs. 189/-
Value per acre Rs.	...	= Rs. 1,890/-
Value of Plantation	...	= Rs. 58,897/36
Building	...	= Rs. 1,250/-
Total	...	= Rs. 60,147/36

Field No. 8. — Acreage as per Plan : 20A. 1R. 24P.

20

Acreage for computation of crop per acre = $20\frac{1}{2}$		
Average crop 3 years = 53,249.		
Average per acre = 2,592 nuts = 2.07 candys copra		
Profit per acre	...	= Rs. 155/25
Value per acre	...	= Rs. 1,552/50
Total Value	...	= Rs. 31,671/-

Field No. 9.— Acreage as per Plan=30A. 2R. 20P. comprised of coconut plantation 30A. 0R. 30P. Tank 1R. 30P. In arriving at the value the tank is excluded as part of the plantation.

The acreage for computation of crop per acre are being taken as $30\frac{3}{4}$.		
Average crop 3 years = 101,513		
Average crop per acre = 3,301 nuts = 2.64 candys copra.		
Profit per acre	...	= Rs. 198/-
Value per acre	...	= Rs. 1,980/-
Value of plantation	...	= Rs. 60,676/80
Buildings	...	= Rs. 4,000/-
Total	...	= Rs. 64,676/80

30

Field No. 10.— Acreage as per Plan=43A. 0R. 15P.

Acreage for computation of crop per acre	=	43
Average crop 3 years	=	142,748
Average per acre	=	3,320 nuts = 2.66 candys copra.
Profit per acre	...	= Rs. 199/50
Value per acre	...	= Rs. 1,995/-
Value of plantation	...	= Rs. 85,972/-
Buildings	...	= Rs. 21,000/-
Total	...	= Rs. 106,972/-

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10 Field No. 11.— This field is comprised of three sections and each section of two separate lots, as follows :—

Section A.	Lot A.	...	24A.	3R.	30P.		
	Lot A2.	...	9	3	04	Total =	34A. 2R. 34P
Section B.	Lot B.	...	9A.	1R.	00P.		
	Lot B2.	...	7	0	00	Total =	16A. 1R. 37P
Section C	Lot C.	...	1A.	3R.	28P.		
	Lot C2.	...	1	3	18	Total =	3A. 3R. 06P

20 Section A is part of the original estate and the palms are part of the original plantation ; Lot B of section B is contiguous with lot A, of section A and Lot B2 is contiguous with lot A2. This section was purchased later and is only in partial bearing.

Both lots of section C are separated for the rest of the estate and for each other. The palms are old and very little crop, if any, is seemed owing to theft. The total acreage of all three section is 54A. 3R. 00P. The average crop for the entirety for 3 years was 116,012. It was estimated that

Section A.— Section A yielded 96,612 = 2,850 nuts per acre = 2.28 candys copra. The profit per acre would be Rs. 171/20 and the value Rs. 1,712/-. The section would then have a value of Rs. 59,437/-.

30 Section B.— Section B is a young plantation, partially in bearing. It is valued as such, at Rs. 1,250/- per acre and not on the crop. The value is Rs. 20,601/28.

Section C.— Taking into consideration the facts that these two small blocks are detached from the rest of the estate ; that the palms are old ; and that very little crop, if any, is secured, the value of both lots is placed at Rs. 1,893/72.

The total value of the field would be Rs. 81,932/30.

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LIST OF BUILDINGS

Field No	Description	Rs. cts.	Rs. cts.
No. 2	Cow Shed. Steel frame and Tagaram roof in poor condition cement floor, Plank partition lengthwise...	2,000·00	
	Cow Shed. Similar to above, but smaller	1,750·00	
	Calf Shed. Timber frame in poor condition	150·00	
	Dairy. Small room, well built but require repairs	1,000·00	10
	Labourer's Cottage. Masonry walls, cement floor, thatch roof ...	2,000·00	
		<hr/>	6,900·00
No. 3	Labourer's Cottage. Neat mud walls, cement floor		500·00
No. 4	Main Bungalow. Small, old, in poor condition		7,500·00
No. 6	Labourer's Cottage. Masonry walls; beaten earth floor, thatch roof		1,250·00 20
No. 7.	Labourer's Cottage. Masonry walls; beaten earth floor, thatch roof.		1,250·00
No. 9.	Cattle Shed. Cement plastered brick pillars, beaten earth floor, Thatch roof, Plank partition lengthwise; old	1,000·00	
	Cart Shed. Approx: 50' × 30' fairly new and in good condition...	3,000·00	
		<hr/>	4,000·00
No. 10	Superintendent's Bungalow. Very old and in poor condition ...	1,000·00	30
	Copra Kiln. Brick walls; Timber and tagaram roof	12,500·00	
	Store. Set of 6 rooms one of which has no cement floor; masonry walls; tiled roof; old, but in good order	7,500·00	
		<hr/>	21,000·00
			<hr/>
		Rs.	<u>42,400·00</u>

LIVE - STOCK

	Dairy Herd.	{	40 Milk Cows @ 150/-	...	Rs.	6,000·00
			35 Calves @ 20/-	...		700·00
			1 Young Sindhi Bull	...		150·00
			1 Young Sindhi Bull	...		100·00
	Estate Herd.	{	25 Cart Bulls @ 125/-	...		3,125·00
			88 Cows & heifers	...		4,500·00
			34 Bulls	...		2,000·00
			16 Young stock	...		500·00
10			2 Old Bulls	...		125·00
			Buffaloes	...		1,300·00
					Rs.	<u>18,500·00</u>

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VALUATION OF DIVISION

Field	Extent			Plantation		Buildings		Total	
	A.	R.	P.	Rs.	cts.	Rs.	cts.	Rs.	cts.
No. 1	71.	1.	00·05	123,975·54				123,975·54	
No. 2	45.	2.	28	76,734·00		6,900·00		83,634·00	
No. 3	57.	3.	19	95,893·30		500·00		96,393·30	
No. 4	63.	2.	14	109,772·64		7,500·00		117,272·64	
20 No. 5	55.	0.	04	85,837·50				85,837·50	
No. 6.	28.	2.	14	42,750·00		1,250·00		44,000·00	
No. 7	31.	0.	26	58,897·36		1,250·00		60,147·36	
No. 8.	20.	1.	24	31,671·00				31,671·00	
No. 9	30.	2.	20	60,676·80		4,000·00		64,676·80	
No. 10	43.	0.	15	85,971·90		21,000·00		106,971·90	
No. 11A.	34.	2.	34	59,437·00				59,437·00	
No. 11B	16.	1.	37	20,601·58				20,601·58	
No. 11C	3.	3.	06	1,893·72				1,893·72	
Ttoal	502.	1.	01·5	854,112·34		42,400·00		896,512·34	

I.

Value of Udabaddawa Division only	...	...	Rs.	241,949·63
„ „ Galpokuna Division only	...	...		896,512·34
Whole estate	...	...	Rs.	<u>1,138,461·97</u>

II.

Value of Udabaddawa Division plus field No. 1 of Galpokuna Division.				
Udabaddawa Division plantation	...	...	Rs.	189,956·20
Galpokuna Division field No. 1	...	...		123,975·54
Buildings of Udabaddawa Division	...	...		23,500·00
Road frontage : 15% of Rs. 313,995/54	...	...		47,099·00
			Rs.	<u>384,530·74</u>

III.

Value of fields Nos. 2 - 11 of Galpokuna Division	...	Rs.	<u>772,736·80</u>
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GALPOKUNA

Partition — 1.

Fields 2 to 11.

T. 3.

With existing estate approach road to serve both Blocks.

Block A	Extent			Value
	A.	R.	P.	
Lot :				Rs. cts. ²⁰
1. Field 2	44. 3. 00	83,634·00
2.	0. 3. 28	
3. Field 3	51. 3. 20	96,393·30
4.	4. 1. 32	
5. Rock no value	0. 2. 27	—
6.	0. 3. 20	
7. Field 4	2. 2. 26	117,472·64 ³⁰
8.	0. 3. 28	
9. Field 5	52. 2. 00	85,837·50
10.	2. 2. 04	
11. Part of 7	1. 2. 16·5	3,030·96
			<u>223. 3. 01·5</u>	<u>386,368·40</u>

Block B.	Extent			Value		P76 Valuation Report on Galpokuna Estate — 8-12-56 —Continued.
	Lot :	A.	R.	P.	Rs.		cts.
1. Field 6	...	28.	2.	00	}	44,000·00
2.	...	0.	0.	14		
3. Part of 7	...	29.	2.	05·5		57,116·40
4. Field 8	...	20.	1.	24		31,671·00
5. Field 9	...	30.	0.	30	}	64,676·80
6.	...	0.	1.	30		
7. Field 10	...	42.	3.	10	}	106,971·90
10 8.	...	0.	1.	05		
9. Field 11	...	24.	2.	30	}	59,437·00
10.	...	9.	3.	04		
11. New Purchases	...	2.	3.	20	}	20,601·58
12.	...	6.	2.	17		
13. Adjoining field 11.	...	7.	0.	00	}	1,893·72
14. Detached	...	1.	3.	28		
15. Blocks	...	1.	3.	18	}	386,368·40
		207.	0.	38·5		

Partition — No. 1. (T. 3)

20

Value of Buildings on Block A.

Lots 1 & 2	...	Cow-shed (1)	...	...	Rs.	2,000·00
	...	Cow-shed (2)	...	...		1,750·00
	...	Calf shed	...	...		150·00
	...	Dairy	...	...		1,000·00
	...	Labourers Cottage	...	...		2,000·00
Lots 3 & 4	...	Labourers Cottage		500·00
Lots 7 & 8	...	Main Bungalow		7,500·00
					Rs.	14,900·00

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Value of Buildings on Block B.

Lots 1 & 2	...	Labourers Cottage	...	1,250·00
Lot 3	...	Labourers Cottage Part of 7		1,250·00
Lots 5 & 6	...	Cattle shed	... ..	1,000·00
		Cart shed	... ..	3,000·00
Lots 7 & 8	...	Superintendents' Bungalow		1,000·00
		Copra Shed	... ..	12,500·00
		Store	... ..	7,500·00
				Rs. 27,500·00
				Rs. 27,500·00

GALPOKUNA

Partition — No. 2.
T.4

10

Fields 1 to 11.

With existing Road to serve both blocks.

Block A.		Extent			Value	
Lots :		A.	R.	P.	Rs.	cts.
1.	Old	...	...	67. 1. 23	}	123,975·00
2.	Field No. 1	...	...	3. 3. 17·5		
3.	,, No. 2	...	...	44. 3. 00	}	83,634·00
4.		...	...	0. 3. 28		
5.	Field No. 3	...	...	51. 3. 20	}	96,393·30
6.		...	...	0. 2. 27		
7.		...	...	0. 3. 20		
8.		...	...	4. 1. 32		
9.	Field No. 4	...	...	62. 2. 26	}	117,472·64
10.		...	...	0. 3. 28		
11.	Part of Field 7	7. 0. 00		13,230·00
12.	Part of 5	8. 1. 15·75		13,650·96
				253. 3. 37·25		Rs. 448,355·90
						Rs. 448,355·90

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Value of Buildings on Block B.

Lots 3 & 4	...	Labourer's Cottage	...	1,250·00
Lots 7 & 8	...	Cattle shed	...	1,000·00
		Cart shed	...	3,000·00
Lots 9 & 10	...	Superintendent's Bungalow	...	1,000·00
		Copra Kiln	...	12,500·00
		Copra Store	...	7,500·00
				Rs. 26,250·00
				Rs. 26,250·00

GALPOKUNA

Partition — No. 1 — Tracing T. 5.

Fields 2 to 11. 10

With proposed approach road from the minor road to the East of the estate.

Block A.		Extent			Value
Lots :		A.	R.	P.	Rs. cts.
1.	Field No. 2	...	...	44. 3. 00	} 83,634·00
2.		...	...	0. 3. 28	
3.	Field No. 10	...	...	42. 3. 10	} 106,971·20
4.		...	...	0. 1. 05	
5.	Part of	...	...	26. 1. 00	} 56,762·50 ²⁰
6.	Field 9	...	...	0. 1. 30	
7.	Part of 8	...	...	15. 2. 14	24,199·55
8.	Part of 11	...	...	24. 3. 30	42,693·00
9.	New Purchase	...	...	2. 3. 20	} 11,851·57
10.		...	...	6. 2. 17	
11.	Part of	...	...	30. 2. 24	} 60,256·58 ³⁰
12.	Field 3	...	...	0. 2. 27	
13.		0. 3. 20	
14.		4. 1. 32	
				202. 0. 17	Rs. 386,368·40
				202. 0. 17	Rs. 386,368·40

Note :—See note attached.

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Block B.		Extent			Value
Lots :		A.	R.	P.	Rs. cts.
1.	Field No. 7	31.	0.	26	60,147·36
2.	Part of No. 8	4.	3.	10	7,471·45
3.	Part of No. 9	3.	3.	30	7,914·38
4.	Part of No. 11	9.	3.	04	16,744·80
5.	New Purchase	7.	0.	00	8,750·00
6.	Detached Blocks	1.	3.	18	1,893·72
10 7.	... ..	1.	3.	28	
8.	Field No. 6	28.	2.	00	44,000·00
9.	... ..	0.	0.	14	
10.	Field No. 5	52.	2.	00	85,837·50
11.	... ..	2.	2.	04	
12.	„ No. 4	62.	2.	26	117,472·64
13.	... ..	0.	3.	28	
20 14.	Part of No. 3	21.	0.	36	36,136·55
		<u>228.</u>	<u>3.</u>	<u>34</u>	Rs. <u>386,368·40</u>

NOTE :— See note attached.

GALPOKUNA

Partition No. 1. (T. R. 5)

Fields 2 to 11 with approach road to the minor road, East of the Estate.

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---Continued.

Value of Buildings

Block A.

Lots 1 & 2	...	Cow shed (1)	2,000·00
		Cow shed (2)	1,750·00
Lots 3 & 4	...	Calf shed	...	...	150·00
		Dairy	...	...	1,000·00
		Labourer's Cottage	...	...	2,000·00
		Superintendent's Bungalow	...	...	1,000·00
		Copra Kiln	...	...	12,500·00 ¹⁰
Lots 5 & 6	...	Copra Store	...	...	7,500·00
		Cattle shed	...	...	1,000·00
		Labourer's Cottage	...	...	500·00
		Cart Shed	...	...	3,000·00
					Rs. 32,400·00

Value of Buildings

Block B.

Lot 1	...	Labourer's Cottage	...	...	1,250·00
Lot 3	...	Part of No. 9	...	...
Lots 8 & 9	...	Labourer's Cottage	...	...	1,250·00 ²⁰
Lots 12 & 13	...	Main Bungalow	...	...	7,500·00
					Rs. 10,000·00

GALPOKUNA

Partition No. 2 — Tracing. T. R. 6.

Fields 1 to 11 — Using the new approach road from the minor road to the East of the Estate.

Block A.		Extent			Value
Lots :		A.	R.	P.	Rs. cts.
1.	Field No. 1	...	...	67. 1. 23	} 123,975·00 ³⁰
2.		...	...	3. 3. 17·5	
3.	Field No. 2	...	...	44. 3. 00	} 83,634·00
4.		...	...	0. 3. 28	
5.	,, No. 10	...	...	42. 3. 10	} 106,971·20
6.		...	...	0. 1. 05	

7.	Part of No. 9	...	...	23.	2.	30	}	51,611·80
8.		...	...	0.	1.	30		
9.	Part of No. 3	...	...	28.	3.	24	}	74,303·36
10.		...	...	0.	2.	27		
11.		...	...	0.	3.	20	}	7,860·00
12.		...	...	4.	1.	32		
13.	Part of No. 8	...	...	5.	0.	10		
				<u>234.</u>	<u>0.</u>	<u>16·5</u>		<u>Rs. 448,355·90</u>

P76
Valuation Report
on Galpokuna
Estate —
8-12-56
—Continued.

10 *Note* :— See note attached.

Block B.

Lots :

				Extent			Value	
				A.	R.	P.	Rs.	cts.
1.	Field No. 4	...	...	62.	2.	26	}	117,472·64
2.		...	...	0.	3.	28		
3.	Field No. 5	...	...	52.	2.	00	}	85,837·50
4.		...	...	2.	2.	04		
20	5.	Field No. 6	...	28.	2.	00	}	44,000·00
6.		...	...	0.	0.	14		
7.	Field No. 7	...	...	31.	0.	26		60,147·36
8.	Part of No. 8	...	...	15.	1.	14		23,811·50
9.	Field No. 11	...	...	24.	3.	30	}	59,437·00
10.		...	...	5.	3.	04		
11.		...	...	02.	3.	20		
12.	New Purchases	...	...	06.	2.	17	}	20,601·58
30	13.	...	...	07.	0.	00		
14.	Detached Blocks	...	...	1.	3.	28	}	1,893·72
15.		...	...	1.	3.	18		
16.	Part of No. 3	...	...	12.	3.	36		22,089·60
17.	Part of No. 9	...	...	6.	2.	00		13,065·00
				<u>268.</u>	<u>0.</u>	<u>25</u>		<u>Rs. 448,355·90</u>

Note :— See note attached.

GALPOKUNA

Partition No. 2. — (T. R. 6)

Fields 1 to 11, Using the new approach road —

Value of Buildings

Block A.

Lots 3 & 4	...	Cow shed (1)	...	2,000·00
		Cow shed (2)	...	1,750·00
		Calf shed	...	150·00
		Dairy	...	2,000·00
		Labourer's Cottage	...	2,000·00 ¹⁰
Lots 5 & 6	...	Superintendent's Bungalow	...	1,000·00
		Copra Kiln	...	12,500·00
		Store	...	7,500·00
Lots 7 & 8	...	...	...	4,000·00
Lots 9, 10, 11 & 12	...	...	...	500·00
				Rs. 32,400·00

Block B.

Lots 1 & 2	...	Main Bungalow	...	7,500·00
Lots 5 & 6	...	Labourer's Cottage	...	1,250·00
Lots 7	...	Labourer's Cottage	...	1,250·00
				Rs. 10,000·00 ²⁰

SUB - DIVISIONS OF GALPOKUNA DIVISION

Partition 1 (Tr. 3) and Partition 2 (Tr. 4) with existing Estate Road to serve both blocks.

The obvious and logical way to partition Fields 2 to 11 or 1 to 11 is to use the existing Estate Road. This is a good road and roads to serve the various blocks could be run off this road—It should not be difficult to divide the cost of maintaining the section of the road through Udabaddawa Division between the owners.

Partition 1 (T. 5) and Partition 2 (T. 6): with proposed approach road from the minor road to the East of the Estate:—

The minor road to Fields 2 to 11 and 1 to 11 is about a mile and a half long — It is hardly motorable in wet weather. Lorries are not allowed to use this road so that produce, manure etc., will have to be transported to the main road by cart and transferred to lorries. The extra cost of production caused by transport difficulties would lower profits by about Rs. 7/- per acre — as the extra cost would be about Rs. 3/- per candy and the production per acre 2 1/3 candys per acre — This would lower the value per acre by Rs. 70/-.

Situation : Geekinigedera Estate is situated 9 miles from Bingiriya and 19 miles from Chilaw. The Post & Telegraph Offices are at Bingiriya and the Railway Station is at Chilaw.

Census of Trees :— (Fields 1 & 2)

(Estate figures supplied)

Palms in bearing	...	...	...	...	1,726
Young palms	...	...	...	...	957
Vacancies	...	...	...	...	45

Soil & Lie of Lands : The estate is flat and easily worked — The soil is generally a good sandy loam and capable of good yields. 10

Rainfall —	1952/53	...	50·12"
	1953/54	...	34·35"
	1954/55	...	66·69"
	1955/56	...	11·42"

(April to October)

The district is subject to periodic droughts and fairly sharp declines in crop could be expected once in four or five years.

Crop —	1952/53	...	87,598
	1953/54	...	47,589
	1954/55	...	115,474

20

Average Annual Crop :— 83,550 nuts.

The 1953/54 crop was abnormally low and a fairer annual crop for valuation would be 90,000 nuts or 70 candys of copra at 1,300 nuts per candy. This crop is obtained from 26½ Acres. 16½ acres do not produce any crop— The palms on this area are from 3 to 5 years old.

Value of 26½ Acres of bearing Coconut

Annual Crop	...	...	70 Candys
Price of Copra	...	...	Rs. 150/-
Cost of Production	...	...	Rs. 75/- per candy.
Profit per candy	...	...	Rs. 75/-
Annual Profit	...	...	Rs. 5,250/-
Value (10 years purchase).	...	...	Rs. 52,500/-.

30

Value of 16½ acres of young palms in the bearing area of fields — 1 & 2

P76A
Valuation Report
on Geekinigedera
Estate —
—Continued.

I would place the market value of this extent at Rs. 1,250/- per acre —

Value Rs. 20,625/-

Value of fields 1 & 2: Rs. 73,125/- (43 acres).

Value of field No. 6— 26 Acs : 2R : 34P :

The present crop produced on this area is about 20,000 nuts.

About 3½ acres are made up of palms of about 3 years of age — Vacancies account for nearly 2 acres. The palms in bearing and in partial bearing (about 21¼ acres) are in good condition and could be brought along quickly. A fair market value for field No. 6 would be Rs. 1,600/- per acre.

Value of field No. 6 — Rs. 42,740/-

Value of Field No. 11 :— 10 Acs : 2R : 15P.

This field carries palms of 5 to years— There are about 2 acres with palms of 2 to 3 years of age. A fair value would be Rs. 1,300/- per acre.

Value Rs. 13,770/-

Value of land under Plantains :— 4 Acs : 1R : 35P.

This could be regarded as cleared land ready for planting out in coconut. A fair market value would be Rs. 800/- per acre.

Value Rs. 3,580/-

20 Value of Coconut :— 84 Acres 3 Roods 05 Perches.

Fields 1 & 2 (43 Acs :)	...	...	...	...	Rs. 73,125·00
Field 6	...	(26.	2.	34)	Rs. 42,740·00
Field 11	...	(10.	2.	15)	Rs. 13,770·00
Plantains	...	(4.	1.	05)	Rs. 3,580·00
		Total	...	Rs.	<u>133,215·00</u>

P76A
Valuation Report
on Geekinigedera
Estate —
—Continued.

Sub-Division — 1. Tracing No. 7.

Block A.				Extent			Value	
				A.	R.	P.	Rs.	cts.
Lot No	1.	(Fields 1 & 2)	...	43.	0.	00	73,125	00
Lot No.	2.	(Field No. 6)	...	26.	2.	34	42,740	00
Lot No	3.	(Field No. 11)	...	10.	2.	15	13,770	00
Lot No.	4.	(Plantains)	...	4.	1.	36	3,580	00
Lot No.	5.	(Low Jungle)	} ...	20.	0.	33	13,250	00
Lot No.	6.	(Low Jungle)	} ...	8.	3.	31		
Lot No.	7.	(Low Jungle)	} ...	15.	0.	03			10
Lot No	8.	(Jungle)	...	21.	0.	08	7,367	50
				<u>150.</u>	<u>0.</u>	<u>00</u>	<u>153,832</u>	<u>50</u>

Block B.				Extent			Value	
				A.	R.	P.	Rs.	cts.
Lot No.	1.	(Jungle)	...	19.	0.	29	6,713	50
„ No.	2.	(Low Jungle)	...	20.	3.	07	6,238	00
„ No.	3.	(Jungle)	...	25.	3.	08	24,210	00
„ No.	4.	(Jungle)	...	28.	3.	24		
„ No	5.	(Jungle)	...	26.	0.	00		
„ No.	6.	(High Jungle)	...	27.	0.	33	29,855	00
„ No.	7.	(High Jungle)	...	22.	3.	13		
„ No.	8.	(High Jungle)	...	24.	2.	16		
				<u>195.</u>	<u>1.</u>	<u>10</u>	<u>67,016</u>	<u>50</u>

Geekinigedera Estate

P76A
Valuation Report
on Geekinigedera
Estate
—Continued.

Sub-Division No. 2 — Tracing No. 8.

Block A.		Extent			Value	
		A.	R.	P.	Rs.	cts.
Lot No. 1.	(Fields 1 & 2) ...	43.	0.	00	73,125	00
„ No. 2.	(Field No. 6) ...	26.	2.	34	42,740	00
„ No. 3.	(Field No. 11) ...	10.	2.	15	13,770	00
„ No. 4.	(Plantains) ...	4.	1.	36	3,580	00
„ No. 5.	Low Jungle } ...	20.	0.	33	13,250	00
10 „ No. 6.		8.	3.	31		
„ No. 7.		15.	0.	03		
„ No. 8.	Jungle } ...	21.	0.	08	24,867	50
„ No. 9.		19.	0.	29		
„ No. 10.		30.	3.	11		
		<u>200.</u>	<u>0.</u>	<u>00</u>	<u>171,332</u>	<u>50</u>

Block B.		Extent			Value	
		A.	R.	P.	Rs.	cts
Lot No 1.	Low Jungle ...	20.	3.	07	6,238	00
„ No. 2.	Jungle } ...	25.	3.	08	17,412	50
20 „ No. 3.		24.	0.	13		
„ No. 4.	High Jungle } ...	27.	0.	33	29,855	00
„ No. 5.	High Jungle } ...	22.	3.	13		
„ No. 6.	High Jungle } ...	24.	2.	16		
		<u>145.</u>	<u>1.</u>	<u>10</u>	<u>53,505</u>	<u>50</u>

Low Jungle ... Value Rs. 300/- per acre
 Jungle ... Value Rs. 350/- per acre
 High Jungle ... Value Rs. 400/- per acre

(Sgd.) C. T. Van Geyzel

Accounts of the Newspaper Settlement Trust for the period 1955 — 1956

D. R. WIJEWARDENE NEWSPAPER SETTLEMENT TRUST

Balance Sheet as at 28th February, 1955.

LIABILITIES				ASSETS					
	Rs.	cts.	Rs.	cts.		Rs.	Cts.	Rs.	cts.
PROVISION FOR ADDITIONAL LIABILITY TO INCOME TAX				13,650					
SUNDRY CREDITORS					INVESTMENTS				
David E. Maartensz— Trustee's remuneration for year ended 28th February, 1955.				1,250	6,000 fully paid ordinary shares of Rs. 100/- each in the Associated Newspapers of Ceylon Ltd.	600,000			
F. J. & G. de Saram — for keeping Trust books for year ended 28th February and settling Trustees liability to income tax for year of assessment 1954/55 (year ended 31-3-54) and obtaining refund of tax				420	<i>Add:</i> Value at par of 750 ordinary shares of Rs. 100·00 each in the company (part of 1,000 shares referred to in item 2 in the Schedule to the Settlement dated 28th February, 1950) transferred to the Trustees on 28th January, 1958	75,000		675,000	
F. J. & G. de Saram for services rendered re transfer of :—					CASH AT BANK				
(a) 50 shares in the Associated Newspapers of Ceylon Ltd. by the Trustees to Mr. G. N. S. de Saram to qualify him as a Director				257	With State Bank of India, Colombo (formerly Imperial Bank of India) on Income account			523,377	
(b) 750 shares in the above Company to the Trustees of the Settlement by the Executors of the Last Will				70					
				327					
				507,730					
RESERVE ACCOUNT									
At credit as per income account attached				507,730					
CAPITAL ACCOUNT									
At credit being value of investments at par.				675,000					
				1,198,377				1,198,377	

We have examined the above balance sheet with the books of the Trust kept by Messrs. F. J. & G. de Saram. We report that subject to our letter to the trustees dated 26th January, 1957, it properly sets out the state of the Trust's affairs as at 28th February, 1955, according to the provisions of the deed of settlement and as shown by the books.

(Sgd.) FORD RHODES THORNTON & CO.
Chartered Accountants

Colombo, 26th January, 1957.

D. R. WIJEWARDENE NEWSPAPER SETTLEMENT TRUST

Income Account for the year ended 28th February, 1955

D7
Accounts of the
Newspaper
Settlement Trust
for the period
1955 - 1956 —
—Continued.**Income :**

15% dividend on 6,000 fully paid ordinary shares in the Associated Newspapers of Ceylon Ltd., — Gross	...	...	90,000·00	
Less : Tax at 34%	...	...	30,600·00	59,400·00
			<hr/>	

Deduct :

Provision for Taxation in excess of that suffered by deduction	...	...	13,630·00	
Bank charges	...	...	1·62	

M/s. F. J. & G. de Saram's
charges and disbursements for
services rendered as follows:—

re powers of attorney	...	164·80	
re settlement	...	3,378·00	
re keeping the Trust Book and settling the income tax lia- bility for 1954/55	...	420·00	

D7
Accounts of the
Newspaper
Settlement Trust
for the period
1955 - 1956 —
—Continued.

re the transfer of 50 shares in the Associated Newspapers of Ceylon Ltd. by the trus- tees to Mr. C. N. S. de Saram to qualify him as director ...	257·50			
re the transfer of 750 shares in the above company from the Executors of the Last Will to the Trustees of the Settlement	70·00	4,290·30		10
Frustees' remuneration — Mr. David E. Maartensz		1,250·00	19,191·92	
Excess of Income over Expenditure			40,208·08	
<i>Add :</i>				
Balance brought forward			449,436·69	
Refund of income tax received on account of —				
Year of assessment 1953/54		13,168·00		
— do— 1954/55		4,917·50	18,085·50	
Per balance sheet			Rs. 507,730·27 ₂₀	

FORD RHODES THORNTON & CO.

D. R. WIJEWARDENE NEWSPAPER SETTLEMENT TRUST

Balance Sheet as at 28th February, 1956.

D7
Accounts of the
Newspaper
Settlement Trust
for the period
1955 - 1956 —
—Continued.

LIABILITIES	Rs. cts.	ASSETS	Rs. cts.
SUNDRY CREDITORS		INVESTMENTS	
Balance as per last account for the year ended 28th February, 1955	1,997·50	6,750 fully paid ordinary shares of Rs. 100·00 each in the Associated Newspapers of Ceylon Ltd.	675,000·00
<i>Add amounts due to :—</i>		CASH AT BANK	
David E. Maartensz— Trustees' remuneration for period 1-3-55 to 10-1-56 (date of retirement) ...	1,079·23	With State Bank of India, Colombo, on Income Account	225,584·82
Rt. Hon'ble Mr. L. M. D. de Silva, Q.C., for rent paid by him for upstairs flat at 12, Albert Crescent, booked for him during his stay in Ceylon ...	500·00	INCOME TAX	
M/s. F. J. & G. de Saram for keeping Trust Books for year ended 28/2/56 and for settling the Trustees Income tax liability for the year of assessment 1955/56	420·00	Additional liability to Income Tax on the nett Income received during the year ended 28th February, 1955 ...	13,650·00
M/s. F. J. & G. de Saram for services rendered re :—		Refund of Income Tax on the nett Income of the trust less distributions made during the year ended 28th February, 1956	17,025·00
(a) transfer of 50 shares in the Associated Newspapers of Ceylon Ltd. by Mr. C. N.			<u>3,375·00</u>

Executors' Statement of Account for December, 1956

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNTS FOR DECEMBER, 1956.

Payments					Receipts						
1956					1956						
December	To	Transporting 850 nuts	...	Rs.	40.00	December	By	Balance	...	Rs.	85,215.74
"	"	Galpokuna Estate—Colombo Memo for December	...		8,373.92	"	"	Galpokuna Estate :			
"	"	Geekinigedera Estate—Colombo Memo for December	...		3,617.88	"	"	Sale of cwt : 91-0-13 copra Inv. 19 ...			3,442.68
"	"	Balance	...		89,905.32	"	"	Sale of cwt : 196-3-21 copra Inv. 19 B			7,418.28
						"	"	Advance on coconut shells	...		99.00
								Geekinigedera Estate :			
						"	"	Sale of cwt : 74-0-20 copra Invoice 8			2,757.02
						"	"	Sale of cwt : 82-3-23 copra Invoice 9			3,004.40
					<u>Rs. 101,937.12</u>						<u>Rs. 101,937.12</u>

— E. & O. E. —

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

Colombo, 26th January, 1957.

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Executors' Statement of Account for January, 1957

D33J
Executors'
Statement of
Account for
January, 1957THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR
JANUARY, 1957.

Payments				Receipts			
1957				1957			
January	By	Transporting 850 nuts	Rs. 40.00	January	By	Balance	Rs. 89,905.32
	„	Galpokuna Estate—Colombo Memo	6,099.17		„	Galpokuna Estate :	
	„	Geekinigedera Estate—Colombo Memo	3,929.99		„	Sale of cwt : 55-2-00 copra Inv. 20	2,014.66
	„	Balance	101,369.67		„	Sale of cwt : 213-1-18 copra Inv. 21	7,820.96
					„	Sale of cwt : 252-2-19 copra Inv. 20 Bal.	9,136.45
					„	Geekinigedera Estate :	
					„	Sale of cwt : 70-0-00 copra Inv. 10	2,561.44
			<u>Rs. 111,438.83</u>				<u>Rs. 111,438.83</u>

— E. & O. E. —

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

15th February, 1957.

Executors' Statement of Account for February, 1957

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR
FEBRUARY, 1957.

1957				1957			
Payments				Receipts			
February	To	Transporting 850 coconuts	Rs. 40.00	February	By	Balance	Rs. 101,369.67
„	„	Galpokuna Estate—Colombo Memo	12,697.14	„	„	Galpokuna Estate—Advance on coconut shells	297.00
„	„	Geekinigedera Estate—Colombo Memo	2,595.52			Geekinigedera :	
„	„	Balance	92,099.04	„	„	Sale of cwts : 79-3-00 copra Inv. 11	3,124.43
				„	„	Sale of cwts : 67-2-00 copra Inv. 12	2,640.60
			<u>Rs. 107,431.70</u>				<u>Rs. 107,431.70</u>

———— E. & O. E. ————

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

13th March, 1957.

Executors' Statement of Account for April, 1957

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF
ACCOUNT FOR APRIL, 1957.

Payments				Receipts			
1957				1957			
April	To	Galpokuna Estate—Colombo Memo	Rs. 6,095·17	April	By	Balance	Rs. 26,638·54
		Geekinigedera Estate—Colombo Memo	2,979·33			Galpokuna Estate :	
		Balance	26,584·03			Sale of cwt : 87-3-14 copra Inv. 24	3,254·83
						Geekinigedera Estate :	
						Sale of cwt : 73-2-07 copra Inv. 13	2,923·66
						Sale of cwt : 80-1-00 copra Inv. 14	2,841·50
			<u>Rs. 35,658·53</u>				<u>Rs. 35,658·53</u>

— E. & O. E. —

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

1st June, 1957.

Executors' Statement of Account for May, 1957.

D34B
Executors'
Statement of
Account for
May 1957

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR MAY 1957.

Payments				Receipts			
1957				1957			
May	To	Transporting 762 nuts in April ...	Rs. 35·81	May	By	Balance	Rs. 26,584·03
"	"	" 850 nuts in May ...	40·00	"	"	Galpokuna Estate :	
"	"	Galpokuna Estate—Colombo Memo ...	8,430·72	"	"	Sale of cwt : 146-0-14 copra Inv. 24—2nd pt.	5,412·88
"	"	Geekinigedera Estate—Colombo Memo ...	4,480·75	"	"	Sale of cwt : 67-2-17 copra Inv. 24 Bal.	2,472·30
"	"	Balance	40,491·33	"	"	Sale of cwt : 107-0-14 copra Inv. 25 pt. ...	3,845·91
			<u>Rs. 53,478·61</u>	"	"	Sale fo cwt : 187-0-00 copra Inv. 25 Bal.	6,683·51
				"	"	Sale of cwt : 84-3-07 copra Inv. 26 1st part	2,994·51
				"	"	Sale of cwt : 155-1-23 copra Inv. 26 2nd part	5,485·47
							<u>Rs. 53,478·61</u>

— E. & O. E. —

24th June, 1957.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

Executors' Statement of Account for June, 1957.

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR
JUNE, 1957

Payments				Receipts			
1957				1957			
June	To	Transporting 850 nuts in June	Rs. 32·96	June	By	Balance	Rs. 40,491·33
"	"	Cheque paid to the National Bank of India to credit of M/s. J. A. Maartensz, G. B. S. Gomes and C. E. L. Wickremesinghe D.R.W. A/c	25,000·00	"	"	Galpokuna Estate : Sale of cwt : 125-1-18 copra Inv. 26 Bal.	4,375·91
"	"	Galpokuna Estate—Colombo Memo	10,429·27	"	"	Geekinigedera Estate : Sale of cwt : 83-1-27 copra Inv. 15	2,893·48
"	"	Geekinigedera Estate—Colombo Memo	4,354·22				
"	"	Balance	7,944·27				
			<u>Rs. 47,760·72</u>				<u>Rs. 47,760·72</u>

———— E. & O. E. ————

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

26th July, 1957.

Executors' Statement of Account for July, 1957

D34D
Executors'
Statement of
Account for
July, 1957THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR
JULY, 1957.

Payments				Receipts			
1957				1957			
July	To	Transporting 850 nuts	Rs. 40.00	July	By	Balance	Rs. 7,944.27
		Galpokuna Estate—Colombo Memo	13,642.07			Galpokuna Estate :	
		Geekinigedera Estate—Colombo Memo	4,160.64			Sale of cwt : 83-0-00 copra Inv. 1 pt.	2,758.06
		Balance	24,872.40			Sale of cwt : 79-2-09 copra Inv. 1-2nd pt.	2,605.02
						Sale of cwt : 85-1-20 copra Inv. 2 Pt.	2,799.27
						Sale of cwt : 84-0-00 copra Inv. 2-2nd part	2,791.30
						Sale of cwt : 82-0-11 copra Inv. 2 Bal.	2,708.38
						Sale of cwt : 171-2-00 copra Inv. 3 part	5,733.07
						Sale of cwt : 124-2-13 copra Inv. 3 bal.	4,145.94
						Sale of cwt : 85-0-00 copra Inv. 4 pt.	2,943.00
						Sale of cwt : 162-2-00 copra Inv. 4-2nd pt.	5,624.89
						Geekinigedera Estate :	
						Sale of cwt : 80-2-14 copra Inv. 16.	2,661.91
			<u>Rs. 42,715.11</u>				<u>Rs. 42,715.11</u>

E. & O. E.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

22nd August, 1957.

Executors' Statement of Account for August, 1957

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR
AUGUST, 1957

1957					1957				
Payments					Receipts				
August	To	Transporting 850 nuts	...	Rs. 40.00	August	By	Balance	...	Rs. 24,872.40
„	„	Galpokuna Estate—Colombo Memo	...	7,446.87			Galpokuna Estate :		
„	„	Geekinigedera Estate—Colombo Memo		3,935.81	„	„	Sale of cwt : 51-2-21 copra Inv. 4 Bal.		1,749.79
„	„	Balance	...	20,716.91	„	„	Sale of cwt : 87-1-22 copra Inv. 4	...	3,039.86
							Geekinigedera Estate :		
					„	„	Sale of cwt : 72-0-14 copra Inv. 1	...	2,477.54
				<u>Rs. 32,139.59</u>					<u>Rs. 32,139.59</u>

———— E. & O. E. ————

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

16th September, 1957.

Executors' Statement of Account for September, 1957

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF
ACCOUNT FOR SEPTEMBER, 1957.

Payments				Receipts			
1957				1957			
September	To	Transporting 850 nuts	Rs. 40.00	September	By	Balance	Rs. 20,716.91
		Galpokuna Estate—Colombo Memo	12,246.15			Galpokuna Estate :	
		Geekinigede. a Estate—Colombo Memo	2,356.91			Sale of cwt : 134-1-00 copra Inv. 6	45,31.26
		Balance	41,578.82			Sale of cwt : 90-0-12 copra Inv. 7 pt.	3,003.17
						Sale of cwt : 79-1-03 copra Inv. 7 pt.	2,642.33
						Sale of cwt : 69-2-23 copra Inv. 7 pt.	2,323.39
						Sale of cwt : 66-2-17 copra Inv. 7 Bal.	2,201.76
						Sale of cwt : 105-3-07 copra Inv. 8 pt.	3,662.75
						Sale of cwt : 58-1-00 copra Inv. 8 Bal.	1,967.97
						Sale of cwt : 82-0-16 copra Inv. 9 pt.	2,788.48
						Sale of cwt : 76-1-24 copra Inv. 9 pt.	2,537.00
						Sale of cwt : 147-2-08 copra Inv. 9 pt.	4,991.51
						Sale of cwt : 13-3-15 copra Inv. 9 Bal.	469.68
						Sale of cwt : 56-3-08 copra Inv. 10 ...	1,889.95
						Geekinigedera Estate :	
						Sale of cwt : 73-3-09 copra Inv. 2	2,505.72
			<u>Rs. 56,221.88</u>				<u>Rs. 56,221.88</u>

— E. & O. E. —

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

23rd October, 1957.

GALPOKUNA ESTATE

Progress of work for the Season 1955/56

Item No. : 23 Buring and Mulching husks (A) Covering trenches.

 Estimate { Amount Rs.
 Quantity :
 Cost :

 D36
 Register of
 Progress of Works
 —Galpokuna and
 Udubaddawa
 Divisions, Season
 1955/56
 —Continued.

Acreage	Galpokuna Division											Udubaddawa Div.			Fathoms		Amount Spent				Cost		Remarks
	74A	45½	65½	68	53½	28½	26	20½	30	43	53½	28	52	31	This Month	To Date	This Month	To Date	This Month	To Date			
Field Nos.	No. 1	2	3	4	5	6	7	8	9	10	11	1	2	3									
April ...				274					82						356	356	101	21	101	21			
May ...		24		21			270		250						565	921	74	77	175	98			
June ...	148	155		147			75								525	1446	98	16	274	14			
July ...																1446			742	14			
August ...				378	510										888	2334	312	89	587	03			
September ...	206			147	129				9				127		618	2952	84	38	671	41			
October ...		176										10	140		326	3278	28	59	700	00			
November ...																3278			700	00			
December ...																3278			700	00			
January ...																3278			700	00			
February ...																3278			700	00			
March ...																3278			700	00			
Total ...																3278			700	00			

1137

D34H

Executors' Statement of Account for November, 1957

D34H
Executors'
Statement of
Account for
November, 1957THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR
NOVEMBER, 1957.

Payments					Receipts					
1957					1957					
November	To	Transporting 850 coconuts	...	Rs. 40.00	November	By	Balance. ...	...	...	Rs. 52,539.01
"	"	Debit Tax	...	.12	"	"	Galpokuna Estate:			
"	"	Cheque paid to credit of M/s. J. A. Maartensz G. B. S. Gomes & C. E. L. Wickremesinghe D.R.W. Account with National Bank		35,000.00	"	"	Sale of cwt : 76-3-00 copra Inv. 13 pt.			2,497.87
"	"	Galpokuna Estate—Colombo Memo	...	9,690.48	"	"	Sale of cwt : 108-3-00 copra Inv. 14			3,509.37
"	"	Geekinigedera Estate—Colombo Memo		2,505.67	"	"	Sale of cwt : 154-0-14 copra Inv. 13 pt.			4,942.18
"	"	Balance	...	18,338.78	"	"	Sale of cwt : 65-1-00 copra Inv. 13 Bal.			2,086.62
				<u>Rs. 65,575.05</u>					<u>Rs. 65,575.05</u>	

—E. & O. E.—

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

17th December, 1957.

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D37

Arcadia Estate Working Account
for Season 1952
(not printed)

D38

Arcadia Estate Working Account
for Season 1953
(not printed)

D39

Arcadia Estate Working Account
for Season 1954
(not printed)

D40

Arcadia Estate Working Account
for Season 1955
(not printed)

D41

Arcadia Estate Working Account
for Season 1956
(not printed)

D42

Arcadia Estate Working Account
for Season 1957
(not printed)

D. R. WIJEWARDENE NEWSPAPER SETTLEMENT TRUST

Income Account for the year ended 28th February, 1958.

D9
Accounts of the
Newspaper Settlement Trust —
28-2-58
—Continued.**Income :**

	3% interim dividend for 1956 declared on 10.5.57 on 13,500 ordinary shares of Rs. 100/- each in the Associated Newspapers of Ceylon Ltd. ...	40,500·00		
	<i>Less</i> : Income tax at 39%	15,795·00	24,705·00	
10	5% final dividend for 1956 declared on 20.1.58 on above 13,500 shares. ...	67,500·00		
	<i>Less</i> : Income tax at 39%	26,325·00	41,175·00	65,880·00
	Interest to 31.12.57 allowed on the Savings Deposit Accounts with the following banks :-			
	Bank of Ceylon		Nil	
	Chartered Bank ...	...	83·55	
	Eastern Bank Ltd. ...	...	83·00	
	Mercantile Bank Ltd. ...	...	101·36	267·91
				66,147·91

20 **Note :-** In October 1957 Savings Deposit Accounts, were opened with the above banks with a deposit of Rs. 25,000/- in each bank.

Expenditure

	Bank commission etc. ...	...	1·80
	Bank Debits Tax ...	...	290·70
	Provision to meet additional income tax for the year of assessment 1956/57 and income tax for 1958/59. ...	...	42,134·00

D9
Accounts of the
Newspaper Settle-
ment Trust —
28-2-58
—Continued.

Messrs. F. J. & G. de Saram's charges for
keeping Trust books during the year and
for settling the income tax liability for
1957/58. ... 420·00

Messrs. F. J. & G. de Saram for
services rendered during the
year re Trust matters. 445·00

M/s. Ford, Rhodes, Thornton
& Co., their charges for audi-
ting the accounts of the Trust
for the year ended 28.2.58 300·00 1,165·00 43,591·50¹⁰

Excess of income over expenditure. ... 22,556·41
Add : Balance brought forward from last year. ... 269,153·72
291,710·13

Deduct : Distribution to beneficiaries of the settlement:—

Mr. P. S. Wijewardene 11,250·00
Mrs. Nalini Wickreme-
singhe ... 11,250·00
Mrs. Ranee Gomes. ... 11,250·00
Mrs. Kusuma Goone-
ratne. 11,250·00²⁰
Will Trustees to be held
in trust for Aggabodhi-
(Master Ranjit Wijewar-
dene) ... 45,000·00 90,000·00

Per balance sheet Rs. 201,710·13

D. R. WIJEWARDENE NEWSPAPER SETTLEMENT TRUST
LEDGER BALANCES AS AT 28TH FEBRUARY, 1958

D9
 Accounts of the
 Newspaper Settlement Trust —
 28-2-58
 —Continued.

	FOLIO	INCOME	CAPITAL	INCOME	CAPITAL
Bank Charges Account	8	—	—	—	—
Beneficiaries Account	14	—	—	—	—
Reserve for Income Tax	18	—	—	58,334·00	—
Associated Newspapers of Ceylon Ltd.	20	—	1,350,000·00	—	—
Management Expenses Account	23	—	—	—	—
Income Account	35	—	—	201,710·13	—
Capital Account	37	—	—	—	1,350,000·00
Sundry Creditors	42	—	—	1,165·00	—
Fixed Deposit Account	45	100,000·00	—	—	—
Savings Deposit Account	47	100,267·91	—	—	—
Bank Debits Tax Account	49	—	—	—	—
State Bank of India—Balance at 28th February, 1958	Rs. 60,941·22 C/B 16	60,941·22	—	—	—
		<u>261,209·13</u>	<u>1,350,000·00</u>	<u>261,209·13</u>	<u>1,350,000·00</u>

FORD RHODES THORNTON & Co.,

1144

D9A

Letter sent to the Newspaper Settlement Trustees

by Ford Rhodes Thornton & Co.,

Dated 6-3-59 (Not Printed)

D9B

Letter sent to P. S. Wijewardene

by M/s. F. J. & G. de Saram,

Dated 14-3-59 (Not Printed)

Working Account of Galpokuna and Geekinigedera Estates, January to March, 1958

Executors of the Estate of the late Mr. D. R. Wijewardene.

D25
Working Account
of Galpokuna and
Geekinigedera
Estates,
January to
March, 1958

WORKING ACCOUNT OF GALPOKUNA ESTATE FOR THREE MONTHS FROM JANUARY TO MARCH, 1958.

	Rs.	cts.		Rs.	cts.
To Expenditure as per Superintendent's Reports	20,075	80	By Sale of cwt : 871-0-19 copra	33,490	19
Profit	14,442	89	Sundry Income :		
			„ Sale of coconut shells	589	10
			„ Sale of nuts to labourers	125	90
			„ Sale of milk	313	50
	<u>Rs. 34,518</u>	<u>69</u>		<u>1,028</u>	<u>50</u>
				<u>Rs. 34,518</u>	<u>69</u>

WORKING ACCOUNT OF GEEKINIGEDERA ESTATE FOR 3 MONTHS ENDED MARCH, 1958.

	Rs.	cts.		Rs.	cts.
To Expenditure as per Superintendent's Reports	6,519	98	By Sale of copra cwt : 232-3-04	9,048	16
Profit	2,597	78	„ Sundry Income	69	60
	<u>Rs. 9,117</u>	<u>76</u>		<u>Rs. 9,117</u>	<u>76</u>

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

13th August, 1958.

D36
 Register of
 Progress of Works
 —Galpokuna and
 Udubaddawa
 Divisions, Season
 1955/56
 —Continued.

Estimate { Amount Rs. :
 Quantity :
 Cost :

GALPOKUNA ESTATE

Progress of work for the Season 1955/56

Item No. : 26 Ploughing

Acreage	Galpokuna Division											Udubaddawa Division			Acres		Amount Spent				Cost		Remarks
	74A	45½	65½	68	53½	28½	26	20½	30	43	53½	28	52	31	This Month	To Date	This Month	To Date	This Month	To Date			
Field Nos.	No. 1	2	3	4	5	6	7	8	9	10	11	1	2	3									
April ...					5						14	28	22		69	69	426	83	426	83			
May ...	74				8						40				122	191	299	32	726	15			
June ...		45½	56½												102	293	288	68	1014	83			
July ...																293	26	70	1041	53			
August ...																293	48	27	1089	80			
September ...																293	75	00	1164	80			
October ...																293	50	00	1214	80			
November ...																293			1214	80			
December ...																293			1214	80			
January ...																293			1214	80			
February ...																293			1214	80			
March ...																293			1214	80			
Total ...															293				1214	80			

Executors' Balance Sheet

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—BALANCE SHEET
AS AT 31st MARCH, 1958.

Executors of the Estate of late Mr. D. R. Wijewardene's Account :		Rs. cts.		Rs. cts.		
Balance as per last balance sheet	...	23,749·67		Stocks A/c (since realised)	...	29,013·77
<i>Add</i> : Profit from Galpokuna Estate	...	14,442·89		Superintendent, Geekinigedera Estate	...	157·12
Profit from Geekinigedera Estate	...	2,597·78		Lanka Estate Agency Limited	...	2,593·09
		<u>40,790·34</u>		Geekinigedera Estate Suspense A/c	...	147·81
<i>Less</i> : Remittance to Bank	... Rs. 10,000·00					
Transporting Charges paid to Nuts	... ..	35·00	10,035·00			
			<u>30,755·34</u>			
Superintendent, Galpokuna Estate	... ..		1,156·45			
			<u>Rs. 31,911·79</u>			<u>Rs. 31,911·79</u>

Lanka Estate Agency Ltd.,
200, General's Lake Road,
Colombo,
14th August, 1958.

LANKA ESTATE AGENCY LTD.,

(Sgd.) R. D. SENANAYAKE

Director

GALPOKUNA ESTATE

Progress of work for the Season 1955/56

Item No. : 26 (B) Turning Soil.

Estimate { Amount Rs. :
 Quantity :
 Cost :

D36
 Register of
 Progress of Works
 —Galpokuna and
 Udubaddawa
 Divisions, Season
 1955/56
 —Continued.

Acreage	Galpokuna Division											Udubadda Division			Acres		Amount Spent		Cost		Remarks
	74A	45½	65½	68	53½	28½	26	20½	30	43	53½	28	52	31	This Month	To Date	This Month	To Date	This Month	To Date	
Field Nos.	No. 1	2	3	4	5	6	7	8	9	10	11	1	2	3							
April ...				1½					2½	4		½	4	1½	14	14					
May ...																14					
June ...																14					
July ...																14					
August ...																14					
September ...																14					
October ...																14					
November ...																14					
December ...																14					
January ...																14					
February ...																14					
March ...																14					
Total ...																14					

Estimate { Amount Rs. : 925 -
 Quantity :
 Cost :

 D36
 Register of
 Progress of Works
 -- Galpokuna and
 Udubaddawa
 Divisions, Season
 1955/56
 -- Continued.

GALPOKUNA ESTATE

Progress of work for the Season 1955/56

Item No. : Harrowing

Acreage	Galpokuna Division											Udubaddawa Div.			Acres		Amount Spent				Cost		Remarks
	74A	45½	65½	68	53½	28½	26	20½	30	43	53½	28	52	31	This Month	To Date	This Month	To Date	This Month	To Date			
Field Nos.	No. 1	2	3	4	5	6	7	8	9	10	11	1	2	3									
April ...					6						14	28			48	48	40	31	40	31			
May ...					8						40		25		73	121	41	67	81	98			
June ...							4						4		8	129	21	78	103	76			
July ...							22								22	151	148	41	252	17			
August ...						12					24				36	187	129	67	381	84			
September ...		2					23				22				47	234	86	16	468	00			
October ...	74										7				81	315	81	97	549	97			
November ...					22	28½		20½							71	386	51	57	601	54			
December ...					31	28½	26							31	116½	502½	105	26	706	80			
January ...											40				40	542½	56	21	763	01			
February ...																542½							
March ...																542½							
Total ...																542½							

D36
Register of
Progress of Works
—Galpokuna and
Udubaddawa
Divisions, Season
1955/56
—Continued.

GALPOKUNA ESTATE

Progress of work for the Seasons 1955/56

Item No. 29 Supplying (A) Supplying dead plants.

Estimate { Amount Rs. : 4,25/-
Quantity : 500 Plants
Cost :

Acreage	Galpokuna Division											Udubaddawa Div.			Plants		Amount Spent				Cost		Remarks
	74A	45½	65½	63	53½	28½	26	20½	30	43	53½	28	52	31	This Month	To Date	This Month		To Date		This Month	To Date	
	No. 1	2	3	4	5	6	7	8	9	10	11	1	2	3			8	58	8	58			
Field Nos.	No. 1	2	3	4	5	6	7	8	9	10	11	1	2	3									
April ...																	8	58	8	58			
May ...					32										32	32	12	03	20	61			
June ...	6				84		10	46			27	4	3		180	212	26	46	47	07			
July ...					239										239	451	98	08	145	15			
August ...																451	5	03	150	18			
September ...																451	24	11	174	29			
October ...					1	53		8							62	513	14	03	188	32			
November ...																513			188	32			
December ...																513			188	32			
January ...																513			188	32			
February ...																513			188	32			
March ...																513	225	00	413	32			
Total ..															513								

D7
Accounts of the
Newspaper
Settlement Trust
for the period
1955 - 1956 —
—Continued.

D. R. WIJEWARDENE NEWSPAPER SETTLEMENT TRUST

Income Account for the year ended 28th February, 1956

Income :

15% dividend received on 6,750 fully paid ordinary shares in the Associated Newspapers of Ceylon Ltd. — Gross	...	101,250·00		
<i>Less</i> : Tax deducted at source	...	34,425·00		
<i>Less</i> : Refund due on account of the distribution made during the year	... ..	17,025·00	17,400·00	83,850·00 ¹⁰

Deduct :

Bank Commission	... ..	1·62		
Trustees' Remuneration — D. E. Maartensz Esq.	... ..	1,079·23		
Trustees' Expenditure — Hon. L. M. D. de Silva—cost of air passage to Colombo	... ..	4,616·33		
Rent of Flat	... ..	500·00	5,116·33	

Messrs. F. J. & G. de Saram's charges and disbursements for services rendered as follows :— 20

re maintaining the accounts of the Trust and settling the income tax liability for 1955/56. 420·00

re transfer of 50 shares in the Associated Newspapers of Ceylon Ltd., from Mr. C. N. S. de Saram to Mr. J. A. Maartensz to enable him to qualify as Director 257·50 30

re Deed of Appointment of new Trustee 238·50 916·00 7,113·18

76,736·82

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GALPOKUNA ESTATE

Progress of work for the Season 1955/56

Item No. : 32, Digging and Weeding R.Y. Palms (A) Digging.

 Estimate { Amount : Rs. 240/-
 Quantity : 4,000 Palms
 Cost : -/06

 D36
 Register of
 Progress of Works
 —Galpokuna and
 Udubaddawa
 Divisions, Season
 1955/56.
 —Continued.

Acreage	Galpokuna Division											Udubaddawa Div.			Palms		Amount Spent				Cost		Remarks
	74A	45½	65½	68	53½	28½	26	20½	30	43	53½	28	52	32	This	To	This	To	This	To			
Field Nos.	No. 1	2	3	4	5	6	7	8	9	10	11	1	2	3	Month	Date	Month	Date	Month	Date			
April ...	464	398										160	386	205	1613	1613	84	05	84	05			
May ...			384	107	250	382	161	118	32	224	581				2239	3852	97	10	181	15			
June ...																3852			181	15			
July ...																3852			181	15			
August ...																3852			181	15			
September ...																3852			181	15			
October ...																3852			181	15			
November ...																3852			181	15			
December ...																3852			181	15			
January ...																3852			181	15			
February ...																3852			181	15			
March ...																3852			181	15			
Total ...																3852			181	15			

D86
Register of
Progress of Works
—Galpokuna and
Udubaddawa
Divisions, Season
1955/56
—Continued.

Estimate { Amount Rs. : 800/-
Quantity : 2,000 Palms
Cost : -/04.

GALPOKUNA ESTATE

Progress of work for the Season 1955/56

Item No. : 32 (B) Weeding Round Young Palms.

Acreage	Galpokuna Division											Udubaddawa Div.			Palms		Amount Spent				Cost		Remarks
	74A	45½	65½	68	52½	28½	26	20½	30	43½	53½	28	52	32	This Month	To Date	This Month	To Date	This Month	To Date			
Field Nos.	No. 1	2	3	4	5	6	7	8	9	10	11	1	2	3									
April ...																							
May ...																							
June ...																							
July ...																							
August ...	464	398	384	107	250	382	161	118	32	224	881	160	386	205		3852	133	85	133	85			
September ...																3852	27	55	161	40			
October ...																3852			161	40			
November ...																3852			161	40			
December ...																3852			161	40			
January ...	464	398	384	107	250	382	161	118	32	224	456	160	386	205	3727	7579	143	71	305	11			
February ...																7579			302	11			
March ...																7579			305	11			
Total ...																7579			305	11			

January
Palms
2512 Contra,
1215 C/Roll
3727
Fields No.
G. P. 1, U.
B.1, U.B. 2
& 3 in C/Roll

Please show
the work
fully, on
Contract & on
check Roll
separately

Intd.
17.2.56.

Estimated Further Expenses

ESTATE—D. R. WIJEWARDENE, DECEASED

Estimated further expenses including income tax,
profits tax, legal expenses, valuation and survey
fees, etc. in connection with the winding up
of the estate

	Income tax and profits tax liability as per Schedule attached	414,615·34
	Payment to Mrs. Gooneratne under Clause 15 (4) of the Will	20,000·00
10	Amount to be applied for the benefit of Mrs. Gooneratne under Clause 18(3) of the Will	295,000·00
	Legal expenses (including Counsel's fees for judicial settlement and notarial fees for deeds) Accountant's charges re audit and income tax, valuation and survey fees etc. ...	100,000·00
		Rs. 829,615·34
	To meet the above estimated further expenses, the cash available as at date is as follows :—	
	Amount with Lanka Estate Agency Ltd. on account Galpokuna and Geekinigedera Estates	Rs. 80,000·00
20	Amount with George Steuart & Co. Ltd. on account Arcadia Estate A/c	38,499·37
	Balance to credit of the Executors :—	
	“D.R.W.” A/c at Hongkong & Shanghai Banking Corporation on 1.1.57 (this account includes moneys received from sale of Anderson Estate rubber, Arcadia bungalow rents etc.)	62,845·50
	“D.R.W.” A/c at the National Bank of India Ltd, Colombo on 17.1.57	242,794·80
		305,640·30
30	Refund of estate duty due on the basis that “Warrington” is valued at Rs. 306,000/- and that exemption is granted in respect of all the gifted properties except gifts to the widow and Mrs. Gomes and all shares in Land & House Property Co. Ltd. and that Seevali is taxed as shown in accompanying statement	158,349·25
		Rs. 582,488·92

ESTATE—D. R. WIJEWARDENE, DECEASED

Computation of Estate Duty payable by the Executors
and by the Newspaper Settlement Trustees

P106
Estimated Further
Expenses—
17-1-57
—Continued.

Value of gross free estate computed from Statement sent to the Executors with our letter of 6.3.56	...	...	...	Rs. 3,942,405·00	
Deductions	...	...	...	Rs. 626,381·00	
				<u>Rs. 3,316,024·00</u>	
Add back	...	...	...	Rs. 31,521·00	
				<u>Rs. 3,347,545·00</u>	10
Dairy on Galpokuna	...	...	...	Rs. 10,000·00	
				<u>Rs. 3,357,545·00</u>	
Reduction in value of books	...	...	...	Rs. 9,500·00	
				<u>Rs. 3,348,045·00</u>	
Add bill of Edward, Reid & Begg	...	...	...	Rs. 600·00	
				<u>Rs. 3,348,645·00</u>	
Trust Estate	...	...	...	Rs. 2,040,231·00	
				<u>Rs. 5,388,876·00</u>	
Immovable property in which the deceased had a life interest	...	Rs. 111,500·00			20
Gifts:					
Mrs. Wijewardene	...	Rs. 128,112·00			
Mr. P. S. Wijewardene trust	...	60,000·00			
2,000 shares in Land & House Property @ 11/50 per share...		23,000·00			
100 shares in Com- mercial Products @ 26/- per share ...		2,600·00	Rs. 85,600·00		30
Mrs. Gomes	...		Rs. 33,100·00		
Mrs. Gooneratne	...		Rs. 23,000·00		
Mrs. Wickremesinghe	...		Rs. 23,000·00		
Mr. Nelson	...		Rs. 15,000·00	Rs. 419,312·00	
Value of total estate	...			<u>Rs. 5,808,188·00</u>	

1021

Estate duty on Rs. 5,808,188/- @ 25% ...	...	...	<u>Rs.1,452,047·00</u>	P106 Estimated Further Expenses—17-1-57 —Continued.
Estate duty payable by the executors on Rs. 3,348,645/- @ 25%	...	Rs.837,161·25		
Estate duty payable by the trustees on Rs. 2,040,231/- @ 25%	...	510,057·75		
10 Estate duty payable by the donees on Rs. 419,312/- @ 25%...	...	<u>104,828·00</u>	<u>Rs.1,452,047·00</u>	
Estate duty paid by the trustees ...	...	548,412·50		
Estate duty payable do....	...	<u>510,057·75</u>		
		Refund	<u>Rs. 38,354·75</u>	
Estate duty paid by the executors ...	...	995,510·50		
Estate duty payable do.	...	<u>837,161·25</u>		
		Refund	<u>Rs. 158,349·25</u>	

ESTATE—D. R. WIJEWARDENE, DECEASED.

re Ceylon Taxation

1. Position relating to Income Tax as at 31.3.57.

Year of Assessment	Income Tax claimed	Held over on Appeal	Amount paid	Amount Payable	Remarks
1948/49	242,196·40	—	242,196·40	—	
1949/50	243,275·59	—	243,275·59	—	
1950/51	32,569·33	—	32,569·33	—	for period 1.4.50 to 13.6.50 (date of death).
1950/51	49,760·62	10,322·13	39,438·49	10,322·13	„ „ 14.6.50 to 31.3.51 - Under Appeal
1951/52	78,750·00	30,201·90	48,548·10	30,201·90	— do —
1952/53	41,353·46	19,556·11	21,797·35	19,556·11	— do —
1953/54	32,194·75	26,545·65	5,649·10	26,545·65	— do —
1954/55	32,194·75	9,455·40	22,739·35	9,455·40	— do —
1955/56	21,000·00	—	—	21,000·00	Liability for this year not known. The sum of Rs. 21,000/- is estimated according to figures available.
1956/57	50,000·00	—	—	50,000·00	Figures for income tax not ready as yet. The sum of Rs. 50,000/- is estimated tax.
1957/58	50,000·00	—	—	50,000·00	The tax of Rs. 50,000/- is estimated. The figures for income tax will be known only after 31.3.57.
	873,294·90	96,081·19	656,213·71	217,081·19	

ESTATE—D. R. WIJEWARDENE, DECEASED,

re Ceylon Taxation

2. Position relating to Profits Tax as at 31.3.57.

P106
Estimated Further
Expenses —
17-1-57
—Continued.

Year	Profit Tax claimed	Held over on Appeal	Amount paid	Amount Payable	Remarks
1948	7,297·20	—	7,297·20	—	
1949	4,905·00	—	4,905·00	—	
1950	15,485·40	—	15,485·40	—	for period 1.4.49—31.3.50
1951	10,250·25	—	20,250·25	—	„ „ 1.4.50—13.6.50
1950	51,162·40	9,404·40	41,758·00	9,404·40	„ „ 14.6.50 to 31.3.51—Under Appeal
1951	75,000·00	52,052·50	22,947·50	52,052·50	—do—
1952	46,069·00	44,952·75	1,116·25	44,952·75	—do—
1953	37,500·00	17,305·25	20,194·75	17,305·25	—do—
1954	37,500·00	23,819·25	13,680·75	23,819·25	—do—
1955	25,000·00	—	—	25,000·00	Liability for this year not known. The profits tax of Rs. 25,000/- is an estimated figure.
1956	25,000·00	—	—	25,000·00	The sum of Rs. 25,000/- shown as profits tax for this year is an estimated figure.
	Rs.335,169·25	Rs.147,534·15	Rs.137,635·10	Rs.197,534·15	

Income Tax	...	Rs. 217,081·19
Profits Tax	...	197,534·15
Total	...	<u>Rs. 414,615·34</u>

Colombo, 17th January, 1957.

P106A
Letter sent to
the Executors
by M/s. F. J. & G.
de Saram —
18-1-57

P106A

Letter sent to the Executors by
M/s. F. J. & G. de Saram

18th January, 1957.

G. B. S. Gomes Esq.,
C. E. L. Wickremesinghe Esq.,
Executors of the LAST WILL of
D. R. WIJEWARDENE, deceased,
Lake House,
Colombo 1.

10

Dear Sirs,

Estate — D. R. Wijewardene, deceased.

We enclose herewith three statements:—

- (1) Estimated Ceylon taxation position as at 31-3-57.
- (2) Computation of estate duty payable.
- (3) Estimate of further expenses payable.

As regards (1) it presupposes that all the existing appeals against assessments for income tax and profits tax fail and that the full amount assessed becomes payable. It also estimates taxation (up to and including the year of assessment 1957/58) on the high side but we have done this because the rate of tax has gone up to 50% and it seems safer to leave a good margin. The total outstanding taxation payable on the basis of the enclosed statement is Rs. 414,615.34.

With regard to (2), we have assumed that all the gifted properties (except gifts to the widow and Mrs. Gomes) and all shares in the Land and House Property Co. Ltd. will be exempt from liability and that Mr. Seevali Wijewardene is assessed as shown in the statement. The statement brings out a refund payable to the executors as well as to the Newspaper trustees.

Statement (3) shows the maximum likely to be payable to Mrs. Gooneratne in respect of Geekiyanagedera and, after bringing into account the refund of estate duty, the statement shows a shortfall of approximately Rs. 245,000/-. It seems to us to be inevitable therefore that further assets will have to be sold to enable the deficiency to be provided.

A copy of this letter and of the statements are being sent to Mr. J. A. Maartensz.

Yours faithfully,

(Sgd.) F. J. & G. de Saram

Encls.

Accounts of the Newspaper Settlement Trust

D. R. WIJEWARDENE NEWSPAPER SETTLEMENT TRUST

Balance Sheet as at 28th February, 1957

LIABILITIES		ASSETS	
Sundry Creditors		Investments	
Messrs. F. J. & G. de Saram—their charges and disbursements for services rendered as follows :—		6,750 fully paid ordinary shares of Rs. 100/- each in the Associated Newspapers of Ceylon Ltd.	675,000·00
re maintaining the accounts of the Trust and settling the income tax liability for 1956/57	420·00		
re Trust matters (general) ...	277·50	Cash at Bank	
Messrs. Ford Rhodes Thornton & Co. for auditing the accounts of the Trust for the seven years to 28.2.57 ...	2,100·00	With State Bank of India, Colombo, on Income Account.	274,351·22
	<hr/>		
Income Tax			
Estimated liability to income tax for year of assessment. 1957/58 ...	16,200·00		
Refund of income tax due for year of assessment. 1956/57. ...	13,800·00		2,400·00
	<hr/>		
Reserve Account			
At credit as per Income Account attached ...			269,153·72
Capital Account			
At credit being value of investments at par. ...			675,000·00
		<hr/> <hr/>	Rs. 949,351·22
			<hr/> <hr/>
			Rs. 949,351·22

We have examined the above balance sheet with the books of the Trust kept by Messrs. F. J. & G. de Saram. We report that subject to our letter to the trustees dated 26th October, 1957, it properly sets out the state of the Trust's affairs as at 28th February, 1957, according to the provisions of the Deed of Settlement and as shown by the books.

(Sgd.) FORD RHODES THORNTON & Co.
Chartered Accountants.

Colombo, 26th October, 1957.

D8
Accounts of the
Newspaper
Settlement Trust—
28-2-57
—Continued.

D. R. WIJEWARDENE NEWSPAPER SETTLEMENT TRUST
Income account for the year ended 28th February, 1957.

Income :			
15% dividend for 1955 received on 6,750 fully paid ordinary shares of Rs. 100/- each in the Associated News- papers of Ceylon Ltd. ...	...	101,250·00	
<i>Less</i> : Income tax deducted at source at 34% ...	...	34,425·00	66,825·00 ¹⁰
Deduct :			
Bank Commission ...	...	·87	
M/s. F. J. & G. de Saram's charges & disbursements for services rendered as follows :—			
re maintaining the accounts of the trust and settling the income tax liability for 1956/57	420·00		20
re trust matters (general)	277·50		
M/s. Ford Rhodes Thornton & Co's. charges for auditing the accounts of the trust for the seven years to 28.2.57 ...	2,100·00	2,797·50	
Provision to meet income tax liability for 1957/58 (estimated) ...	...	16,200·00	18,998·37
Excess of Income over Expenditure ...	...	...	47,826·63
<i>Add</i> : Bal. brought forward from last year ...	...	...	224,467·09 ³⁰
			<u>272,293·72</u>
Unexpended balance from income tax provision of Rs. 13,650·00 shown in 1954/55 accounts. ...	...	85·00	
<i>Less</i> : Income tax on expenditure dis- allowed by the Assessor ...	...	3,225·00	3,140·00
	Per Balance Sheet		Rs. <u>269,153·72</u>

FORD RHODES THORNTON & Co.

1027

D8A

Letter sent to Newspaper Settlement Trustees by Ford
Rhodes Thornton & Co. dated 26-10-57.
(not printed)

D8B

Letter sent to P. S. Wijewardene by M/s. F. J. & G.
de Saram, dated 18-12-57
(not printed)

P102

10 M/s. F. J. & G. de Saram's Bill in respect of Settlement
Notice No. 3046, Kathlana V. P. 937 Sab.,
dated 9-3-57
(not printed)

D46

Circular to Members of the Associated
Newspapers of Ceylon Ltd.

THE ASSOCIATED NEWSPAPERS OF CEYLON, LTD

Circular to Members.

21st March, 1957.

20 To
The Members,
The Associated Newspapers of Ceylon, Limited.

Dear Sir/Madam,

In order that the issued capital of the Company may be more in line
with the value of this Company's assets, the Directors consider it desirable
that a sum of Rs. 1,375,050/- out of the amount standing to the credit of the
General Reserve Account be capitalised, and that 13,500 fully paid Ordinary
Shares of Rs. 100/- be issued to holders of Ordinary Shares in the ratio of
one new share for every one existing Ordinary Share held by them, and that
30 2,505 fully paid Employees' Shares of Rs. 10/- each be issued to holders of
Employees' Shares in the ratio of one new share for every two shares
held by them, fractional shares to be dealt with as provided for in the draft
resolution which is to be placed before members.

D46
Circular to
Members of
the Associated
Newspapers of
Ceylon Ltd. —
21-3-57

Excess of Income over Expenditure

D7
Accounts of the
Newspaper
Settlement Trust
for the period
1955 - 1956 —
—Continued.

Add :

Balance brought forward	...	...	...	...	507,730·27
					<u>584,467·09</u>

Deduct :

Commissioners of Estate Duty being pay- ment on account of the liability due on the Trust capital	300,000·00	
---	-----	-----	-----	------------	--

10 Distribution to Beneficiaries of the
Settlement —

P. S. Wijewardene	...	7,500·00
Miss Nalini Wickremesinghe	...	7,500·00
Miss Ranees Gomes	...	7,500·00
Miss Kusuma Gooneratne	...	7,500·00

Will Trustees to be held in
Trust for master Ranjit
Wijewardene

Wijewardene	...	30,000·00	60,000·00	360,000·00
Per balance sheet	...	...	...Rs.	<u>224,467·09</u>

FORD RHODES THORNTON & CO.

20

D7A

Letter sent to the Newspaper Settlement Trustees by
Ford Rhodes Thornton & Co. dated
26-1-57
(not printed)

D7B

Letter sent to P. S. Wijewardene by
M/s. F. J. & G. de Saram dated
31-1-57
(not printed)

D46
Circular to
Members of
the Associated
Newspapers of
Ceylon Ltd. —
21-3-57
—Continued.

Accordingly, an Extraordinary General Meeting of the Company is being convened in terms of the attached notice for the purpose of considering, and if thought fit, passing the requisite resolution to give effect to the above proposal. A form of proxy is attached for your use in case you are not able to attend the meeting in which event it should be completed and returned to reach the undersigned at this office not later than 48 hours before the time fixed for the meeting.

Members are informed, incidentally, that as issues of paid-up shares distributed out of sums capitalised from the profits are free of tax, the proposed issue would not attract tax to members on the value of shares they would receive.

Yours faithfully,
BY THE ORDER OF THE BOARD,
(Sgd.) E. E. C. ABAYASEKERA
Secretary.

P82

Letter sent to M/s. F. J. & G. de Saram
by P. S. Wijewardene

P82
Letter sent to
M/s. F. J. & G. de
Saram by P. S.
Wijewardene —
27-3-57

P. S. Wijewardene

No. 12, 27th Lane,
Inner Flower Road,
Colombo 3.
27th March, 1957.

20

F. J. & G. DE SARAM
Proctors,
P.O. Box 212,
Colombo.

Estate—D. R. Wijewardene—Deceased.

Dear Sirs,

May I advert again to the question of Estate Duty in respect of that part of the Estate of my late father's that has come to me.

I do not wish to go into the question of your liability to pay as Executors on all or any of the items of property. I only wish to point out that in the circumstances, which I shall presently state, it would be eminently fair that you should exercise your discretion under Section 24 of the Estates Duty Ordinance (Cap. 187) which authorises you to pay estate duty not only on property passing on death but also "in respect of any other property passing on death." The payment of duty in respect of my share of the estate having been made by the Executors in the first instance, the accounts of the beneficiaries *inter se* could be adjusted later.

40

I refer to this matter of payment of Estate Duty again because I understand that circumstances have changed since I last took up this matter with you. Far from having to face a demand for Duty, I understand that there is now a balance to the credit of the executors with the Estate Duty Department. In these circumstances, if the executors will exercise their discretion to pay, there will be a considerable saving on interest which the Department claims from a year after death. On the other hand, the Department will not give the executors interest on the refund.

P82
Letter sent to
M/s. F. J. & G. de
Saram, by P. S.
Wijewardene —
27-3-57
—Continued.

10 There is another circumstance which the executors will doubtless take into consideration, now that they have the funds to pay the Duty on my share in the first instance. My father was most anxious to be fair in regard to the incidence of duty. I understand that until comparatively recently many people were under the impression that duty on entailed property was payable on the life interest of the person dying; if that were the law, the duty on the income received by my father on the Hospital Street property and the 4th and 5th Cross Streets properties would have been small and not worthy of special mention. As it happens, I am called upon to pay Duty on the *Capital* value of my father's share. This is a great burden, particularly, because I am neither able to put the property to its full economic
20 use (because of the large number of co-owners) nor sell it. Permission to sell the property would involve an application to Court and the fate of such an application would be problematical unless the consent of all the numerous co-owners is secured. Even so, it will take too long a time.

I sincerely believe that it was not the intention of my late father that I should be so burdened. Since the executors cannot perhaps act except in strict compliance of the law, my liability to pay ultimately cannot be changed; but they will, I hope, exercise a power they have, *viz.*, to pay in the first instance the Duty payable by me.

30 I have settled the question of Duty payable on the gifts to me made by my father in his lifetime and entailed properties with the Asst. Commissioner of Estate Duty and I am being called upon to pay Duty upon the following properties valued as follows:-

3,381	Ordinary Shares in Landscape Estates Limited	76,072·00
2,000	Ordinary Shares in Lands & House Property Limited	23,000·00
100	Ordinary Shares in Commercial Products of Ceylon Limited.	2,800·00
	Part cash paid on Deed No. 120 dated 4th September 1945.	20,000·00
	The 1/4 share of the premises Nos. 226, 228, 232, 236, 238 and 240, 4th Cross Street and 237 to 261, 5th Cross Street, Colombo	85,000·00
40	Premises No. 51 and 53 Hospital Street, Colombo. ...	35,000·00

while the exact amount of the Duty payable would depend upon the value of the total Estate. I believe the amount payable on the above by me will be approximately Rs. 55,000/- at the rate of 25% after making allowance for the undivided share of 4th and 5th Cross Streets and stamps affixed to document.

I hope to hear favourably from you.

Yours faithfully,

Copy to Executors.

(Sgd.) P. S. WIJEWARDENE

**Minutes of an Extraordinary General Meeting
of Associated Newspapers of Ceylon, Ltd.**

THE ASSOCIATED NEWSPAPERS OF CEYLON, LIMITED.

**MINUTES OF AN EXTRAORDINARY GENERAL MEETING
OF THE MEMBERS OF THE ASSOCIATED NEWS-
PAPERS OF CEYLON, LIMITED, HELD AT
9.30 A.M. ON MARCH 30TH, 1957,
AT THE REGISTERED OFFICE OF
THE COMPANY, LAKE HOUSE,
McCALLUM ROAD
COLOMBO.**

10

Present :

Mr. J. A. Maartensz, Chairman.
Mr. G. B. S. Gomes, Managing Director.
Mr. C. E. L. Wickremesinghe, Managing Director.
Mr. P. C. A. Nelson, Director.
Mr. L. C. Gooneratne, Director.
Mr. D. S. Jayawickrame, Director.

By Proxy :

20

Dr. D. E. Wijewardene
Mr. P. R. Wijewardene
Mrs. A. K. Wijewardene
Mr. J. R. Jayawardene
Mrs. G. C. Wijewardene

Joint- (Mrs. G. C. Wijewardene and
holding (Mr. D. A. Seneviratne.

1. Notice :

The notice convening the meeting was read by the Secretary.

2. Proxies :

30

Proxies from those named above were tabled by the Secretary.

3. Minutes of 30th Ordinary General Meeting

Minutes of the 30th Ordinary General Meeting of the Company held on 22.12.56 and approved at a meeting of the Directors held on 22.3.57 were taken as read and signed by the Chairman.

4. Resolution re Capitalisation of Reserves and Issues of Shares

In placing before the Meeting the Resolution for the consideration of which the Extraordinary General Meeting had been convened, the Chairman stated :

“The purpose of this meeting has been explained in the circular which accompanied the notice and there is little, I think, I need add to what is contained in the circular.

D45
Minutes of an
Extraordinary
General Meeting
of Associated
Newspapers of
Ceylon, Ltd. —
30-3-57
—Continued.

I should mention, however, that our General Reserve now stands at the substantial figure of Rs. 5,595,700/- and much of it represents profits which have been used for capital expenditure or has been otherwise absorbed into the business. The Directors consider that part of these reserves could with advantage be capitalised and issued in the form of Ordinary Shares and Employees' Shares to the aggregate nominal value of Rs. 1,375,050/- on the basis set out in the resolution before you now. In the case of the Employees' Shares I should mention that the proposed issue of Shares—namely 50% of the issued Shares in this class—is proposed in view of the provision in the Articles indicating that dividends to be paid on Employees' Shares may be up to 50% of the dividend declared on Ordinary Shares. The holders of Ordinary Shares, it will be observed, would receive Shares to the value of 100% of their present holdings.”

Mr. D. S. Jayawickrama then proposed and Mr. G. B. S. Gomes seconded the following resolution :—

“That it is desirable to capitalise a sum of Rs. 1,375,050/- being part of the undistributed profits of the Company and forming part of the amount standing to credit of the General Reserve Account and accordingly that the said sum of Rs. 1,375,050/- be capitalised and distributed—

- (i) as to a sum of Rs. 1,350,000/- amongst the holders of the 13,500 issued ordinary shares of Rs. 100/- each in the capital of the Company on the footing that they become entitled thereto as capital in pursuance of article 156 of the Articles of Association of the Company and that the said sum of Rs. 1,350,050/- out of the said capitalised sum of Rs. 1,375,050/- be applied on behalf of the persons who on the date of the passing of this resolution are the holders of the said 13,500 issued ordinary shares in the capital of the Company in payment in full for 13,500 of the unissued ordinary shares of Rs. 100/- each in the capital of the Company, and that such 13,500 ordinary shares credited as fully paid be allotted to such persons respectively in the proportion of 1 new ordinary share for every ordinary share now held by them, and that the shares so distributed shall be treated for all purposes as an increase of the nominal amount of the capital of the Company held by each such holder of ordinary shares and not as income, and
- (ii) as to the balance sum of Rs. 25,050/- amongst the holders of the 5,010 issued Employees' Shares of Rs. 10/- each in the capital of the Company on the footing that they become entitled thereto as capital in pursuance of article 156 of the Articles of Association of the Company and that the said sum of Rs. 25,050/- out of the said

D45
Minutes of an
Extraordinary
General Meeting
of Associated
Newspapers of
Ceylon, Ltd., —
30-3-57 —
— *Continued.*

capitalized sum of Rs. 1,375,050/- be applied on behalf of the persons who on the date of the passing of this resolution are the holders of the said 5,010 issued Employees' shares in the capital of the Company in payment in full for 2,505 of the unissued Employees' shares of Rs. 10/- each in the capital of the Company, and that such 2,505 Employees' shares credited as fully paid be allotted to such persons respectively in the proportion of 1 new Employees' share for every 2 Employees' shares now held by them, and that the shares so distributed shall be treated for all purposes as an increase of the nominal amount of the capital of the Company held by each such holder of Employees' Shares and not as income, and that if on such distribution as aforesaid any holder of the said 5,010 issued Employees' shares would be entitled to a fraction of a share the directors be and they are hereby authorised (in their absolute discretion if they shall so think fit) in lieu of issuing fractional certificates to sell the total number of shares represented by such fractions and to distribute the proceeds proportionately among the persons entitled to such fraction of a share and that James Aubrey Maartensz of Colombo a holder of ordinary shares in the capital of the Company, and Nagalingam Thiagarajah a holder of Employees' shares in the capital of the Company, be and they are hereby authorised on behalf of the holders of the said 13,500 issued ordinary shares and 5,010 issued Employees' shares respectively in the Company's capital on the date hereof to enter into an agreement with the Company providing for the allotment to the holders of the issued ordinary shares and to the holders of the issued Employees' shares respectively in the proportion of 1 new ordinary share for every ordinary share held of the said 13,500 new ordinary shares and in the proportion of 1 new Employees' share for every 2 Employees' shares held, of the said 2,505 new Employees' shares, all credited as fully paid up in satisfaction of the said capital sum of Rs. 1,375,050/-, and that the draft of the said agreement marked "A" and signed by the Chairman for the purpose of identification submitted to this meeting be and the same is hereby approved."

The resolution was put to the Meeting and carried unanimously.

APPROVED AT A MEETING OF
THE DIRECTORS HELD ON 5TH
DECEMBER, 1957.

(Sgd.) J. A. MAARTENSZ, 40
Chairman.

CONFIRMED AT EXTRAORDINARY
GENERAL MEETING OF
THE COMPANY HELD ON 13TH
DECEMBER, 1957.

(Sgd.) J. A. MAARTENSZ.
Chairman.

CERTIFIED.

(Sgd.) E. E. C. ABAYASEKARA.
11-11-1959. 50
Secretary.

1033

D23

Letter sent to P. S. Wijewardene by M/s. F. J. & G.
de Saram, dated 17-4-57
(not printed)

P84

Letter sent to P. S. Wijewardene

P84
Letter sent
to P. S.
Wijewardene —
25-5-57

25th May, 1957.

D/CM

10 P. S. Wijewardene Esqr.,
No. 12, 27th Lane,
Inner Flower Road,
Colombo 3.

Dear Sir,

Estate—D. R. Wijewardene, deceased.

We are very sorry we have not been able to reply to your letter of the 1st instant sooner.

20 Section 24 of the Estates Duty Ordinance to which you previously referred, only permits executors to pay estate duty in respect of any other property passing on death "if the person liable to pay the duty in respect thereof requests such payment."

The willingness of the executors to accede to your request for payment of estate duty was, therefore, as our letter of the 17th April indicated on the footing that you accept the position that the liability is yours. You were asked to let us hear from you on this point but your reply does not say that you accept that position. On the contrary, your second paragraph suggests that you have it in mind that the question as to whether the executors or you are liable for the duty in question is apparently to be debated at some future date.

30 Having referred your letter to the executors, we are instructed to say that it is hoped you will find it possible to tell us clearly that you accept the position that you are liable for the estate duty in question. If you do

P84
Letter sent
to P. S.
Wijewardene —
25-5-57
—Continued.

not find this possible, the executors regret that they will be left with no alternative but to say that they are unable to accede to your request.

You are aware, of course, that if an assessment is issued against you, it will be open to you, by appropriate proceedings, to appeal against such assessment and seek to establish the position that you are not liable for the estate duty in question which, as we understand it, is your position in the matter.

Yours faithfully,

P83
Letter sent to
M/s. F. J. & G. de
Saram, by P. S.
Wijewardene —
4-6-57

P83

Letter sent to M/s. F. J. & G. de Saram by
P. S. Wijewardene.

10

No. 12, 27th Lane,
Inner Flower Road,
Colombo 3.
4th June, 1957.

M/s. F. J. & G. DE SARAM,
Proctors,
P.O. Box 212,
Colombo.

Dear Sirs,

20

My father's estate.

I have considered the matters stated in your letter of the 25th May 1957, and would ask the Executors to make arrangements to pay the Estate Duty in question, on the footing that I am liable to pay it.

I trust that you will now be able to make arrangements with the Income Tax Authorities to apply the monies already in their hands, towards the liquidation of this liability and save the interest that may otherwise be chargeable.

Yours faithfully,

(Sgd.) P. S. WIJEWARDENE.

30

Valuation Report on Galpokuna Estate

P77
Valuation Report
on Galpokuna
Estate —
29-7-57

Galpokuna Estate.

I was asked to partition Galpokuna Estate into two portions of equal value.

First : Using the existing Estate Road through the Udabaddawa Division to gain access to the divided Galpokuna Blocks, and a second partition using a minor road to gain access to the divided Blocks.

10 In making these partitions I assumed that those concerned would continue to own and work these divided Blocks. Each field was valued on the profits earned from it—the value of buildings on each field was included.

The surveyor used these values to group fields into two divisions of equal value. The following divisions were made :-

Partition 1. T. R. 3—Fields 2 to 11 with existing road to serve both Blocks.

	Acres	Value	Value of Build- ings included.
Block A.	223. 3. 01.5	386,368.40	14,900.00
Block B.	207. 0. 36.5	„	27,500.00

20 2. T. R. 4. Fields 1 to 11 using existing road.

Block A.	252. 3. 37.25	448,355.90	14,900.00
Block B.	248. 2. 04.25	„	27,500.00

Partition 1. T. R. 5—Fields 2 to 11 using Minor Road.

	Acres	Value	Value of Build- ings included.
Block A.	202. 0. 17	386,368.40	32,400.00
Block B.	228. 3. 34	„	10,000.00

Partition 2. T. R. 6—Fields 1 to 11 using Minor Road.

Block A.	234. 0. 16.5	448,355.90	32,400.00
Block B.	268. 0. 25	„	10,000.00

30 Since my first valuation I have been asked to review the matter on the footing of market value.

Taking into consideration three recent sales I have placed the overall value of Galpokuna at Rs. 2,300/- per acre, and Udabaddawa with its valuable road frontage at Rs. 2,650/- per acre (an increase of 15%).

P77
Valuation Report
on Galpokuna
Estate —
29-7-57
—Continued.

If field No. 1 of Galpokuna is included in the Udabaddawa Division, it will have the advantage of the frontage and its value will be the same as the Udabaddawa Fields.

This valuation per acre assumes that the present Estate Road through Udabaddawa will be used to serve the divided Blocks—If access is to be through the minor road, I would place the value of the Galpokuna Blocks at Rs. 2,200/- per acre.

Partition No. 1—T. R. 3—Fields 2 to 11 with existing road.

	Acres	Value	
Block A.	223. 3. 01.5	514,646·55	(2,300/- per acre). 10
Block B.	207. 0. 36.5	476,653·24	

Partition No. 2—T. R. 4—Fields 1 to 11.

	Acres	Value
Block A.	252. 3. 37.25	584,160·28
Block B.	248. 2. 04.25	571,611·09

Partitions using minor road—

Partition No. 1—T. R. 5—Fields 2 to 11 (2,200/- per acre).

	Acres	Value	
Block A.	202. 0. 17	444,633·75	
Block B.	228. 3. 34	503,717·50	20

Partition No. 2—T. R. 6—Fields 1 to 11 (2,200/- per acre).

	Acres	Value
Block A.	234. 0. 16.5	515,026·87
Block B.	268. 0. 25	589,943·75

In valuations using market value per acre, the value of buildings has been included in the value per acre for the estate as a whole.

If valuations of divided blocks are to be based on market values per acre an adjustment in the acreages will be unavoidable and some account will have to be taken of the value of buildings on each divided block.

If the partition is made on the footing that those concerned will continue to own and work their divided blocks the fairer method of valuation for purposes of a partition is on the yield basis—as each divided block is made up of fields and portions of fields, each of which varies in yield and therefore in profit-earning capacity on which value is based.

Market value *i.e.* the value a property will realise if put up for sale in the open market, will vary with varying conditions such as the price of Copra, the cost of production, the supply of land for sale, demand etc.

(Sgd.) C. T. Vangeyzel
29-7-1957.

1087

P77A

Valuation Report on Geekinigedera Estate

P77A
Valuation Report
on Geekinigedera
Estate —
29-7-57

Geekinigedera Estate.

I have been through the crop figures of Geekinigedera Estate on a recent visit. The figures used to value fields 1 and 2 and stated in my report are the crop figures for these fields.

The method of valuation is the right approach in arriving at a valuation of the property.

10 In spite of its distance from Colombo there would be a very fair demand for this property with its really good soil which could produce 4,000 to 5,000 nuts per acre with good handling.

(Sgd.) C T Vangeyzel
29-7-1957.

D24

Letter sent to P. S. Wijewardene by M/s. F. J.
& G. de Saram, dated 3-8-57.
(not printed)

D24A

20 Letter sent to the Executors, dated 15-8-1957.
(not printed)

P61

**Notice of Assessment of Income Tax for the year
ending March 31, 1957.**

CEYLON INCOME TAX

Income Tax Year ending March 31, 1957.

NOTICE OF ASSESSMENT

PB NA

P61
Notice of
Assessment of
Income Tax
for the year
ending March 31,
1957 —
15-8-57

File No. 93/264

Charge No. QL 273.

30 To :- M/s. J. A. Maartensz, G. B. S. Gomes & C. E. L. Wickremesinghe as
Executors of the Estate of the late Mr. D. R. Wijewardene C/o Messrs.
Ford Rhodes Thornton & Co., P.O. Box 186, Colombo.

P61
 Notice of
 Assessment of
 Income Tax
 for the year
 ending March 31,
 1957 —
 15-8-57
 —Continued.

Take notice that the Assessor, Unit 7, has assessed your income as follows :-

Agriculture	148000	Rs.	
Ceylon dividends	41735		193735
Rents	4000	Distribution	50201
		Taxable Income	<u>143534</u>

TAX PAYABLE—

Taxable Income	Rate	Tax
		Rs. c.
143534	at 50%	71767.00

Tax Payable 71767.00 10

The above amount is payable by you on or before 14.9.57. If not paid on that date, a sum not exceeding 20 per cent of the tax will be added.
 Date of Notice : 15.8.57.

C. SENATHIRAJA
 Assistant Commissioner

Income Tax Office,
 Colombo 1.

PAYING-IN SLIP

CEYLON INCOME TAX YEAR TO MARCH 31, 1957

Kindly detach this slip and forward with your remittance to
 The Commissioner of Income Tax (Branch C).
 Colombo 3. 20

Charge No : QL. 273

File No : 93/264.

Name :- M/s. J. A. Maartensz, G. B. S. Gomes and C. E. L. Wickremesinghe
 Executors of the Estate of the late Mr. D. R. Wijewardene.

Address : C/o. M/s. Ford Rhodes Thornton & Co.,
 P.O. Box. 186, Colombo.

Tax payable Rs : 71,767.00.

Due Date :- 14-9-57 30

N.B.— If the Receipt is to be sent to an address other than the one given above, kindly insert it here—

1039

P51

P51
Assessment of
Estate Duty

Assessment of Estate Duty

ASSESSMENT OF ESTATE DUTY

Estate No. ED/W 1007. Name : D. R. Wijewardene deceased
D.C. Colombo Testy. No. 14315 Date of Death : 13-6-1950.

	Nett value of estate as per provl. assessment of 3.3.51		5222273.00
	Increase by offl. valn. of shares in companies :-		
10	(1) Kelani Tea Gardens Co. Ltd.	234	
	(2) Commercial Products of Ceylon Ltd.	12650	
	(3) Lanka Estate Agency Ltd.	250	
	(4) Landscape Estates Ltd.	1080	
	(5) Lanka Tiles Ltd.	3000	17214
			<hr/>
	Reduction in the valuation of shares in Photo Cinex Ltd.	1872	15342
			<hr/>
	Increase by offl. valuation of immv. properties :—		
20	Agr. prop. Item No. 1.	19000	
	2.	13000	
	3.	32000	
	4.	5063	
	5. (i&ii)	62250	
	6.	605	
	7. & 8.	75	
	9.	60	
	10.(a)	720	
	(b)	200	920
			<hr/>
30	House proprietes Item No. 1.	198000	
	2.	4500	
	3.	1500	
	4.	500	337473
			<hr/>
	Relief under Sec. 20(3)	125413	
	—do— 20(4)	87	
	—do— 20(5)	95	125595
			<hr/>
			211878

Immov. properties in which the
deceased had a life interest :—

(1) An undivided 1/4 share of premises bearing assessment Nos. 226, 228, 232, 236, 238 and 240, 4th Cross Street and 257—261 5th Cross Street Pettah ...	85000		
(2) Premises bearing assessment Nos. 51 & 53 Hospital Street, Fort. ...	35000		10
	<u>120000</u>		
Relief under Section 20(3) ...	8500	111500	323378

Movables gifted by the deceased :-

To Mrs. Nalini Wickreme- singhe 2,000 shares in Land & House Property Ltd. @ Rs. 11.50 per share ...	23000		
To Mrs. Kusuma Gunaratne 2,000 shares in Land & House Property Ltd. @ Rs. 11.50 per share ...	23000		20
	<u>46000</u>		
To Mr. Nelson 50 shares in Associated Newspapers of Ceylon Ltd. @ Rs. 300/- per share ...	15000		
To Mrs. I. R. Gomes 25 shares in Associated News- papers of Ceylon Ltd. 7500			30
100 shares in Com- mercial Products Ceylon Ltd. 2600			
2000 shares in Land & House Prop. Ltd. 23000	33100		
To Mr. P. S. Wijewar- dene 3,381 ordinary shares in Landscape Estates Ltd. 76072			
2,000 shares in Land & House Prop. Ltd. 23000			40
Cash gifted by the deceased on Deed No. 120	20000	119072	

	To Mrs. Ruby Wijewardene 25 shares in Associated News- papers of Ceylon Ltd.	7500			
	10,488 shares in Land & House Property Ltd.	120612	128112	341284	
					680004
	Other Assets : Additional assets now included : as per further decln. dated 6.5.53 :-				
10	Other debts shown in Schedule No. 1 dated 6.5.53 copy of which is annexed ...		3461		
	Arrears of salary ...		2200		
	Motor Cars ...		12588		
	Revised value of building materials at Iceland Buildings and Electrical Goods at Kotahena Storés		11675		
	Other movables shown in proctor's letter of 5.8.55 as per List I annexed		925		
20	Value of dairy and cattle ...		10000		
					40849
	Anderson Estate A/c current shown in Schedule IV to decln. and incl- uded in provl. assessment.	1795			
	Amount now included	488			
		1307			
	Value of books gifted to the University now excluded out of the books declared in Schedule V to decln. and included in provl. assessment.	9500			
30	Decrease in the debt due from Messrs. Peiris, Abeywardene and Anderson Estate Stock of rubber as per item 7 of Schedule IV dated 6.5.53 copy of which is annexed. ...	9573	20380	20469	700473·00
					5922746·00
	Further deductions as per list II annexed		...	Rs.	81087·00
	Nett value of Estate ...		...	Rs.	5841659·00
	Estate Duty on Rs. 5841659/- @ 25%			Rs.	1460414·75

List II Referred to :

Additional debts claimed in Schedule IV dated 6.5.53 received with further decln. :-

Item No. 1.	...	...	...	30	
2.	...	...	...	26713	
3.	...	...	...	123	
4.	...	...	...	106	
5.	...	...	...	22	
8.	...	...	...	8042	
Less settlement dated 28.2.50 excluded					10
as per proctors' letter of 5.8.55 ...					31658
			<u>3378</u>	<u>4664</u>	
Add back Anderson A/c debts of Rs. shown in Schedule IX to decln. now disallowed with the exception of the debts of Rs. 213/18 due to Hunter & Co. ...					8801·18
				8588	
Debt due to Edwards Reid & Begg now disallowed					<u>9188</u>
				600	22470
Further Income Tax and Profits Tax liability					
Profits Tax	1948	...	...	Rs. 7297	20
	1949	...	...	4905	
	1950	...	...	15485	
	1951	...	...	10250	
Income Tax	1948/49	...	...	237526	
	1949/50	...	...	223735	
	1950/51	...	...	25260	
				<u>524458</u>	
Amount allowed in provl. assessment					<u>465841</u>
				58617	
				<u>Total Rs. 81087</u>	

List I Referred to :

Cash in house	...	...	...	Rs. 11·51	30
Other movables :					
3 rolls barbed-wire	...	...	...	Rs. 50·00	
Deposit of rent of Arcadia Bungalow (Garden City)				25·00	
Tagarams etc. at Arcadia Bungalow	...	...	...	361·00	
Bricks and tiles from Thimbrigasyaya property	...	...	...	275·00	
Arcadia Estate amount due to George Steuart & Co. Ltd. on lent labour (found not to be due)	...	...	...	123·28	
Second & Final return of capital of 1.79 per share on 100 shares in Pareekani (Travancore) Rubber Co., Ltd., (In liquidation)					40
	...	...	...	179·50	
Less already disclosed	...	...	...	100·00	
				<u>79·50</u>	<u>913·78</u>
Total					Rs. 925·29

Letter sent to P. S. Wijewardene by M/s.
F. J. & G. de Saram

D20
Letter sent to
P. S. Wijewardene
by M/s. F. J. & G.
de Saram —
15-10-57

REGISTERED.

F. J. & G. DE SARAM,
Proctors.

P.O. Box No. 212,
Colombo,
Ceylon.
15th October, 1957.

10 OUR REF : D/AL.
YOUR REF.

P. S. Wijewardene Esq.,
No. 12, 27th Lane,
Inner Flower Road,
Colombo 3.

Dear Sir,

ESTATE—D. R. WIJEWARDENE, DECEASED :

FLOYD PAINTINGS

20 We duly received your letter of the 24th ultimo, to which we did not reply as we were expecting you to call on us on the 2nd instant as arranged.

We are instructed by the executors that the following was the position regarding the paintings as at date of death :-

- 30 (1) at "Warrington"
Nos. 1, 2, 3, 4, 6, 7, 9, 10, 11, 12, 14, 17, 19, 25, 26, 27, 29, 31, 32, 33, 34, 36, 38, 39, 40, 41, 43, 44, 46, 48, 49, 50, 54, 56, 57, 58, 59, 60, 62, 64, 65, 67, 68, and 2 others ... 45
- (2) at "Warrington" and now with Mrs. L. J. de Seneviratne :
Nos. 51 and 52 2
- (3) at "Warrington" and now with you :
Nos. 20, 28, 30, 47 and 2 others. ... 6
- (4) at "Warrington" and now at Arcadia Bungalow, Diyatalawa. 2
- (5) belonging to and with Dr. D. E. Wijewardene
Nos. 13, 15, 16, 21, 23, 24, 45, 53, 55, 61, 63 and 66. 12
- (6) belonging to Mr. Floyd : No. 42 ... 1

68

D20
Letter sent to
P. S. Wijewardene
by M/s. F. J. & G.
de Saram —
15-10-57
—Continued.

We enclose the policy of insurance for your reference and return and regret that it was not sent to you earlier.

At the date of death the 13 paintings referred to in (5) and (6) above were not at "Warrington". The bequest of pictures and paintings which Mrs. Wijewardene has nominated to you are the pictures and paintings referred to in (1), (2), (3) and (4) above.

Yours faithfully,
(Sgd.) F. J. & G. DE SARAM

Enclosure :

P85
Letter sent to
the Executors
by P. S.
Wijewardene —
7-11-57

P 85

10

Letter sent to the Executors by P. S. Wijewardene

P. S. Wijewardene
Phone 2577 Office

No. 12, 27th Lane,
Inner Flower Road,
Colombo 3.
7th November, 1957.

To :-

J. A. Maartensz Esq.,

G. B. S. Gomes Esq.,

C. E. L. Wickremesinghe Esq.,

Executors of the Last Will and Testament of D. R. Wijewardene, deceased. 20

With reference to the refund due to you by the Estate Duty Authorities, I confirm my previous request that you will thereout cause a sum of Rs. 56,788/- to be transferred and paid on my behalf to the Commissioner of Estate Duty, in satisfaction of the estate duty which is payable by me in respect of the undernoted property passing to me on the death of my late father and, as suggested by me.

I have arranged with the Bank of Ceylon, York Street, Colombo, for the irrevocable and unconditional guarantee referred to, to be drawn up in the form given in your lawyer's letter. This will be forwarded to you as soon as the Bank has it ready. In the meantime, I trust you will arrange for this payment to be dealt with as expeditiously as possible.

(Sgd.) P. S. WIJEWARDENE.

1. **Mr. P. S. WIJEWARDENE** Estate Duty payable on properties gifted by the deceased within five years of the date of his death and on properties appointed by Clause 12 of his Will.

P85
Letter sent to
the Executors
by P. S.
Wijewardene —
7-11-57
—Continued.

	(a)	An undivided 1/4 share of Premises bearing assessment Nos. 226, 228, 232, 236, 238 and 240, 4th Cross Street, and 257/261, 5th Cross Street, Pettah, Colombo.	Rs. 85,000·00	
10	(b)	Premises bearing assessment Nos. 51 and 53 Hospital Street, Fort, Colombo	35,000·00	
			<hr/>	
			120,000·00	
		<i>Less</i> Relief under Section 20(3) ...	8,500·00	111500·00
	(c)	3,381 ordinary shares in the Landscape Estates Limited, valued at ...	76,072·00	
	(d)	2,000 shares in the Land & House Property Co. Limited valued at ...	23,000·00	
	(e)	Cash gifted by the deceased on Deed No. 120 ...	20,000·00	119,072·00
			<hr/>	<hr/>
				Rs. 230,572·00
				<hr/>
20		Duty thereon at 25%	Rs. 57,643·00	
		<i>Less</i> Stamp Duty paid on transfers	855·00	56,788·00
			<hr/>	

Intld : ...

P89

Letter sent to M/s. F. J. & G. de Saram by P. S. Wijewardene.

No. 12, 27th Lane,
Inner Flower Road,
Colombo 3.
7th November, 1957.

P89
Letter sent to
M/s. F. J. & G.
de Saram
by P. S.
Wijewardene —
7-11-57

M/s. F. J. & G. de Saram,
30 Imperial Bank Buildings,
P.O. Box 212,
Colombo 1.

Dear Sirs,

Estate — D. R. Wijewardene — Deceased.

With reference to your letter of the 28th October 1957, and the meeting I attended at Mr. J. A. Maartensz's Flat, No. 20 Galle Face Court 2, on your invitation on Thursday morning the 31st October 1957, I write to confirm the views expressed namely :-

P89
Letter sent to
M/s. F. J. & G. de
Saram by P. S.
Wijewardene —
7-11-57
—Continued.

1. I objected to the division, on the grounds that the Corpus of Galpokuna Estate, which had been divided between my sister, Mrs. Ranees Gomes and me was not the proper extent that should have been, but only a part of it.

2. I also expressed the view that I thought the allotment by drawing lots was the fairest method in my opinion.

Yours faithfully,
(Sgd). P. S. WIJEWARDENE

D47
Circular to
Members of
the Associated
Newspapers of
Ceylon, Ltd. —
4-12-57

D47

**Circular to Members of the Associated
Newspapers of Ceylon, Ltd.**

10

THE ASSOCIATED NEWSPAPERS OF CEYLON, LTD.

Circular to Members :

Dear Sir/Madam,

Members will remember that the limit of the Directors' borrowing powers under Article 65 of the Company's Articles of Association was increased in 1949 from Rs. 100,000/- to Rs. 500,000/-. Since then the extent of the Company's trading has increased considerably, with the result that the Company has had to lay by large stocks. In consequence the liquid funds forming the working capital of the Company have diminished considerably and are represented by such increased stocks. In these circumstances, it has been found that the existing Bank facilities up to a limit of 5 lakhs as authorised by Article 65 have proved to be inadequate. 20

Under present conditions, in order not to hamper the smooth working of companies, it is customary nowadays for companies such as yours to authorise the Directors to borrow in the ordinary course of business up to the amount of the issued capital of the Company. In the case of your Company, your Directors consider that, having regard to the present increased trading of the Company, it would be appropriate for the Directors' borrowing powers to be extended to one half of the issued capital, other than the capital represented by the Pre-Preference shares. Consequent on the capitalisation of reserves early this year, the issued Ordinary share capital has been increased substantially and now stands at Rs. 2,700,000/- and the issued Ordinary and Preference capital now stands at Rs. 3,000,000/-. They therefore propose that articles 65, 66 and 67 dealing with borrowing powers and giving of security, which are out of date, should be altered to meet present conditions. As such an alteration of the articles will result in certain consequential alterations having to be effected in some of the other articles as well, for which separate class meetings will also be necessary, your Directors are obtaining the advice of the Company's Lawyers as to the procedure to be adopted for such alteration of the articles. 40

In the meantime, in order to meet substantial payments of tax, increased salaries and wages payments which could not be foreseen and heavy seasonal payments which have to be met, it is necessary for the Directors to obtain the authority of a general meeting to exceed their existing borrowing powers by a further Rs. 500,000/- and to give security for the borrowing by the Directors up to a maximum of Rs. 10 lakhs, should this become necessary.

D47
Circular to
Members of
the Associated
Newspapers of
Ceylon, Ltd.
4-12-57
—Continued.

10 Attached to this circular is a notice convening an Extraordinary General Meeting of the Company for the purpose of passing an ordinary resolution authorising the Directors to borrow a further Rs. 500,000/- and to give security up to a maximum of Rs. 1,000,000/-.

In terms of article 9 (c), the holders of the 6 per cent Cumulative Preference shares are entitled to attend and vote at the Extraordinary General Meeting convened by the said notice.

The sanction of the Pre-Preference shareholders has, in terms of article 78 A, been separately obtained for the Directors' borrowing in excess of Rs. 5 lakhs.

20 If any member is unable to be present in person, he is requested to complete the accompanying form of proxy and return it to the Company, so as to reach the Company not later than 9.30 a.m. on 11th December, 1957, being 48 hours before the time fixed for the meeting.

Yours faithfully,
By Order of the Board.
(Sgd). E. E. C. ABAYASEKARA
Secretary.

Lake House,
McCallum Road,
Colombo,
4th December, 1957.

30 D48

**Notice of Extraordinary General Meeting
of the Associated Newspapers of Ceylon, Ltd.**

THE ASSOCIATED NEWSPAPERS OF CEYLON, LTD.

NOTICE IS HEREBY GIVEN that an Extraordinary General Meeting of The Associated Newspapers of Ceylon Ltd., will be held at the registered office of the Company, Lake House, McCallum Road, Colombo, on the 13th day of December, 1957, at 9.30 o'clock in the forenoon for the purpose of considering and, if thought fit, passing the following resolution, with or without modification :-

D48
Notice of
Extraordinary
General Meeting
of the Associated
Newspapers of
Ceylon, Ltd. —
4-12-57

D48
 Notice of
 Extraordinary
 General Meeting
 of the Associated
 Newspapers of
 Ceylon Ltd. —
 4-12-57
 —Continued.

“That the Directors be and they are hereby authorised to borrow and raise by way of overdraft or otherwise the further sum of Rs. 500,000/- in excess of the sum of Rs. 500,000/- which they are authorised to borrow in terms of Article 65 of the Company’s Articles of Association, in such manner and upon such terms and conditions as they shall think fit, and for the purpose of securing the repayment of sums borrowed or raised in pursuance of article 65 and/or this resolution up to a maximum of Rs. 1,000,000/- and interest thereon at a rate not exceeding 7% per annum, to give such security and to execute such mortgage over the Company’s properties as may be necessary and as they shall think fit.”

By Order of the Board
 (Sgd.) E. E. C. ABAYASEKARA
 Secretary.

Lake House,
 McCallum Road.,
 Colombo.
 4th December, 1957.

P56

P56
 Letter sent to
 Commissioner
 of Estate Duty
 by M/s. F. J. & G.
 de Saram —
 5-12-57

Letter sent to Commissioner of Estate Duty by
 M/s. F. J. & G. de Saram

20

Telegraphic Address { “SMARASED”
 or
 “DESARAMS” } COLOMBO.

Code :- Bentley’s
 Telephone 7214 (3 Lines)

F. J. & G. DE SARAM,
 Proctors.

David Maartensz.
 Edwin Ludovici
 Neil De Saram
 A. R. Thampoe
 V. Gnanaratnam Cooke
 Vernon C. Kelaart
 R. Devasenapathy
 A. C. A. Haseeb.

Our Ref. VGC/AL
 Your Ref. ED/1007W

30

P.O. Box No. 212
 Colombo,
 Ceylon.
 5th December, 1957.

The Commissioner of Estate Duty,
 Estate Duty Office,
 Senate Square,
 Colombo.

40

Sir,

Estate—D. R. Wijewardene, deceased.

P56
Letter sent to
Commissioner
of Estate Duty
by M/s. F. J. & G.
de Saram —
5-12-57
—Continued.

We have the honour to write to you with reference to the final assessment which you will be issuing shortly and particulars of which you furnished to our Mr. Cooke in August last.

2. According to the particulars you furnished to us, there is a substantial refund of estate duty due to the executors, but there is also due from the donees of certain properties gifted by the deceased within five years of his death, estate duty in respect of the properties so gifted. The donees from whom estate duty is due are :-

- 10 (1) Mr. Philip Seevali Wijewardene ;
(2) Mrs. Nalini Wickremesinghe ;
(3) Mrs. Ranee Gomes ; and
(4) Kusuma Gooneratne

aggregating about Rs. 75,000/-.

20 3. We have been instructed by the executors to request you to transfer from the refund due to the executors a sum equal to that amount of estate duty payable by each of the four abovementioned parties as donees and, in the case of Mr. Wijewardene, in addition to his liability as donee, the estate duty due from him as the appointee of properties under Clause 12 of the Will of the deceased.

4. After you have transferred a sum sufficient to discharge the duty due from the four parties, we shall be glad if you will let us have a refund for the balance duty due to the executors as early as conveniently possible together with a notice of your final assessment of this estate.

5. It is proposed to wind up this administration as at the 31st instant and we shall be obliged if you will assist us in the matter by letting us have your final assessment and refund of estate duty within the course of the next week or ten days.

6. We are sending a copy of this letter to your Collection Branch.

30

We are, Sir,
Your obedient servants,
(Sgd.) F. J. & G. DE SARAM

True Copy.
Sgd/
Assessor—Estate Duty.

Notice of Repayment of Profits Tax for the year 1949

NOTICE OF REPAYMENT OF PROFITS TAX

PROFITS TAX—YEAR 1949

File No. 95/9090/PT2
 Refund Voucher No. G. 39
 C/No. PF. 3515

To :- Messrs. J. A. Maartensz, G. B. S. Gomes and C. E. L. Wickremesinghe
 Executors of the Estate of the late Mr. D. R. Wijewardene, C/o.
 M/s. F. J. & G. de Saram, P.O. Box 212, Colombo.

10

Take notice that repayment is due to you as follows :-

	Source	Profits	Loss		
A	Agriculture	72067	—		
B	Profession	—	—		
C	Trade	—	—		
	Aggregate Profits	...	...	...	Rs. 72067
	Loss in Profits Tax Years 19...19...	...	...	...	—
	Taxable Profits	...	...	...	Rs. 72067
	Allowance, Section 9	...	...	...	Rs. 50000
	Chargeable Surplus	...	...	...	Rs. 22067
	25 per cent. Profits Tax Payable	...	...	...	Rs. 4413
	Profits Tax Paid	...	...	...	Rs. 4905
	Tax Repayable	...	...	...	Rs. 492

A Refund Voucher for the duty repayable is attached.

(Sgd.) A. DRIEBERG
 Assessor, Unit 8

Income Tax Office,
 Colombo 1,
 7-12-1957.

NOTES

30

Tax receipt No. Q 11349 returned herewith.

1051

P10

**Notice of Repayment of Income Tax for the
year ending March 31, 1951**

CEYLON INCOME TAX

Income Tax Year ending March 31, 1951

NOTICE OF REPAYMENT

RI RA EI

File No. 95/9090

R. Vr. No. 93400

10 C/No. JE. 365

To :- M/s. J. A. Maartensz, G. B. S. Gomes and C. E. L. Wickremesinghe, Executors of the Estate of the late Mr. D. R. Wijewardene C/o. M/s. F. J. & G. de Saram, Proctors, P.O. Box 212, Colombo.

Take notice that repayment is due to you as follows :-

		TOTAL Income	51597
<i>Less</i> :	Interest, &c. paid		
	Losses		
		Assessable Income	51597

Allowances :-

20	Earned Income	Personal	Wife	Children	Dependent Relatives	
	811	406	203	203	—	
						Total
						1623

Taxable Income 49974

	Tax Payable	Rate		Tax
	Rs.			Rs.
	1217	at 9 per cent		109·53
	2028	at 19 per cent		385·32
	4055	at 22 per cent		892·10
30	10138	at 39 per cent		3953·82
	20276	at 60 per cent		12165·60
	12260	at 66 per cent		8091·60

Less : (a) Relief— Tax paid at Source 25597·00
337·00

Net Tax due 25260·00
Less : (b) Tax paid 32569·00

Tax repayable 7309·00

P10
Notice of
Repayment of
Income Tax
for the year
ending March 31,
1951 —
7-12-57

P10
Notice of
Repayment of
Income Tax
for the year
ending March 31,
1951 —
7-12-57
—Continued.

A Refund Voucher for the tax repayable is attached.

(Sgd.) A. DRIEBERG
Assessor, Unit 8.

Income Tax Office,
Senate Square,
P.O. Box No. 515.
Colombo 1.
7-12-1957.

NOTES

One tax receipt returned herewith.

10

P11
Notice of
Repayment of
Income Tax
for the year
ending March 31,
1949 —
7-12-57

P11

Notice of Repayment of Income Tax for the year ending March 31, 1949

CEYLON INCOME TAX

Income Tax Year ending March 31, 1949

RI RA EI

NOTICE OF REPAYMENT

File No. 95/9090
R. Vr. No. 93400
No. JB 354/JC2823/DF/DF678

20

To :- M/s. J. A. Maartensz, G. B. S. Gomes & C. E. L. Wickremesinghe Exe-
cutors of the Estate of the late Mr. D. R. Wijewardene C/o. M/s. F.
J. & G. de Saram, P.O. Box 212, Colombo.

Take notice that repayment is due to you as follows :-

					Rs.
				Total Income	578432
Less : Interest &c. paid	...	1088			
Losses	...	346...	...	...	1434
				Assessable Income	576998

Allowances :-

30

Earned Income	Personal	Wife	Children	Dependent Relatives
4000	2000	1000	1000	—

Total 8000

Taxable Income 568998

Tax Payable Rs.	Rate		Tax Rs.	P11 Notice of Repayment of Income Tax for the year ending March 31, 1949 — 7-12-57 —Continued.
6000	at 8½ per cent	... ..	510	
10000	at 18 per cent	... ..	1800	
20000	at 21 per cent	... ..	4200	
50000	at 37½ per cent	... ..	18750	
100000	at 58 per cent	... ..	58000	
382998	at 64 per cent	... ..	245118	
			<u>328378</u>	
10	Less : (a) Relief—Tax paid at source	... ..	90852	
			<u>Tax payable</u>	
			237526	
			<u>Tax paid</u>	
			242196	
			<u>Tax repayable</u>	
			4670	

A Refund Voucher for the tax repayable is attached.

(Sgd.) A. DRIEBERG
Assessor, Unit 8

Income Tax Office,
Senate Square,
P.O. Box No. 515.
Colombo 1.
7-12-1957.

NOTES

Two tax receipts returned herewith

D49

Minutes of an Extraordinary General Meeting of the Associated Newspapers of Ceylon, Ltd.

THE ASSOCIATED NEWSPAPERS OF CEYLON, LTD.

Minutes of an Extraordinary General Meeting of the members
of the Associated Newspapers of Ceylon, Limited, held
at 9.30 a.m. on Friday, December 13th, 1957,
at the registered office of the Company, Lake
House, McCallum Road, Colombo

Present:

Mr. J. A. Maartensz, Chairman.
Mr. G. B. S. Gomes, Managing Director.
Mr. P. C. A. Nelson, Director.
Mr. L. C. Gooneratne, Director.
Mr. D. S. Jayawickrama, Director.
Mr. P. S. Wijewardene
Mr. U. Hulugalle.
Mr. A. N. Seneviratne.

D49
Minutes of an
Extraordinary
General Meeting
of the Associated
Newspapers of
Ceylon, Ltd. —
13-12-57

D49
Minutes of an
Extraordinary
General Meeting
of the Associated
Newspapers of
Ceylon, Ltd. —
13-12-57
—Continued.

By Proxy :

Mrs. Muriel Wijewardene
Mrs. A. K. Wijewardene
Mr. D. J. Wijewardene
Mrs. S. Tennekoon
Mr. A. L. Wijewardene
Mrs. B. H. I. Wijewardene
The Associated Newspapers' Provident & Pension Fund.
Mr. C. E. L. Wickremesinghe.

1. Notice :

10

The notice convening the meeting was read by the Secretary.

2. Proxies :

Proxies received, numbering 13, were tabled. The Secretary stated that of these 13 proxies, the following proxies had been received out of time:-

1. Dr. D. E. Wijewardene
2. Dr. D. E. Wijewardene and Mr. P. R. Wijewardene.

3. Minutes of Extraordinary General Meeting held on 30-3-57.

The minutes of the Extraordinary General Meeting of the Company held on 30th March, 1957, were read by the Secretary and confirmed.

4. Resolution re Increase of Directors' Borrowing Powers :

20

In proposing the adoption of the Resolution, for the consideration of which the meeting had been summoned, the Chairman made the following statement :

“The circular which accompanied the notice of the meeting will have indicated fairly clearly, though in general terms, why your Directors have found it necessary to seek your sanction for an increase in their borrowing powers. I do not think it necessary to elaborate in detail on the reasons as already given, except to give you some background and to mention some facts and figures of significance and which may interest members.

You may remember that the need for more working capital was mentioned by me at the Annual General Meeting held in December, 1955 and it was then intended to call in additional capital by the issue of shares. However, this was not proceeded with as the Directors thought it might be taken as a last step. In the meanwhile the shortage of working capital, in the form of cash, has become increasingly acute and your Directors feel that, considering the extent of the Company's trading, and the assets of the Company, it would be reasonable and in accordance with present practice to increase the comparatively limited borrowing powers of the Directors to the

extent of rupees one million, *i.e.*, by rupees five lakhs. The sanction of the Pre-Preference Shareholders has, in terms of Article 78A, been obtained but they have given their approval subject to two conditions: one, that to the extent that security is required by the Bankers for any facilities, such security should be in the form of Government Stock or newsprint stocks for the time being; and, secondly, that the arrangement for the increase subsist upto 30th April, 1958. These conditions have been agreed to, and will in effect be a proviso to the Directors' powers contained in the resolution. I may mention that the value of the Company's investments in Government stock is approximately rupees five lakhs while the value of newsprint stocks held at any one time is in the region of rupees 12 to rupees 15 lakhs.

On the subject of the Company's trading and cash position, I would mention that expenditure has increased considerably: on the newspapers alone the annual increase in expenditure since 1951 has gone up by about Rs. 4 1/2 million. Then again substantial sums have been laid out on capital expenditure, mainly on the building and plant and this has had to come out of current revenue. On taxation over rupees three million has been paid out in the last three years, these heavy payments having had to be made as a result of certain delays in the finalising of the Company's tax computations for the preceding years. With increased trading, the expenditure on stocks has gone up, being about rupees five lakhs more than in the previous years. With increased trading there has also been a corresponding increase in current outstandings which have gone up by about rupees 14 lakhs, while recovery of moneys under current conditions has also become more difficult. Further, additional and unforeseen expenditure has had to be met on increased salaries and wages, as a result of changed conditions and new trends in industry and labour and social legislation and increases on this account have absorbed this year a sum of over rupees 1 1/2 lakhs.

In short, your Directors find it necessary that their borrowing powers be increased and, as indicated in the circular, they propose taking steps to have suitable amendments prepared in the Articles for your consideration at a later date. On this subject, reference has been made in the circular as well as earlier in these remarks to the fact that the borrowing powers under the Company's Articles of Association are not in keeping with current practice, and what would be effective in terms of the resolution for enabling the Directors to secure overdraft facilities for trading purposes by a business of our magnitude.

Current business practice is to find finance for part of the trading involved in large organisations such as ours by means such as this, more especially as the calling in of fresh capital would under current conditions be impractical. Members may also note in this connection that the Company's assets are about rupees 15 million and the Directors feel that they would appreciate that the raising of finance on the Company's assets is to be preferred. The Directors have therefore thought that they should explore possibilities of obtaining facilities for additional finance needed for the business from the Bankers before considering calling on members for this in the form of capital.

I shall now formally propose the resolution which is before the meeting."

D49
Minutes of an
Extraordinary
General Meeting
of the Associated
Newspapers of
Ceylon, Ltd. —
18-12-57
—Continued.

2. Mr. P. S. Wijewardene suggested that the security which the Directors be permitted to provide for purposes of the additional overdraft be restricted to floating assets only and not include the Fixed Assets and other of the Company's properties. In making the suggestion he stated that it is the general practice for securities provided on overdrafts to be in the form of stock-in-trade. He did not see therefore why it was necessary that any of the Fixed Assets be given as security seeing that the Company had a substantial stock-in-trade.

3. In the course of a discussion which ensued Mr. G. B. S. Gomes, Managing Director, explained that the Bank of Ceylon, the Company's 10 principal banker, had indicated they would prefer security in other form than in stock-in-trade and that the General Manager of the Bank of Ceylon had explained that in the case of private companies, it was normal practice to allow overdrafts on the personal guarantee of the Directors. Mr. P. S. Wijewardene stated that unless the Bank was not satisfied with the value of the Company's security, he could not see why they should not accept stock-in-trade as suitable security. Mr. U. Hulugalle remarked that as far as he was aware, stock-in-trade was regarded by British Companies as preferable to Fixed Assets.

4. After further discussion the Chairman remarked that the form of 20 the resolution had been gone into very carefully and had been decided on as the most satisfactory, considering bankers' requirements and other relevant circumstances, and that speaking from personal experience, he could assure the members that the proposed arrangement was in accordance with current business practice in the case of Companies such as this. He pointed out that such discretions as would be permissible to the Directors in terms of the resolution would be exercised by the Board with a full sense of responsibility.

5. The following amended resolution was then proposed by Mr. P. S. Wijewardene and seconded by Mr. U. Hulugalle :- 30

“That the Directors be and they are hereby authorised to borrow and raise by way of overdraft or otherwise the further sum of Rs. 500,000/- in excess of the sum of Rs. 500,000/- which they are authorised to borrow in terms of article 65 of the Company's Articles of Association, in such manner and upon such terms and conditions as they shall think fit, and for the purpose of securing the repayment of sums borrowed or raised in pursuance of article 65 and/or this resolution upto a maximum of Rs. 1,000,000/- and interest thereon at a rate not exceeding 7% per annum, to give the security of the floating assets of the Company.” 40

6. On the amended resolution being put to the meeting the following votes were recorded :-

Votes for	—	2
Votes against	—	5

7. The substantive motion, in the form of the following resolution, was proposed by the Chairman and put to the meeting :-

D40
Minutes of an
Extraordinary
General Meeting
of the Associated
Newspapers of
Ceylon, Ltd. —
13-12-57
—Continued.

10 “That the Directors be and they are hereby authorised to borrow and raise by way of overdraft or otherwise the further sum of Rs. 500,000/- in excess of the sum of Rs. 500,000/- which they are authorised to borrow in terms of article 65 of the Company's Articles of Association, in such manner and upon such terms and conditions as they shall think fit, and for the purpose of securing the repayment of sums borrowed or raised in pursuance of article 65 and/or this resolution upto a maximum of Rs. 1,000,000/- and interest thereon at a rate not exceeding 7% per annum, to give such security and to execute such mortgage over the Company's properties as may be necessary and as they shall think fit.”

8. On a show of hands the following votes were recorded :-

Votes for — 6

Votes against — 2

9. The Chairman thereupon demanded a poll. The polling schedule having been duly signed, the Chairman announced the results as follows :-

Votes for — 23,552.

20 Votes against — 1,887.

10. The Chairman declared the motion duly carried.

CONFIRMED AT THE
31ST ANNUAL GENERAL MEETING OF THE COMPANY
HELD ON 31-12-57.

(Sgd.) J. A. MAARTENSZ.
Chairman.

CERTIFIED.

(Sgd.) E. E. C. ABAYASEKARA.
Secretary.
17-12-1959.

Executors' Statement of Account for April 1951

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR THE MONTH OF APRIL, 1951.

PAYMENTS				RECEIPTS			
1951				1951			
April	To	1 Cheque book	Rs. 3·00	April 1	By	Balance	Rs. 12,482·24
"	"	Cart hire on plantains	2·00	"	"	Galpokuna Estate—sale of copra :	
"	"	Cart hire on coconuts	4·00	" 17	"	cwt. 208 - 0 - 02	12,789·34
"	"	Galpokuna Estate—Colombo Memo for April, '51	3,446·89	" 30	"	cwt. 249 - 3 - 25	14,307·75
"	"	Geekinigedera Estate—Colombo Memo for April, 1951	1,824·86	"	"	Galpokuna Estate—shortage of 88½ lbs. copra	49·50
" 30	"	Balance	34,348·08				
			<u>Rs. 39,628·83</u>				<u>Rs. 39,628·83</u>

----- E. & O. E. -----

Colombo, 20th June, 1951.

LANKA ESTATE AGENCY LTD.
(Sgd.) R. D. SENANAYAKE
Secretary

Executors' Statement of Account for May, 1951

D28B
Executors'
Statement of
Account for
May, 1951THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR THE MONTH OF MAY, 1951.

PAYMENTS				RECEIPTS			
1951				1951			
May 29	To	Cheque—Paid The National Bank of India Ltd— Credit of M/s. J. A. Maartensz, G. B. S. Gomes & C. E. L. Wickremesinghe "D.R.W." a/c	Rs. 50,000·00	May 1	By	Balance	Rs. 34,348·08
"	"	Galpokuna Estate—Colombo Memo for May, 1951	5,812·43	" 12	"	Galpokuna Estate— sale of copra	12,368·56
"	"	Geekinigedera Estate—Colombo Memo for May, 1951	1,825·48	" 25	"	cwt. 223 - 3 - 02	6,400·98
" 31	"	Balance	4,619·81	" 18	"	Galpokuna Estate— sale of cattle	9,040·10
				" 26	"	Advance on coconut shells	100·00
			<u>Rs. 62,257·72</u>				<u>Rs. 62,257·72</u>

E. & O. E.

Colombo, 20th June, 1951.

LANKA ESTATE AGENCY LTD.
(Sgd.) R. D. SENANAYAKE
Secretary

Executors' Statement of Account for June, 1951

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR THE MONTH OF JUNE, 1951.

PAYMENTS				RECEIPTS			
1951				1951			
June	To	Cart hire on 250 coconuts, 1 bag mangoes & plantains	Rs. 5.00	June	By	Balance	Rs. 4,619.81
		Galpokuna Estate—Colombo Memo for June, 1951	9,177.96	„ 27	„	Galpokuna Estate—sale of copra : cwt. 124 - 2 - 19	5,851.82
		Geekinigedera Estate—Colombo Memo for June, 1951	3,340.13	„	„	Galpokuna Estate—shortage of copra 34 lbs.	17.00
„ 30	„	Balance	4,070.38	„ 27	„	Geekinigedera Estate—sale of copra cwt. 115 - 2 - 14	5,357.04
				„	„	Geekinigedera Estate—shortage of copra 221 lbs.	110.50
				„ 19	„	Galpokuna Estate—sale of coconut shells 101000 shells @ Rs. 7/30 balance paid	637.30
			<u>Rs. 16,593.47</u>				<u>Rs. 16,593.47</u>

— E. & O. E. —

Colombo, 18th July, 1951.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Secretary

Executors' Statement of Account for July, 1951

D28 D
Executors'
Statement of
Account for
July, 1951THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR THE MONTH OF JULY, 1951.

PAYMENTS		RECEIPTS	
1951		1951	
July 24	To Cheque— Pd. The Hongkong & Shanghai Banking Corporation—Credit of M/s. J. A. Maartensz, G. B. S. Gomes & C. E. L. Wickremesinghe, "D.R. W." A/c Rs. 25,000·00	July 1	By Balance Rs. 4,070·38
" 3	" Cheque—Pd. Mrs. D. R. Wijewardene—Elephant hire for season 1950/51 428·00	" 13	" Galpokuna Estate—sale of copra : cwt. 235 - 1 - 13 10,536·73
" 12	" Cheque—Pd. The Supdt., Galpokuna Estate—Purchase value of Engiehamy's block of land 500·00	" 17	" cwt. 239 - 2 - 09 8,755·06
" 26	" Cheque—Pd. Proctor's fee—stamps, survey fees, etc. re Engiehamy's block of land 198·00	" 31	" cwt. 247 - 0 - 27 9,321·85
"	" Cart hire on plantains 2·00	"	" Galpokuna Estate—shortage of 184 lbs. copra 92·00
"	" Galpokuna Estate—Colombo Memo for July, 1951 10,685·81	"	" Shortage of 127 lbs. copra 63·50
"	" Geekinigedera Estate—Colombo Memo for July, 1951 4,044·66	"	" Balance 8,018·95
	Rs. 40,858·47		Rs. 40,858·47

E. & O. E.

Colombo, 13th August, 1951.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Secretary

Executors' Statement of Account for August, 1951

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR THE MONTH OF AUGUST, 1951.

PAYMENTS				RECEIPTS			
1951				1951			
August	1	To Balance	Rs. 8,018·95	August		By Galpokuna Estate—sale of copra :	
	29	Cheque— Pd. National Bank of India Ltd.—Credit of M/s. J. A. Maartensz, G. B. S. Gomes & C. E. L. Wickremesinghe "D.R.W." a/c	10,000·00	"	10	" cwt. 253 - 0 - 17	Rs. 9,956·93
		" Cart hire on coconuts & plantains	4·00	"	15	" cwt. 144 - 3 - 12	5,864·72
		" Galpokuna Estate—Colombo Memo for August, 1951	12,888·69	"	28	" cwt. 217 - 2 - 26	9,222·91
		" Geekinigedera Estate—Colombo Memo for August, 1951	2,959·81	"		" Galpokuna Estate—shortage of 321 lbs. copra.	134·90
				"	28	" Geekinigedera Estate—sale of copra— cwt. 116 - 1 - 13	4,907·56
				"		" Geekinigedera Estate—shortage of 69 lbs. copra	27·60
				"		" Balance	3,756·83
			<u>Rs. 33,871·45</u>				<u>Rs. 33,871·45</u>

— E. & O. E. —

Colombo, 25th September, 1951.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Secretary

1063

D28F

D28F
Executors'
Statement of
Account for
September, 1951

Executors' Statement of Account for September, 1951

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE — STATEMENT OF ACCOUNT FOR THE
MONTH OF SEPTEMBER, 1951.

PAYMENTS				RECEIPTS							
1951				1951							
September	1	To	Balance	Rs.	3,756·83	September	13	By	Galpokuna Estate — sale of copra — cwt. 249-2-01	Rs.	10,600·00
			Cart hire on coconuts & plantains (Galpokuna Estate)		4·00				Galpokuna Estate — sale of copra — cwt. 248-0-21		10,477·63
			Galpokuna Estate—Colombo Memo for September 1951		9,163·78				Galpokuna Estate — sale of copra — cwt. 247-1-23		10,757·70
			Geekinigedera Estate—Colombo Memo for September 1951		3,501·15				Galpokuna Estate — shortage of copra — 238 lbs.		95·20
	30		Balance		15,504·77						
				Rs.	<u>31,930·53</u>					Rs.	<u>31,930·53</u>

E. & O. E.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Secretary

Colombo, 17th October, 1951.

Executors' Statement of Account for October, 1951

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR THE MONTH OF OCTOBER, 1951.

PAYMENTS				RECEIPTS			
1951 October	To	Galpokuna Estate—Colombo Memo for October, 1951	Rs. 5,998·72	1951 October	1	By Balance	Rs. 15,504·77
					16	Galpokuna Estate—sale of copra—cwt : 244-3-12	10,523·56
		Geekinigedera Estate—Colombo Memo for October, 1951	1,592·40		27	Galpokuna Estate—sale of copra—cwt : 245-1-11	10,899·30
	31	Balance	29,675·31			Galpokuna Estate—shortage of copra 847 lbs.	338·80
			<u>Rs. 37,266·43</u>				<u>Rs. 37,266·43</u>

———— E. & O. E. ————

Colombo, 14th November, 1951.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Secretary

Executors' Statement of Account for November, 1951.

D28H
Executors'
Statement of
Account for
November 1951THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR THE
MONTH OF NOVEMBER, 1951

PAYMENTS				RECEIPTS			
1951				1951			
November 27	To Cheque—			November 1	By Balance	Rs.	29,675·31
	Pd : The National Bank of India Ltd.—Credit			" 7	" Galpokuna Estate—sale of copra—cwt :		
	of M/s. J. A. Maartensz, G. B. S. Gomes & C.				176-3-15		8,077·10
	E. L. Wickremesinghe "D.R.W." A/c	Rs. 30,000·00		" 30	" Galpokuna Estate—sale of copra—cwt :		
					223-3-11		9,509·81
"	" To Cart hire on coconuts & plantains Gal-			"	" Galpokuna Estate—shortage of copra—		
	pokuna Estate	4·50		"	280 lbs.		101·48
"	" Galpokuna Estate—Colombo Memo for Novr.			" 7	" Geekinigedera Estate—sale of copra—		
	1951	10,668·08		" 30	cwt : 89-2-17...		4,147·71
"	" Geekinigedera Estate—Colombo Memo for			"	" Geekinigedera Estate—sale of copra—		
	Novr. 1951	2,110·24		"	cwt : 27-0-00...		1,139·23
"	30 To Balance	9,884·22		"	" Geekinigedera Estate—shortage of copra		
					41 lbs.		16·40
		<u>Rs. 52,667·04</u>					<u>Rs. 52,667·04</u>

E. & O. E.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Secretary

Colombo, 17th December, 1951.

Executors' Statement of Account for December, 1951

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE — STATEMENT OF ACCOUNT FOR THE MONTH OF DECEMBER, 1951.

PAYMENTS				RECEIPTS			
1951				1951			
December	To	Galpokuna Estate — Colombo Memo for Decr : 1951	Rs. 10,902·65	December 1	By	Balance	Rs. 9,884·22
"	"	Geekinigedera Estate—Colombo Memo for Decr : 1951	3,904·83	" 11	"	Galpokuna Estate — sale of copra—cwt: 246-2-04	9,712·71
" 31	"	Balance	4,898·89	"	"	Galpokuna Estate—shortage of copra 304 lbs.	109·44
			<u>Rs. 19,706·37</u>				<u>Rs. 19,706·37</u>

———— E. & O. E. ————

LANKA ESTATE AGENCY LTD.,
(Sgd.) D. R. SENANAYAKE
Secretary

Colombo, 22nd January, 1952.

Executors' Statement of Account for January, 1952

D28J
Executors'
Statement of
Account for
January, 1952THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR THE MONTH OF JANUARY, 1952.

PAYMENTS				RECEIPTS				
1952				1952				
January	To	"D.R.W." A/c—Cart hire on Coconuts 2 trips	Rs. 8·00	January	1	By	Balance	Rs. 4,898·89
		...		"	2	"	Galpokuna Estate—Sale of copra—cwt : 246-0-19	10,057·66
"	"	Galpokuna Estate—Colombo Memo for Jany: 1952	9,914·69	"	5	"	Galpokuna Estate—Sale of copra—cwt : 243-0-13	9,821·58
"	"	Geekinigedera Estate—Colombo Memo for Jany. 1952	1,531·03	"	23	"	Galpokuna Estate—Sale of copra—cwt : 247-0-13	9,490·58
"	31	"	33,252·95	"	30	"	Galpokuna Estate—Sale of copra—cwt : 172-1-27	6,357·91
				"		"	Galpokuna Estate—Shortage of copra— 86 lbs.	30·96
				"	2	"	Geekinigedera Estate—Sale of copra— Cwt : 107-0-25	3,958·01
				"		"	Geekinigedera Estate—Shortage of copra— 253 lbs.	91·08
			<u>Rs. 44,706·67</u>					<u>Rs. 44,706·67</u>

E. & O. E.

Colombo, 18th February, 1952.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Secretary

Executors' Statement of Account for February, 1952

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR THE MONTH OF FEBRUARY, 1952.

PAYMENTS				RECEIPTS			
1952				1952			
February	To	Galpokuna Estate—Colombo Memo for Feby. 1952	Rs. 8,336·15	February	By	Balance	Rs. 33,252·95
		Geekinigedera Estate—Colombo Memo for Feby. 1952	2,542·98	„	1	Galpokuna Estate—sale of copra—cwt: 244-1-04	7,475·98
„	29	Balance	37,460·97	„	25	Galpokuna Estate—sale of copra—cwt: 234-0-25	7,361·17
				„	1	Galpokuna Estate—adv. on C'nut shells	250·00
			<u>Rs. 48,340·10</u>				<u>Rs. 48,340·10</u>

----- E. & O E. -----

Colombo,, 28th March, 1952.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

Executors' Statement of Account for March, 1952

D28L
Executors'
Statement of
Account for
March, 1952THE EXECUTORS OF THE ESTATE OF THE LATE MR. D.R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR THE
MONTH OF MARCH, 1952

PAYMENTS				RECEIPTS			
1952				1952			
March	To	"D.R.W." A/c Cart hire on coconuts ...	Rs. 4.00	March	1	By Balance ...	Rs. 37,460.97
"	"	Pd. M/s. G. B. S. Gomes and C. E. L. Wickremesinghe ...	20,000.00	"	17	" Galpokuna Estate—sale of copra cwt : 235-3-25 ...	7,207.29
"	"	Pd : Retiring Gratuity to Lewis Fernando	500.00	"	18	" Galpokuna Estate—sale of copra cwt : 226-0-23 ...	6,173.95
"	"	Galpokuna Estate—Colombo Memo for March, 1952 ...	11,476.86	"	23	" Galpokuna Estate—sale of copra cwt : 142-1-22 ...	3,372.16
"	"	Geekinigedera Estate—Colombo Memo for March, 1952 ...	94.45	"	31	" Galpokuna Estate—sale of Coconut shells	594.00
"	31	To Balance ...	25,036.95	"	"	" Galpokuna Estate—shortage of copra 320 lbs.	80.00
				"	"	" Galpokuna Estate—shortage of copra 214 lbs.	53.50
				"	"	" Galpokuna Estate—shortage of copra 157 lbs.	33.75
				"	"	" Galpokuna Estate—shortage of copra 375 lbs.	80.62
				"	23	" Geekinigedera Estate—sale of copra cwt : 87-3-13	2,022.11
				"	"	" Shortage of copra 66 lbs. ...	16.50
				"	"	" Geekinigedera Estate—shortage of copra 81 lbs.	17.41
			<u>Rs. 57,112.26</u>				<u>Rs. 57,112.26</u>

E. & O. E.

Colombo, 13th May, 1952.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

Executors' Statement of Account for April, 1952

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR THE MONTH OF APRIL, 1952.

PAYMENTS				RECEIPTS			
1952				1952			
April	To	Galpokuna Estate—Colombo Memo for April, 1952	Rs. 5,389·02	April 1	By	Balance	Rs. 25,036·95
		Geekinigedera Estate—Colombo Memo for April, 1952	3,011·16	„ 1	„	Galpokuna Estate—sale of copra : cwt : 217-2-13	5,151·71
	„	Balance	29,007·30	„ 24	„	Galpokuna Estate—sale of copra : cwt : 231-1-11	5,419·17
				„	„	Galpokuna Estate—sale of coconut shells	779·51
				„	„	Galpokuna Estate—shortage of copra 137 lbs.	29·45
				„ 1	„	Geekinigedera Estate—sale of copra cwt : 41-3-11	990·69
			<u>Rs. 37,407·48</u>				<u>Rs. 37,407·48</u>

— E. & O. E. —

Colombo, 29th May, 1952.

LANKA ESTATE AGENCY LTD.
(Sgd.) R. D. SENANAYAKE
Director

Executors' Statement of Account for May, 1952

D29B
Executors' Statement of Account for May, 1952

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE— STATEMENT OF ACCOUNT FOR THE MONTH OF MAY, 1952.

PAYMENTS				RECEIPTS			
1952				1952			
May	To	Cart hire on 300 coconuts ("D.R.W.") A/c	Rs. 4.00	May 1	By	Balance	Rs. 29,007.30
"	"	Galpokuna Estate—Colombo Memo for May, 1952	10,488.32	" 8	"	Galpokuna Estate—sale of copra cwt : 246-0-25	6,851.94
"	"	Geekinigedera Estate—Colombo Memo for May, 1952	2,677.81	" 20	"	Galpokuna Estate—sale of copra cwt : 199-0-05	5,638.22
" 31	"	Balance	38,170.01	" 31	"	Galpokuna Estate—sale of copra cwt : 227-2-11	6,116.02
				"	"	Galpokuna Estate—shortage of copra 620 lbs.	155.00
				"	"	Galpokuna Estate—shortage of copra 175 lbs.	43.75
				" 8	"	Geekinigedera Estate—sale of copra cwt : 75-2-27	2,100.81
				" 20	"	Geekinigedera Estate—sale of copra—cwt : 51-2-15	1,427.10
			<u>Rs. 51,340.14</u>				<u>Rs. 51,340.14</u>

E. & O. E.

Colombo, 26th June, 1952.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

Executors' Statement of Account for June, 1952

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR THE MONTH OF JUNE, 1952

PAYMENTS				RECEIPTS			
1952				1952			
June	To	Cart hire on 3 bushels rice & mangoes ("D.R.W.") A/c	Rs. 4.00	June 1	By	Balance	Rs. 38,170.01
"	"	Galpokuna Estate—Colombo Memo for June, 1952	10,389.78	" 13	"	Galpokuna Estate—sale of copra—cwt: 171-1-03	4,556.72
"	"	Geekinigedera Estate—Colombo Memo for June 1952	4,369.19	" 30	"	Galpokuna Estate—sale of copra—cwt: 218-2-17	6,120.86
" 30	"	Balance	34,133.37	"	"	Galpokuna Estate—shortage of copra 154 lbs.	38.50
				"	"	Galpokuna Estate—shortage of copra—41 lbs.	10.25
			<u>Rs. 48,896.34</u>				<u>Rs. 48,896.34</u>

— E. & O. E. —

Colombo, 30th July, 1952.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

Executors' Statement of Account for September, 1952

D29F
Executors'
Statement of
Account for
September, 1952THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE — STATEMENT OF ACCOUNT FOR THE
MONTH OF SEPTEMBER, 1952

1952		PAYMENTS	1952	RECEIPTS
September	3	To Cheque : Pd : Proctor Hector S. A. Perera fees for J. H. Podiappuhamy's portion of land Rs. 31.50	September	1 By Balance Rs. 20,245.51
"	9	" Cheque — M/s. F. J. & G. de Saram on instructions from the Executors of the Estate of the late Mr. D. R. Wijewardene 20,000.00	"	15 " Galpokuna Estate—sale of copra—cwt : 224-1-10 5,977.14
"		" Galpokuna Estate—Colombo Memo for September, 1952 7,860.14	"	29 " Sale of copra—cwt : 181-3-13 ... 5,025.59
"		" Geekinigedera Estate — Colombo Memo for September, 1952 2,290.44	"	30 " Sale of copra—cwt : 234-3-18 ... 6,723.20
"	30	" Balance 9,531.63	"	29 " Geekinigedera Estate—sale of copra cwt : 63-2-14 1,742.27
		<u>Rs. 39,713.71</u>		<u>Rs. 39,713.71</u>

E. & O. E.

Colombo, 25th October, 1952.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

Executors' Statement of Account for October, 1952

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE — STATEMENT OF
ACCOUNT FOR THE MONTH OF OCTOBER, 1952.

PAYMENTS				RECEIPTS			
1952				1952			
October	To	Cart hire on coconuts (Septr.)	Rs. 4.00	October 1	By	Balance	Rs. 9,531.63
"	"	Cart hire on coconuts—(Octr.)	4.00	"	"	Galpokuna Estate—shortage of 450 lbs. copra	117.00
"	"	Galpokuna Estate—Colombo Memo for Octr. 1952	8,190.23	"	"	Shortage of 120 lbs. copra	36.00
"	"	Geekinigedera Estate—Colombo Memo for October, 1952	2,712.24	"	"	Shortage of 147 lbs. copra	55.86
" 31	"	Balance	15,080.13	"	"	Sale of one pair Bulls	300.00
				"	"	Sale of coconut shells—298,500	776.85
				"	"	Sale of copra—cwt : 241-3-01	7,287.42
				"	"	Sale of copra—cwt : 234-3-15	7,885.84
			<u>Rs. 25,990.60</u>				<u>Rs. 25,990.60</u>

———— E. & O. E. ————

Colombo, 9th December, 1952.

LANKA ESTATE AGENCY LTD.,
(Sgd.) S. N. B. WIJEYEKOON
Director

Executors' Statement of Account for November, 1952

D29H
Executors'
Statement of
Account for
November, 1952THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR THE MONTH OF NOVEMBER, 1952.

PAYMENTS				RECEIPTS			
1952				1952			
November	To	Galpokuna Estate—Colombo Memo for Novr., 1952	Rs. 12,074·08	November	1	By Balance	Rs. 15,080·13
„	„	Geekinigedera Estate—Colombo Memo for Novr., 1952	2,574·58	„	6	„ Galpokuna Estate—sale of copra : 232-2-16	9,869·53
„	30	„ Balance	22,853·54	„	29	„ Sale of copra—cwt : 239-3-11 ...	9,120·42
				„	13	„ Geekinigedera Estate—sale of copra : cwt : 83-2-00	3,432·12
			<u>Rs. 37,502·20</u>				<u>Rs. 37,502·20</u>

———— E. & O. E. ————

Colombo, 13th January, 1953.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

Executors' Statement of Account for December, 1952

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR THE
MONTH OF DECEMBER, 1952.

PAYMENTS				RECEIPTS			
1952				1952			
December	To	Galpokuna Estate—Colombo Memo for Decr. 1952	Rs. 11,928·07	December 1	By	Balance	Rs. 22,853·54
„	„	Geekinigedera Estate—Colombo Memo for Decr. 1952	2,451·05	„ 6	„	Galpokuna Estate—sale of copra : 235-2-15	8,993·82
„ 31	„	Balance	23,152·98	„ 12	„	Sale of copra—cwt : 86-0-18 ...	3,228·55
				„ 3	„	Geekinigedera Estate—sale of copra : cwt : 66-0-25	2,456·19
			<u>Rs. 37,532·10</u>				<u>Rs. 37,532·10</u>

———— E. & O. E. ————

Colombo, 5th February, 1953.

LANKA ESTATE AGENCY LTD.,
(Sgd.) S. N. B. WIJEYKOON
Managing Director

Executors' Statement of Account for January, 1953

D29J
Executors'
Statement of
Account for
January, 1953THE EXECUTORS OF THE ESTATE OF THE LATE MR. D.R. WIJEWARDENE — STATEMENT OF ACCOUNT FOR THE
MONTH OF JANUARY, 1953

PAYMENTS				RECEIPTS			
1953				1953			
January	To	Cart hire on 300 coconuts (November, 1952)	Rs. 4.00	January 1	By	Balance	Rs. 23,152.98
"	"	Cart hire on 750 coconuts (December, 1952)	10.00	" 7	"	Galpokuna Estate—sale of copra cwt : 199-1-03	7,365.30
"	"	Galpokuna Estate—Colombo Memo Jany. 1953	9,963.02	" 29	"	Sale of copra—cwt. 151-2-00	6,136.26
"	"	Geekinigedera Estate—Colombo Memo for Jany. 1953	4,053.71	"	"	Shortage of copra 910 lbs.	342.54
" 31	"	Balance	28,564.54	" 15	"	Geekinigedera Estate—sale of copra cwt : 80-3-21	3,076.44
				" 29	"	Sale of copra cwt : 59-1-44	2,362.43
				"	"	Shortage of copra 424 lbs.	159.32
			<u>Rs. 42,595.27</u>				<u>Rs. 42,595.27</u>

E. & O. E.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

Colombo, 4th March, 1953.

Executors' Statement of Account for February, 1953

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR THE MONTH OF FEBRUARY 1953.

PAYMENTS				RECEIPTS				
1953				1953				
February	To	Lorry hire on 750 coconuts transported in Jany. 1953	Rs. 35.00	February	1	By	Balance	Rs. 28,564.54
"	"	Lorry hire on 750 coconuts transported in Feby. 1953	35.00	"	3	"	Galpokuna Estate—sale of copra cwt : 51-0-13	2,004.84
"	"	Galpokuna Estate—Colombo Memo for Feby. 1953	7,147.52	"	11	"	Sale of copra—cwt : 226-3-02 ...	8,167.38
"	"	Geekinigedera Estate—Colombo for Feby : 1953	1,989.09	"	25	"	Sale of copra—cwt : 95-3-25 ...	3,692.20
"	"	Balance	*39,961.34	"	26	"	Sale of copra—cwt : 96-1-01 ...	3,703.22
				"	28	"	Sale of copra—cwt : 79-1-20 ...	3,035.77
			<u>Rs. 49,167.95</u>					<u>Rs. 49,167.95</u>

———— E. & O. E. ————

Colombo, 19th March, 1953.

Mr. Gomes
Mr. Wickremesinghe.

*Amount at credit as at 2.5.53 Rs. 47,700/-.
They say that Rs. 45,000/- could be released
for the credit of "D.R.W." A/c with the
National Bank.

Intld :4/5.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

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D29L

Executors' Statement of Account for March, 1953

D29L
Executors'
Statement of
Account for
March, 1953THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE — STATEMENT OF ACCOUNT FOR THE
MONTH OF MARCH, 1953

PAYMENTS				RECEIPTS			
1953				1953			
March	To	Galpokuna Estate—Colombo Memo for March, 1953	Rs. 5,926.00	March	1	By Balance	Rs. 39,961.34
		Geekinigedera Estate—Colombo Memo for March, 1953	2,275.03		6	Galpokuna Estate—sale of copra cwt : 82-0-00	3,235.99
	31	Balance	47,711.91		7	Sale of copra—cwt : 95-2-12	3,733.92
					10	Sale of copra—cwt : 100-1-13	3,917.19
					4	Sale of copra—cwt : 20-0-22	745.28
					10	Geekinigedera Estate—sale of copra cwt : 75-0-00	2,947.43
					10	Sale of copra—cwt : 36-0-14	1,371.79
			<u>Rs. 55,912.94</u>				<u>Rs. 55,912.94</u>

E. & O. E.

LANKA ESTATE AGENCY LTD.,
(Sgd.) S. N. B. WIJEYEKOON
Managing Director

Colombo, 10th May, 1953.

Executors' Statement of Account for April, 1953

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE --- STATEMENT OF ACCOUNT FOR THE MONTH OF APRIL, 1953.

PAYMENTS				RECEIPTS			
1953				1953			
April	To	Galpokuna Estate—Colombo Memo for April, 1953	Rs. 5,392.65	April 1	By	Balance	Rs. 47,711.91
	„	Geekinigedera Estate—Colombo Memo for April, 1953	2,477.88	„ 8	„	Galpokuna Estate—Adv. on coconut shells	100.00
„ 30	„	Balance	39,941.38				
			<u>Rs. 47,811.91</u>				<u>Rs. 47,811.91</u>

———— E. & O. E. ————

LANKA ESTATE AGENCY LTD.
(Sgd.) S. N. B. WIJEYEKOON
Managing Director

Colombo, 3rd June, 1953.

1083

D30B

Executors' Statement of Account for May, 1953

D30B
Executors'
Statement of
Account for
May, 1953THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR THE
MONTH OF MAY, 1953.

PAYMENTS		RECEIPTS	
1953		1953	
May 12	To Pd : The National Bank of India Ltd. Credit of M/s. J. A. Maartensz, G. B. S. Gomes & C. E. L. Wickremesinghe. "D.R.W." a/c ... Rs. 45,000·00	May 1	By Balance Rs. 39,941·38
"	" Lorry Hire on 750 coconuts (Transported in April) 35·00	" 5	" Galpokuna—sale of copra cwt : 213-0-04 9,020·82
"	" Lorry hire on 750 coconuts (Transported in May) 35·00	" 25	" Sale of copra cwt : 257-1-20 ... 10,074·46
"	" Galpokuna Estate—Colombo Memo for May, 1953 6,377·14	" 21	" Shortage of 5 lbs. copra 2·00
"	" Geekinigedera—Colombo Memo for May, 1953 2,441·20	"	" Geekinigedera Estate—sale of copra : cwt : 81-2-03 3,148·49
" 31	" Balance 8,316·81	"	" Shortage of 45 lbs. copra 18·00
	<u>Rs. 62,205·15</u>		<u>Rs. 62,205·15</u>

E. & O. E.

LANKA ESTATE AGENCY LTD.,
(Sgd.) S. N. B. WIJEYEKOON
Director

Colombo, 26th June, 1953.

Executors' Statement of Account for June, 1953

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJewardene—STATEMENT OF ACCOUNT FOR THE MONTH OF JUNE, 1953

PAYMENTS					RECEIPTS				
1953					1953				
June	To	Lorry hire on 750 nuts	...	Rs. 35.00	June 1	By	Balance	...	Rs. 8,316.81
"	"	Galpokuna Estate—Colombo Memo for June, 1953	...	12,590.87	" 10	"	Galpokuna Estate—sale of copra cwt: 105-1-07	...	4,209.52
"	"	Geekinigedera Estate—Colombo Memo for June, 1953	...	2,439.25	" 25	"	Sale of copra—cwt: 86-3-07	...	3,253.90
" 30	"	Balance	...	1,985.03	" 19	"	Sale of coconut shells (Advance)	...	500.00
					"	"	Shortage on 299 lbs. copra	...	110.63
					" 22	"	Geekinigedera Estate—sale of copra cwt: 16-2-00	...	659.29
				<u>Rs. 17,050.15</u>					<u>Rs. 17,050.15</u>

———— E. & O. E. ————

Colombo, 5th August, 1953.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

1085

D30D

Executors' Statement of Account for July, 1953

D30D
Executors'
Statement of
Account for
July, 1953THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR THE
MONTH OF JULY, 1953

PAYMENTS				RECEIPTS			
1953				1953			
July	To	Lorry hire on 750 coconuts	Rs. 35.00	July	1	By Balance	Rs. 1,985.03
"	"	1 ledger	11.50	"	"	Galpokuna Estate—Shortage of 7 lbs. Copra	2.66
"	"	Galpokuna Estate—Colombo Memo for July, 1953	13,370.81	"	1	Sale of coconut shells	200.00
"	"	Geekinigedera Estate—Colombo Memo for July, 1953	2,905.15	"	2	Sale of copra cwt : 86-3-14 (Inv. 1) ...	3,256.26
"	31	Balance	20,109.37	"	8	Sale of copra cwt : 51-1-04 (Inv. 1) ...	1,902.49
				"	8	Sale of copra cwt : 158-3-06 (Inv. 2) ...	5,926.75
				"	9	Sale of copra cwt : 80-2-23 (Inv. 2) ...	2,988.92
				"	16	Sale of copra cwt : 80-3-11 (Inv. 3) ...	2,950.22
				"	21	Sale of copra cwt : 160-0-16 (Inv. 3) ...	5,819.90
				"	25	Sale of copra cwt : 77-2-09 (Inv. 4) ...	2,946.19
				"	28	Sale of copra cwt : 55-3-26 (Inv. 4) ...	2,126.01
				"	30	Sale of copra cwt : 85-3-12 (Inv. 4) ...	3,144.72
				"	24	Geekinigedera Estate—sale of copra cwt : 83-3-01 (Inv. 1)	3,182.68
			<u>Rs. 36,431.83</u>				<u>Rs. 36,431.83</u>

E. & O. E.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

Colombo, 4th September, 1953.

D86
Register of
Progress of Works
—Galpokuna and
Udubaddawa
Divisions, Season
1955/56.
—Continued.

Estimate { Amount Rs. 1,500/-
Quantity : 10,000 Fathoms
Cost : -/15 Cts.

GALPOKUNA ESTATE

Progress of work for the Season 1955/56

Item No. : 18, (B) Cleaning Deniya Drains

Acreage	Galpokuna Division											Udubaddawa Division			Fathoms		Amount Spent				Cost		Remarks
	74A	45½	65½	68	53½	28½	26	20½	30	43	53½	28	52	31	This Month	To Date	This Month	To Date	This Month	To Date			
Field Nos.	No. 1	2	3	4	5	6	7	8	9	10	11	1	2	3									
April ...																							
May ...																							
June ...																							
July ...																							
August ...							394	66		1260		2555	835		5110	5110	766	50	766	50	-/15	-/15	
September ...		1288	431	961	187	1002				585	230		206		4890	10000	733	50	1500	00	-/15	-/15	
October ...															10000				1500	00		-/15	
November ...															10000				1500	00		-/15	
December ...															10000				1500	00		-/15	
January ...															10000				1500	00		-/15	
February ...															10000				1500	00		-/15	
March ...															10000				1500	00		-/15	
Total ...		1288	431	961	187	1002	394	66	558	1260	230	2555	1041		10000				1500	00		-/15	

Executors' Statement of Account for August, 1953

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF
ACCOUNT FOR THE MONTH OF AUGUST, 1953

PAYMENTS				RECEIPTS			
1953				1953			
August	To	Lorry hire on 750 coconuts	Rs. 35.00	August 1	By	Balance	Rs. 20,109.37
"	"	Galpokuna Estate—Colombo Memo for August 1953	6,573.92	" 22	"	Galpokuna Estate—sale of copra cwt : 153-3-19. (Inv. 5)	5,723.17
"	"	Geekinigedera Estate—Colombo Memo for August 1953	2,362.00	" 29	"	Sale of copra cwt : 74-2-27. (Inv. 6 part)	2,823.58
" 31	"	Balance	* 19,845.20	" 26	"	Sale of coconut shells.	160.00
			<u>Rs. 28,816.12</u>				<u>Rs. 28,816.12</u>

———— E. & O. E. ————

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

Colombo, 12th October, 1953.

* Balance at credit as at 22.10.53 Rs. 46,000/-.

Executors' Statement of Account for September, 1953

D30F
Executors'
Statement of
Account for
September, 1953THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR THE MONTH OF SEPTEMBER, 1953

PAYMENTS				RECEIPTS			
1953				1953			
September	To	Pd: The Hongkong & Shanghai Banking Corpn. to the credit of M/s. J. A. Maartensz, G. B. S. Gomes & C. E. L. Wickremesinghe	Rs. 100·00	September 1	By	Balance	Rs. 19,845·20
"	"	Galpokuna Estate—Colombo Memo for September 1953	11,232·00	" 5	"	Galpokuna Estate—sale of copra: cwt: 190-2-13 (Inv. 6 part)	7,181·40
"	"	Geekinigedera Estate—Colombo Memo for September, 1953	2,617·37	" 12	"	Sale of copra cwt: 238-1-09 (Inv. 7) (2nd crop)	8,886·59
" 30	"	Balance	44,878·38	" 22	"	Sale of copra cwt: 253-0-13 (Inv. 8) (2nd crop)	9,687·50
				" 30	"	Sale of copra cwt: 258-3-14 (Inv. 9) (2nd crop)	10,284·82
				"	"	Shortage of 355 lbs. copra	126·29
				" 15	"	Geekinigedera Estate—sale of copra cwt: 73-3-03 (Inv. 2) (2nd crop)	2,815·95
			<u>Rs. 58,827·75</u>				<u>Rs. 58,827·75</u>

— E. & O. E. —

Colombo, 7th November, 1953.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

Executors' Statement of Account for October, 1953

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR THE MONTH OF OCTOBER, 1953

PAYMENTS				RECEIPTS			
1953				1953			
October	23	To Pd : The National Bank of India Ltd. to the credit of M/s. J. A. Maartensz, G. B. S. Gomes & C. E. L. Wickremesinghe	Rs. 40,000·00	October	1	By Balance	Rs. 44,878·38
					9	Galpokuna Estate—sale of copra cwt : 218-2-23 (Invoice No. 10)	8,976·94
		Transporting 750 coconuts	35·00		24	Sale of copra—cwt : 257-0-15 (Invoice No. 11)	10,381·05
		Pd: Elephant Hire to Mrs. D. R. Wijewardene	367·73		31	Sale of copra cwt : 167-3-07 (Invoice No. 12) (Part)	6,995·46
		Galpokuna Estate—Colombo Memo for October, 1953	8,414·33			Shortage of copra 63 lbs.	24·57
		Geekinigedera Estate—Colombo Memo for Oct : 1953	3,060·52				
	31	Balance	19,378·82				
			<u>Rs. 71,256·40</u>				<u>Rs. 71,256·40</u>

— E. & O. E. —

Colombo, 2nd December, 1953.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

Executors' Statement of Account for December, 1953

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE -- STATEMENT OF ACCOUNT FOR THE
MONTH OF DECEMBER, 1953.

		PAYMENTS				RECEIPTS											
1953						1953											
December	7	To	Balance Survey Fees and for copy of Plan paid to M/s. Perera & Perera--D.C. Case No. 8628	...	...	...	Rs.	67.84	December	1	By	Balance	...	...	...	Rs.	29,258.81
		„	„ Galpokuna Estate--Colombo Memo for Decr : 1953	...	...	...		4,358.95									
		„	„ Geekinigedera Estate-- Colombo Memo for December 1953	...	...	...		2,252.53									
	31	„	Balance	...	...	...		22,579.99									
								<u>Rs. 29,258.81</u>									<u>Rs. 29,258.81</u>

----- E. & O. E. -----

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

Colombo, 31st January, 1954.

Executors' Statement of Account for January, 1954

D30J
Executors'
Statement of
Account for
January, 1954THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE — STATEMENT OF
ACCOUNT FOR THE MONTH OF JANUARY, 1954.

PAYMENTS				RECEIPTS			
1954				1954			
January	To	Transporting 750 c'nuts on 10/11/53	Rs. 35·00	January 1	By	Balance	Rs. 22,579·99
"	"	Transporting 1,500 c'nuts in December, 1953	70·00	" 6	"	Sale of copra—cwt : 264-3-23 (Inv. 15)	11,342·12
"	"	Galpokuna Estate—Colombo Memo for January, 1954	7,573·71	" 8 & 12	"	Sale of copra—cwt : 300-3-23 (Inv. 16)	12,751·43
"	"	Geekinigedera Estate—Colombo Memo for January, 1954	2,328·41	" 25	"	Sale of copra—cwt : 275-3-08 (Inv. 17)	12,550·39
" 31	"	Balance	53,004·49	"	"	Shortage of copra—31 lbs.	12·09
				"	"	Shortage of copra—445 lbs.	186·90
				" 19	"	Geekinigedera Estate—sale of copra cwt : 79-3-07 (Inv. 4)	3,588·69
			<u>Rs. 63,011·61</u>				<u>Rs. 63,011·61</u>

E. & O. E.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

Colombo, 19th February, 1954.

Executors' Statement of Account for February, 1954

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJewardene—STATEMENT OF ACCOUNT FOR THE MONTH OF FEBRUARY, 1954

Payments				Receipts			
1954				1954			
February	To	Transporting 750 c'nuts on 15.1.54	Rs. 35.00	February	1	By Balance	Rs. 53,004.49
"	"	Galpokuna Estate—Colombo Memo for February, 1954	5,497.02	"	18 & 27	Galpokuna Estate—Sale of copra—cwt : 269-1-00 (Inv. 18)	12,202.01
"	"	Geekinigedera Estate—Colombo Memo for February, 1954	1,951.28				
"	28	Balance	57,723.20				
			<u>Rs. 65,206.50</u>				<u>Rs. 65,206.50</u>

----- E. & O. E. -----

Colombo, 16th March, 1954.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

Executors' Statement of Account for March, 1954

D30L
Executors'
Statement of
Account for
March, 1954THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR THE
MONTH OF MARCH, 1954

Payments				Receipts			
1954				1954			
March	To	Transporting 750 nuts on 18/2/54 ...	Rs. 35.00	March 1	By	Balance	Rs. 57,723.20
"	"	Transporting 750 nuts on 16/3/54 ...	35.00	" 15	"	Galpokuna Estate—sale of copra cwt: 303-3-13 (Inv. 19)	11,029.65
"	"	Galpokuna Estate—Colombo Memo for March, 1954	9,717.26	" 29	"	Sale of copra cwt: 185-2-15 (Inv. 20)	6,772.36
"	"	Geekinigedera Estate—Colombo Memo for March, 1954	2,512.86	"	"	Advance on coconut shells	200.00
"	31	Balance	67,069.26	" 29	"	Shortage on copra 27 lbs.	11.34
			<u>Rs. 79,369.38</u>	"	"	Geekinigedera Estate—sale of copra cwt: 62-3-13 (Inv. 5)	2,293.53
				"	"	Sale of copra—cwt: 35-2-00 (Inv. 6)	1,321.62
				"	"	Shortage on copra—52 lbs.	17.68
							<u>Rs. 79,369.38</u>

E. & O. E.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

Colombo, 2nd May, 1954.

Executors' Statement of Account for April, 1954

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR THE
MONTH OF APRIL, 1954

Payments				Receipts			
1954				1954			
April	To	Galpokuna Estate—Colombo Memo for April, 1954	5,394.05	April 1	By	Balance	67,069.26
		Geekinigedera Estate—Colombo Memo for April, 1954	1,726.10	„ 21	„	Galpokuna Estate—Sale of coconut shells	291.56
„ 30	„	Balance	67,930.32	„ 30	„	Sale of copra cwt : 230-2-20	7,689.65

Rs. 75,050.47

Rs. 75,050.47

— E. & O. E. —

Colombo, 20th May, 1954.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

Executors' Statement of Account for May, 1954

D31B
Executors'
Statement of
Account for
May, 1954THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR THE MONTH OF MAY, 1954

Payments				Receipts			
1954				1954			
May	To	Transporting 750 coconuts in April, 1954	Rs. 35.00	May 1	By	Balance	Rs. 67,930.32
"	"	Transporting 750 coconuts in May, 1954	35.00	" 3	"	Galpokuna Estate—shortage of 4 lbs. copra	1.40
"	"	Galpokuna Estate—Colombo Memo for May, 1954	11,887.84	" 11	"	Sale of copra—cwt : 74-1-19 (Inv. 21) (Balance)	2,431.08
"	"	Geekinigedera Estate—Colombo Memo for May, 1954	2,198.47	" 22	"	Sale of copra—cwt : 271-2-01 (Inv. 22)	9,644.10
" 31	"	Balance	91,325.40	" 31	"	Sale of copra—cwt : 303-3-18 (Inv. 23)	10,975.13
			<u>Rs. 105,481.71</u>	"	"	Sale of copra—cwt : 298-0-10 (Inv. 24)	10,432.52
				"	"	Geekinigedera Estate—shortage of 62 lbs. copra	19.84
				" 26	"	Sale of copra—cwt : 74-1-10 (Inv. 7)	2,588.36
				" 29	"	Sale of copra—cwt : 41-1-07 (Inv. 8)	1,458.96
							<u>Rs. 105,481.71</u>

E. & O. E.

Colombo, 17th June, 1954.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

GALPOKUNA ESTATE

Progress of work for the Season 1955/56

Item No. : 19 Fences and Boundaries

Estimate { Amount Rs. 960/-
 Quantity :
 Cost :

D36
 Register of
 Progress of Works
 —Galpokuna and
 Udubaddawa
 Divisions, Season
 1955/56
 —Continued.

Acreage	Galpokuna Division											Udubaddawa Div.			Fathoms		Amount Spent				Cost		Remarks
	74A	45½	65½	68	53½	28½	26	20½	30	43	53½	28	52	31	This Month	To Date	This Month	To Date	This Month	To Date			
Field Nos.	No. 1	2	3	4	5	6	7	8	9	10	11	1	2	3									
April ...													231	53	284	284	47	31	47	31			
May ...	64														64	348	145	16	192	47			
June ...	68														73	489	25	70	218	17			
July ...	250														250	739	19	33	237	50			
August ...	235										104				339	1078	126	33	363	83			
September ...											60		50		110	1188	231	79	595	62			
October ...					365	236					40				641	1829	52	21	647	83			
November ...			21								62		16		99	1928	303	98	951	81			
December ...																1928	3	15	954	96			
January ...																1928			954	96			
February ...																1928			954	96			
March ...																1928			954	96			
Total ...																1928			954	96			

Executors' Statement of Account for June, 1954

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE — STATEMENT OF ACCOUNT FOR THE MONTH OF JUNE, 1954.

Payments				Receipts			
1954				1954			
June	To	Transporting 750 coconuts	Rs. 35.00	June 1	By	Balance	Rs. 91,325.40
"	"	Galpokuna Estate—Colombo Memo for June, 1954	17,023.84	" 30	"	Galpokuna Estate—sale of copra cwt : 304-1-03	10,396.81
"	"	Geekinigedera Estate—Colombo Memo for June, 1954	3,183.67				
" 30	"	Balance	81,479.70				
			<u>Rs. 101,722.21</u>				<u>Rs. 101,722.21</u>

— E. & O. E. —

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

Colombo, 16th July, 1954.

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D31D

Executors' Statement of Account for July, 1954

D31D
Executors'
Statement of
Account for
July, 1954THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR THE
MONTH OF JULY, 1954

Payments				Receipts			
1954				1954			
July	To	Transporting 750 coconuts	Rs. 35.00	July 1	By	Balance	Rs. 81,479.70
"	"	Galpokuna Estate—Colombo Memo for July, 1954	10,025.00	" 21	"	Galpokuna Estate—sale of copra— cwt : 299-3-14 (Inv. 2)	10,417.10
"	"	Geekinigedera Estate—Colombo Memo for July, 1954	3,413.86	" 14	"	Sale of copra—cwt : 326-1-08 (Inv. 3)	11,160.79
"	"	Balance	108,043.06	" 27	"	Sale of copra—cwt : 361-1-25 (Inv. 4)	11,792.81
" 31	"			" 26	"	Sale of 109,460 C'shells	136.18
				" 15	"	Geekinigedera Estate—sale of copra— cwt : 80-3-03 (Inv. 1)	2,755.18
				" 27	"	Sale of copra—cwt : 73-1-13 (Inv. 2)	2,416.18
				"	"	Sale of copra—cwt : 40-0-20 (Inv. 3)	1,358.98
			<u>Rs. 121,516.92</u>				<u>Rs. 121,516.92</u>

E. & O. E.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

Colombo, 13th August, 1954.

Executors' Statement of Account for August, 1954

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR THE MONTH OF AUGUST, 1954

Payments				Receipts			
1954				1954			
August	To	Pd: Mrs. D. R. Wijewardene—Elephant Hire for the financial year ended 31/3/54	Rs. 400·93	August 1	By	Balance	Rs. 108,043·06
„	„	Transporting 750 coconuts	35·00				
„	„	Pd: The National Bank to the credit of M/s. J. A. Maartensz, G. B. S. Gomes and C. E. L. Wickremesinghe	75,000·00				
„	„	Galpokuna Estate—Colombo Memo for August, 1954	9,796·87				
„	„	Geekinigedera Estate—Colombo Memo for August, 1954	2,574·96				
„	31	„ Balance	20,235·30				
			<u>Rs. 108,043·06</u>				<u>Rs. 108,043·06</u>

———— E. & O. E. ————

Colombo, 15th September, 1954.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

1099

D31F

Executors' Statement of Account for September, 1954

D31F
Executors'
Statement of
Account for
September, 1954THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR THE
MONTH OF SEPTEMBER, 1954

Payments				Receipts			
1954				1954			
September	To	Transporting 750 coconuts	Rs. 35·00	September 1	By	Balance	Rs. 20,235·30
"	"	Galpokuna Estate—Colombo Memo for September, 1954	7,491·10	" 1	"	Galpokuna Estate—sale of coconut shells	113·82
"	"	Geekinigedera Estate—Colombo Memo for September, 1954	2,696·97	" 1	"	Sale of copra—cwt : 287-0-19 (Invoice 5)	9,111·14
" 30	"	Balance	41,418·95	"	"	Sale of copra—cwt : 301-1-24 (Invoice 6)	9,570·36
				"	"	Sale of copra—cwt : 309-0-15 (Invoice 7)	9,804·65
				" 28	"	Geekinigedera Estate—sale of copra cwt : 88-1-17 (Inv. 4)	2,806·75
			<u>Rs. 51,642·02</u>				<u>Rs. 51,642·02</u>

E. & O. E.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

Colombo, 18th October, 1954.

Executors' Statement of Account for October, 1954

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJewardene—STATEMENT OF ACCOUNT FOR THE MONTH OF OCTOBER, 1954

Payments				Receipts			
1954				1954			
October	To	Transporting 750 coconuts	Rs. 35.00	October	1	By Balance	Rs. 41,418.95
"	"	Galpokuna Estate—Colombo Memo for October, 1954	7,128.96	"	6	" Galpokuna Estate—sale of copra— cwt : 356-0-25 (Inv. No. 8)	10,941.67
"	"	Geekinigedera Estate—Colombo Memo for October, 1954	2,443.25	"	8	" Sale of copra—cwt : 34-3-02 (Inv. No. 9)	1,058.92
"	"	"	"	"	27	" Sale of copra—cwt : 342-1-02 (Inv. No. 10)	11,866.44
"	"	"	"	"	8	" Geekinigedera Estate—sale of copra cwt : 86-1-10 (Inv. No. 5)	2,652.08
"	31	" Balance	60,218.15	"	11	" Sale of copra—cwt : 58-3-20 (Inv. No. 6)	1,887.30
			<u>Rs. 69,825.36</u>				<u>Rs. 69,825.36</u>

———— E. & O. E. ————

Colombo, 11th November, 1954.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

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D31H

Executors' Statement of Account for November, 1954

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR THE MONTH OF NOVEMBER, 1954

D31H
Executors'
Statement of
Account for
November, 1954

1954		Payments	1954	Receipts		
November	To	Pd : National Bank to the credit of M/s. J. A. Maartensz, G. B. S. Gomes & C. E. L. Wickremesinghe	Rs. 35,000·00	November 1	By Balance	Rs. 60,218·15
"	"	Transporting 750 coconuts	35·00	"	" Galpokuna Estate—sale of 300-2-24 copra cwt. Inv. 11	10,265·04
"	"	Galpokuna Estate—Colombo Memo for November, 1954	13,076·89	" 13	" Sale of 383-3-23 copra Inv. 12	12,711·82
"	"	Geekinigedera Estate—Colombo Memo for November, 1954	3,127·00	" 22	" Geekinigedera Estate—sale of 86-3-13 copra Inv. 7	2,881·24
"	"	Balance	34,837·36			
			<u>Rs. 86,076·25</u>			<u>Rs. 86,076·25</u>

E. & O. E.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

Colombo, 20th December, 1954.

Executors' Statement of Account for December, 1954

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE--STATEMENT OF ACCOUNT FOR THE
MONTH OF DECEMBER, 1954

Payments				Receipts			
1954				1954			
December	To	Transporting 750 coconuts	Rs. 35.00	December 1	By	Balance	Rs. 34,837.36
"	"	Galpokuna Estate--Colombo Memo for December, 1954	5,835.70	"	"	Geekinigedera Estate--	
"	"	Geekinigedera Estate--Colombo Memo for December, 1954	2,325.37	" 6	"	sale of cwt : 87-2-26 copra Inv. No. 8	2,760.17
"	"	Balance	31,339.42	" 23	"	sale of cwt : 61-0-16 copra Inv. No. 9	1,937.96
			<u>Rs. 39,535.49</u>				<u>Rs. 39,535.49</u>

----- E. & O. E. -----

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

Colombo, 20th January, 1955.

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D31J

Executors' Statement of Account for January, 1955

D31J
Executors'
Statement of
Account for
January, 1955THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR THE MONTH OF JANUARY, 1955

Payments				Receipts			
1955				1955			
January	To	Paid Cheque—National Bank of India to the credit of M/s. J. A. Maartensz, G. B. S. Gomes & C. E. L. Wickremesinghe ...	14,837·36	January	1	By Balance	31,339·42
"	"	Transport charges on 750 coconuts	35·00	"	6	" Galpokuna Estate—	
"	"	Galpokuna Estate—Colombo Memo for January, 1955	6,593·80	"	10	" sale of cwt : 285-1-07 copra Inv. No. 13	9,053·94
"	"	Geekinigedera Estate—Colombo Memo for January, 1955	3,410·48	"	17	" sale of cwt : 301-2-20 copra Inv. No. 14	9,551·87
"	"	Balance	41,711·89	"	24	" sale of cwt : 358-3-07 copra Inv. No. 15	11,596·39
				"	31	" Geekinigedera Estate—sale of cwt : 84-0-24 copra Inv. No. 10	2,765·34
						" sale of cwt : 74-2-13 copra. Inv. No. 11	2,281·57
			<u>Rs. 66,588·53</u>				<u>Rs. 66,588·53</u>

E. & O. E.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

Colombo, 19th February, 1955.

Executors' Statement of Account for February, 1955

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR THE MONTH OF FEBRUARY, 1955

Payments					Receipts				
1955					1955				
February	To	Transporting 750 coconuts—D. R. Wijewardene	Rs.	35.00	February	1	By	Balance	Rs. 41,711.89
								Galpokuna Estate—	
	„	Galpokuna Estate—Colombo Memo for February, 1955		5,368.97	21	„	Sale of cwt : 334-1-21 copra. Inv. No. 16		10,450.51
	„	Geekinigedera Estate—Colombo Memo for February, 1955		2,577.68		„	Advance on coconut shells		40.00
	„	Balance		44,220.75					
				<u>Rs. 52,202.40</u>					<u>Rs. 52,202.40</u>

———— E. & O. E. ————

Colombo, 18th March, 1955.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

Executors' Statement of Account for March, 1955

D31L
Executors'
Statement of
Account for
March, 1955THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR THE
MONTH OF MARCH, 1955.

1955		Payments	1955	Receipts		
March	To	Cheque—National Bank of India to the credit of M/s. J. A. Maartensz, G. B. S. Gomes and C. E. L. Wickremesinghe A/c	21,711·89	March 1	By Balance	44,220·75
"	"	National Bank of India to the credit of M/s. J. A. Maartensz, G. B. S. Gomes and C. E. L. Wickremesinghe A/c	24,220·75	" 10	" Galpokuna Estate—Sale of cwt: 314-2-08 copra Invoice No. 17—5th crop ...	9,503·56
"	"	Galpokuna Estate — Colombo Memo for March, 1955	6,156·03	" 16	" Sale of cwt: 170-2-20 copra Inv. No. 18—4th crop	4,640·24
"	"	Geekinigedera Estate — Colombo Memo for March, 1955	2,618·60	" 31	" Advance on coconut shells	50·00
"	"	Balance	7,133·55	" 7	" Geekinigedera Estate—sale of cwt: 40-0-16 copra Invoice No. 12—4th Crop ...	1,234·79
				" 20	" Sale of cwt: 81-0-27 copra Invoice No. 13—5th crop	2,191·48
			<u>Rs. 61,840·82</u>			<u>Rs. 61,840·82</u>

E. & O. E.

LANKA ESTATE AGENCY LTD.,
(Sgd.) S. N. B. WIJEYKOON
Managing Director

Colombo, 21st April, 1955.

D36
Register of
Progress of Works
—Galpokuna and
Udubaddawa
Divisions Season
1955/56
—Continued.

Estimate { Amount Rs. 4,925/-
Quantity : 16326 Trees
Cost : 1/42

GALPOKUNA ESTATE

Progress of work for the Season 1955 56

Item No. : 21A. Artificial Application.

Acreage	Galpokuna Division											Udubaddawa Division			Trees		Amount Spent				Cost		Remarks
	74A	45½	65½	68	53½	28½	26	20½	30	43	53½	28	52	31	This Month	To Date	This Month	To Date	This Month	To Date			
Field Nos.	No. 1	2	3	4	5	6	7	8	9	10	11	1	2	3									
April ...					2902										2902	2902	725	50	725	50			
May ...						1831	1855								3686	6588	1091	31	1816	81			
June ...							1213								1213	7801	78	40	1895	21			
July ...																7801			1895	21			
August ...																7801			1895	21			
September ...																7801			1895	21			
October ...																7801			1895	21			
November ...									1770	2749	2121	260	1625		8525	16326	2557	50	4452	71			
December ...																16326			4452	71			
January ...																16326			4452	71			
February ...																16326			4452	71			
March ...																16326			4452	71			
Total ...															16326				4452	71			

Executors' Statement of Account for April, 1955

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF
ACCOUNT FOR THE MONTH OF APRIL, 1955.

Payments				Receipts			
1955				1955			
April	To	Transporting 750 coconuts March	Rs. 35·00	April 1	By	Balance	Rs. 7,133·55
"	"	Transporting 750 coconuts April	35·00	"	"	Galpokuna Estate—	
"	"	Galpokuna Estate—Colombo Memo for April, 1955	6,915·32			Sale of cwt : 152-0-27 copra Inv. 19	4,232·27
"	"	Geekinigedera Estate—Colombo Memo for April, 1955	2,435·33			Sale of cwt : 77-3-03 copra Inv. 20	2,169·20
"	"	Balance	6,365·78	" 21	"	Sale of cwt : 82-1-11 copra Inv. 14	2,251·41
			<u>Rs. 15,786·43</u>				<u>Rs. 15,786·43</u>

— E. & O. E. —

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

Colombo, 16th May, 1955.

Executors' Statement of Account for May, 1955

D32B
Executors'
Statement of
Account for
May 1955THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR THE MONTH OF MAY, 1955.

Payments				Receipts			
1955				1955			
May	To	Transporting 750 coconuts	Rs. 35.00	May	1	By Balance	Rs. 6,365.78
		Galpokuna Estate—Colombo Memo for May, 1955	14,252.82		3	Galpokuna Estate— Sale of cwt : 224-0-02 copra Invoice 20— crop 6	6,247.17
		Geekinigedera Estate—Colombo Memo for May, 1955	2,530.09		9	Sale of cwt : 199-0-15 copra Invoice 21— crop 6	5,553.32
		Balance	17,590.30		25	Sale of cwt : 298-0-03 copra Invoice 22— crop 6	8,193.23
					31	Sale of cwt : 248-0-20 copra Invoice 23— crop 6	6,538.41
						Coconut shells	227.10
						By Geekinigedera Estate—	
					9	Sale of cwt : 46-1-14 copra Invoice 15— crop 5	1,283.20
			<u>Rs. 34,408.21</u>				<u>Rs. 34,408.21</u>

E. & O. E.

Colombo, 1st July, 1955.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

Executors' Statement of Account for June, 1955

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR THE
MONTH OF JUNE, 1955.

Payments					Receipts				
1955					1955				
June	To	Transport 750 coconuts	...	Rs. 35.00	June	1	By	Balance ...	17,590.30
"	"	Galpokuna Estate—Colombo Memo for June, 1955	...	5,591.64	"	29	"	Galpokuna Estate— Sale of cwts : 81-1-08 copra Inv. 1 — crop 1	2,268.19
"	"	Geekinigedera Estate—Colombo Memo for June, 1955	...	2,628.85	"	14	"	Sale of coconut shells	229.86
"	"	Balance	...	17,732.30	"	2	"	Geekinigedera Estate : Sale of cwts : 75-0-11 copra Inv. 16—crop 6	2,011.64
					"	15	"	Sale of cwts : 74-2-24 copra Inv. 17 — crop 6	1,990.20
					"	23	"	Sale of cwts : 69-2-17 copra Inv. 18 — crop 6	1,897.60
				<u>Rs. 25,987.79</u>					<u>Rs. 25,987.79</u>

— E. & O. E. —

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

Colombo, 6th August, 1955.

Executors' Statement of Account for July, 1955

D32D
Executors'
Statement of
Account for
July, 1955THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR THE
MONTH OF JULY, 1955

Payments				Receipts			
1955				1955			
July	To	Galpokuna Estate—Colombo Memo for July	Rs. 4,891·81	July	By	Balance	Rs. 17,732·30
„	„	Geekinigedera Estate—Colombo Memo for July	2,752·24	„	5	„ Sale of cwt : 86-3-16 Invoice 1B ¹	2,423·27
„	„	Transporting 750 coconuts	35·00	„	6	„ Sale of cwt : 53-2-26 Invoice 1C	1,498·66
„	„	Balance	30,388·09	„	8	„ Sale of cwt : 85-0-11 Invoice 1D	2,350·22
				„	12	„ Sale of cwt : 88-3-09 Invoice 1E	2,395·57
				„	15	„ Sale of cwt : 82-1-03 Invoice 1F	2,254·81
				„	20	„ Sale of cwt : 80-3-03 Invoice 7	2,280·93
				„	26	„ Sale of cwt : 80-1-12 Invoice 8	2,360·37
						„ Sale of cwt : 162-1-19 Invoice 9	4,771·01
			<u>Rs. 38,067·14</u>				<u>Rs. 38,067·14</u>

E. & O. E.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

Colombo, 30th August, 1955.

Executors' Statement of Account for August, 1955

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR THE MONTH OF AUGUST, 1955

Payments				Receipts			
1955				1955			
August	To	Galpokuna Estate—Colombo Memo for August	7,275·55	August	1	By Balance	30,388·09
	„	„ Geekinigedera Estate—Colombo Memo for August	2,633·40		„	„ Galpokuna Estate—	
	„	„ Balance	47,863·13		„	„ Sale of cwt : 132-0-03 copra Invoice 10	3,823·14
					„	„ Sale of cwt : 151-3-22 copra Invoice 11	4,462·97
					„	„ Sale of cwt : 167-0-26 copra Invoice 12	4,687·28
					„	„ Sale of cwt : 145-0-10 copra Invoice 13	4,085·31
					„	„ Sale of cwt : 217-1-05 copra Invoice 14	6,032·81
						Geekinigedera Estate—	
					„	„ Sale of cwt : 74-1-17 copra Invoice 1	2,169·64
					„	„ Sale of cwt : 75-0-10 copra Invoice 2	2,122·84
			<u>Rs. 57,772·08</u>				<u>Rs. 57,772·08</u>

———— E. & O. E. ————

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

Colombo, 16th September, 1955.

Executors' Statement of Account for September, 1955

D32F
Executors'
Statement of
Account for
September, 1955AmendedTHE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE — STATEMENT OF
ACCOUNT FOR THE MONTH OF SEPTEMBER, 1955.

1955		Payments	1955	Receipts		
September	To	Galpokuna Estate : Colombo Memo for September :	Rs. 10,392.35	September 1	By Balance	Rs. 47,863.13
"	"	Geekinigedera Estate—Colombo Memo for September	3,272.24	" 23	" Sale of copra cwt : 75-1-11 Inv. 1	2,064.12
"	"	Transporting 750 coconuts	35.00	" 27	" Sale of copra cwt : 216-1-03 Inv. 1	5,897.45
"	21	Cheque—National Bank of India to the credit of M/s. J. A. Maartensz, G. B. S. Gomes and C. E. L. Wickremesinghe	25,000.00	" 30	" Sale of copra cwt : 189-0-11 Inv. 2	5,179.76
"	"	Balance	34,128.67	" 8	" Sale of copra cwt : 248-2-10 Inv. 3	6,933.22
				" 14	" Geekinigedera Estate : Sale of copra cwt : 86-0-09 Inv. 3	2,427.65
					" Sale of copra cwt : 88-3-07 Inv. 4	2,462.93
			<u>Rs. 72,828.26</u>			<u>Rs. 72,828.26</u>

— E. & O. E. —

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

Colombo, 31st October, 1955.

Executors' Statement of Account for October, 1955.

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR THE
MONTH OF OCTOBER, 1955.

Payments				Receipts			
1955				1955			
October	To	Galpokuna Estate—Colombo Memo for October	Rs. 12,334·90	October	1	By Balance	Rs. 34,128·67
"	"	Geekinigedera Estate—Colombo Memo for October	2,583·50	"	12	" Galpokuna Estate :	
"	"	Transporting 750 coconuts	35·00	"	13	" Sale of cwt : 96-2-18 copra Invoice 4	2,715·61
"	"	Balance	45,731·68	"	14	" Sale of cwt : 21-2-06 copra Invoice 3	549·50
				"	19	" Sale of cwt : 131-0-24 copra Invoice 4 part	3,646·25
				"	20	" Sale of cwt : 62-1-11 copra Invoice 4 part	1,675·01
				"	24	" Sale of cwt : 83-3-22 copra Invoice 5 part	2,263·47
				"	25	" Sale of cwt : 75-0-00 copra Invoice 5 part	2,084·49
				"	27	" Sale of cwt : 87-2-15 copra Invoice 5 part	2,435·41
				"	28	" Sale of cwt : 90-2-19 copra Invoice 6 part	2,546·48
				"	31	" Sale of cwt : 46-2-23 copra Invoice 6 part	1,289·84
				"		" Advance on coconut shells.	150·00
				"		" Geekinigedera Estate :	
				"	6	" Loan recovered from B.B. Fernando	80·00
				"	15	" Sale of cwt : 89-1-17 copra Invoice 5	2,483·74
				"	18	" Sale of cwt : 79-2-25 copra Invoice 6	2,228·68
				"	25	" Sale of cwt : 86-0-25 copra Invoice 7	2,407·93
			<u>Rs. 60,685·08</u>				<u>Rs. 60,685·08</u>

E. & O. E.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

Colombo, 19th November, 1955.

Executors' Statement of Account for November, 1955

D32H
Executors'
Statement of
Account for
November, 1955THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR THE
MONTH OF NOVEMBER, 1955.

1955		Payments	1955	Receipts				
November	To	Galpokuna Estate—Colombo Memo for November 1955	Rs. 8,925·79	November	1	By	Balance	Rs. 45,731·68
"	"	Geekinigedera Estate—Colombo Memo for November, 1955	5,338·02	"	4	"	Galpokuna Estate :	
"	"	Cheque paid to Messrs. J. A. Maartensz, G. B. S. Gomes, and C. E. L. Wickremesinghe—D.R.W. A/c with National Bank of India, Ltd.	35,000·00	"	2	"	Sale of cwt : 92-3-20 copra Inv. 7	2,609·88
"	"	Transporting 750 coconuts	35·00	"	"	"	Sale of cwt : 97-3-09 copra Inv. 1	2,729·39
"	"	Balance	19,423·15	"	"	"	Sale of cwt : 171-2-01 copra Inv. 2	4,799·79
				"	16	"	Sale of cwt : 168-2-08 copra Inv. 3	4,695·57
				"	25	"	Sale of cwt : 164-3-15 copra Inv. 4	4,679·99
				"	"	"	Sale of cwt : 50-0-18 copra Inv. 5	1,423·87
				"	"	"	Geekinigedera Estate	
				"	"	"	Sale of cwt : 73-0-05 copra Inv. 8	2,051·79
			<u>Rs. 68,721·96</u>					<u>Rs. 68,721·96</u>

— E. & O. E. —

LANKA ESTATE AGENCY LTD.
(Sgd.) R. D. SENANAYAKE
Director

Colombo, 16th December, 1955.

Executors' Statement of Account for December, 1955.

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR THE MONTH OF DECEMBER, 1955.

Payments				Receipts			
1955				1955			
December	To	Transporting 850 coconuts	Rs. 40.00	December	1	By Balance	19,423.15
"	"	Galpokuna Estate—Colombo Memo for December	17,949.56	"	5	" Galpokuna Estate :	
"	"	Geekinigedera Estate—Colombo Memo for December	3,899.20	"	8	" Sale of cwt : 94-3-0 copra Invoice 6 part	2,659.78
"	"	Balance ...	20,824.31	"	8	" Sale of cwt : 89-1-15 copra Invoice 6 part	2,515.06
				"	8	" Sale of cwt : 81-0-00 copra Invoice 28	2,250.00
				"	16	" Sale of cwt : 84-3-16 copra Invoice 29	2,348.23
				"	16	" Sale of cwt : 87-3-00 copra Invoice 30	2,429.81
				"	16	" Sale of cwt : 114-1-04 copra Invoice 31 part	3,187.37
				"	16	" Sale of cwt : 73-2-20 copra Invoice 31 part	2,039.41
				"	8	" Geekinigedera Estate :	
				"	8	" Sale of cwt : 27-1-27 copra invoice 8 part	754.12
				"	8	" Sale of cwt : 56-3-14 copra invoice 9	1,584.20
				"	20	" Sale of cwt : 73-0-08 copra invoice 10	2,032.05
				"	20	" Sale of cwt : 53-1-07 copra invoice 11	1,489.89
			<u>Rs. 42,713.07</u>				<u>Rs. 42,713.07</u>

———— E. & O. E. ————

Colombo, 19th January, 1956.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

Executors' Statement of Account for January, 1956

D32J
Executors'
Statement of
Account for
January, 1956THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR THE
MONTH OF JANUARY, 1956.

Payments				Receipts							
1956				1956							
January	1	To	Transporting 850 coconuts ...	Rs.	40.00	January	1	By	Balance ...	Rs.	20,824.31
"	"	"	Cheque paid to J. A. Maartensz, G. B. S. Gomes & C. E. L. Wickremesinghe, Geekinigedera profits for the year (ended 31.3.55) ...		6,849.76	"	4	"	Galpokuna Estate : Sale of cwt : 157-2-03 copra Invoice 32		4,441.41
"	"	"	Galpokuna Estate—Colombo Memo for January ...		6,567.52	"	7	"	Sale of cwt : 163-2-25 copra Invoice 33		4,609.86
"	"	"	Geekinigedera Estate—Colombo Memo for January ...		6,066.16	"	18	"	Sale of cwt : 144-3-05 copra Invoice 34		4,251.34
"	"	"	Balance ...		30,150.55	"	24	"	Sale of cwt : 153-3-02 copra Invoice 35		4,440.12
						"	"	"	Sale of cwt : 84-2-10 copra Invoice 36		2,403.13
						"	28	"	Sale of cwt : 81-3-15 copra Invoice 37		2,285.34
						"	"	"	Sale of cwt : 53-2-07 copra Invoice 38		1,546.59
						"	31	"	Sale of cwt : 110-2-02 copra Invoice 39		3,136.53
						"	"	"	Value of 100 gunny bags ...		80.00
						"	"	"	Geekinigedera Estate : T. M. Cooray's debt transferred ...		49.00
						"	18	"	Sale of cwt : 57-0-05 copra Invoice 12		1,606.36
					<u>Rs. 49,673.99</u>						<u>Rs. 49,673.99</u>

----- E. & O. E. -----

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

Colombo, 24th February, 1956.

GALPOKUNA ESTATE

Progress of work for the Season 1955/56

Item No. : 22 Cattle Manuring (A) Fresh manuring.

 Estimate { Amount Rs.
 Quantity :
 Cost

 D36
 Register of
 Progress of Works
 —Galpokuna and
 Udubaddawa
 Divisions, Season
 1955/56.
 —Continued.

Acreage	Galpokuna Division											Udubaddawa Div.			Trees		Amount Spent				Cost		Remarks
	74A	45½	65½	68	53½	28½	26	20½	30	43	53½	28	52	31	This Month	To Date	This Month	To Date	This Month	To Date			
Field Nos.	No. 1	2	3	4	5	6	7	8	9	10	11	1	2	3									
April ...												155			155	155	97	78	97	78			
May ...												120			120	275	265	17	362	95			
June ...												259			259	534			362	95			
July ...												139			139	673	97	28	460	23			
August ...																673			460	23			
September ...												359			359	1032	138	55	598	78			
October ...	65											141			206	1238	147	03	745	81			
November ...	65									131					196	1434	96	56	842	37			
December ...	84														84	1518	51	88	893	95			
January ...	85														85	1603	121	79	1015	74			
February ...	113														113	1716	72	99	1088	73			
March ...	146														146	1863							
Total ...	558									131		1173			1863								

Executors' Statment of Account for February, 1956

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR THE MONTH OF FEBRUARY, 1956.

Payments				Receipts				
1956				1956				
February	To	Transporting 850 coconuts	Rs. 40.00	February	1	By	Balance	Rs. 30,150.55
"	"	Galpokuna Estate—Colombo Memo for February	5,660.46	"	24	"	Galpokuna Estate :	
"	"	Geekinigedera Estate—Colombo Memo for February	3,634.78	"	27	"	Sale of cwt : 83-0-26 copra Inv. 41	2,337.61
"	"	Balance	34,094.63	"		"	Sale of cwt : 87-2-10 copra Inv. 42	2,459.61
				"		"	Sale of cwt : 68 1-11 copra Inv. 40	1,919.52
				"		"	Geekinigedera Estate :	
				"	8	"	Watcher Aloysious pay transferred	35.00
				"	17	"	Sale of cwt : 76-1-00 copra Invoice 13	2,107.02
				"	29	"	Sale of cwt : 76-3-04 copra Invoice 14	2,157.97
				"		"	Sale of cwt : 81-0-18 copra Invoice 15	2,262.59
			<u>Rs. 43,429.87</u>					<u>Rs. 43,429.87</u>

— E. & O. E. —

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

Colombo, 19th March, 1956.

Executors' Statement of Account for March, 1956

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE

D32L
Executors'
Statement of
Account for
March, 1956

Payments				Receipts			
1956				1956			
March	To	Transporting 1,700 coconuts	Rs. 80.00	March	By	Balance. ...	Rs. 34,094.63
	„	Galpokuna Estate—Colombo Memo for March	6,723.04		„	Galpokuna Estate :	
	„	Geekinigedera Estate — Colombo Memo for March	3,320.64		„	8 „ Sale of cwt : 83-1-18 copra Inv. 43	2,373.78
	„	Balance	42,369.85		„	14 „ Sale of cwt : 78-2-25 copra Inv. 44	2,234.36
					„	„ Sale of cwt : 92-2-00 copra Inv. 45	2,625.29
					„	„ Sale of cwt : 83-0-00 copra Inv. 46	2,355.68
					„	„ Sale of cwt : 189-3-13 copra Inv. 47	5,316.46
					„	„ Sale of cwt : 121-3-06 copra Inv. 48	3,493.33
			<u>Rs. 52,493.53</u>				<u>Rs. 52,493.53</u>

E. & O. E.

Colombo, 1st May, 1956.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYKE
Director

Executors' Statement of Account for April, 1956

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR THE
MONTH OF APRIL, 1956.

Payments				Receipts			
1956				1956			
April	To	Transporting 850 coconuts	Rs. 40.00	April	By	Balance	Rs. 42,369.85
		Galpokuna Estate—Colombo Memo for April	8,620.35			Galpokuna Estate :	
		Geekinigedera Estate—Colombo Memo for April	3,904.02		20	Sale of cwt : 80-1-27 copra Inv. 49	2,443.95
		Balance	46,455.34		27	Sale of cwt : 68-1-07 copra Inv. 50	2,276.68
						Sale of cwt : 151-2-14 copra Inv. 51	5,008.26
						Geekinigedera Estate :	
					5	Sale of cwt : 82-3-14 copra Inv. 16	2,422.03
					17	Sale of cwt : 77-2-07 copra Inv. 17	2,345.19
					20	Sale of cwt : 77-1-08 copra Inv. 18	2,153.75
			<u>Rs. 59,019.71</u>				<u>Rs. 59,019.71</u>

E. & O. E.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

Colombo, 28th May, 1956.

Executors' Statement of Account for May, 1956

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF
ACCOUNT FOR THE MONTH OF MAY, 1956

Payments				Receipts			
1956				1956			
May	To	Transporting 850 coconuts	Rs. 40.00	May 1	By	Balance	Rs. 46,455.34
"	"	Galpokuna Estate—Colombo Memo for May	15,071.97	"	"	Galpokuna Estate:	
"	"	Geekinigedera Estate—Colombo Memo for May	4,154.41	"	"	Sale of copra cwt: 104-3-21 Inv. 52 ...	3,393.67
"	"	Cheque Account Profits Galpokuna (paid to National Bank) Estate	35,000.00	"	"	Sale of copra cwt: 77-0-07 Inv. 53 ...	2,492.44
"	"	Balance	11,352.45	"	"	Sale of copra cwt: 85-2-21 Inv. 54 ...	2,721.98
			<u>Rs. 65,618.83</u>	"	"	Sale of copra cwt: 71-2-21 Inv. 55 ...	2,389.37
				"	"	Sale of copra cwt: 103-3-14 Inv. 56 ...	3,441.45
				"	"	Sale of copra cwt: 145-1-16 Inv. 57 ...	4,724.58
							<u>Rs. 65,618.83</u>

E. & O. E.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

Colombo, 22nd June, 1956.

Executors' Statement of Account for June, 1956.

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE

Payments					Receipts				
1956					1956				
June	To	Transporting 850 nuts	...	Rs. 40.00	June	By	Balance	...	Rs. 11,352.45
"	"	Galpokuna Estate—Colombo Memo for June		6,896.93	"	7	Geekinigedera Estate		
"	"	Geekinigedera Estate—Colombo Memo for June		1,880.31	"	"	Sale of cwt : 68-3-20 copra Inv. 19	...	2,153.97
"	"	Balance	...	7,010.86	"	27	Sale of cwt : 75-1-19 copra Inv. 20	...	2,321.68
				<u>Rs. 15,828.10</u>					<u>Rs. 15,828.10</u>

————— E. & O. E. —————

Colombo, 27th July, 1956.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

Executors' Statement of Account for July, 1956.

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE

D33D
Executors'
Statement of
Account for
July, 1956 —

1956				1956				
Payments				Receipts				
July	To	Transporting 850 coconuts	Rs. 45.00	July	1	By	Balance.	Rs. 7,010.86
"	"	Galpokuna Estate—Colombo Memo for July	6,206.83	"	3	"	Galpokuna Estate :	
"	"	Geekinigedera Estate—Colombo Memo for July.	2,470.73	"	10	"	Sale of copra cwt : 154-1-00 (Inv. 1)	4,606.59
"	31	Balance.	25,237.17	"	"	"	Sale of copra cwt : 85-0-24 (Inv. 2) ...	2,498.25
				"	"	"	Sale of copra cwt : 90-3-27 (Inv. 3) ...	2,679.35
				"	"	"	Sale of copra cwt : 52-0-07 (Inv. 4) ...	1,565.37
				"	13	"	Sale of copra cwt : 80-2-20 (Inv. 5) ...	2,387.55
				"	21	"	Sale of copra cwt : 215-1-10 (Inv. 6 and part of 8)	6,409.71
				"	"	"	Sale of copra cwt : 60-3-00 (Invoice 7)	1,814.41
				"	"	"	Sale of copra cwt : 81-1-02 (Part of Invoice 8)	2,402.67
				"	"	"	Geekinigedera Estate :	
				"	3	"	Sale of copra cwt : 85-2-24 (Invoice 21)	2,584.97
			<u>Rs. 33,959.73</u>					<u>Rs. 33,959.73</u>

E. & O. E.

LANKA ESTATE AGENCY LTD.
(Sgd.) R. D. SENANAYAKE
Director

Colombo, 31st August, 1956.

Executors' Statement of Account for August, 1956.

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE

Payments				Receipts			
1956				1956			
August	To	Transporting 850 coconuts August :	Rs. 35.00	August	1	By Balance	Rs. 25,237.17
"	"	Transporting 850 coconuts September :	40.00	"	6	Galpokuna Estate :	
"	"	Galpokuna Estate—Colombo Memo for August	7,157.40	"	15	Sale of copra cwt : 295-2-26 Invoice 9	8,794.96
"	"	Geekinigedera Estate—Colombo Memo for August	2,506.46	"	28	Sale of copra cwt : 284-3-12 Invoice 10	8,135.47
"	"	Balance	44,345.16	"	29	Sale of copra cwt : 95-1-23 Invoice 11 part	2,850.68
				"	29	Coconut shells	49.50
				"	9	Geekinigedera Estate :	
				"	9	Sale of copra cwt : 71-0-20 Invoice 1	2,049.23
				"	21	Sale of copra cwt : 75-3-00 Invoice 2	2,249.83
				"	28	Sale of copra cwt : 78-3-16 Invoice 3	2,350.60
				"	28	Sale of copra cwt : 78-0-16 Invoice 4	2,366.58
			<u>Rs. 54,084.02</u>				<u>Rs. 54,084.02</u>

— E. & O. E. —

Colombo, 22nd September, 1956.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

Executors' Statement of Account for September, 1956.

D33F
Executors'
Statement of
Account for
September, 1956

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE

Payments				Receipts			
1956				1956			
September	To	Transporting 850 coconuts	Rs. 40.00	September	By	Balance	Rs. 44,345.16
"	"	Galpokuna Estate—Colombo Memo for September	9,917.03	"	3	" Sale of cwt : 199-3-01 copra Inv. 11 part	5,922.86
"	"	Geekinigedera Estate—Colombo Memo for September	1,963.91	"	11	" Sale of cwt : 299-1-23 copra Inv. 12 part	9,055.10
"	"	Balance	63,130.30	"	"	" Sale of cwt : 299-1-24 copra Inv. 13	9,099.05
			<u>Rs. 75,051.24</u>	"	"	" Sale of cwt : 215-2-18 copra Inv. 14	6,629.07
							<u>Rs. 75,051.24</u>

E. & O. E.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

Colombo, 16th October, 1956.

Executors' Statement of Account for October, 1956

THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR
OCTOBER, 1956.

Payments				Receipts			
1956				1956			
October	To	Galpokuna Estate — Colombo Memo for		October	By	Balance	63,130.30
		October	7,487.85			Galpokuna Estate—Sundry Income ...	231.60
		Geekinigedera—Colombo Memo for October	2,790.22			Sale of copra cwt : 300-1-03 Inv. 15 ...	9,531.92
		Balance	67,992.11			Geekinigedera Estate :	
						Sale of copra cwt : 76-3-14 Inv. 5 ...	2,481.75
						Sale of copra cwt : 91-0-19 Inv. 6 ...	2,894.61
			<u>Rs. 78,270.18</u>				<u>Rs. 78,270.18</u>

———— E. & O. E. ————

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

Colombo, 21st November, 1956.

Executors' Statement of Account for November, 1956

D33H
Executors'
Statement of
Account for
November, 1956THE EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—STATEMENT OF ACCOUNT FOR
NOVEMBER, 1956.

Payments					Receipts				
1956					1956				
November	To	Transport 850 nuts	...	Rs. 40.00	November 1st	By	Balance	...	Rs. 67,992.11
"	"	Colombo Memo for November	...	7,748.05	"	"	Galpokuna Estate :		
"	"	Geekinigedera—Colombo Memo for November	...	2,927.13	"	"	Sale of cwt : 100-0-22 copra Inv. 16	3,240.38	
"	"	Balance	...	85,215.74	"	"	Sale of cwt : 97-2-09 copra Inv. 16 pt.	3,126.55	
					"	"	Sale of cwt : 97-3-14 copra Inv. 16B	3,153.05	
					"	"	Sale of cwt : 298-3-25 copra Inv. 17	9,495.68	
					"	"	Sale of cwt : 177-3-06 copra Inv. 18	5,803.01	
					"	"	Sale of coconut shells	209.10	
					"	"	Geekinigedera Estate :		
					"	"	Sale of cwt : 90-1-06 copra Inv. 7	2,911.04	
				<u>Rs. 95,930.92</u>					<u>Rs. 95,930.92</u>

E. & O. E.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

19th December, 1956.

P57
Letter sent to
Commissioner
of Estate Duty
by M/s. F. J. & G.
de Saram —
18-3-58
—Continued.

4. The trustees of the Newspaper Settlement Trust were assessed for duty in a sum of Rs. 510,057/75 from which has to be deducted the stamp duty paid on the transfer of the shares *viz.*, Rs. 30,150/-. The balance duty payable by the trustees is therefore Rs. 479,907/75. A sum of Rs. 248,412/50 was paid by the trustees in June 1951 and the balance duty due is Rs. 231,495/25. Before applying the deposit of Rs. 300,000/- made by the trustees in May 1955 on account estate duty against the estate duty liability we shall be obliged if you will transfer the sum of Rs. 114,981/32 in reduction of the balance estate duty of Rs. 231,495/25 payable by the trustees before applying part of the deposit of Rs. 300,000/- in reduction of the duty payable by the trustees. 10
The purpose of the transfer is to reduce the interest payable by the trustee.

5. We shall be glad if you will let us know in due course when the necessary transfer is made of the refund of Rs. 114,981/32 due to the executors and let us have in due course a refund voucher for Rs. 200,000/- in favour of the executors.

We are, Sir,

Your obedient servants,

(Sgd.) F. J. & G. DE SARAM

True Copy.
(Sgd.)
Assessor — *Estate Duty*.

20

P110
Letter sent to
the Executors —
28-3-58

P110

Letter sent to the Executors

VGC/AL

28th March, 1958.

The Executors of the Last Will
and Testament of Mr. D. R. Wijewardene, deceased
Lake House,
Colombo.

Dear Sirs,

30

With reference to our Mr. Cooke's telephone conversation with you on the 18th instant relating to the refund of estate duty due to you on a final assessment of the estate when informed you that after transferring sufficient out of the refund due to you in satisfaction of the duty payable by the donees the balance available to you as refund according to our computation of the duty paid within one year of the death of the late Mr. Wijewardene is Rs. 114,981/32.

There will also be refunded to you Rs. 200,000/- paid in April/May 1955 and you therefore agreed that at the request of the Newspaper Settlement Trustees we should write to the Commissioner of Estate Duty to transfer the sum of Rs. 114,981/32 in reduction of the estate duty liability of the Newspaper Settlement Trustees to avoid the Trustees having to pay interest on the additional estate duty.

P110
Letter sent to
the Executors'—
28-3-58
—Continued.

We discussed the matter with Mr. Jayawickreme on the 18th instant and he instructed us to request you to authorise us to write to the Commissioner of Estate Duty. We enclose herewith copy of our letter of the 18th instant to the Commissioner of Estate Duty for your information requesting him to transfer the sum of Rs. 114,981/32 in reduction of the liability for estate duty on the part of the Newspapers Settlement Trustees.

When the Commissioner issues a refund to the Newspaper Settlement Trustees out of the deposit of Rs. 300,000/- made by them on account estate duty, the Newspaper Settlement Trustees will reimburse you in respect of the sum of Rs. 114,981/32.

Yours faithfully,

Enclosure.

P 98

20

M/s. F. J. & G. de Saram's Bill

for the period July 1954 to April 1958,

dated 5-5-58 (Not printed)

P69

Notice of Assessment of Income Tax

for the year ending March 31, 1958

CEYLON INCOME TAX

P69
Notice of
Assessment of
Income Tax
for the year
ending March 31,
1958 —
27-5-58

Income Tax Year ending March 31, 1958 BP NA A

NOTICE OF ASSESSMENT

File No. 93/264
30 Charge No. QM. 238

To : M/s. J. A. Maartensz, G. B. S Gomes and C. E. L. Wickremesinghe as
Executors of the Estate of the late D. R. Wijewardene
C/o Messrs. Ford Rhodes Thornton & Co.,
P. O. Box 186, Colombo.

P69
Notice of
Assessment of
Income Tax
for the year
ending March 31,
1958 —
27-5-58
—Continued.

Take notice that the Assessor, Unit 7 has assessed your income as follows:—

					Rs.
Income —	...	...	...	...	150,000
Less Interest, &c. paid	...	...	...	...	—
					<hr/>
				Taxable Income	150,000
					<hr/>
Tax Payable —					
	Taxable		Rate		Tax
	Income				Rs.
	150,000		at 50 per cent		75,000
					<hr/>
					75,000 10
Less Allowances for					
(a) Tax paid at source		...	...	...
(b) Relief — Sec. 44A	...	...	...	...
(c) Tax credit (UK)	...	...	...	...
(d) Relief — section 46	...	...	...	...	—
					<hr/>
				Tax payable	75,000
					<hr/>

The above amount is payable by you on or before 27-6-58. If not paid on that date, a sum not exceeding 20 per cent of the tax will be added.

Date of Notice : 27-5-58

C. SENATHIRAJA, 20
Assistant Commissioner.

Income Tax Office,
Senate Square,
(P. O. Box No. 515) Colombo 1.

PAYING-IN SLIP

CEYLON INCOME TAX :
Year to March 31, 1958.

Kindly detach this slip and forward with your remittance to —

The Commissioner of Income Tax (Branch C),
Colombo 3.

File No :—93/264

30

Charge No :—QM 238.

Name :—M/s. J. A. Maartensz, G. B. S. Gomes and C. E. L. Wickremesinghe
as Executors of the Estate of the late Mr. D. R. Wijewardene.

Address :—C/o M/s. Ford Rhodes Thornton & Co.,
P. O. Box 186, Colombo.

Tax Payable :— Rs. 75,000·00

Due Date :—27-6-58

N.B.—If the Receipt is to be sent to an address other than the one given above,
kindly insert it here.

Apportionments of Assessment of Estate Duty**Apportionments of Assessment of Estate Duty**

Estate No. ED/W 1007. Name : D. R. Wijewardene, deceased
D. C. Colombo Testy. No. 14315
Date of Death : 13-6-50

I. Charge No. 9301/9601

Duty payable by Messrs. G. B. S. Gomes and C. E. L. Wickremesinghe

C/o. Messrs. F. J. & G. de Saram, Proctors, Colombo as Executors:

10	Nett value of Estate as per assessment	...	Rs.	5,841,659·00
	<i>Less</i> Value of Trust created within five years as per provl. assmt. dated 3-3-51	... ..	Rs.	2,040,231
	Movables gifted by the deceased within five years as per assessment	... ..		341,284
	Imm. property in which the decd. had a life interest as per assessment	... ..	Rs.	2,493,015·00
20			Rs.	3,348,644·00
	Estate Duty on Rs. 3,348,644/- at 25 %	...	Rs.	837,161·00
	<i>Less</i> relief under Sec. 17 as per assessment	...		300·07
			Rs.	836,860·93
	Amt. paid on 29-9-50	... ..		20,000·00
	Amt. paid on 10-3-51	... ..		243,534·69
	Amt. paid on 16-3-51	... ..		76,033·27
	Amt. paid on 17-3-51	... ..		274,580·66
	Amt. paid on 19-3-51	... ..		181,361·88
	Amt. paid on 12-6-51	... ..	Rs.	1,057,155·75
30	Amount overpaid and refundable	... ..	Rs.	220,294·82

P46
Apportionments
of Assessment of
Estate Duty
—Continued.

<i>Less</i> Amt. set off against the liability due from the following person on other apportionments :			
Mr. P. S. Wijewardene Charge No. 3062	...	...	56,788·00
Mrs. Nalini Wickremesinghe Charge No. 3058	...	...	5,405·00
Mrs. Ranee Gomes Charge No. 3061	...	...	7,697·50
Mrs. Kusuma Gunaratne Charge No. 3059	...	...	5,405·00
			10
Lady Adeline Molamure as Administratrix of the estate of Mr. R. A. G. Wijewardene Charge No. 3063			
		30,018·00	Rs. 105,313·50
<hr/>			
Amount now refundable	...	...	Rs. 114,981·32
Amount transferred to Charge No. 9602	...	...	114,981·32
<hr/>			
Amount now refundable	...	...	NIL
<hr/>			
II. Charge No. 9602.			
Duty payable by Messrs. L. M. D. de Silva and David Maartensz, C/o. Messrs. F. J. & G. de Saram, Proctors, Colombo as trustees :—			
Nett Value of trust estate as per appt. of assmt. dated 3-3-51			
	...	...	Rs. 2,040,231·00 ²⁰
<hr/>			
Estate Duty on Rs. 2,040,231 at 25%	...	...	Rs. 510,057·75
<i>Less</i> relief under Section 16 in respect of stamp duty paid on Share transfer No. 55 as per Assessment			
	...	...	30,150·00
			Rs. 479,907·75
<hr/>			
<i>Less</i> Amounts transferred from Charge Nos. 9301/9067			
	...	...	Rs. 114,981·32
<hr/>			
Interest in terms of Section 46	...	...	Rs. 364,926·43
			18,131·36 ³⁰
			Rs. 383,057·79
<hr/>			
Amount paid on 12-6-51	...	Rs. 248,412·50	
Amount paid on 4-5-55	...	Rs. 300,000·00	Rs. 548,412·50
<hr/>			
Amount overpaid and now refundable	...		Rs. 165,354·71
<hr/>			

1153

D4

Letter sent to P. S. Wijewardene
by the Commissioner of Estate Duty,
dated 13-12-58 (Not printed)

P100

M/s. F. J. & G. de Saram's Bill
for the period July 1954 to April 1958
relating to Income Tax and Profits Tax,
dated 9-6-58 (Not printed)

P6

P6
Final Assessment
of Estate Duty —
19-6-58

Final Assessment of Estate Duty

Registered Post

E.D/W. 1007

Department of Income Tax, Estate Duty and
Stamps

P. O. Box No. 515,
Senate Square,
Colombo 1.

19th June, 1958.

Gentlemen,

Estate of D. R. Wijewardene — Deceased.
D. C. Colombo — Testy. No. 14315

The duty, as re-assessed and interest now payable by you as trustees in respect of the above estate amount to Rs. 383,057/79.

2. Copies of the amended assessment and apportionment and a Voucher for the sum of Rs. 165,354/71 over collected are sent herewith.

I am, Gentlemen,

Your obedient servant,

(Sgd.) (Illegibly)

for *Commissioner of Estate Duty.*

Messrs. F. J. & G. de Saram,
P. O. Box 212, Colombo.

P6
Final Assessment
of Estate Duty —
19-6-58
—Continued.

ED./W. 1007

Department of Income Tax, Estate Duty and
Stamps

P. O Box No. 515
Senate Square,
Colombo 1.

19th June, 1958.

Gentlemen,

Estate of D. R. Wijewardene — Deceased.
D. C. Colombo Testy. No. 14315

10

The duty, as re-assessed now and payable by you as executors in respect of the above estate amounts to Rs. 836,860/93. An amended Certificate of Payment has been accordingly sent to the District Judge, Colombo.

2. The sum of Rs. 220,294/82 overcollected has been set off against the amounts due on other apportionments as shown in the apportionment annexed. A copy of the amended assessment is also sent herewith.

I am, Gentlemen,

Your obedient servant,

(Sgd.)

for *Commissioner of Estate Duty.* 20

Messrs. G. B. S. Gomes & C. E. L. Wickremesinghe,
C/o. Messrs. F. J. & G. de Saram, Proctors,
P. O. Box 212, Colombo.

Charge No. 9602

Duty payable by Messrs. L. M. D. de Silva and David E. Maartensz,
C/o. Messrs. F. J. & G de Saram, Proctors, Colombo as Trustees :—

Nett value of trust estate as per apport. of assessment dated 3-3-51	Rs.	2,040,231·00
Estate Duty on Rs. 2,040,231/- at 25% ...	Rs.	510,057·75
<i>Less:</i> relief under Section 16 in respect of Stamp Duty paid on share transfer No. 55 as per Assessment	Rs.	30,150·00
	Rs.	479,907·75

30

P6
Final Assessment
of Estate Duty —
19-6-58
—Continued.

On share transfer No. 3 of 3-6-50 to Mrs. Kusuma Gunaratne 2,000 shares in Land & House Property Ltd. @ Rs. 11·50 per share		23,000·00	
On share transfer No. 43 of 15-12-49 to P. C. A. Nelson 50 shares in Associated Newspapers of Ceylon Ltd. @ Rs. 300/- per share		15,000·00	
On share transfer No. 4 of 3-6-50 and No. 36 of 31-1-49 to Mrs. I. R. Gomes 25 shares in Associated Newspapers of Ceylon Ltd.	7,500		10
100 shares in Commercial Products of Ceylon Ltd.	2,600		
2,000 shares in Land & House Property Ltd.	23,000	33,100·00	
On share transfer No. 17 of 7-5-47 to Mr. P. S. Wijewardene 3,381 Ordy. shares in Landscape Estate Ltd.	76,072		20
2,000 shares in Land & House Property Ltd.	23,000		
Cash gifted by the decd. on Deed No. 120	20,000	119,072·00	
On share transfer No. 38 of 1-6-48 and No. 3 of 3-6-50, 25 shares in Associated Newspapers of Ceylon Ltd.	7,500		30
10,486 shares in Land & House Property Ltd. to Mrs. Ruby Wijewardene	120,612	128,112·00	
			341,284·00
			680,004·00

Other Assets

P6
Final Assessment
of Estate Duty —
19-6-58
—Continued.

Addl. assets now included as per further
deeds dated 6-5-55 :

Other debts shown in schedule No. 1 dated 6-5-53 copy of which is annexed		3,461·00
Arrears of salary		2,200·00
Motor Cars		12,588·00

10 Revised vals : of building materials at Lowland Bldgs. and electrical goods at Kotahena Stores		11,675·00
--	--	-----------

Other movables shown in Pr's lot or dated 5-8-55 as per list IV annexed		925·00
Value of Dairy cattle		10,000·00
		<hr/>
		40,849·00

Anderson Estate A/c current shown in Sch. IV to the decln. and included in Provl. Assmt.		1,795
Amount now included		488
		<hr/>
		1,307

20 Value of books gifted to the University now excluded out of the books declared in Sch. V to the decln. and in- cluded in Provl. Assmt.		9,500
		<hr/>
		10,807

Brought Forward	10,807	40,849	680,004·00	5,222,273·00
-----------------	--------	--------	------------	--------------

30 Decrease in the debt due from M/s. Peiris Abey- wardene and Anderson Estate Stock of Rub- ber as per item 7 of Sch. IV dated 6-5-53	9,573	20,380	20,489·00	700,473·00
	<hr/>	<hr/>	<hr/>	<hr/>
				5,922,746·00

P6
Final Assessment
of Estate Duty —
19-6-58
—Continued.

Further deductions :

Addl. debts as per list V annexed claim- ed in Sch. IV dated 6-5-53 recd. with further decln.					31,658·00	
Add back Anderson A/c debts of Rs. 8,801/18 shown in Sch. IX now disallowed with the exemption of debt of Rs. 213·16 due to Messrs. Hunter & Co., Ltd.			8,588			10
Add back debts due to Edwards Reid & Begg now disallowed		600			9,188·00	
					<u>22,470·00</u>	
Further Income Tax & Profits Tax lia- bilities as per list IV annexed				58,617·00	Rs. 81,087·00	
Nett value of Estate					<u>Rs. 5,841,650·00</u>	
Estate Duty on Rs. 5,841,650/- at 25%						1,460,414·75
Less relief under Sec. 16 for stamp duty paid on gifts of shares in companies :						
Share						20
Transfer						
No.	Value	R.S.	E.D.	Relief		
3	Rs. 23,000	Rs. 5,750/-	Rs. 345/-	Rs. 345/-		
4	Rs. 23,000	Rs. 5,750/-	Rs. 345/-	Rs. 345/-		
5	Rs. 23,000	Rs. 5,750/-	Rs. 345/-	Rs. 345/-		
36	Rs. 7,500	Rs. 1,875/-	Rs. 195/-	Rs. 195/-		
17	Rs. 78,072	Rs. 19,018/-	Rs. 510/-	Rs. 510/-		
2	Rs. 23,000	Rs. 5,750/-	Rs. 345/-	Rs. 345/-		
6	Rs. 120,612	Rs. 30,153/-	Rs. 1,815/-	Rs. 1,815/-		
38	Rs. 7,500	Rs. 1,875/-	Rs. 195/-	Rs. 195/-		30
43	Rs. 15,000	Rs. 3,750/-	Rs. 255/-	Rs. 255/-		
55	Rs. 1,800,000	Rs. 450,000/-	Rs. 30,150/-	Rs. 30,150/-		
Transfer of shares in Commercial Products of Ceylon Ltd.						
	Rs. 2,800	Rs. 650	Rs. 37·50	Rs. 37·50		
					Rs. 34,537·50	
Duty payable						Rs. 1,425,877·25
Less Relief under Sec. 17 for duty paid in the U.K.						
Value	Estate Duty	Duty paid in the U.K.				
Rs. 30,013	Rs. 7,303·25	£ 22·9·4 exchg. at 1·5 31/32				
		Rs. 300·07			Rs. 300·07	40
					<u>Rs. 1,425,577·18</u>	

Apportionment of Assessment of Estate Duty

P6
Final Assessment
of Estate Duty —
19-6-58
—Continued.

Estate No. ED/W 1007

Name : D. R. Wijewardene, deceased
D. C. Colombo Testy. No. 14315
Date of Death : 13-6-50

Charge No. 9301/9601

Duty payable by Messrs. G. B. S. Gomes and C. E. L. Wickremesinghe,
C/o. Messrs. F. J. & G. de Saram, Proctors, Colombo as executors :

Nett value of Estate as per assessment Rs. 5,841,659·00

Less

10 Value of trust created within five years
as per Provl. Assmt. dated 3-3-51 2,040,231·00

Movables gifted by the deceas-
ed within five years as per
assessment 341,284

Imm : p'ty in which the decd.
had a life interest as per
assessment 111,500 452,784·00 Rs. 2,493,015·00

Rs. 3,348,644·00

Estate Duty on Rs. 3,348,644 at 25% Rs. 837,161·00

20 *Less* : Relief under Sec. 17 as per assmt. Rs. 300·07

Rs. 836,860·93

Amt. paid on 29-9-50 ... 20,000·00

Amt. paid on 10-3-51 ... 243,534·69

Amt. paid on 16-3-51 ... 76,033·27

Amt. paid on 17-3-51 ... 274,580·66

Amt. paid on 19-3-51 ... 181,361·88

Amt. paid on 12-6-51 ... 261,645·25

Rs. 1,057,155·75

Amount overpaid and refundable 220,294·82

P6
Final Assessment
of Estate Duty —
19-6-58
—Continued.

Less Amt. set off against the liability due
from the following person on other
apportionments :

Mr. P. S. Wijewardene Charge No. 3062	56,788·00		
Mrs. Nalini Wickremesinghe Charge No. 3058	5,405·00		
Mrs. Ranee Gomes Charge No. 3061	7,697·50		
Mrs. Kusuma Gunaratne Charge No. 3059	5,405·00		10
Lady Adeline Molamure as Adminis- tratrix of the Estate of Mr. R. A. G. Wijewardene Charge No. 3063 ...	30,018·00	Rs.	105,313·50
Amount now refundable ... ..	...	Rs.	114,981·32
Amount transferred to Charge No. 9602	...	Rs.	114,981·32
Amount now refundable ... ..	...		NIL

LIST I

Increase by official valuation of shares in Companies :

1. Kelani Tea Gardens Co., Ltd. ...	234		
2. Commercial Products of Ceylon Ltd. ...	12,650		20
3. Lanka Estate Agency Ltd.	250		
4. Landscape Estates Ltd.	1,080		
5. Lanka Tiles Ltd.	3,000		
	17,214		

LIST II**Increase by official valuation of immovable properties :**

	Agricultural Property	Item	1	19,000	
			2	13,000	
			3	52,000	
			4	5,063	
			5 (i) & (ii)	62,250	
			6	605	
			7 & 8	75	
10			9	60	
			10 (a)	720	
			(b)	200	920
	House Property	Item	1	198,000	
			2	4,500	
			3	1,500	
			4	500	
					<u>337,473</u>

LIST III**Immovable properties in which the deceased had a life interest :**

20	(i)	An undivided $\frac{1}{4}$ share of premises bearing Assessment Nos. 226, 228, 232, 236, 238, and 240, 4th Cross Street and 257-261, 5th Cross Street, Pettah ...	Rs.	85,000	
	(ii)	Premises bearing Assessment No. 51 & 53, Hospital Street ...	Rs.	35,000	
					<u>Rs. 120,000</u>

LIST IV**Assets :**

30	Cash in house	...	...	...	Rs. 11.51
	Other movables :				
	3 rolls barbed wire	...	...	Rs. 50.00	
	Deposit of rent of Arcadia Bungalow (Garden City)	...	...	25.00	
	Tagarams etc. at Arcadia bungalow	...	...	361.00	
	Bricks and tiles from Thimbirigasyaya property	...	...	275.00	
	Arcadia Estate amount due to George Steuart & Co., Ltd. on lent labour found not to be due	...	...	123.28	
40	Second and Final return of capital of 1.79 $\frac{1}{2}$ per share on 100 shares in Pareekani (Travancore) Rubber Co., Ltd. (in liquidation)	...	Rs. 179.50		
	Less Already disclosed	...	Rs. 100.00	79.50	Rs. 913.78
					<u>Rs. 925.29</u>

P6
Final Assessment
of Estate Duty —
19-6-58
—Continued.

LIST VI**Income Tax & Profits Tax Liabilities :**

Profits Tax	1948	...	...	Rs.	7,297
”	”	1949	...	Rs.	4,905
”	”	1950	...	Rs.	15,485
”	”	1951	...	Rs.	10,250
Income Tax	1948/49	...	...	Rs.	237,526
”	”	1949/50	...	Rs.	223,735
”	”	1950/51	...	Rs.	25,260

				Rs.	524,458	
Amount allowed in provl : assessment				Rs.	465,841	10
				Rs.	58,617	

LIST V

Addl. debts due by the deceased : Item	1				50
	2				26,713
	3				123
	4				106
	5				22
	8	8,042			
Less Settlement dated 28-2-50 excluded as per Proctor's letter dated 5-8-55	...	...	...	3,378	4,664
					31,658

File No. AJ/8308

P6

Department of Income Tax,
Estate Duty and Stamps,
New Secretariat,
Senate Square,
Colombo,
19th June, 1958.

30

THE ESTATE DUTY ORDINANCE (Cap. 187)

Certificate that Estate Duty has been paid or
is not payable (Section 49 of the Estate
Duty Ordinance (Cap. 187)).

D. C. Colombo Testy. No. 14315

I HEREBY certify that the declaration of property in the Estate of D. R. Wijewardene who died on the 13th day of June 1950 has been duly delivered and the Duty amounting to Rupees Eight hundred and thirty six thousand and Eight hundred and sixty and Cents Ninety three only (Rs. 836,860/93) with interest Rupees.....has been paid.

40

2. The value of the property on which Estate Duty is payable, as shown by the statement annexed overleaf is Rs. 3,348,644·00.

P6
Final Assessment
of Estate Duty —
19-6-58
—Continued.

Dated at COLOMBO this 19th day of JUNE, 1958.

(Sgd.) (Illegibly)
Deputy Commissioner of Estate Duty

The District Judge,
Colombo.

Apportionment of Assessment of Estate Duty.

10 Estate No. ED/W 1007 Name : D. R. Wijewardene, deceased
D. C. Colombo Testy. No. 14315
Date of Death : 13-6-50

1. Charge No. 9301/9601

Duty payable by Messrs. G. B. S. Gomes and C. E. L. Wickremesinghe,
C/o. Messrs. F. J. & G. de Saram, Proctors, Colombo as executors :

Nett value of Estate as per assessment Rs. 5,841,659·00

Less: Value of Trust created within five
years as per provl. assmt. dated
3-3-51 ... Rs. 2,040,231·00

20 Movable gifted by the de-
ceased within five years
as per assessment Rs. 341,284

Imm. p'ty. in which the
decd. had a life interest
as per assessment Rs. 111,500 Rs. 452,784·00 Rs. 2,493,015·00

Rs. 3,348,644·00

P6
Final Assessment
of Estate Duty —
19-6-58
—Continued.

Estate Duty on Rs. 3,348,644 at 25%	Rs.	837,161·00
<i>Less</i> relief under Sec. 17 as per assmt.	Rs.	300·07
	Rs.	<u>836,860·93</u>
Amt. paid on 29-9-50	20,000·00	
Amt. paid on 10-3-51	243,534·69	
Amt. paid on 16-3-51	76,033·27	
Amt. paid on 17-3-51	274,580·66	
Amt. paid on 19-3-51	181,361·88	
Amt. paid on 12-6-51	261,645·25	Rs. 1,057,155·75
Amount overpaid and refundable	Rs.	<u>220,294·82</u> 10
<i>Less</i> Amt. set off against the liability due from the following person on other apportionments :		
Mr. P. S. Wijewardene Charge No. 3062	Rs.	56,788·00
Mrs. Nalini Wickremesinghe Charge No. 3058	Rs.	5,405·00
Mrs. Ranee Gomes Charge No. 3061	Rs.	7,697·50
Mrs. Kusuma Gunaratne Charge No. 3059	Rs.	5,405·00
Lady Adeline Molamure as Administratrix of the Estate of Mr. R. A. G. Wijewardene Charge No. 3063	Rs.	30,018·00
		<u>105,313·50</u>
Amount now refundable	Rs.	<u>114,981·32</u>
Amount transferred to Charge No. 9602	Rs.	<u>114,981·32</u>
Amount now refundable		NIL

D43

Statement of Accounts — Arcadia Estate
(For the quarter ended 30th June, 1958)

(Not printed)

1165

P66

Notice of Assessment of Profits Tax for 1955

PROFITS TAX — YEAR 1955

NOTICE OF ASSESSMENT

P66
Notice of
Assessment of
Profits Tax
for 1955 —
24-11-58

File No. 93/264/PT8
Charge No. PM 4336

To : M/s. J A. Maartensz, G. B. S. Gomes and C. E. L. Wickremesinghe as
Executors of the Estate of late Mr. D. R. Wijewardene,
C/o Messrs. Ford Rhodes Thornton & Co.
10 P. O. Box 186, Colombo.

Take notice that the Assessor, Unit 7 has assessed you as follows :

	Source	Profits	Loss	
A	— Agriculture	148,000		
B	— Profession			
C	— Trade			
	Aggregate Profits	...	...	Rs. 148,000·00
	Loss in Profits Tax Years	19	, 19 ,...	
	Taxable Profits	...	...	Rs. 148,000·00
	Allowance Section 9	...	...	Rs. 50,000·00
20	Chargeable Surplus	...	...	Rs. 98,000·00
	25% Profits Tax payable	...	...	Rs. 24,500·00

The above amount is payable by you on or before 24-12-58. If not paid on that date, a sum not exceeding 20% of the tax will be added.

Date of Notice : 24-11-58.

G. G. J. GULASEKHARAM,
Assistant Commissioner.

Income Tax Office,
Colombo 3.

Notice of Assessment of Profits Tax for 1956

PROFITS TAX — YEAR 1956

NOTICE OF ASSESSMENT

File No. 93/264/PT8
 Charge No. PM 4373.

To : M/s. J. A. Maartensz, G. B. S. Gomes and C. E. L. Wickremesinghe as
 Executors of the Estate of late Mr. D. R. Wijewardene,
 C/o Messrs. Ford Rhodes Thornton & Co.,
 P. O. Box 186, Colombo.

10

Take notice that the Assessor, Unit 7, has assessed you as follows :—

	Source	Profits	Loss	
A	— Agriculture	150,387		
B	— Profession			
C	— Trade			
	Aggregate Profits	...	...	Rs. 150,387·00
	Loss in Profits Tax Years	19	, 19	,
	Taxable Profits	...	...	Rs. 150,387·00
	Allowance, Section 9	...	...	Rs. 50,000·00
	Chargeable Surplus	...	...	Rs. 100,387·00
	25% Profits Tax payable	...	...	Rs. 25,096·00

The above amount is payable by you on or before 20-1-59. If not paid on that date, a sum not exceeding 20% of the tax will be added.

Date of Notice : 20-12-58.

G. G. J. GULASEKHARAM,
Assistant Commissioner

Income Tax Office,
 Colombo 3.

PAYING-IN SLIP CEYLON PROFITS TAX— YEAR 1956.

Kindly detach this slip and forward with your remittance to

The Commissioner of Income Tax (Branch C)
Colombo 3.

P67
Notice of
Assessment of
Profits Tax
for 1956 —
20-12-58
—Continued.

File No. :— 93/264/PT8

Charge No :—PM 4373.

Name :— M/s. J. A. Maartensz, G. B. S. Gomes & C. E. L. Wickremesinghe as
Executors of the Estate of late Mr. D. R. Wijewardene.

Address :— C/o. M/s. Ford Rhodes Thornton & Co.,
10 P. O. Box 186, Colombo.

Tax Payable :— Rs. 25,096·00

Due Date : 21-1-59.

N.B.— If the Receipt is to be sent to an address other than the one given above,
kindly insert it here:—

NOTES

Re ASSESSMENT.—

A notice of objection to this assessment will not constitute a valid appeal unless it is accompanied by your return within 21 days from the date of the Notice of Assessment.

P111

20 Letter sent to the Executors by
The Commissioner of Estate Duty

P111
Letter sent to
the Executors by
the Commissioner
of Estate Duty —
12-2-59

Registered Post

ED/W. 1007

Department of Income Tax,
Estate Duty and Stamps,
P. O. Box No. 515,
Senate Square,
Colombo 1.

12th February, 1959.

Gentlemen,

30 Estate of D. R. Wijewardene—Deceased,
D. C. Colombo Testy. No. 14315.

The duty as re-assessed now and payable by you as executors in respect of the above estate amounts to Rs. 831,266·18. An amended certificate of payment has been accordingly sent to the District Judge, Colombo.

P111
Letter sent to
the Executors by
the Commissioner
of Estate Duty —
12-2-59
—Continued.

The sum of Rs. 220,294·82 over collected has been set off against the duty payable on charge Nos. 3062, 3058, 3061, 3059, 3063 and 9602.

A voucher for the balance sum of Rs. 5,594·75 and copies of the assmt. and apportionment are sent herewith.

I am, Gentlemen,
Your obedient servant,

(Sgd.)
for *Commissioner of Estate Duty*.

Messrs. G. B. S. Gomes & C. E. L. Wickremesinghe,
C/o. Messrs. F. J. & G. de Saram,
P. O. Box 212, Colombo.

10

P111(a)
Annexure to
P111 entitled
" Apportionment "

P111(a)

Annexure to P111 entitled " Apportionment "

Apportionment

Duty payable by Messrs. G. B. S. Gomes & C. E. L. Wickremesinghe, C/o. Messrs. F. J. & G. de Saram, Proctors, Colombo as executors :

Nett value of estate as per assessment		Rs. 5,819,280·00	
Value of Assets as per appt. of assmt. dated 4-6-58		<u>3,348,644·00</u>	
Reduction in the value of other assets as per assessment	Rs. 836		20
Further assets as per assmt.	251		
		<u>585</u>	
Further deductions as per assmt.	21,794	<u>22,379·00</u>	
		Rs. <u>3,326,265·00</u>	
Estate Duty on Rs. 3,326,265 at 25%		831,566·25	
Less : Relief under Sec. 17 as per assmt.		<u>300·07</u>	
		831,266·18	
Amount paid as per assmt. dated 4-6-58		Rs. <u>1,057,155·75</u>	
Amount overpaid and refundable		225,889·57	
Less : amount set off against the liability due on other appt. as per assmt. of 4-6-58		<u>220,294·82</u>	30
Amount now refundable		<u><u>Rs. 5,594·75</u></u>	

P111(b)

Annexure to P111 entitled

“ Amended Assessment of Estate Duty ”

P111(b)
Annexure to
P 111 entitled
“ Amended
Assessment of
Estate Duty ”

Amended Assessment of Estate Duty

Estate No. ED/W 1007

Name : D. R. Wijewardene deceased.
D. C. Colombo, Testy. No. 14315.
Date of Death : 13-6-50.

Nett value of estate as per assmt. dated 4-6-58 ... Rs. 5,841,659.00

Reduction in the value of other assets :

10 Other debts shown in sch. 1 annexed to Decln.
in Form 250 received with Proctor's letter
of 6-5-53 — ... 3,461

Value included now after excluding “ Arcadia
Estate ” account with Estate Superinten-
dent in connection with the working of the
Estate ... 2,625

836

Further Assets

20 Arrears of rent of p'ties. in Hospital
Street, Fort. ... 156

Electric deposit at “ Warrington ” ... 95 251

585

Further deduction : Income Tax
liability 1949/50 now allowed ... 243,275

Amount allowed in Assmt. of 4-6-58 223,735

19,540

Profits tax liability 1949 allowed in
assmt. 4-6-58 ... 4,905

20 Amount now allowed ... 4,413 492

19,048

P111(B)
Annexure to
P 111 entitled
" Amended
Assessment of
Estate Duty "
—Continued.

Debt due to the Superintendent of Arcadia Estate	1,746		
Debt due to Messrs. Ford Rhodes Thornton & Co.	1,000	2,746	
		<u>21,794</u>	<u>22,379·00</u>
Nett value of estate			Rs. 5,819,280·00
Estate Duty on Rs. 5,819,280 at 25%			Rs. 1,454,820·00
Less Relief under Sec. 16 as per assmt. of 4-6-58 ...			<u>34,537·50</u>
			1,420,282·50
Less Relief under Sec. 16 as per assmt. of 4-6-58			<u>300·07</u> 10
Duty payable			<u><u>Rs. 1,419,982·43</u></u>

P112

P112
Amended
Certificate of
Estate Duty —
12-2-59

Amended Certificate of Estate Duty

File No. AJ 8308

Department of Income Tax,
Estate Duty and Stamps,
New Secretariat,
Senate Square,
Colombo.

12th February, 1959. 20

THE ESTATE DUTY ORDINANCE (Cap. 187)

Certificate that Estate Duty has been paid or is not payable

Section 49 of the Estate Duty Ordinance (Cap. 187)

D. C. Colombo, Testy. No. 14315.

I HEREBY certify that the declaration of property in the Estate of D. R. Wijewardene who died on the 13th day of June, 1950 has been duly delivered and the Duty amounting to Rupees 831,266/18 with interest Rupees..... has been paid.

2. The value of the property on which Estate Duty is payable, as shown by the statement annexed overleaf is Rs. 3,326,265·00. 30

Dated at Colombo this 12th day of February 1959.

(Sgd.) Illegibly
Deputy Commissioner of Estate Duty

The District Judge,
Colombo.

Annexures : 1. Apportionment— same as P 111 (a)—Page 1168
2. Amended Assessment of Estate Duty—same as P 111 (b)—
Page 1169

1171

D26

Working Account of Galpokuna and Geekinigedera Estates

EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—WORKING ACCOUNT OF
GALPOKUNA ESTATE FOR THE YEAR ENDED 31st MARCH, 1959.D26
Working Account
of Galpokuna and
Geekinigedera
Estates —
31-3-59

	Rs. cts.		Rs. cts.
To Expenditure as per Superintendent's Reports ...	116,184·78	By Sale of Copra cwt. 5561-0-22	242,528·05
„ Profit	135,749·58	„ Sale of Milk	6,425·40
		„ „ „ Coconut shells	2,328·37
		„ „ „ 8 Bushels paddy	95·04
		„ „ „ 5630 Nuts	454·00
		„ Sundry Income	103·50
			<u>9,406·31</u>
	<u>Rs. 251,934·36</u>		<u>Rs. 251,934·36</u>

LANKA ESTATE AGENCY LTD.
(Sgd.) R. D. SENANAYAKE,
Director

Colombo, 6th October, 1959.

Working Account of Galpokuna and Geekinigedera Estates

EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—WORKING ACCOUNT OF GEEKINIGEDERA ESTATE
FOR THE YEAR ENDED 31st MARCH, 1959.

	Rs.	cts.				Rs.	cts.
To Expenditure as per Superintendent's Report	...	40,327	63	By Sale of Copra cwt. 1811-2-03	...	82,229	40
„ Profit	...	42,670	18	„ Sales of Sundries	...	768	41

Rs. 82,997·81

Rs. 82,997·81

Colombo, 6th October, 1959.

LANKA ESTATE AGENCY LTD.,
(Sgd.) R. D. SENANAYAKE
Director

1173

D26A

Executors' Balance Sheet

D26A
Executors'
Balance Sheet —
31-3-59

EXECUTORS OF THE ESTATE OF THE LATE MR. D. R. WIJEWARDENE—BALANCE AS AT 31ST MARCH, 1959.

Executors of the Estate of late Mr. D. R. Wijewardene :

Balance as per last Balance Sheet	30,755·34			Lanka Estate Agency Ltd.	...	...	...	63,067·59
<i>Add:</i> Profit from Galpokuna Estate	135,749·58			Stock (since realised)	...	...	...	88,621·55
Profit from Geekinigedera Estate	42,670·18			Sundry Debtors				
	<u>209,175·10</u>			Geekinigedera Estate Suspense A/c	Rs.	147·81		
<i>Less:</i> Payments to Messrs.:				K. A. P. Fernando Loan A/c		<u>368·65</u>		516·46
J. A. Maartensz, G. B.								
S. Gomes and C. E.								
L. Wickremesinghe	60,000·00							
Transporting nuts to								
Bungalows	...	420·00	60,420·00					
			<u>148,755·10</u>					
Creditors:								
Superintendent Geekini-								
gedera Estate	...	1,981·00						
Superintendent Galpoku-								
na Estate	...	1,469·40	3,450·50					
			<u>Rs. 152,205·60</u>					
								<u>Rs. 152,205·60</u>

6th October, 1959.

LANKA ESTATE AGENCY LTD.,
(Sgd). R. D. SENANAYAKE
Director

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P114

Letter sent to M/s. F. J. & G. de Saram

By M/s. Abrahams, dated 27-6-59

(Not Printed)

P114(A)

Statement of Accounts annexed to P114

(Summary of Cash received by the Executors

for the period 14-6-50 to 31-3-54)

P114(A)
Statement of
Accounts annexed
to P114 (Sum-
mary of Cash
received by the
Executors for the
period
14-6-50 to 31-3-54)

ESTATE OF THE LATE T. D. R. WIJEWARDENE

¹⁰ Summary of Cash received by Executors and Trustees as Nett Income and proceeds of realisation of capital as per the audited Statement of Accounts and Balance Sheets for the period 14-6-50 to 31-3-54.

14-6-50 — 31-3-52 :

Nett income after deducting Rs. 73,000/- as payments to beneficiaries, Rs. 2,196/50 paid to Mrs. D. R. Wijewardene, and Rs. 381/90 Insurance on Floyd paintings and purchase of land at Galpokuna Estate (Rs. 738/50) Rs. 630,632·34

²⁰ Inventoried value of realised assets ... 892,724·22

Less Stock sold after death, transferred to Income Account :—

Galpokuna & Geekinigedera	54,665·73		
Arcadia Estate	11,218·77		
Rent Thimbirigasyaya	201·32		
Interest on Mortgage	199·45	66,285·27	826,438·95

Increase in Inventoried value of Medikele 5,063·00

Less Decrease in shares 3,194·43 1,868·57

³⁰ Refund of July wages 104·90
Sale of Barbed Wire 50·00
Excess realised on sale of shares 15,204·23
Sale of second-hand stove 361·00

Rs. 1,474,659·99

P114(A)
Statement of
Accounts annexed
to P114 (Summary
of Cash received
by the Executors
for the period
14-6-50 to 31-3-54)
—Continued.

1-4-52 — 31-3-53 :

Nett Income after deducting Rs. 48,000/- payments to beneficiaries, Rs. 2,850/25 for rewiring Warrington and purchase of Land (Rs. 573/84) at Galpokuna Estate				91,049·86
Sale of Thimbirigasyaya Property	...	...	...	347,450·00
U. K. Insurance realised	...	...	...	29,856·78
Dividend on 1,396 shares	...	...	...	16,130·49
Sale of Bricks	...	...	...	275·00
				Rs. 1,959,422·12 10

1-4-53 — 31-3-54 :

Nett Income after deducting Rs. 48,000/- payable to beneficiaries, legal fees to De Saram in Thimbirigasyaya sale and Cyril E. S. Perera's fees re Floyd painting opinion				140,076·31
Liquidation of Commercial Products Ltd.	...	...	...	335,225·00
Sale of Travancore Rubber Shares	...	179·50	...	
Breakages recovered from Arcadia	...	27·15	...	206·65
Sale of Ferguson Catalogues	...	...	...	16·67
Dividends on 1,396 A.N.C.L. Shares	...	...	...	14,658·00 20
				Rs. 2,449,604·75

ESTATE OF THE LATE T. D. R. WIJEWARDENE

Payments made under the Categories stated below
for the period 14-6-50 to 31-12-57.

				Debts	Funeral Expenses	Testy. Expenses including Estate Duty & Executorship Expenses	Legacies
<u>14-6-50 — 31-3-52 :</u>							
Legacies	...	...	—	—	—	—	19,396·00 30
Debts paid	...	...	62,787·42	—	—	—	—
Funeral Expenses	...	...	—	1,777·17	—	—	—
Profits Tax (1948)	...	...	7,297·20	—	—	—	—
Executorship Expenses	...	...	—	—	15,756·09	—	—
Legal Expenses	...	...	6,000·00	—	—	—	—
Estate Duty	...	...	—	—	1,057,155·75	—	—
				76,084·62		1,072,911·84	

(Payments made under the Categories stated below
for the period 14-6-50 to 31-12-57—(Continued))

P114 (a)
Statement of
Accounts annexed
to P114 (Summary
of Cash received
by the Executors
for the period
14-6-50 to 31-3-54)
—Continued.

	Debts	Funeral Expenses	Testy. Expenses Including Estate Duty & Executorship Expenses	Legacies
<u>1-4-52 — 31-3-53 :</u>				
Income Tax & other Debts	82,685·15		—	
10 Ford Rhodes	250·00		—	
Executorship and Legal Expenses	—		1,416·66	
Legal Expenses	—		888·60	
Estate Duty on U.K. Insurance	—		298·51	
	<hr/>		<hr/>	
	159,019·77		1,075,515·61	
<u>1-4-53 — 31-3-54 :</u>				
Executorship Expenses	—		480·10	
Legal Expenses (De Sarams)	—		3,740·00	
20 Income Tax (1-4-50/13-6-50)	32,569·33		—	
Profits Tax	9,059·81		—	
	<hr/>		<hr/>	
	200,648·91		1,079,735·71	
<u>1-4-54 — 31-3-55 :</u>				
Executorship Expenses	—	—	300·00	
Legal Expenses (De Sarams)	—	—	31,262·11	
Profits Tax (1951)	—	—	10,250·25	
Income Tax (48/49, 49/50)	419,540·48	—	—	
	<hr/>		<hr/>	
30	620,189·39	1,777·17	1,121,548·07	19,396·00
<u>1-4-55 — 31-3-56 :</u>				
Value of A. N. C. L. shares	—	—	4,200·00	
Valuation of other shares	—	—	787·28	
Bank Commission	—	—	22·50	
Debts due by the deceased	200·00	—	—	
Ford, Rhodes etc. Auditors	—	—	1,000·00	
Profit Tax (1950)	6,425·59	—	—	
Estate Duty 40 (Further payment)	—	—	200,000·00	
	<hr/>		<hr/>	
Carried forward	626,814·98	1,777·17	1,327,557·85	19,396·00

P114 (a)
Statement of
Accounts annexed
to P114 (Summary
of Cash received
by the Executors
for the period
14-6-50 to 31-3-54)
—Continued.

Brought forward	...	626,814·98	1,777·17	1,327,557·85	19,396·00
<u>1-4-56 — 31-12-57 :</u>					
Copies of Estate Plans	...	—	—	225·00	—
Valuation of Galpokuna & Geekinigedera Estates	...	—	—	1,753·00	
Legal Fees (De Sarams)	...	—	—	1,250·00	
Cheque Book	...	—	—	3·00	
Legal Expenses (De Sarams)	...	—	—	38,366·05	
Counsels Fees	...	—	—	472·50	
Valuation of Galpokuna & Geekinigedera Estates	...	—	—	4,000·00	10
Rs.	...	626,814·98	1,777·17	1,373,627·40	19,396·00

Rs. 2,021,615·55

Calls on partly paid shares	...	...	...	69,800·00
Repairs to Arcadia Estate Bungalow between 14-6-50 and 31-3-52	...	...	...	30,622·00

Rs. 2,122,037·55

We have examined only the Balance Sheets and accounts of the estate of the late T. D. R. Wijewardene made available to us in respect of the several accounting periods, as stated in the above statement, audited by Mr. D. H. P. Munaweera up to 31-3-57 and the one certified by Messrs. G. B. S. Gomes and C. E. L. Wickremesinghe, Executors, and attested by Mr. R. A. Nadesan, J.P., as from 1-4-57 — 31-12-57 all of which we are informed have been filed in Court in Testamentary Case No. 14315. We have not seen any of the books of accounts. We have taken the figures from these accounts and prepared a summarised and tabular statement of cash receipts and payments which we certify to be true and correct. According to this statement the total cash received by the Executors from 14-6-50 — 31-3-54 was Rs. 2,449,604/75 and that the total payments by the Executors from 14-6-50 — 31-12-57 amounted to Rs. 2,122,037/55.

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(Sgd.) SATCHITHANANDA, SCHOKMAN WIJERATNE Co.,
Chartered Accountants.

Colombo, 25th June, 1959.

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P115

Letter sent to M/s. F. J & G. de Saram

By M/s. Abrahams, dated 29-6-59

(Not Printed)

P115(a)

Statement of Accounts annexed to P115
(Summary of Cash received by the Executors
for the period 1-4-54 to 31-12-57.)

P115 (a)
Statement of
Accounts annexed
to P115 (Summary
of Cash received
by the Executors
for the period
1-4-54 to 31-12-57)

ESTATE OF THE LATE T. D. R. WIJewardENE

10 Summary of Cash received by Executors and Trustees as nett
income and proceeds of realisation of capital as per the audited
Statement of Accounts and Balance Sheets for the period 1-4-54
to 31-12-57.

1-4-54 — 31-3-55 :

Nett income after deducting Munaweera's Audit fees, part of Income Tax and Profits Tax 1951 and pay- ments to Beneficiaries Rs. 48,000/-	...	...	...	55,982·82
Refund of de Saram's Fees	...	...	...	3,378·00
Dividend on 1,396 A.N.C.L. Shares	...	...	...	13,820·40
20 Rent on Hospital Street, <i>Less</i> taxes	...	...	...	156·86
Sale of Ferguson Catalogues	...	...	...	43·33
Mercantile Bank balance	...	...	...	184·36
Compensation—Galpokuna Trees	...	...	...	2,149·00

				75,614·77

P115 (a)
Statement of
Accounts annexed
to P115 (Summary
of Cash received
by the Executors
for the period
1-4-54 to 31-12-57)
—Continued.

1-4-55 — 31-3-56 :

Nett expenses in excess of Income after deducting Rs. 50,201/- payable to Beneficiaries, Income Tax and Profits Tax paid as per Schedule VI — Audit Fees, etc. Less:	41,082·24 Dr.
	34,532·53
Dividend on 646 A.N.C.L. Shares	6,395·40
Sale of Ferguson catalogues	3·34
	40,931·27

1-4-56 — 31-3-57 :

Nett income after deducting Rs. 64,991/58 payments to beneficiaries, Audit Fees, etc.	109,521·69
Dividend on 646 A.N.C.L. Shares	6,395·40
Sale of Ferguson Catalogues	3·34
	156,851·70

1-4-57 — 31-12-57 :

	21,944·24
Less : ...	1,246·43
Expenses Nett	Less : 20,697·81 Dr.
	136,153·89

Refund of Income Tax & Profits Tax 1948 — 1950 (pre. death)	11,979·00
Compensation for 3 coconut trees	75·00
Sale of Ferguson Catalogues	6·68
Refund of Electric deposit for Warrington	95·00
Refund of Profits Tax 1949	492·00
Estimated refund of Estate Duty overpaid	420,294·82
	596,096·39
	6,000·00

Further estimated refund of Estate Duty	575,096·39
Total brought forward for the period 14-6-50 — 31-3-54	2,449,604·75
	Rs. 3,024,701·14

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I I

**Memorandum and Articles of Association of the
Associated Newspapers of Ceylon Ltd.**

THE COMPANIES ORDINANCE NO. 51 OF 1938.

I I
Memorandum
and Articles of
Association of
the Associated
Newspapers of
Ceylon Ltd.

COMPANY LIMITED BY SHARES.

Memorandum
AND
Articles of Association
OF
The Associated Newspapers of Ceylon, Limited

Registered on the 20th day of November, 1926.

F. J. & G. DE SARAM,
COLOMBO,
Proctors.

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I 1
Memorandum
and Articles of
Association of
the Associated
Newspapers of
Ceylon Ltd.,
—*Continued.*

MEMORANDUM

AND

ARTICLES OF ASSOCIATION

OF

The
Associated Newspapers
of Ceylon, Limited.

F. J. & G. DE SARAM,

Proctors,
COLOMBO.

CEYLON

No. 605

I, HARRY EDWARD BEVEN, Registrar of Joint Stock Companies, do hereby certify and declare that the Subscribers to the Memorandum and Articles of Association of THE ASSOCIATED NEWSPAPERS OF CEYLON LIMITED, having done all things to entitle them to incorporation as a Company with limited liability, the said Subscribers and their Successors have this day been duly incorporated as "THE ASSOCIATED NEWSPAPERS OF CEYLON LIMITED," under the provisions of "The Joint Stock Companies Ordinance, 1861."

10

Given under my hand, at Colombo, this Twentieth day of November, One thousand Nine Hundred and Twenty six.



H. E. BEVEN,
*Registrar of Joint Stock
Companies.*

RESOLUTION

THE ASSOCIATED NEWSPAPERS OF CEYLON, LIMITED

At an Extraordinary General Meeting of the Members of The Associated Newspapers of Ceylon, Limited, held at the registered office of the Company, Lake House, McCallum Road, Colombo, on Friday, the 13th day of December, 1957, at 9-30 o'clock in the forenoon the sub-joined resolution was duly passed :—

“ That the Directors be and they are hereby authorised to borrow and raise by way of overdraft or otherwise the further sum of Rs. 500,000/- in excess of the sum of Rs. 500,000/- which they are ¹⁰ authorised to borrow in terms of article 65 of the Company's articles of association, in such manner and upon such terms and conditions as they shall think fit, and for the purpose of securing the repayment of sums borrowed or raised in pursuance of article 65 and/or this resolution up to a maximum of Rs. 1,000,000/- and interest thereon at a rate not exceeding 7% per annum, to give such security and to execute such mortgage over the Company's properties as may be necessary and as they shall think fit.”

J. A. MARTENSZ,

Chairman. 20

Colombo, 13 December, 1957.

SPECIAL RESOLUTION

I I
 Memorandum
 and Articles of
 Association of
 the Associated
 Newspapers of
 Ceylon Ltd.,
 —Continued.

THE ASSOCIATED NEWSPAPERS OF CEYLON, LIMITED

At an Extraordinary General Meeting of the Members of The Associated Newspapers of Ceylon, Limited, held at the registered office of the Company, Lake House, McCallum Road, Colombo, on Monday, the 8th day of March, 1954, at 9-30 o'clock in the forenoon the subjoined resolution was duly passed as a Special Resolution :—

“ That the Articles of Association of the Company be altered in manner following, that is to say :—

- 10 (1) by the substitution of the following in place of article 115 (e):

If, without the consent of the directors, he cease to reside ordinarily in Ceylon or be absent from Ceylon for a period of twelve consecutive months.’

- (2) by the addition of the following new article at the end of article 115 :—

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‘ 115A. A director who is abroad or about to go abroad may appoint any person, approved for that purpose by a majority of the other directors, to be an alternate director during his absence abroad, and such appointment shall have effect, and such appointee shall (subject as hereinafter mentioned) be subject in all respects to the terms and conditions existing with reference to the other directors and, whilst he holds office as an alternate director, shall enjoy all the rights of and exercise and discharge all the duties of the director he represents ; but he shall not require any qualification as provided in article 101 hereof, and he shall *ipso facto* vacate office if and when the appointor returns to Ceylon or vacates office as a director or removes the appointee from office, and any appointment and removal under this clause shall be effected by notice in writing under the hand of the director making the same.’ ”

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G. B. S. GOMES

Chairman

Colombo, March 8, 1954.

SPECIAL RESOLUTION

THE ASSOCIATED NEWSPAPERS OF CEYLON, LIMITED

At an Extraordinary General Meeting of the Members of The Associated Newspapers of Ceylon, Limited, held at the registered office of the Company, Lake House, McCallum Road, Colombo, on Saturday, the 15th day of March, 1952, at 10-30 o'clock in the forenoon the subjoined resolution was duly passed as a Special Resolution :—

“ That the action of the directors in arranging for this Company to subscribe to the memorandum of association of The Press Trust of Ceylon, Limited, and for this Company, to take up 600 ordinary shares of Rs. 100.00 each in the capital of The Press Trust of Ceylon, Limited, and in entering into an agreement with The Times of Ceylon, Limited, and The Virakesari, Limited, notwithstanding the proviso to article 121 (9) of the Company's articles of association be and the same is hereby ratified and confirmed. ”

G. B. S. GOMES,

Chairman.

Colombo, March 15, 1952.

SPECIAL RESOLUTION**THE ASSOCIATED NEWSPAPERS OF CEYLON, LIMITED**

11
Memorandum
and Articles of
Association of
the Associated
Newspapers of
Ceylon Ltd.,
—Continued.

At an extraordinary general meeting of the members of The Associated Newspapers of Ceylon Ltd., held at the registered office of the Company, Lake House, McCallum Road, Fort, Colombo, on Friday, the 30th day of December, 1949 at 10-30 o'clock in the forenoon the subjoined resolution was duly passed as a special resolution :—

“ That the Articles of Association of the Company be altered in manner following, that is to say :—

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1. by inserting immediately after clause (8) of article 30 the following new clause :—

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(9) Any share may be transferred by a member to the trustees of a voluntary settlement whether or not they or any of them shall be persons falling within the degrees of relationship set forth in clause (8) hereof, and shares standing in the names of the trustees of a voluntary settlement may be transferred upon any change of trustees to the trustees for the time being of such settlement, and the restrictions in clause (1) hereof shall not apply to any transfer authorised by this present clause. Before passing any transfer under this clause, the directors may require the proposing transferor and transferee respectively to sign an affidavit stating the facts concerning such transfer and that such facts are true and that no pecuniary consideration passes or will pass upon or as a result of the transfer.

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2. by substituting the words and figures “ clause (6) (8) or (9) hereof ” for the words and figures “ clause (6) or (8) hereof ” in clause (1) of article 30.

3. by substituting the words and figures “ clause (1), (6), (8) or (9) hereof ” for the words and figures “ clause (1), (6) or (8) hereof ” in clause (2) of article 30.

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4. by the substitution of the following article for article 92 :—

“ 92. No person shall exercise any rights of a member until his name shall have been entered in the Register and he shall have paid all calls and other moneys for the time being payable on every share in the Company held by him and no member shall be entitled to vote or speak at any general meeting unless all calls due from him on his shares or any of them shall have been paid. ”

D. R. WIJewardene,
Chairman.

Colombo, December 30, 1949.

**EXTRAORDINARY RESOLUTION OF HOLDERS
 OF PREFERENCE SHARES
 THE ASSOCIATED NEWSPAPERS OF CEYLON, LIMITED**

At a meeting of the holders of Preference Shares of The Associated Newspapers of Ceylon, Limited, held at the registered office of the Company, Lake House, McCallum Road, Colombo 10, on Thursday the 18th day of August 1949, at 10 o'clock in the forenoon the subjoined resolution was duly passed as an Extraordinary Resolution :—

RESOLUTION

“ That this separate General Meeting of the holders of the three ¹⁰ thousand (3000) preference shares of Rupees One hundred (Rs. 100/-) each in the capital of The Associated Newspapers of Ceylon, Limited, hereby

(a) consents to the capital of the Company being increased by the creation of 24,000 new ordinary shares of Rs. 100/- each and twenty two thousand (22,000) new shares of Rupees One hundred (Rs. 100/-) each to be designated pre-preference shares and to such pre-preference shares ranking in priority both as to capital and as to dividend to the said 3000 existing preference shares and to the following rights privileges and ²⁰ conditions being attached thereto :

(i) The pre-preference shares shall carry the right to a fixed cumulative preferential dividend at the rate of six per centum per annum on the capital paid up thereon respectively in priority to all other shares in the capital of the Company but shall have no further right to participate in the profits of the Company.

(ii) In the event of the Company being wound up the holders of the pre-preference shares shall be entitled to have the surplus assets of the Company available ³⁰ for distribution amongst the members thereof applied first in paying off the capital paid up or credited as paid up on the pre-preference shares held by them respectively ; secondly in paying off the arrears (if any) of the preferential dividend aforesaid to the commencement of the winding up, whether declared or not ; and thirdly in paying a sum calculated at the rate of six per centum per annum on the capital paid up or credited as paid up on the pre-preference shares held by them respectively as from the commencement of ⁴⁰ the winding up until date of payment of such capital, but the holders of the pre-preference shares shall not be entitled to participate further in such surplus assets.

(iii) Save as provided in sub-clause (viii) of this article and in articles 59 and 78A, the holders of the pre-preference shares shall not be entitled to attend or to vote at general meetings of the Company, but they shall be entitled to receive notice of all general meetings of the Company and copies of the Directors' Annual Report and Accounts.

(iv) The pre-preference shares shall not qualify any holder thereof to be a Director of the Company.

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(v) The holders of the pre-preference shares shall not have the right to participate in any issue of shares of the Company of any class which may be made from time to time and articles 11 and 22 of the articles of association of the Company shall as regards such shares be deemed to be modified accordingly.

(vi) Transfers of the pre-preference shares shall be subject to the restrictions contained in article 29A hereof.

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(vii) The Company shall (subject as hereinafter provided) redeem at par the whole of the twenty two thousand (22,000) pre-preference shares on the 30th June 1964. Provided that the Company shall be at liberty to redeem at par on the 30th June 1959 and on each succeeding 30th June any number of the pre-preference shares up to a maximum of four thousand (4,000) of such shares in any one year; and that the particular shares to be from time to time redeemed shall be determined by lots which shall be drawn in such manner as the directors determine.

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(viii) If at any time the dividends shall be in arrears for such an amount as shall be equivalent to or more than the aggregate of the annual dividend for five years payable under the provisions of these articles or if the Company shall fail to redeem all or any of the pre-preference shares on the 30th June 1964 the Company may if required by the holders of the pre-preference shares be wound up. For the purpose of any resolution for winding up the Company under the provisions of this article the holder of any pre-preference share shall be entitled to attend and vote at a meeting of the Company and shall have five votes for each pre-preference share held by him.

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(b) consents to the Articles of Association of the Company being altered by the substitution of the words and figures "Rs. 500,000" for the words and figures "Rs. 100,000" in article 9 (c) thereof."

D. R. WIJewardene,
Chairman

Colombo, August 18, 1949.

THE ASSOCIATED NEWSPAPERS OF CEYLON, LIMITED

I 1
Memorandum
and Articles of
Association of
the Associated
Newspapers of
Ceylon Ltd.,
—Continued.

—————

At an Extraordinary General Meeting of the members of The Associated Newspapers of Ceylon, Limited, held at the registered office of the Company, Lake House, McCallum Road, Colombo 10, on Thursday the 18th day of August 1949, at 10-30 o'clock in the morning :—

I. The following resolution was duly passed as an Ordinary resolution:—

“ That the capital of the Company be increased from Rs. 2,000,000.00 divided into 16,000 ordinary shares of Rs. 100.00 each, 3,000 preference shares of Rs. 100.00 each and 10,000 employees' shares of Rs. 10.00 each to Rs. 6,600,000.00 by the creation of 24,000¹⁰ new ordinary shares of Rs. 100.00 each and 22,000 new shares of Rs. 100.00 each to be designated “ Pre-preference shares.” The rights, privileges and conditions attaching to the pre-preference shares shall be as follows :—

- (i) The pre-preference shares shall carry the right to a fixed cumulative preferential dividend at the rate of six per centum per annum on the capital paid up thereon respectively in priority to all other shares in the capital of the Company but shall have no further right to participate in the profits of the Company. 20

- (ii) In the event of the Company being wound up the holders of the pre-preference shares shall be entitled to have the surplus assets of the Company available for distribution amongst the members thereof applied first in paying off the capital paid up or credited as paid up on the pre-preference shares held by them respectively ; secondly in paying off the arrears (if any) of the preferential dividend aforesaid to the commencement of the winding up, whether declared or not ; and thirdly in paying a sum calculated at the rate of six per centum per annum on the capital paid up or credited as paid up on the pre-preference shares held by them respectively as from the commencement of the winding up until date of payment of such capital, but the holders of the pre-preference shares shall not be entitled to participate further in such surplus assets. 30

- (iii) Save as provided in sub-clause (viii) of this article and in articles 59 and 78A, the holders of the pre-preference shares shall not be entitled to attend or to vote at 40

general meetings of the Company but they shall be entitled to receive notice of all general meetings of the Company and copies of the Directors' Annual Report and Accounts.

11
Memorandum
and Articles of
Association of
the Associated
Newspapers of
Ceylon Ltd.,
—Continued.

- (iv) The pre-preference shares shall not qualify any holder thereof to be a Director of the Company.
- (v) The holders of the pre-preference shares shall not have the right to participate in any issue of shares of the Company of any class which may be made from time to time and articles 11 and 22 of the articles of association of the Company shall as regards such shares be deemed to be modified accordingly.
- (vi) Transfers of the pre-preference shares shall be subject to the restrictions contained in article 29A hereof.
- (vii) The Company shall (subject as hereinafter provided) redeem at par the whole of the twenty two thousand (22,000) pre-preference shares on the 30th June 1964 provided that the Company shall be at liberty to redeem at par on the 30th June 1959 and on each succeeding 30th June any number of the pre-preference shares up to a maximum of four thousand (4,000) of such shares in any one year; and that the particular shares to be from time to time redeemed shall be determined by lots which shall be drawn in such manner as the directors determine.
- (viii) If at any time the dividends shall be in arrear for such an amount as shall be equivalent to or more than the aggregate of the annual dividend for five years payable under the provisions of these articles or if the Company shall fail to redeem all or any of the pre-preference shares on the 30th June 1964 the Company may if required by the holders of the pre-preference shares be wound up. For the purpose of any resolution for winding up the Company under the provisions of this article the holder of any pre-preference share shall be entitled to attend and vote at a meeting of the Company and shall have five votes for each pre-preference share held by him.

The said pre-preference shares shall be issued by the Directors and shall be allotted to Fort Investments Limited and its nominees in such manner in such proportions and otherwise on such terms and conditions as the Directors shall think fit."

II. The following resolution was duly passed as a

SPECIAL RESOLUTION

“ That the articles of association of the Company be altered in manner following :—

(1) In article 3 the following new definition shall be added immediately after the definition of “ In Writing ” and “ Written ” :—

“ Reserved subject ” means any of the following subjects :—

- (a) the winding up of the Company
- (b) the alteration of the articles of association of the Company in any manner directly affecting the rights or privileges attached to the pre-preference shares forming part of the capital of the Company. 10
- (c) the borrowing by the Company of any sum in excess of Rupees five hundred thousand (Rs. 500,000/-)
- (d) any reduction or re-organisation of the capital of the Company.
- (e) the sale or disposal of the fixed assets of the Company (which expression is to mean the land and buildings belonging to the Company and the Duplex Rotary Printing Press which the Company intends to instal) or any part or parts thereof 20
- (f) the amalgamation of the Company with any person corporation or company
- (g) The cessation of the main business of the Company as set forth in clause 3 (a) & (b) of the memorandum of association of the Company or the undertaking of any new business not directly ancillary to such main business
- (h) the purchase of any fixed assets for any sum in excess of Rs. 500,000.00 where such assets are not required by the Company in the ordinary course of its business
- (i) any lending by the Company in excess of Rs. 500,000.00 in the aggregate. 30

(2) Article 8 shall be cancelled and the following new article substituted therefor :—

“ 8. The nominal capital of the Company is Rupees six million six hundred thousand (Rs. 6,600,000.00) divided into twenty two thousand (22,000) redeemable pre-preference shares of rupees one hundred (Rs. 100.00) each three thousand (3,000) preference shares

of rupees one hundred (Rs. 100.00) each forty thousand (40,000) ordinary shares of rupees one hundred (Rs. 100.00) each and ten thousand (10,000) employees' shares of rupees ten (Rs. 10.00) each."

I 1
Memorandum
and Articles of
Association of
the Associated
Newspapers of
Ceylon Ltd.,
—Continued.

- (3) The following new article shall be inserted immediately after article 8 and shall be numbered 8A :—

" 8A. The rights privileges and conditions attaching to the said twenty two thousand (22,000) pre-preference shares shall be as follows :—

- 10 (i) The pre-preference shares shall carry the right to a fixed cumulative preferential dividend at the rate of six per centum per annum on the capital paid up thereon respectively in priority to all other shares in the capital of the Company but shall have no further right to participate in the profits of the Company.
- 20 (ii) In the event of the Company being wound up the holders of the pre-preference shares shall be entitled to have the surplus assets of the Company available for distribution amongst the members thereof applied first in paying off the capital paid up or credited as paid up on the pre-preference shares held by them respectively ; secondly in paying off the arrears (if any) of the preferential dividend aforesaid to the commencement of the winding up, whether declared or not ; and thirdly in paying a sum calculated at the rate of six per centum per annum on the capital paid up or credited as paid up on the pre-preference shares held by them respectively as from the commencement of the winding up until date of payment of such capital, but the holders of the pre-preference shares shall not be entitled to participate further in such surplus assets
- 30 (iii) Save as provided in sub-clause (viii) of this article and in articles 59 and 78A, the holders of the pre-preference shares shall not be entitled to attend or to vote at general meetings of the Company but they shall be entitled to receive notice of all general meetings of the Company and copies of the Directors' Annual Report and Accounts
- (iv) The pre-preference shares shall not qualify any holder thereof to be a Director of the Company
- 40 (v) The holders of the pre-preference shares shall not have the right to participate in any issue of shares of the Company of any class which may be made from time to time and articles 11 and 22 of the articles of association of the Company shall as regards such shares be deemed to be modified accordingly

- (vi) Transfers of the pre-preference shares shall be subject to the restrictions contained in article 29A hereof.
- (vii) The Company shall (subject as hereinafter provided) redeem at par the whole of the twenty two thousand (22,000) pre-preference shares on the 30th June 1964 provided that the Company shall be at liberty to redeem at par on the 30th June 1959 and on each succeeding 30th June any number of the pre-preference shares up to a maximum of four thousand (4,000) of such shares in any one year ; and that the particular shares to be from time to time redeemed 10 shall be determined by lots which shall be drawn in such manner as the Directors determine
- (viii) If at any time the dividends shall be in arrear for such an amount as shall be equivalent to or more than the aggregate of the annual dividend for five years payable under the provisions of these articles or if the Company shall fail to redeem all or any of the pre-preference shares on the 30th June 1954 the Company may if required by the holders of the pre-preference shares be wound up. For the purpose of any resolution for winding up the Company under 20 the provisions of this article the holder of any pre-preference share shall be entitled to attend and vote at a meeting of the Company and shall have five votes for each pre-preference share held by him."
- (4) In article 9 (c) the words and figures " Rs. 500,000 " shall be substituted for the words and figures " Rs. 100,000."
- (5) In article 10 the words and figures " save as provided by articles 8, 8A, 9, 59 and 78A hereof " shall be substituted for the words and figures " save as provided by articles 9 and 59 of these presents in regard to preference shares." 30
- (6) The following article shall be inserted after article 13 :—
- " 13A. The Company may at any time pay a commission to any person for subscribing or agreeing to subscribe (whether absolutely or conditionally) for any shares debentures or debenture stock of the Company or procuring or agreeing to procure subscriptions (whether absolute or conditional) for any shares debentures or debenture stock of the Company but so that if the commission in respect of shares shall be paid or payable out of capital the statutory conditions and requirements shall be observed and complied with and the amount or rate of commission shall not exceed 10 per cen- 40 tum of the price at which the shares are issued or 15 per centum of the nominal value of the debentures or debenture stock in each case subscribed or to be subscribed. The commission may be paid or satisfied in cash or in shares debentures or debenture stock of the Company."

(7) The following article shall be inserted after article 29 :—

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and Articles of
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“ 29A. In the case of the pre-preference shares the following provisions shall have effect with respect to the rights of members to transfer their pre-preference shares :—

(a) Any of the pre-preference shares may at any time be transferred to the holder of any other of the pre-preference shares

(b) Except where the transfer is made pursuant to sub-clause (a) of this article, upon any person desiring to transfer any of the pre-preference shares the Company shall have the option either of redeeming such shares at par or of finding a purchaser therefor at par, and the following provisions shall have effect :—

(i) The proposing transferor shall give notice in writing to the Company of his desire to transfer the pre-preference shares

(ii) If the Company decides to exercise the option of redeeming the said shares, it shall within one month of the receipt of notice, notify the proposing transferor of its willingness to redeem all or any of the said shares and such shares shall within thirty days of such notification be redeemed accordingly.

(iii) If the Company decides not to exercise the option of redeeming the said shares, it shall be entitled within one month of the receipt of the transfer notice to find a purchaser and shall give notice thereof to the proposing transferor who shall be bound upon payment of the face value of the said shares to transfer the same to such purchaser. And if the proposing transferor after having become bound as aforesaid makes default in transferring the said shares the Company may receive the purchase money and the proposing transferor shall be deemed to have appointed any one director or the secretary of the Company as his agent to execute a transfer of the shares to the purchaser and upon the execution of such transfer the Company shall hold the purchase money in trust for the proposing transferor. The receipt of the Company for the purchase money shall be a good discharge to the purchaser and after his name has been entered in the register in purported exercise of the aforesaid power the validity of the proceedings shall not be questioned by any person

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- (iv) All dividends payable in respect of any pre-preference shares redeemed or purchased under the provisions of sub-paragraphs (ii) and (iii) of this sub-clause down to the date of actual completion of such redemption or sale and purchase shall belong to and be retained by the vendor.
- (v) If the Company shall not within one month after receipt of a transfer notice exercise its option and give notice in manner aforesaid the proposing transferor shall at any time within one month thereafter be at liberty subject to article 34 to sell and transfer the shares or those in respect of which the Company has not exercised its option to any person at any price Provided that article 34 shall not apply to a transfer in favour of any person or company not carrying on directly or indirectly any business in Ceylon similar to the business of the Company or any part thereof and certified as such under the seal of the purchaser or as the case may be under the hand of the proposing transferor and the directors shall be bound to register any such transfer.
- (vi) The Company in general meeting may make and from time to time vary rules as to the mode in which the directors should find a purchaser for the purposes of this article.
- (8) In article 59 the words “ varied with the sanction of ” shall be substituted for the words “ modified, abrogated, or dealt with by.”
- (9) In article 65 the words and figures “ five hundred thousand Rupees (Rs. 500,000/-) ” shall be substituted for the words and figures “ one hundred thousand Rupees (Rs. 100,000/-)”
- (10) The following article shall be inserted after article 78 :—
- “ 78A. So long as any of the twenty two thousand (22,000) pre-preference shares forming part of the capital of the Company shall remain unredeemed, any resolution relating to a reserved subject purporting to be passed at a general meeting of the Company or at a meeting of the Directors or any committee of Directors of the Company shall be void and of no effect unless it shall have been previously sanctioned in manner hereinafter provided by the holders of the pre-preference shares. Such sanction shall be given on behalf of all the holders of the said shares either by an ordinary resolution passed at a separate meeting of the holders of the pre-preference shares convened for the purpose or in writing by a majority of the holders of the pre-preference shares. All the provisions herein contained as to general meetings and as to voting at meetings shall *mutatis mutandis* apply to every such separate meeting of the holders

of pre-preference shares except that the quorum thereof shall be two persons holding or representing by proxy one-tenth of the nominal amount of the pre-preference shares remaining unredeemed at the date of such meeting."

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(11) In article 120 the words "subject nevertheless to the provisions of Article 78A hereof, to any regulations of these presents," shall be substituted for the words "subject nevertheless to any regulations of these presents."

10 (12) In article 121 the words "without prejudice to the general powers conferred by or implied in the last preceding article and to the other powers and authorities conferred as aforesaid but subject always to the provisions of article 78A" shall be substituted for the words "without prejudice to the general powers conferred by or implied in the last preceding article and to the other powers and authorities conferred as aforesaid."

(13) The following article shall be inserted after article 154:—

20 "154A. (i) In addition and without prejudice to the powers hereinbefore conferred upon them with reference to a reserve fund the Directors may so long as any pre-preference shares forming the capital of the Company remain unredeemed set aside out of the earnings or profits of the Company made in any financial year before declaring or recommending any dividend such a sum as they may deem necessary or desirable in the interests of the Company as a pre-preference share redemption fund.

30 (ii) If in any year the Directors recommend the distribution by way of dividend of a sum in excess of the greater of either (a) 50% of the assessable income of the Company after deducting from such assessable income the amount of income tax profits tax and any other tax or (b) the amount which the Company must distribute if the maximum benefit under section 52 of the Income Tax Ordinance or any statutory modification thereof is to be secured to the members then the Directors shall set aside to the pre-preference share redemption fund an amount equal to such excess distribution by way of dividend.

Provided that the provisions of this sub-clause (ii) of this article shall not apply if in any year the aggregate amount of the dividends payable on the pre-preference shares, preference shares and employees' shares exceeds the greater of the two sums calculated under (a) and (b) in this sub-clause."

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D. R. WIJewardene,

Chairman.

Colombo, August 18, 1949.

RESOLUTION

THE ASSOCIATED NEWSPAPERS OF CEYLON, LIMITED

At an extraordinary general meeting of the members of The Associated Newspapers of Ceylon, Limited, held at the registered office of the Company, Lake House, McCallum Road, Fort, Colombo on Monday the 9th day of August, 1948, at 10-30 a.m. the subjoined resolution was duly passed :—

RESOLUTION

“ That the capital of the Company be increased from Rs. 1,000,000.00 divided into 7,000 ordinary shares of Rs. 100.00 each and 3,000 preference shares of Rs. 100.00 each to two million rupees (Rs. 2,000,000.00) by the creation of 9,000 new ordinary shares of Rs. 100.00 each which shall be issued by the Directors at such time to such persons and on such terms and conditions as they may think fit, and of 10,000 new shares of Rs. 10.00 each to be designated ‘ employees ’ shares.”

The rights privileges and conditions attaching to the employees’ shares shall be as follows :—

“ (a) The employees’ shares shall be under the control of the Directors, who may allot or otherwise dispose of the same to such employees of the Company, or to trustees to be held for the benefit of employees of the Company in accordance with any scheme which may be established by the Company, and on such terms and conditions as the Directors think fit.”

“ (b) Each of the employees’ shares shall confer on the holder thereof the right to a fixed cumulative dividend at the rate of three per centum per annum on the capital for the time being paid up thereon in priority to the ordinary shares, but the Company may in respect of employees’ shares declare such further dividend as it may think fit, not being more than 50% of the rate of the dividend declared for the year on the ordinary shares of the Company .”

“ (c) In the event of the Company being wound up the holders of the said employees’ shares shall have the right to have the capital paid up on the said employees’ shares, and all arrears of dividend, whether earned or declared or not up to the commencement of the winding up, paid off after payment off of the capital paid up on the preference shares, and the arrears of dividend (if any) thereon, but in priority to any payment off of capital on the ordinary shares’

10 “ (d) An employees’ share shall not confer the right to vote, or to attend at general meetings, or to have notice of such meetings, or to have any voice in the management or control, or to inspect the account books and documents of the Company, and each holder of an employees’ share shall be bound by the accounts from time to time furnished by the Directors and passed at a general meeting.”

“ (e) An employees’ share shall not be transferable except as provided by paragraph (f) hereof.”

20 “ (f) An employees’ share shall not be held by any person other than an employee of the Company or by an ex-employee of the Company approved by the Directors ; and (1) in the case of such employee if by death, resignation, withdrawal, dismissal, or otherwise he ceases to be an employee of the Company, and (2) in the case of such ex-employee on his death or in the event the Directors withdraw at any time for any reason their approval of his continuing to hold such shares, he or his heirs executors administrators or legal representatives shall be bound, upon the request in writing of the Directors and upon being paid a sum equal to the capital paid up on such share, to transfer such share to such person or persons as the Directors may nominate, whether
30 an employee of the Company or the trustees for the time being of any fund created by the Directors in accordance with any scheme for the benefit of employees of the Company ; and any employees’ shares standing in the names of such trustees may be transferred upon any change of trustees to the trustees for the time being of such fund or may be transferred to such employee of the Company as the Directors may nominate.”

40 “ (g) If any person who ought, in conformity with the last preceding paragraph of this article, to transfer any shares makes default in transferring the same, for a period of 14 days after request being made in that behalf, the Company may receive the purchase money on behalf of such person in default, and the Directors may, by writing under the

Common Seal, appoint any person to make the transfer on behalf of the person in default, and a transfer by such appointee shall be as effective as if it were duly executed by the person so in default. A certificate under the Common Seal that such power of appointment has arisen shall be conclusive for all purposes. Upon the execution of the transfer by the appointee as aforesaid the Company shall hold the purchase money in trust for the person in default and the receipt of the Company for the purchase money shall be a good discharge to the purchaser and after his name has 10 been entered in the register in purported exercise of the aforesaid power, the validity of the proceedings shall not be questioned by any person."

" (h) ' Employee of the Company ' as herein used means and includes any manager, departmental manager, secretary, foreman, clerk, or workman or other member of the administrative, editorial or subordinate staff, but the term does not include directors or auditors. The decision of the Directors as to whether or not a person is an employee of the Company shall be final and conclusive." 20

D. R. WIJewardene,

Chairman.

Colombo, 9th August, 1948.

EXTRAORDINARY RESOLUTION**THE ASSOCIATED NEWSPAPERS OF CEYLON, LIMITED**

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At a meeting of the holders of preference shares of The Associated Newspapers of Ceylon, Limited, held at the registered office of the Company, Lake House, McCallum Road, Fort, Colombo, on Thursday, the 29th day of June, 1939, at 3-30 o'clock in the afternoon the subjoined resolution was duly passed as an extraordinary resolution :—

RESOLUTION

10 That this separate meeting of the holders of preference shares of The Associated Newspapers of Ceylon, Limited (created by special resolution of the Company passed on the 24th September 1934 and confirmed on the 10th October 1934) hereby consents

(a) to the right of the holders of the preference shares to transfer the preference shares conferred on them by paragraph 3 (f) of the aforesaid special resolution being modified by the substitution of the following paragraph for the said paragraph (f) :—

“ (f) Transfers of the said preference shares shall be subject to the restrictions contained in article 29 hereof.”

20 (b) to the adoption by the Company of the proposed new articles of association which have been submitted to this meeting, a print whereof has been signed for identification by the Chairman of this meeting, and

(c) to such special resolution being passed by the Company in general meeting as shall be required to give effect to such modification and to adopt the said new articles of association.

D. R. WIJEWARDENE,
Chairman.

30 Colombo, 29th June, 1939.

SPECIAL RESOLUTION

THE ASSOCIATED NEWSPAPERS OF CEYLON, LIMITED

At an extraordinary general meeting of the members of The Associated Newspapers of Ceylon, Limited held at the registered office of the Company, Lake House, McCallum Road, Fort, Colombo, on Thursday, the 29th day of June, 1939, at 4 o'clock in the afternoon the subjoined resolution was duly passed as a special resolution :—

RESOLUTION

That the regulations contained in the printed document submitted to the meeting, and for the purpose of identification subscribed 10 by the Chairman thereof, be approved and adopted as the articles of association of the Company, in substitution for, and to the exclusion of, all the existing articles thereof.

D. R. WIJEWARDENE,
Chairman.

Colombo, 29th June, 1939.

SPECIAL RESOLUTION

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 and Articles of
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THE ASSOCIATED NEWSPAPERS OF CEYLON, LIMITED

At an extraordinary general meeting of the members of The Associated Newspapers of Ceylon, Limited, held at the registered office of the Company Lake House, McCallum Road, Fort, Colombo, on Tuesday, the 18th day of November, 1941 at 4 o'clock in the afternoon the subjoined resolution was duly passed as a special resolution :—

RESOLUTION

10 That the Articles of Association of the Company be amended by deleting the existing Article 102 and substituting in lieu thereof the following Article :—

20 102. As remuneration for their services the Directors shall be entitled to appropriate a sum not exceeding five thousand rupees (Rs. 5000/-) annually to be divided between them in such manner as they may determine, but the Company in general meeting may at any time alter the amount of such remuneration for the future and such remuneration shall not be considered as including any remuneration for special or extra services hereinafter referred to. The Directors shall also be entitled to be repaid all travelling and hotel expenses properly incurred by them in or with a view to the performance of their duties including attendance at board meetings. Provided however that nothing in this Article contained shall prevent the payment to a person who holds office as a Director of the Company of any further remuneration for services performed by him by virtue of any other office or position held by him under the Company in conjunction with his directorship.

D. R. WIJewardene.

Chairman

30 Colombo, 18th November, 1941.

**THE ASSOCIATED NEWSPAPERS OF CEYLON,
LIMITED.**

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and Articles of
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MEMORANDUM OF ASSOCIATION

OF

**THE ASSOCIATED NEWSPAPERS OF CEYLON,
LIMITED.**

1. THE name of the Company is THE ASSOCIATED NEWSPAPERS OF CEYLON, LIMITED.
2. The Registered Office of the Company is to be established in Colombo. 10
3. The objects for which the Company is to be established are —
 - (a) To purchase or otherwise acquire and take over from Tudugallege Don Richard Wijewardene as a going concern the business of newspaper publishers and printers at present carried on by him.
 - (b) To carry on in Great Britain and in the Island of Ceylon and in any other part of the world all or any of the following business :— Newspaper proprietors, publishers, press correspondents, news agents, telegraphic and general agents, journalists, reporters, stationers, printers, engravers, type-founders, die-sinkers, photographers, block makers, and generally to act as agents, contractors, manufacturers or retailers. 20
 - (c) To carry on the business of manufacturers of, dealers in, hirers, repairers, cleaners, storers and warehousemen of motor cars, motor cycles, cycles, cars, motors, scooters, bicycles, and carriages, launches, boats, vans, aeroplanes, hydroplanes and other conveyances of all descriptions (all hereinafter

comprised in the term "motors and other things") whether propelled or assisted by means of petrol, spirit, steam, gas, electrical, aerial, or other power, and of engines, chassis bodies and other things used for, or in connection with motors and other things. To buy, sell, let or hire, repair, alter and deal in machinery, component parts, accessories and fittings of all kinds for motors and other things, and all articles and things used in, or capable of being used in, connection with the manufacture, maintenance and working thereof.

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—Continued.

- 10 (d) To carry on the business of garage keepers and suppliers of and dealers in petrol, electricity and other motive power to motors and other things.
- (e) To carry on the business of mechanical engineers, machinists, fitters, millwrights, founders, wire drawers, tube makers, metallurgists, saddlers, galvanizers, japanners, annealers, enamellers, electroplaters, painters, and packing case makers.
- 20 (f) To purchase, lease, take in exchange, hire, or otherwise acquire any land or lands or any share or shares thereof, and any buildings, mines, minerals, mining and mineral properties and rights, machinery, implements, tools, live and dead stock, stores, effects and other property, real or personal, movable or immovable, of any kind, and any contracts, rights, easements, patents, licences, or privileges, in Ceylon or elsewhere (including the benefit of any trade mark, or trade secret) which may be thought necessary or convenient for the purpose of the Company's business, and to erect, construct, maintain, or alter any buildings, machinery, plant, roads, ways, or other works or methods of communication.
- 30 (g) To appoint, engage, employ, maintain, provide for, and dismiss attorneys, agents, superintendents, managers, clerks, coolies, and other labourers and servants in Ceylon or elsewhere and to remunerate any such at such rate as shall be thought fit, and to grant pensions or gratuities to any such or the widow or children of any such.
- 40 (h) To clear, open, plant, cultivate, improve, and develop any land or lands that may be purchased, leased, or otherwise acquired by the Company in Ceylon or elsewhere, or portions thereof, as a tea and rubber estate or estates, or with any other products, trees, plants, or crops that may be approved by the Company, and to plant, grow and produce tea, rubber coconuts, and plants, trees, and other natural products in Ceylon or elsewhere.

- (i) To build, make, construct, equip, maintain, improve, alter and work produce mills and factories, work shops, engineering shops, and other manufactories, buildings, erections, roads, tramways, or other works conducive to any of the Company's objects, or to contribute to or subsidise such.
- (j) To enter into any arrangement or agreement with Government, or any authorities, and obtain rights, concessions, and privileges.
- (k) To hire, lease, or purchase land either with any other person or company or otherwise, and to erect a factory and other buildings thereon or on any land already leased or owned by the Company at the cost of the Company and such other person or company or otherwise and to lease any factory or other buildings from any company or person.
- (l) To enter into any agreement with any company or person for the working of any factory erected or leased as provided in k, or for the manufacture and preparation for market of tea, rubber, or any other produce in such or any other factory.
- (m) To prepare, cure, manufacture, treat, and prepare for market tea, rubber, cocoa, coconuts, plumbago, minerals, and (or) other crops or produce, and to sell, ship and dispose of such tea, rubber, cocoa, coconuts, plumbago, minerals, crops, and produce, either raw or manufactured, at such times and places and in such manner as shall be deemed expedient.
- (n) To buy, sell, warehouse, transport, trade and deal in tea, rubber, coconuts, cocoa, coffee, and other plants, and seed, and rice and other food required for coolies, labourers, and others employed on estates and other products, wares, merchandise, articles, and things of any kind whatever.
- (o) To work mines or quarries and to find, win, get, work, crush, smelt, manufacture, or otherwise deal with ores, metals, minerals, oils, precious and other stones, deposits and products and generally to carry on the business of miners, manufacturers growers, planters, and exporters of tea, rubber, cocoa, chocolate, coconuts and other products, or any such business on behalf of the Company or as Agents for others and on commission or otherwise.
- (p) To establish and carry on a dairy farm, and to buy and sell live stock, and to sell and deal in milk and dairy produce, wholesale or retail.
- (q) To carry on in Ceylon or elsewhere the business of growers and dealers in tea, rubber and other Ceylon produce.

- (r) To establish competitions in respect of contributions or information suitable for insertion in any publication of the Company or otherwise for any of the purposes of the Company and to offer and grant prizes, rewards and premiums of such character and on such terms as may seem expedient.
- (s) To undertake and transact all kinds of agency which an ordinary individual may legally undertake.
- (t) To provide for, furnish, or secure to any shareholders of the Company or customers of or to any subscribers to or purchasers or possessors of any publication of the Company any chattels, conveniences, advantages, benefits, or special privileges which may seem expedient and either gratuitously or otherwise.
- (u) To establish and maintain in Ceylon, the United Kingdom or elsewhere, stores, shops, and places for the sale of tea, rubber, coconuts, cocoa, chocolate, coffee and articles of food, drink, or refreshment, wholesale or retail; and to establish in any part or parts of the world agencies for carrying on or developing the business of the Company or any branch thereof; and generally to carry on the business of merchants, exporters, importers, traders, engineers, or any other trade, business, or undertaking whatsoever.
- (v) To cultivate, manage, and superintend estates and properties in Ceylon or elsewhere and generally to undertake the business of Estate Agents in Ceylon and elsewhere to act as agents for the investment, loan, payment, transmission, and collection of money, and for the purchase, sale, improvement, development, and management of property, including concerns and undertakings, and to transact any other agency business of any kind.
- (w) To let, lease, sell, exchange, or mortgage the Company's estates, lands, buildings, or other property, or any part or parts thereof, whether in consideration of rents, money or securities for money, shares, debentures, or securities in any other company or for any other consideration, and otherwise to trade in, dispose of, or deal with the same or any part thereof.
- (x) To borrow or receive on loan money for the purposes of the Company upon the security of cash credit bonds, or of hypothecation or mortgages of the Company's property or any part or parts thereof, or otherwise, as shall be thought most expedient, and in particular by the issue of debentures, debenture stock or bonds to bearer or otherwise, either charged upon all or any part of the Company's present or future property (including uncalled capital), or not so charged, as shall be thought best.

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- (y) To cause or permit any debenture stock, bonds, debentures, mortgages, charges, incumbrances, liens, or securities of or belonging to or made or issued by the Company or affecting its property or rights or any of the terms thereof to be renewed, extended, varied, redeemed, exchanged, transferred, or satisfied, as shall be thought fit, also to pay off and re-borrow the moneys secured thereby, or any part or parts thereof.
- (z1) To draw, make, accept, and endorse bills of lading, warrants, bills of exchange, promissory notes, and other transferable or negotiable instruments for the purposes of the Company. 10
- (z2) To unite, co-operate, amalgamate, or enter into partnership or any arrangement for sharing profits of union of interests or any other arrangement with any person or company already engaged in or hereafter to be established for the purpose of carrying on any business having objects wholly or in part similar or analogous or subsidiary to those of the Company or to any of them, or capable of being conducted so as to benefit this Company, either directly or indirectly, and to subscribe for or otherwise acquire for the benefit and in the name of the Company or otherwise and pay for in any manner that may be agreed upon, either in money or in shares or bonds or otherwise, and to hold any shares, stock, or other interest in any such company, and to promote the formation of any such company. 20
- (z3) To acquire by purchase in money, shares, bonds, or otherwise, and undertake all or any of the business, property, assets, and liabilities of any person or company carrying on any business in Ceylon or elsewhere which this Company is authorised to carry on or possessed of property suitable for the purposes of this Company. 30
- (z4) To sell the property, business, or undertaking of the Company, or any part or parts thereof, for such consideration as the Company shall think fit, and in particular for shares, stocks, debentures, or securities of any other company.
- (z5) To procure the Company to be registered or incorporated in Ceylon, and, if and when necessary or thought advisable, elsewhere.
- (z6) To lend money on any terms and in any manner and on any security, and in particular on the security of plantations, factories, growing crops, produce, bills of exchange, promissory notes, bonds, bills of lading, warrants, stocks, shares, debentures, and book debts, or without any security at all. 40
- (z7) To invest and deal with the moneys of the Company not immediately required upon such securities and in such manner as may from time to time be determined.

(z8) To promote and establish any other company whatsoever and to subscribe to and hold the shares or stock of any other company or any part thereof.

(z9) To pay for any lands and real or personal, immovable or movable, estate or property or assets of any kind acquired or to be acquired by the Company, or for any services rendered or to be rendered to the Company, and generally to pay or discharge any consideration to be paid or given by the Company, in money or in shares or debentures or debenture stock or obligations of the Company or partly in one way and partly in another, or otherwise howsoever with power to issue any shares either fully or partly paid up for such purpose.

(z10) To accept as consideration for the sale or disposal of any lands and real or personal, immovable and movable, estate, property and assets of the Company, of any kind sold or otherwise disposed of by the Company or in discharge of any other consideration to be received by the Company in money or in shares, the shares (whether wholly or partially paid up) of any company, or the mortgages, debentures, or obligations of any company or person or partly one and partly other.

(z11) To distribute among the Shareholders in specie any property of the Company, whether by way of dividend or upon a return of capital, but so that no distribution amounting to a reduction of capital be made, except with the sanction for the time being required by law.

(z12) To do all such other things as shall be incidental or conducive to the attainment of the objects abovementioned or any of them or any one or more of the objects aforesaid, it being hereby declared that in the foregoing clauses (unless a contrary intention appears) the word "Company" includes companies or corporations, and the word "person" any number of persons, and that the other objects specified in any paragraph are not to be limited or restricted by reference to or inference from any other paragraph.

4. The liability of the Shareholders is limited.

5. The nominal capital of the Company is Rupees One Million (Rs. 1,000,000), divided into 10,000 shares of Hundred Rupees (Rs. 100) each, with power to increase or reduce the capital. The shares forming the capital (original, increased, or reduced) of the Company may be subdivided or consolidated or divided into such classes with any preferential, deferred, qualified, special, or other rights, privileges, or conditions attached thereto, and be held upon such terms as may be prescribed by the Articles of Association and regulations of the Company for the time being, or otherwise. (*See Special Resolution annexed of 24-9-34 and Resolution of 9-8-48 and Resolution of 18-8-49*).

We, the several persons whose names and addresses are subscribed, are desirous of being formed into a Company in pursuance of this Memorandum of Association, and we respectively agree to take the number of shares in the capital of the Company set opposite our respective names :—

Names and Addresses of Subscribers.	Number of Shares taken by each Subscriber.
D. R. WIJEWARDENE, Colombo	... One
H. WIJEWARDENE, Colombo	... One
R. WIJEWARDENE, Colombo	... One
D. E. WIJEWARDENE, Colombo	... One
D. A. T. WIJEWARDENE, Colombo	... One
D. C. WIJEWARDENE, Colombo	... One
D. WALTER WIJEWARDENE, Colombo	... One
	Seven

Witness to all the above signatures this sixth day of September, 1926.

SYDNEY JULIUS,
Proctor, Supreme Court,
Colombo.

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THE ASSOCIATED NEWSPAPERS OF CEYLON, LIMITED 20

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SPECIAL RESOLUTION

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The following special resolutions were duly passed and confirmed at Extraordinary General Meetings of the shareholders of The Associated Newspapers of Ceylon, Limited, held at the registered office of the Company, Lake House, McCallum Road, Fort, Colombo, on Monday, the 24th day of September, 1934, and on Wednesday, the 10th day of October, 1934, respectively :—

RESOLUTIONS

1. That the shares constituting the present nominal capital of the Company, namely 10,000 shares of Rs. 100 each be divided into two classes of shares, namely, 7,000 ordinary shares of Rs. 100 each and 3,000 preference shares of Rs. 100 each.
2. That the 7,000 ordinary shares of Rs. 100 each shall be those shares which are numbered 1 to 7,000 (inclusive) of which 6,301 shares have been issued and that the 3,000 preference shares of Rs. 100 each shall be those shares which are numbered 7,001 to 10,000 (inclusive).

3. That the rights, privileges and conditions following shall be attached to the said 3,000 preference shares, that is to say :—

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(a) The holders of the said preference shares shall be entitled to receive as from such date as the directors shall fix out of the profits of the Company available for dividend a cumulative preferential dividend at the rate of six per centum per annum on the capital paid up or credited as paid up on the said shares respectively but to no further right to participate in the profits of the Company.

10 (b) In the event of the Company being wound up the holders of the said preference shares shall be entitled to have the surplus assets applied first in paying off the capital paid up or credited as paid up on the said preference shares held by them respectively ; secondly in paying off the arrears (if any) of the preferential dividend aforesaid to the commencement of the winding up, whether declared or not ; and thirdly in paying a sum calculated at the rate of six per centum per annum on the capital paid up or credited as paid up on the said preference shares held by them respectively as from the commencement of the winding up until date of payment of such capital but the holders of the said preference shares shall not be entitled to participate further in such surplus assets.

20 (c) The holders of the said preference shares shall have no right to receive notice of or to be present or to vote either in person or by proxy or by attorney at any general meeting of the Company by virtue or in respect of their holdings of preference shares unless at any such meeting a resolution is proposed for winding up the Company or for altering the Articles of Association of the Company in any manner directly affecting the rights or privileges attached to such shares or for the purpose of authorising the directors to borrow any sum in excess of Rs. 100,000.

(d) The said preference shares shall not qualify any holder thereof to be a director of the Company.

(e) The holders of the said preference shares shall not have the right to participate in any issue of shares of the Company of any class which may be made from time to time and articles 10 and 11 of the Articles of Association of the Company shall as regards such shares be deemed to be modified accordingly.

Note.
Articles 11 and
22 in new articles
of association
adopted on
29-6-39.

40 (f) The provisions of article 25 shall not apply to the said preference shares and any holder of the said preference shares may transfer all or any of such shares by instrument in writing free of the restrictions imposed by article 25 but subject in all other respects to the provisions of the Articles of Association of the Company for the time being.

Note.
See resolution
passed on
29-6-39 attached.

Note
See first note
above

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- (g) The said preference shares shall be issued to such persons and on such terms and conditions as the directors may think fit and article 10 of the Articles of Association of the Company shall as regards such shares be deemed to be modified accordingly.

THE COMPANIES ORDINANCE NO. 51 OF 1938.

COMPANY LIMITED BY SHARES.

ARTICLES OF ASSOCIATION
OF
THE ASSOCIATED NEWSPAPERS OF CEYLON
LIMITED.

10

(Incorporated on the 20th day of November, 1926
under the Joint Stock Companies Ordinance 1861)
As adopted by Special Resolution passed on 29th June 1939.

PRELIMINARY

1. The regulations contained in Table A in the first schedule to "The Companies Ordinance No. 51 of 1938" shall not apply to this Company.
2. None of the funds of the Company shall directly or indirectly be employed in the purchase of or in loans on the security of shares of the Company, but nothing in this article shall prohibit transactions mentioned in the proviso to section 46 (1) of The Companies Ordinance No. 51 of 1938.

INTERPRETATION

3. In the interpretation of these presents the following words and expressions shall have the following meanings unless such meanings be inconsistent with or repugnant to the subject or context :—

"The Company" means "The Associated Newspapers of Ceylon Limited" incorporated or established by or under the memorandum of association to which these articles are attached.

"The Ordinance" means and includes "The Companies Ordinance No. 51 of 1938" and every other Ordinance from time to time in force concerning Joint Stock Companies which may apply to the Company.

"These presents" means and includes the memorandum of association and the articles of association of the Company from time to time in force.

"Capital" means the capital for the time being raised or authorised to be raised for the purposes of the Company.

"Shares" means the shares from time to time into which the capital of the Company may be divided.

With regard to a member " presence or present " at a meeting means presence or present personally or by proxy or by attorney duly authorised.

" Register " means the register of members to be kept pursuant to the Ordinance.

" Directors " means the directors for the time being of the Company or (as the case may be) the directors assembled at a board.

" Board " means a meeting of the directors or (as the context may require) the directors assembled at a board meeting acting through at least a quorum of their body in the exercise of authority duly given to them.

" Dividend " includes bonus.

" Office " means the registered office for the time being of the Company.

" Seal " means the common seal for the time being of the Company.

" Month " means a calendar month.

" In Writing " and " Written " include printing lithography and other modes of representing or reproducing words in a visible form.

Words importing the singular number only include the plural and *vice versa*.

Words importing the masculine gender only include the feminine and *vice versa*.

Words importing persons shall include corporations.

" *Reserved Subjects* " see *Resolution of 18-8-49*.

4. Subject to the preceding article any words defined in the Ordinance shall, if not inconsistent with the subject or context, bear the same meaning in these presents.

PRIVATE COMPANY

5. The Company shall be a private company, and accordingly the following provisions shall have effect :—

- (i) The number of members for the time being of the Company (exclusive of persons who are in the employment of the Company and of persons who having been formerly in the employment of the Company were while in such employment and have continued after such employment to be members of the Company) shall not exceed fifty but where two or more persons hold one or more shares in the Company jointly they shall for the purposes of this paragraph be treated as a single member.

- (ii) Any invitation to the public to subscribe for any shares or debentures or debenture stock of the Company is hereby prohibited.
- (iii) The right of transfer of shares shall be restricted as hereinafter provided.

BUSINESS

6. The business of the Company shall be carried on by or under the management or direction of the directors and subject only to the control of general meetings in accordance with these presents.

7. Any branch or kind of business which by the memorandum of association of the Company, or by these presents is either expressly or by implication authorised to be undertaken by the Company may be undertaken by the board at such time or times as they shall think fit, and further suffered by them to be in abeyance, whether such branch or kind of business may have been actually commenced or not, so long as the board may deem it expedient not to commence or proceed with such branch or kind of business.

CAPITAL

8. The nominal capital of the Company is one million rupees (Rs. 1,000,000) divided into 7000 ordinary shares of one hundred rupees (Rs. 100/-) each and 3000 preference shares of one hundred rupees (Rs. 100/-) each. (Cancelled—See new article in Special Resolution of 18-8-49.)

8A.

9. The rights, privileges and conditions following shall attach to the said 3000 preference shares, that is to say :—

- (a) The holders of the said preference shares shall be entitled to receive as from such date as the directors shall fix out of the profits of the Company available for dividend a cumulative preferential dividend at the rate of six per centum per annum on the capital for the time being paid up or credited as paid up on the said shares respectively, but to no further right to participate in the profits of the Company.
- (b) In the event of the Company being wound up the holders of the said preference shares shall be entitled to have the surplus assets applied first in paying off the capital paid up or credited as paid up on the said preference shares held by them respectively; secondly in paying off the arrears (if any) of the preferential dividend aforesaid to the commencement of the winding up, whether declared or not; and thirdly in paying a sum calculated at the rate of six per centum per annum on the capital paid up or credited as paid up on the said preference shares held by them respectively as from the commencement of the winding up until date of payment of such capital, but the holders of the said preference shares shall not be entitled to participate further in such surplus assets.

- 10 (c) The holders of the said preference shares shall have no right to receive notice of or to be present or to vote either in person or by proxy or by attorney at any general meeting of the Company by virtue or in respect of their holdings of preference shares unless at any such meeting a resolution is proposed for winding up the Company or for altering the articles of association of the Company in any manner directly affecting the rights or privileges attached to such shares or for the purpose of authorising the directors to borrow any sum in excess of *Rs. 100,000/-*.
(*deleted*) **500,000/-**. Paragraph (4) of S. R. of 18-8-49.
- (d) The said preference shares shall not qualify any holder thereof to be a director of the Company.
- (e) The holders of the said preference shares shall not have the right to participate in any issue of shares of the Company of any class which may be made from time to time and articles 11 and 22 of the articles of association of the Company shall as regards such shares be deemed to be modified accordingly.
- 20 (f) Transfers of the said preference shares shall be subject to the restrictions contained in article 29 hereof.
- (g) Any unissued preference shares shall be issued to such persons and on such terms and conditions as the directors may think fit and article 11 of the articles of association of the Company shall as regards such shares be deemed to be modified accordingly.

SHARES

30 10. Save as provided by articles *8A* 9 and 59 and *78A* hereof (of these presents in regard to preference share—*deleted*)—(paragraph (5) of S. R.—18-8-49) the shares in the capital for the time being, other than the ordinary shares, shall not confer on the holders the right to attend or vote either in person or by proxy or attorney at any general meeting or to have notice of such meeting or to have any voice in the management of the business or control of the Company or to interfere with such management or control or to inspect the account books and documents of the Company (except as by law entitled) and such holders shall be bound by the accounts from time to time laid before and passed at a general meeting and the provisions of articles 85 to 99 shall be deemed to apply only to ordinary shares and the holders of ordinary shares.

40 11. The shares except where otherwise provided shall be allotted at the discretion of and by the directors who may from time to time issue any unissued shares and may add to such shares such an amount of premium as they may consider proper; provided that such unissued shares

shall be first offered by the directors to the members for the time being of the Company in accordance with their rights and subject in the case of preference shares or shares of any particular class to any limitations as to participating in any issue of shares which may attach to such preference shares or shares of such particular class as nearly as possible in proportion to the shares already held by them and such shares as shall not be accepted by the members to whom the shares shall have been offered within the time specified in that behalf by the directors may be disposed of by the directors in such manner as they think most beneficial to the Company; provided also that the directors may at their discretion allot any unissued 10 shares in payment for any business, estates, lands or other property purchased or acquired by the Company without first offering such shares to the members for the time being of the Company and may make arrangements on an issue of shares for a difference between the holders of such shares in the amount of calls to be paid and the time of payment of such calls.

12. Subject to the provisions of Section 47 of the Ordinance the Company may issue preference shares on the terms that they are, or at the option of the Company are, to be liable to be redeemed, and the redemption of any preference shares may be effected on such terms and in 20 such manner as the Company in general meeting or the directors, upon or before the issue of any such shares, may determine.

13. If by the conditions of allotment of any share the whole or part of the amount thereof shall be payable by instalments every such instalment shall when due be paid to the Company by the holder of the share.

13A. Paragraph (6) of S. R. of 18-8-49.

14. Every person taking any share in the Company shall testify his acceptance thereof by writing under his hand in such form as the directors from time to time direct. 30

15. Payment for shares shall be made in such manner as the directors shall from time to time determine and direct.

16. Shares may be registered in the names of two or more persons jointly.

17. Any one of the joint-holders of a share may give effectual receipts for any dividends payable in respect of such share ; but only one of such joint-holders shall be entitled to the right of voting and of appointing proxies and exercising the other rights and powers conferred on a sole member and if the joint-holders cannot arrange amongst themselves as to who shall vote or appoint proxies and exercise such other rights and 40 powers conferred on a sole member the member whose name stands first on the register of shares in respect of such joint-holding shall vote or appoint proxies and exercise those rights and powers ; provided however that in the event of such first registered member being absent from the Island the first registered member in respect of such joint-holding then resident in Ceylon shall vote or appoint proxies and exercise all such rights and powers as aforesaid.

18. The joint-holders of a share shall be severally as well as jointly liable for the payment of all instalments and calls due in respect of such share.

19. Save as herein otherwise provided, the Company shall be entitled to treat the registered holder of any share as the absolute owner thereof, and accordingly shall not, except as ordered by a Court of competent jurisdiction, or as by statute required, be bound to recognise any equitable or other claim to or interest in such share on the part of any other person.

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10 INCREASE OF CAPITAL

20. The Company in general meeting may from time to time increase the capital by creation of new shares of such amount per share and in the aggregate and with such special preferential deferred qualified or other rights, privileges or conditions attached thereto as such meeting shall direct.

21. The new shares shall be issued upon such terms and conditions and with such preferential deferred qualified special or other rights, privileges or conditions attached thereto as the general meeting resolving on the creation thereof or in default the board shall direct; and in particular such shares may be issued with a preferential or qualified right to dividends and in the distribution of assets of the Company and with a special or without any right of voting. The directors shall have power to add to such new shares such an amount of premium as they may consider proper.

22. Subject to any direction to the contrary that may be given by the meeting that sanctions the increase of capital all new shares shall be offered to the members in accordance with their rights and subject in the case of preference shares or shares of any particular class to any limitations as to participating in any issue of shares which may attach to such preference shares or shares of such particular class as nearly as possible in proportion to the existing shares held by them. Such offer shall be made by notice specifying the number of shares to which the member is entitled and limiting a time within which the offer if not accepted will be deemed to be declined and after the expiration of such time or on the receipt of an intimation from the member to whom such notice is given that he declines to accept the shares offered the same shall be disposed of in such manner as the directors may determine. Provided that the directors may at their discretion allot such new shares or any portion of them in payment for any business, estates, lands or other property purchased or acquired by the Company without first offering such shares to the members for the time being of the Company.

23. Except so far as otherwise provided by the conditions of issue or by these presents any capital raised by the creation of new shares shall be considered part of the original capital and shall be subject to the provisions herein contained with reference to the payment of calls and instalments transfer transmission forfeiture lien surrender and otherwise.

REDUCTION OF CAPITAL AND SUBDIVISION OR CONSOLIDATION OF SHARES

24. The Company in general meeting may by special resolution reduce the capital in such manner as such special resolution shall direct and may by ordinary resolution subdivide or consolidate the shares of the Company or any of them or cancel shares which have not been taken up or agreed to be taken up by any person.

SHARE CERTIFICATES

25. Every member shall be entitled to one certificate for all the shares registered in his name or to several certificates each for one or more of such shares. The company shall complete such certificates within two months after allotment, or within two months after the date on which a transfer thereof has been lodged with the company in compliance with the Ordinance. Every certificate shall specify the distinctive number of the share in respect of which it is issued and the amount paid thereon. Provided that in the case of shares registered in the names of two or more persons the Company shall not be bound to issue more than one certificate to all the joint-holders and delivery of such certificate to any one of them shall be sufficient delivery to all. 10

26. The certificates of shares shall be issued under the Seal. 20

27. If any certificate be worn out or defaced then upon production thereof to the directors they may order the same to be cancelled and may issue a new certificate in lieu thereof; and if any certificate be lost or destroyed then upon proof thereof to the satisfaction of the directors and on such indemnity as the directors deem adequate being given a new certificate in lieu thereof shall be given to the person entitled to such lost or destroyed certificate. A sum of fifty cents together with the amount of any costs and expenses which the Company has incurred in connection with the matter shall be payable for such new certificate.

TRANSFER OF SHARES

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28. Subject to the restrictions contained in these articles any member may transfer all or any of his shares by instrument in writing.

29. In the case of preference shares the right of members to transfer their preference shares shall be restricted by the right of the directors in their absolute and uncontrolled discretion to refuse to register any proposed transfer of such shares. In no case shall a member or proposed transferee be entitled to require the directors to state the reason for their refusal to register but their refusal shall be absolute.

29A. See paragraph 7 of S.R. of 18-8-49.

30. In the case of ordinary shares the following provisions shall have effect with respect to the right of members to transfer their ordinary shares :—

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10 (1) A share may be transferred by a member or other person entitled to transfer to any holder of ordinary shares selected by the transferor ; but save as aforesaid and save as provided by clause (6) or (deleted) (8) or (9) (paragraph 2 of S. R. of 30-12-49) hereof no share shall be transferred to a person who is not a holder of ordinary shares so long as any holder of ordinary shares or any person selected by the directors as one whom it is desirable in the interests of the Company to admit to membership is willing to purchase the same at the fair value or (as the case may be) at the price fixed in terms of this article by the member wishing to transfer the same.

20 (2) Except where the transfer is made pursuant to clause (1), (6) or (deleted) (8) or (9) (para. 3 of S. R. of 30-12-49) hereof the person proposing to transfer any shares (hereinafter called the “proposing transferor”) shall give notice in writing (hereinafter called a “transfer notice”) to the Company that he desires to transfer the same. Such notice shall constitute the Company his agent for the sale of the share to any holder of ordinary shares of the Company or person selected as aforesaid at the fair value or at the option of the proposing transferor at a price fixed by him in such notice. A transfer notice may include several shares, and in such case shall operate as if it were a separate notice in respect of each. A transfer notice shall not be revocable except with the sanction of the directors.

30 (3) The fair value aforesaid shall be ascertained as follows :—

(a) The Company in general meeting may from time to time declare the fair value of shares to be thereafter dealt with in accordance with article 30 (2) hereof.

(b) Such resolution shall remain in force until the expiration of one year after the passing thereof, or for such less period as shall be specified therein, or until by a general meeting it shall be annulled.

40 (c) If at the time when a transfer notice is given as aforesaid, any such resolution fixing the fair value is in force, the fair value fixed thereby shall be deemed to be the fair value of the shares comprised in such transfer notice.

(4) If the Company shall within the space of twenty eight days after being served with a transfer notice, find a holder of ordinary shares or person selected as aforesaid willing to purchase the share (hereinafter called the “purchasing member”) and shall give notice thereof to the proposing trans-

feror he shall be bound upon payment of the fair value or (as the case may be) the price fixed by the proposing transferor in terms of this article to transfer the share to the purchasing member.

- (5) If in any case the proposing transferor, after having become bound as aforesaid, makes default in transferring the share, the Company may receive the purchase money and the proposing transferor shall be deemed to have appointed any one director or the secretary of the Company as his agent to execute a transfer of the share to the purchasing member, and upon execution of such transfer the Company shall hold the purchase money in trust for the proposing transferor. The receipt of the Company for the purchase money shall be a good discharge to the purchasing member, and after his name has been entered in the register in purported exercise of the aforesaid power, the validity of the proceedings shall not be questioned by any person. 10
- (6) If the Company shall not, within the space of twenty-eight days after being served with a transfer notice, find a purchasing member, and give notice in manner aforesaid, the proposing transferor shall at any time within three calendar months afterwards be at liberty subject to article 34 hereof to sell and transfer the share (or where there are more shares than one those not placed) to any person but so that the price paid shall not be less than the fair value or (as the case may be) the price fixed by the proposing transferor in terms of this article. Before passing any transfer under this clause the directors may require the proposing transferor and transferee respectively to sign an affidavit or affirmation stating that the consideration mentioned in the transfer is the true consideration paid by the transferee for the transfer of the share and is not subject to any deduction or rebate. When the proposing transferor cannot find a purchaser at the fair value or (as the case may be) at the price fixed by the proposing transferor in terms of this article he may give a fresh notice under clause (2) and shall in such notice fix the price at which he is prepared to sell the share. 30
- (7) The Company in general meeting may make and from time to time vary rules as to the mode in which any shares specified in any transfer notice shall be offered to the members, and as to their rights in regard to the purchase thereof, and in particular may give any member or class of members a preferential right to purchase the same. Until otherwise determined, every such share shall be offered to the holders of ordinary shares in such order as shall be determined by lots drawn in regard thereto, and the lots shall be drawn in such manner as the directors think fit. 40

- 10 (8) Any share may be transferred by a member to any child or other issue, son-in-law, father, mother, brother, sister, nephew, niece, wife or husband of such member, and any share of a deceased member may be transferred by his executors or administrators to any child, or other issue, son-in-law, daughter-in-law, father, mother, brother, sister, nephew, niece, widow or widower of such deceased member or to the trustees of the will of such deceased member to whom such deceased member may have specifically bequeathed the same, and shares standing in the name of the trustees of the will of any deceased member may be transferred upon any change of trustees to the trustees for the time being of such will, and the restrictions in clause (1) hereof shall not apply to any transfer authorised by this clause.

(9) See. paragraph 1 of S.R. of 30-12-49.

31. No transfer of shares shall be made to a minor or person of unsound mind.

20 32. The Company shall keep a book or books to be called "The Register of Transfers" in which shall be entered the particulars of every transfer or transmission of any share.

33. The instrument of transfer of any share shall be signed both by the transferor and transferee and the transferor shall be deemed to remain the holder of such share until the name of the transferee is entered in the register in respect thereof.

30 34. Without in any way restricting the provisions of article 29 hereof the board may, at their own absolute and uncontrolled discretion, refuse to register any transfer of a share, (a) where the Company has a lien on the share ; or (b) where the board is not of opinion that it is desirable to admit the proposed transferee to membership. But paragraph (b) of this article shall not apply where the proposed transferee is already a member. In no case shall a member or proposed transferee be entitled to require the directors to state the reason for their refusal to register but their refusal shall be absolute.

40 35. Every instrument of transfer must be left at the office to be registered accompanied by such evidence as the directors may reasonably require to prove the title of the transferor and a fee of Rs. 2.50 or such other sum as the directors shall from time to time determine must be paid : and thereupon the directors subject to the powers vested in them by articles 29, 30, 34 and 36 shall register the transferee as a member and retain the instrument of transfer.

36. The directors may by such means as they shall deem expedient authorize the registration of transferees as members without the necessity of any meeting of the directors for that purpose.

37. In no case shall the directors be bound to inquire into the validity legal effect or genuineness of any instrument of transfer produced by a person claiming a transfer of any share in accordance with these articles ; and whether they abstain from so inquiring or do so inquire and are misled the transferor shall have no claim whatsoever upon the Company in respect of the share except for the dividends previously declared in respect thereof but if at all upon the transferee only.

38. The register of transfers and of members and debenture holders may be closed during such time as the directors may decide not exceeding in the whole thirty days in any one year. 10

TRANSMISSION OF SHARES

39. In the case of the death of a member, the survivors or survivor, where the deceased was a joint-holder, and the executors or administrators of the deceased where he was a sole holder, shall be the only persons recognised by the Company as having any title to his shares ; but nothing herein contained shall release the estate of a deceased joint-holder from any liability in respect of any share jointly held by him.

40. Any person becoming entitled to shares in consequence of the death or bankruptcy of any member or in any other way than by transfer shall upon producing such evidence that he sustains the character in 20 respect of which he proposes to act under this article or of his title as may from time to time be required by the directors and with the consent of the directors (which they shall not be under any obligation to give) be registered as a member in respect of such shares on payment of a fee of Rs. 2.50 ; or may subject to the regulations as to transfers hereinbefore contained transfer the same to some other person.

41. The directors shall have the same right to refuse to register a person entitled by transmission to any shares or his nominee as if he were the transferee named in an ordinary transfer presented for registration.

42. If any person who shall become entitled to be registered in 30 respect of any share under article 40 shall not from any cause whatever within 12 calendar months after the event on the happening of which his title shall accrue be registered in respect of such share or if in the case of the death of any member no person shall within twelve calendar months after such death be registered as a member in respect of the shares of such deceased member the Company may sell the same either by public auction or private contract and give a receipt for the purchase money. Upon any such sale the directors may appoint some person to execute an instrument of transfer of the shares and cause the purchaser's name to be entered in the register in respect of shares sold and the purchaser shall not be 40 bound to inquire whether the events have happened which entitled the Company to sell the same ; the nett proceeds of such sale after deducting all expenses and all moneys in respect of which the Company is entitled to a lien on the shares so sold shall be paid to the person entitled thereto. Provided that such shares shall first be offered in writing to the existing holders of ordinary shares who shall signify their acceptance of the offer within 60 days.

43. A person entitled to a share in consequence of the death or bankruptcy of a member shall not be entitled to receive notice of or to attend or vote at meetings of the Company or, to receive payment of any dividends or to exercise any of the rights and privileges of a member, unless and until he shall have been registered as the holder of the shares.

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SURRENDER AND FORFEITURE OF SHARES

44. The directors may accept in the name and for the benefit of the Company and upon such terms and conditions as may be agreed upon a surrender of the shares of members who may be desirous of retiring from the Company.

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45. If any member fails to pay any call or instalment on or before the day appointed for the payment of the same the directors may at any time thereafter during such time as the call or instalment remains unpaid serve a notice on such member requiring him to pay the same together with any interest that may have accrued at the rate of 9 per cent. per annum and all expenses that may have been incurred by the Company by reason of such non-payment.

46. The notice shall name a day (not being less than one month from the date of the notice) on and a place or places at which such call or instalment and such interest and expenses as aforesaid are to be paid; the notice shall also state that in the event of non-payment at or before the time and at the place appointed the shares in respect of which the call was made or instalment is payable will be liable to be forfeited.

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47. If the requisition of such notice as aforesaid be not complied with every or any share or shares in respect of which such notice has been given may at any time thereafter before payment of calls or instalments with interest and expenses due in respect thereof be declared forfeited by a resolution of the board to that effect. Such forfeiture shall include all unpaid dividends interim dividends and interest due and to become due thereon and any moneys paid up in advance of calls.

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48. Any member whose shares have been so declared forfeited shall notwithstanding be liable to pay and shall forthwith pay to the Company all calls instalments interest and expenses owing upon or in respect of such shares at the time of forfeiture together with interest thereon at 9 per cent. per annum from the time of forfeiture until payment and the directors may enforce the payment thereof if they think fit.

49. When any share has been forfeited in accordance with these presents, notice of the forfeiture shall forthwith be given to the holder of the share, or the person entitled to the share by transmission, as the case may be, and an entry of such notice having been given and of the forfeiture with the date thereof, shall forthwith be made in the register opposite the share; but the provisions of this article are directory only, and no forfeiture shall be in any manner invalidated by any omission or neglect to give such notice or to make such entry as aforesaid.

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50. Every share surrendered or so declared forfeited shall be deemed to be the property of the Company and may be sold re-allotted or otherwise disposed of upon such terms and in such manner as the board shall think fit.

51. The surrender or forfeiture of a share shall involve the extinction of all interest in and also of all claims and demands against the Company in respect of the share and the proceeds thereof and all other rights incident to the share except only such of those rights (if any) as by these presents are expressly saved.

52. A certificate in writing under the hands of two of the directors and of the secretary that a share has been duly surrendered or forfeited stating the time when it was surrendered or forfeited shall be conclusive evidence of the facts therein stated as against all persons who would have been entitled to the share but for such surrender or forfeiture; such certificate and the receipt of the Company for the price of such share shall constitute a good title to such share and a certificate of proprietorship shall be delivered to any person who may purchase the same from the Company; such purchaser thereupon shall be deemed the holder of such share discharged from all calls due prior to such purchase and he shall not be bound to see to the application of the purchase money nor shall his title to such share be affected by any irregularity in the proceedings in reference to such forfeiture or sale.

53. The directors may in their discretion remit or annul the forfeiture of any share within six months from the date thereof upon the payment of all moneys due to the Company from the late holder or holders of such share or shares and all expenses incurred in relation to such forfeiture together with such further sum of money by way of redemption money for the deficit as they shall think fit not being less than 9 per cent. per annum on the amount of the sum wherein default in payment had been made, but no share *bona fide* sold or re-allotted or otherwise disposed of under article 50 hereof shall be redeemable after sale or disposal.

54. The Company shall have a first and paramount lien upon all the shares registered in the name of each member (whether solely or jointly with others) and upon the proceeds of sale thereof for his debts liabilities and engagements solely or jointly with any other person to or with the Company whether the period for the payment fulfilment or discharge thereof shall have actually arrived or not and no equitable interest in any share shall be created except upon the footing and condition that article 19 hereof is to have full effect and such lien shall extend to all dividends from time to time declared in respect of such shares and to all moneys paid in advance of calls thereon. Unless otherwise agreed the registration of a transfer of shares shall operate as a waiver of the Company's lien (if any) on such shares.

55. For the purpose of enforcing such lien the board may sell the shares subject thereto in such manner as they think fit, but no sale shall be made until such time as the moneys are presently payable and notice in writing stating the amount due and giving notice of intention to sell

in default shall have been served on such member or the person (if any) entitled by transmission to the shares and default shall have been made for seven clear days after such notice. The net proceeds of any such sale shall be applied in or towards satisfaction of the debts liabilities and engagements aforesaid and the residue (if any) shall be paid to the member or the person (if any) entitled by transmission to the shares or who would be so entitled but for such sale. Should the member over whose share the lien exists be abroad sixty days' notice shall be allowed him.

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10 56. A certificate in writing under the hands of two of the directors that the power of sale given by article 55 has arisen and is exercisable by the Company under these presents shall be conclusive evidence of the facts therein stated.

20 57. Upon any sale after forfeiture or for enforcing a lien in purported exercise of the powers hereinbefore given, the directors may appoint some person to execute an instrument of transfer of the shares sold and cause the purchaser's name to be entered in the register in respect of the shares sold, and the purchaser shall not be bound to see to the regularity of the proceedings, or to the application of the purchase money, and after his name has been entered in the register in respect of such shares, the validity of the sale shall not be impeached by any person, and the remedy of any person aggrieved by the sale shall be in damages only and against the Company exclusively.

PREFERENCE SHARES

30 58. Any shares from time to time to be issued or created may from time to time be issued with any such right of preference whether in respect of dividend or of payment of capital or both or any such other special privilege or advantage over any shares previously issued or then about to be issued (other than shares issued with a preference) or with such deferred rights as compared with any shares previously issued or then about to be issued or subject to any such conditions or provisions and with any such right or without any right of voting and generally on such terms as the Company may from time to time by special resolution determine.

MODIFICATION OF RIGHTS

40 59. All or any of the rights and privileges attached to each class of shares into which the capital is divided may, subject to the provisions of section 62 of the Ordinance, be *modified, abrogated, or dealt with by (deleted)* **varied with the sanction of (paragraph 8 of S. R. of 18-8-49)**, an extraordinary resolution passed at a separate general meeting of the holders of shares of that class, and all the provisions hereinafter contained as to general meetings and as to voting at meetings shall, *mutatis mutandis*, apply to every such meeting, except that the quorum thereof shall be members holding, or representing by proxy one-tenth of the nominal amount of the issued shares of that class. This clause is not by implication to curtail the power of modification which the Company would have if the clause were omitted.

CALLS

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60. The directors may from time to time make such calls as they think fit upon the registered holders of shares in respect of moneys unpaid thereon and not by the conditions of allotment made payable at fixed times ; and each member shall pay the amount of every call so made on him to the persons and at the times and places appointed by the directors Provided that two months ' notice at least shall be given to the members of the time and place appointed for payment of each call.

61. A call shall be deemed to have been made at the time when the resolution authorising the call was passed at a board meeting of the 10 directors or was signed in terms of article 140.

62. The directors shall have power in their absolute discretion to give time to any one or more member or members exclusive of the others for payment of any call or part thereof on such terms as the directors may determine. But no member shall be entitled to any such extension except as a matter of grace or favour.

63. If the sum payable in respect of any call or instalment is not paid on or before the day appointed for the payment thereof the holder for the time being of the share in respect of which the call shall have been made or the instalment shall have been due shall pay interest for the same 20 at the rate of 9 per centum per annum from the day appointed for the payment thereof to the time of the actual payment, but the directors may when they think fit remit altogether or in part any sum becoming payable for interest under this article. Any sum whether payable on account of the amount of the share or by way of premium which by the terms of allotment of a share is made payable upon allotment or at any fixed date and any instalment of a call or premium shall for all purposes of these presents be deemed to be a call duly made and payable on the date fixed for payment and in case of non-payment the provisions of these presents as to payment of interest and expenses forfeiture lien and the like and all 30 other relevant provisions of these presents shall apply as if such sum premium or instalment were a call duly made and notified as hereby provided.

64. The directors may at their discretion receive from any member willing to advance the same and upon such terms as they think fit all or any part of the amount due upon the shares held by him beyond the sum actually called up.

BORROWING POWERS

65. The directors shall have power from time to time at their discretion to borrow or raise from the directors or other persons any sum or sums of money for the purposes of the Company at such rate of interest 40 and on such terms as the directors think fit, but so that the amount at any one time owing in respect of principal moneys so borrowed or raised shall not without the sanction of a general meeting exceed the sum of one hundred thousand rupees (*Rs. 100,000*) (*deleted*) **Rs. 500,000** (paragraph (9) of S. R. of 18-8-49. See resolution of 13-12-57).

The directors shall with the sanction of the Company in general meeting be entitled to borrow or raise such further sum or sums and at such rate of interest as such meeting shall determine.

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10 66. The directors may for the purpose of securing the re-payment of any such principal sum or sums of money so borrowed or raised as aforesaid and interest create and issue any mortgages, debentures, mortgage debentures, debenture stock, bonds or obligations of the Company charged upon all or any part of the undertaking revenue property and rights or assets of the Company (both present and future) including uncalled capital or unpaid calls or give accept or endorse on behalf of the Company any promissory notes or bills of exchange.

20 67. Before the directors execute any mortgage issue any debentures or create any debenture stock they shall obtain the sanction thereto of the Company in general meeting whether ordinary or extraordinary notice of the intention to obtain such sanction at such meeting having been duly given. Any such securities may be issued either at par or at a premium or discount and may from time to time be cancelled or discharged, varied or exchanged as the directors may think fit and may contain any special privileges as to redemption surrender drawings allotment of shares or otherwise. Every debenture or other instrument issued by the Company for securing the payment of money may be so framed that the moneys thereby secured shall be assignable free from any equities between the Company and the person to whom the same may be issued. (See resolution of 13-12-57).

30 68. A declaration under the Company's seal contained in or endorsed upon any of the documents mentioned in article 66 hereof and subscribed by two or more of the directors or by one director and the secretary to the effect that the directors have power to borrow the amount which such document may represent shall be conclusive evidence thereof in all questions between the Company and its creditors and no such document containing such declaration shall as regards the creditor be void on the ground of its being granted in excess of the aforesaid borrowing power unless it shall be proved that such creditor was aware that it was so granted. (See resolution of 13-12-57).

69. The directors shall cause a proper register to be kept in accordance with section 87 of the Ordinance of all mortgages and charges specifically affecting the property of the company; and shall duly comply with the requirements of section 78 of the Ordinance in regard to the registration of mortgages and charges therein specified and otherwise.

40 70. The sum of fifty cents shall be the sum payable for each inspection of the register of mortgages and charges under section 88 of the Ordinance.

MEETINGS

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71. An ordinary general meeting shall be held once at least in every calendar year, at such time, not being more than fifteen months after the holding of the last preceding ordinary general meeting, and at such place as may be determined by the directors.

72. The general meetings mentioned in the last preceding article shall be called ordinary general meetings; all other meetings of the Company shall be called extraordinary general meetings.

73. Every ordinary general meeting shall be competent, without special notice having been given of the purposes for which it is convened, 10 or of the business to be transacted thereat, to receive and discuss any report and any accounts presented thereto by the directors, and to pass resolutions in approval or disapproval thereof and to declare dividends, and to elect directors and auditors in place of those retiring by rotation, to fix the remuneration of the auditors, and to fix the fair value of the ordinary shares; and shall also be competent to enter upon, discuss, and transact any business whatsoever of which special mention shall have been given in the notice or notices upon which the meeting was convened.

74. With the exceptions mentioned in the foregoing article as to the business which may be transacted at the ordinary general meetings 20 without notice, no general meeting, ordinary or extraordinary, shall be competent to enter upon, discuss, or transact any business which has not been specially mentioned in the notice upon which it was convened.

75. The directors may, whenever they think fit, convene an extraordinary general meeting, and they shall, on the requisition of members of the Company representing not less than one-tenth of such of the paid up capital of the Company as at the date of the requisition carries the right of voting at general meetings, forthwith proceed to convene an extraordinary general meeting of the Company, and in the case of such requisition the following provision shall have effect:—

- (1) The requisition must state the objects of the meeting and must be signed by the requisitionists and deposited at the office, and may consist of several documents in like form each signed by one or more of the requisitionists.
- (2) If the directors do not, within twenty-one days from the date of the requisition being so deposited, proceed to convene a meeting, the requisitionists or any of them (representing more than one half of the voting rights of all of them) may themselves convene the meeting, but any meeting so convened shall not be held after three months from the date of such deposit. 40
- (3) In the case of a meeting at which a resolution is to be proposed as a special resolution, the directors shall be deemed not to have duly convened the meeting if they do not give such notice as is required by section 115 of the Ordinance.

- (4) Any meeting convened under this article by the requisitionists shall be convened in the same manner as nearly as possible as that in which meetings are to be convened by directors.
- (5) A requisition by joint-holders of shares must be signed by all such holders.

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10 76. Any general meeting (whether ordinary or extraordinary) convened by the directors unless the time thereof shall have been fixed by the Company in general meeting or unless such general meeting be convened in pursuance of such requisition as is in article 75 hereof mentioned may be postponed by the directors by notice in writing and the meeting shall subject to any further postponement or adjournment be held at the postponed date for the purpose of transacting the business covered by the original notice.

77. Any member may on giving not less than ten days' previous notice of any resolution dealing with any business submit the same to a meeting. Such notice shall be given by depositing a copy of the resolution at the office.

20 78. Where it is proposed to pass a special resolution twenty-one days' notice at least and in other cases seven days' notice at least of every general meeting ordinary or extraordinary at which it is proposed to deal with any business and by whomsoever convened specifying the place, date, hour of meeting and the objects and business of the meeting shall be given by notice sent by post or otherwise served as hereinafter provided but an accidental omission to give such notice to any member shall not invalidate the proceedings at any general meeting. Provided however that holders of preference shares or shares of any particular class shall not be entitled to receive notice of any meeting at which by the conditions or provisions attached to such preference shares or shares of such particular class they shall not be entitled to attend or vote. Provided that with the consent of all the members entitled to receive notice of and to attend and vote at any such meeting, a meeting may be convened by a shorter notice or without written notice and in any manner as such members think fit.

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78A. (See paragraph (10) of S.R. of 18-8-49).

79. No business shall be transacted at a general meeting unless there shall be present in person at the commencement of the business two or more persons being members entitled to vote or persons being proxies or attorneys of members entitled to vote.

40 80. If at the expiration of half an hour from the time appointed for the meeting the required number of persons shall not be present at the meeting the meeting if convened by or upon the requisition of members shall be dissolved, but in any other case it shall stand adjourned to the same day in the next week at the same time and place; and no notice of such adjournment need be given. The members then present whatever their number shall be a quorum.

81. The chairman (if any) of the directors shall be entitled to take the chair at every general meeting whether ordinary or extraordinary ; but if there be no chairman or if at any meeting he shall not be present within 15 minutes after the time appointed for holding such meeting or if he shall refuse to take the chair the members shall choose another director as chairman ; and if no directors be present or if all the directors present decline to take the chair then the members present shall choose one of their number to be chairman.

82. No business shall be discussed at any general meeting except the election of a chairman whilst the chair is vacant. 10

83. The chairman with the consent of the meeting may adjourn any meeting from time to time and from place to place but no business shall be transacted at any adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place unless due notice shall be given.

84. Minutes of the proceedings of every general meeting whether ordinary or extraordinary shall be entered in a book to be kept for that purpose and shall when so entered be signed as soon as practicable by the chairman of the same meeting or by the chairman of the succeeding meeting and the same when so entered and signed shall be evidence of all such 20 proceedings and of the proper election of the chairman.

VOTING AT MEETINGS

85. At any meeting every resolution shall in the first instance be decided by a show of hands. In case there shall be an equality of votes the chairman at such meeting shall be entitled to give a casting vote in addition to the vote to which he may be entitled as a member and unless a poll be immediately demanded by the chairman or by some member or his proxy or attorney present at the meeting and entitled to vote a declaration by the chairman that a resolution has been carried and an entry to that effect in the minute book of the Company shall be sufficient evidence of 30 the fact without proof of the number of votes recorded in favour of or against such resolution.

86. If at any meeting a poll be demanded by the chairman or by some member or his proxy or attorney present at the meeting and entitled to vote the meeting shall if necessary be adjourned and the poll shall be taken at such time and in such manner as the chairman shall direct and in such case every member shall have the number of votes to which he may be entitled as hereinafter provided and in case at any such poll there shall be an equality of votes the Chairman of the meeting at which such poll shall have been taken shall be entitled to a casting vote in addition to any 40 votes to which he may be entitled as a member and proxy and attorney and the result of such poll shall be deemed to be the resolution of the Company in such meeting.

87. No poll shall be demanded on the election of a chairman of the meeting or on any question of adjournment. The demand for a poll shall not prevent the continuance of a meeting for the transaction of any business other than the question on which a poll has been demanded. The demand for a poll may be withdrawn.

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88. Votes may be given either personally or by proxy or by attorney duly authorised.

10 89. On a show of hands every member present in person or who is represented by an attorney or a proxy not being himself a member or not being a member entitled to vote shall have one vote only. In case of a poll every member present in person or by proxy or attorney shall have one vote for every share held by him.

90. No person shall act as proxy unless he is a member, but an attorney of a member even though not himself a member may represent and vote for his principal at any meeting of the Company or of any class of members of the Company.

20 91. A corporation which is a member may be present by a proxy or by a representative duly authorised under Section 114 of the Ordinance in which case such proxy or representative may vote on a show of hands or at a poll as if he were a member of the Company.

30 92. No person shall exercise any rights of a member until his name shall have been entered in the Register and he shall have paid all calls and other moneys for the time being payable on every share in the Company held by him and no member shall be entitled to vote or speak at any general meeting unless all calls due from him on his shares or any of them shall have been paid, *and no member (other than a person claiming under article 40 hereof but subject to the provisions of article 43 hereof) shall be entitled to vote or speak at any meeting in respect of or as the holder of any share which he has acquired by transfer, unless he has been at least three months previously to the time of holding the meeting at which he proposes to vote or speak, duly registered as the holder of the share in respect of which he claims to vote or speak. (deleted—Paragraph of S. R. of 30-12-49)*

93. Every instrument appointing a proxy shall be in writing under the hand of the appointor or of his attorney duly authorised in writing or if such appointor is a corporation under the common seal or under the hand of some attorney of such corporation duly authorised in writing in that behalf.

40 94. The instrument appointing a proxy with the letter or power of attorney (if any) under which it is signed shall be deposited at the office at least forty-eight hours before the time appointed for holding the meeting or adjourned meeting as the case may be at which the person named in such instrument proposes to vote ; otherwise the person so named shall not be entitled to vote in respect thereof. No instrument appointing a proxy shall be valid after the expiration of twelve months from the date of its execution.

101. The qualification of a director (other than an ex-officio director) shall be his holding in his own right at least fifty fully or partly paid ordinary shares in the Company upon which all calls for the time being have been paid, but an ex-officio director shall not be required to hold any qualification. A director may act before acquiring his qualification, but shall in any case acquire the same within two months from his appointment or election.

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ARTICLE 102.

10 *Cancelled and substituted by New Article 102. (See Special Resolution of 18-11-41 affixed before Memorandum of Association).*

103. Tudugalage Don Richard Wijewardene shall, subject to article 115, be entitled to continue in office as such a director and shall be Chairman of directors so long as he holds five hundred fully paid up ordinary shares in the capital of the Company and shall not be subject to the provisions of articles 107 and 117 hereof.

20 104. So long as he continues in office as Chairman of the directors the said Tudugalage Don Richard Wijewardene and, upon his ceasing to be Chairman, the board shall be at liberty to appoint not more than two directors from the editorial or the administrative staffs and to remove from the office of director any person so appointed and upon the removal or retirement of any such person to appoint any other person in his place. The directors so appointed shall be ex-officio directors within the meaning of these presents. The board shall have the power to enter into an agreement with any ex-officio director appointed under this article awarding to him a commission on the nett profits of the Company or of any department thereof and such commission can be awarded in addition to any salary earned by such director by reason of his editorial or administrative appointment and to his fees as director.

30 105. The directors shall have power at any time and from time to time to appoint any other person as a director either to fill a casual vacancy or as an addition to the board but so that the total number of directors shall not at any time exceed the maximum number fixed. But any director so appointed shall hold office only until the next following ordinary general meeting of the Company and shall then be eligible for re-election.

106. The continuing directors may act notwithstanding any vacancy in their body ; but so that if the number falls below the minimum above fixed the remaining directors or director shall not except in emergencies or as provided in article 100 act so long as the number is below the minimum.

40 107. Subject to the provisions of article 103 hereof with respect to the said Tudugalage Don Richard Wijewardene at the ordinary general meeting in every year one of the directors for the time being shall retire

from office as provided in article 108 but this provision shall be subject to any agreement to the contrary binding upon the Company. A retiring director shall retain office until the dissolution or adjournment of the meeting at which his successor is elected.

108. The director to retire from office in every year shall be one of those who have been longest in office since their last election. In case any question shall arise as to which of the directors who have been the same time in office shall retire the same shall be decided by the directors by ballot.

109. The general meeting at which directors retire or ought to retire by rotation shall appoint successors to them and in default thereof such successors may be appointed at a subsequent ordinary general meeting. No person not being a retiring director shall be eligible for election to the office of director at any general meeting unless he or some other member intending to propose him has at least seven clear days before the meeting deposited at the office a notice in writing under his hand signifying his candidature for the appointment or the intention of such member to propose him.

110. Retiring directors shall be eligible for re-election.

111. The Company may by extraordinary resolution from time to time increase or reduce the number of directors and may also determine in what rotation such increased or reduced number shall go out of office.

112. If at any meeting at which an election of a director ought to take place the place of the retiring director is not filled up the retiring director may continue in office until the next ordinary general meeting and so on from meeting to meeting until his place is filled up unless it shall be determined at such meeting to reduce the number of directors.

113. A director may at any time give notice in writing of his intention to resign by delivering such notice to the secretary or by depositing the same at the office or by tendering his written resignation at a meeting of the directors.

114. No director shall be disqualified by his office from holding any office or place of profit under the company or under any company in which this company shall be shareholder or otherwise interested or from contracting with the company either as vendor purchaser or otherwise nor shall any such contract or any contract or arrangement entered into by or on behalf of the company in which any director shall be in any way interested be avoided nor shall any director be liable to account to the company for any profit arising from any such office or place of profit or realized by any such contract or arrangement by reason only of such director holding that office or of the fiduciary relations thereby established, but it is declared that the nature of his interest must be disclosed by him at the meeting of the directors at which the contract or arrangement is first taken into consideration if his interest then exists or in any other case at the first meeting of the directors after the acquisition of his interest.

If a director becomes interested in a contract or arrangement after it is made or entered into the disclosure of his interest shall be made at the first meeting of the directors held after he becomes so interested. No director shall as a director vote in respect of any contract or arrangement in which he is so interested as aforesaid ; and if he do so vote his vote shall not be counted but this prohibition may at any time or times be suspended or relaxed to any extent by a general meeting and such prohibition shall not apply to any contract by or on behalf of the company to give to the directors or any of them any security for advances or by way of indemnity or to give security to any director who has undertaken or is about to undertake any liability on behalf of the company or to a resolution to allot any shares or debentures to a director. A general notice that a director is a member of any specified firm or company and is to be regarded as interested in all transactions with that firm or company shall be a sufficient disclosure under this article as regards such director and the said transactions and after such general notice it shall not be necessary for such director to give a special notice relating to any particular transaction with that firm or company.

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115. The office of director shall *ipso facto* be vacated —

- (a) If he resign his office.
- (b) If he become bankrupt or insolvent or suspend payment or file a petition for the liquidation of his affairs or compound with his creditors.
- (c) If by reason of mental or bodily infirmity he become incapable of acting.
- (d) If he cease to be a director by virtue of Section 139 of the Ordinance.)
- (e) If he cease to ordinarily reside in Ceylon or be absent from Ceylon for a period of twelve consecutive months. (See S. R. of 8-3-54).
- (f) If he become prohibited from being a director by reason of any order made under section 208 or 263 of the Ordinance.

Provided that until an entry of his office having been so vacated be made in the minutes of the board his acts as a director shall be as effectual as if his office were not vacated.

115a. See S. R. of 8-3-54.

116. A director may hold any other office or position under the Company in conjunction with his directorship (other than that of auditor) and on such terms with respect to remuneration and otherwise as the directors shall determine and a director may by himself or his firm act in any professional capacity (other than that of auditor) for the Company and shall be entitled to remuneration accordingly as if he were not a director.

117. Without limiting the power conferred on the Chairman with respect to ex-officio directors by article 104 the Company may by an extraordinary resolution remove any director before the expiration of his period of office and may by an ordinary resolution appoint another person in his stead. The director so appointed shall hold office only during such time as the director in whose place he is appointed would have held the same if he had not been removed.

INDEMNITY

118. Every director, manager, or officer of the company or any person (whether an officer of the company or not) employed by the company as auditor shall be indemnified out of the funds of the company against all liability incurred by him as such director, manager, officer or auditor in defending any proceedings, whether civil or criminal, in which judgment is given in his favour, or in which he is acquitted, or in connection with any application under section 353 of the Companies Ordinance in which relief is granted to him by the Court. 10

119. No contribution shall be required from any present or past director or manager exceeding the amount if any unpaid on the shares in respect of which he is liable as a present or past member.

POWERS OF THE BOARD

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120. The business of the Company shall be managed by the board, who may exercise all such powers of the Company, and do on behalf of the Company all such acts as are within the scope of the memorandum and articles of association of the Company and as are not by the ordinance or by these presents required to be exercised or done by the Company in general meeting subject nevertheless to the provisions of article 78A hereof (*See paragraph (11) of S.R. of 18-8-49*) to any regulations of these presents, to the provisions of the ordinance and to such regulations being not inconsistent with the said regulations as may be prescribed by the Company in general meeting but no regulations made by the Company in general meeting shall invalidate any prior act of the board which would have been valid if such regulations had not been made. 30

121. Without prejudice to the general powers conferred by or implied in the last preceding article and to the other powers and authorities conferred as aforesaid but subject always to the provisions of article 78A (*See paragraph (12) of S.R. of 18-8-49*) it is hereby expressly declared that it shall be lawful for the board to carry out all or any of the objects set forth in the memorandum of association and by way of addition and not of limitation to do the following things namely:—

- (1) To purchase, take on lease or otherwise acquire any business, concessions, lands, estates, plant, machinery, patents or other property, rights or privileges which the Company is authorised to acquire at such price and generally on such terms and conditions as they may think fit. 40

(2) At their discretion to pay for any business, property or rights acquired by the Company either wholly or partially in cash or in shares, bonds, debentures or other securities of the Company and any such shares may be either issued as fully paid up or with such amount credited as paid up thereon as may be agreed upon and any such bonds, debentures or other securities may be either specifically charged upon all or any part of the property and rights of the Company (including its uncalled capital for the time being) or not so charged.

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(3) To secure the fulfilment of any contracts or engagements entered into by the Company by mortgage or charge of all or any of the property and rights of the Company (including its uncalled capital for the time being) or in such other manner as they may think fit.

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(4) To appoint and at their discretion to remove or suspend such managers, secretaries, engineers, legal advisers, bankers, brokers, officers, clerks, agents and servants for permanent temporary or special services as they may from time to time think fit and to invest them with such power as they may think expedient and to determine their duties and fix their salaries or emoluments and to require security in such instances and to such amount as they think fit.

(5) From time to time to provide for the management of the affairs of the Company abroad in such manner as they think fit and in particular to appoint any persons to be the attorneys or agents of the Company with such powers including power to subdelegate and upon such terms as may be thought fit and the board may appoint any director or any person, firm or company as agent or agents to the Company.

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(6) To appoint any person or persons (whether incorporated or not) to accept and hold in trust for the Company any property belonging to the Company or in which it is interested or for any other purposes and to execute and do all such deeds and things as may be requisite in relation to any such trust and to provide for the remuneration of such trustee or trustees.

40

(7) Subject to the provisions of article 67 hereof to execute in the name and on behalf of the Company such mortgages, charges and other securities on the Company's property (present and future) including its uncalled capital as they think fit in favour of any director or directors of the Company or any other person who may incur or be about to incur any personal liability whether as principal or surety for the benefit of the Company and any such instrument may contain a power of sale and such other powers covenants and provisions as may be agreed on.

- (8) To invest and deal with any of the moneys of the Company not immediately required for the purposes thereof upon such investments and in such manner (subject to the provisions of article 2 hereof) as they may think fit and from time to time to vary or realise such investments.
- (9) To buy, sell, or otherwise deal in stocks, shares, or securities of any company or corporation, whether incorporated or registered in the Island of Ceylon or elsewhere and to promote form or be interested in any company or corporation and to transfer to any company or corporation any property of this Company and to subsidise or assist any person, firm, company or corporation: Provided that the Company shall not carry on the business of dealers, speculators or traders in stocks, shares or securities of any company or corporation, or acquire the same except for the purpose of their being held as investments.
- (10) With the authority of an extraordinary resolution to sell exchange or dispose of the lands, concessions, rights, assets and undertaking of the Company or any part or parts thereof, or without such authority to let on lease the lands of the Company or to grant any right or privilege over or affecting the same or any part thereof, for such consideration as the board may think fit and in particular for shares, debentures or other securities of any other company having objects altogether or in part similar to those of this Company.
- (11) To pay the costs, charges and expenses preliminary and incidental to the promotion, formation, establishment and registration of any company promoted by this Company or in the promotion of which this Company may be interested.
- (12) To make and carry into effect such contracts as they may think fit for the purchase or other acquisition of the business, property and effects of any person or company carrying on any business similar or identical to that of the Company or which the Company is authorised to carry on or in any other manner conducive to the objects contemplated by the Company of any interest therein.
- (13) To cause the Company to be registered or recognised in any part of the world and to apply for and obtain any decrees, concessions, letters, patent licences and other authorities and documents for and with reference to any of the objects of the Company and exercise the rights and powers thereby conferred and otherwise carry the same into effect.
- (14) To open on behalf of the Company any account or accounts with any bank or banks and to draw, make, accept, endorse and negotiate such promissory notes, bills of exchange and other negotiable instruments as they may deem necessary or expedient for conducting the business of the Company and to determine who shall be entitled to sign, accept and endorse the same on behalf of the Company.

- (15) To institute, conduct, defend, compound or abandon any legal proceedings by or against the Company or its officers, or otherwise concerning the affairs of the Company and also to compound and allow time for payment or satisfaction of any debts due and of any claims or demands by or against the Company.
- (16) To refer any claims or demands by or against the Company to arbitration and observe and perform the awards.
- 30 (17) To make and give receipts, releases and other discharges for money payable to the Company and for the claims and demands of the Company.
- (18) To act on behalf of the Company in all matters relating to bankrupts and insolvents.
- (19) To give to any managing director, officer or other person employed by the Company a commission on the profits of any particular business or transaction or a share in the general profits of the Company and such commission or share of profits shall be treated as part of the working expenses of the Company and to pay commissions and make allowances to any person introducing business to the Company or otherwise promoting the interest thereof.
- 20 (20) To fix and determine and to vary the amount to be reserved as working capital of the Company to allow discounts, commissions, rebates and before recommending any dividend to set aside out of the profits of the Company such sum as they think proper as a reserve fund to meet contingencies or for equalising dividends or for special dividends or for repairing, improving and maintaining any of the property of the Company and for such other purposes as the board shall in its absolute discretion think conducive to the interests of the Company and to invest the several sums so set aside upon such investments as they think fit (subject to the provisions of article 2 hereof) or place the same on temporary or fixed deposit with any Bank and from time to time to deal with, vary or realise such investments and dispose of all or any part thereof for the benefit of the Company and to divide the reserve fund into such special funds as they think fit with full power to employ the assets constituting the reserve fund in the business of the Company and that without being bound to keep the same separate from the other assets and the directors may also carry forward any profits which they may deem it not prudent to divide.
- 30 (21) From time to time to make, vary and repeal by-laws for the regulation of the business of the Company, its officers and servants provided that no by-law or regulation shall be made under this power which would amount to such an addition to or alteration of these articles as could only legally be made by special resolution passed in accordance with sections 11 and 40 115 of the Ordinance.

LOCAL MANAGEMENT

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122. The board may from time to time provide for the management of the affairs of the Company in Ceylon or abroad in such manner as they shall think fit and the provisions contained in the five next following articles shall be without prejudice to the general powers conferred by this article.

123. The board from time to time and at any time may establish any local boards or agencies for managing any of the affairs of the Company in Ceylon or abroad, and may appoint any person to be members of such local board or any managers or agents and may fix their remuneration. 10

124. The board may appoint any one of their own number or any other person to be chairman of any local board and may lay down such rules and regulations as they may think fit for the conduct of the business of any local board and may revoke, annul or vary any such appointment, rules or regulations.

125. The board from time to time and at any time may delegate to any managing director, local board, manager or agent any of the powers, authorities and discretions for the time being vested in the board with regard to the conduct of the business of the Company (other than the power 20 to make calls and to mortgage the Company's uncalled capital) with power to subdelegate and may authorise the members for the time being of any such local board or any of them to fill up any vacancies therein and to act notwithstanding vacancies.

126. Any such appointment or delegation as aforesaid may be made on such terms and subject to such conditions as the board may think fit and subject to the terms of any contract between the Company and the person concerned the board may at any time remove any person so appointed and may by letter, telegram or cablegram annul or vary any such delegation but no person dealing in good faith and without notice of such 30 annulment or variation shall be affected thereby.

127. The board may from time to time, and at any time, by power of attorney under the seal appoint any person or persons to be the attorney or attorneys of the Company for such purposes and with such powers, authorities and discretions and for such period and subject to such conditions as the board may from time to time think fit and any such appointment may (if the board think fit) be made in favour of any of the directors or of the members or any one or more of the members of any local board established as aforesaid or in favour of any company or of the members, directors, nominees or managers of any company or firm or otherwise in 40 favour of any fluctuating body of persons, whether nominated directly or indirectly by the board and any such powers of attorney may contain such provision for the protection or convenience of persons dealing with such attorneys as the board think fit. Any such attorneys as aforesaid may be authorised by the board to subdelegate all or any of the powers, authorities and discretions for the time being vested in them.

MANAGING DIRECTOR

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128. The board may from time to time appoint one or more of their number to be a managing director or managing directors of the Company either for a fixed term or without any limitation as to his or their period of office and may subject to the provisions of any contract between the managing director concerned and the Company from time to time remove any managing director and appoint another in his place.

10 129. A managing director while he continues to hold that office shall not be subject to the provisions of these presents as to retirement but he shall (subject to the provisions of any contract between him and the Company) be subject to the same provisions as to disqualification, resignation and removal as the other directors of the Company and if he cease to hold the office of director from any cause he shall *ipso facto* and immediately cease to be a managing director.

130. The remuneration of a managing director shall from time to time be fixed by the board and may be by way of salary or commission or participation in the profits or by any or all of those modes and shall if so determined by the board be in addition to his share of any remuneration payable to the board or to the managing director as one of the board.

20 131. A managing director may perform such duties and exercise all such powers, authorities and discretions as are exercisable by the board (other than the power to make calls and to mortgage the uncalled capital of the Company) on such terms and conditions and with such restrictions (if any) as the board from time to time may direct.

30 132. The first managing director shall be the said Tudugalage Don Richard Wijewardene who may perform the duties and exercise all the powers, authorities and discretions exercisable by the board (other than the power to make calls and mortgage the uncalled capital of the Company) and he shall hold office until he shall be removed by the members in general meeting and the terms of his remuneration shall be determined by the Board.

PROCEEDINGS OF DIRECTORS

133. The directors may meet for the despatch of business adjourn and otherwise regulate their meetings as they may think fit and determine the quorum necessary for the transaction of business; until otherwise determined two directors shall be a quorum.

134. A director may at any time and the secretary shall at the request of a director summon a meeting of directors.

40 135. In the event of the said Tudugalage Don Richard Wijewardene ceasing to be chairman of directors the board may elect a chairman of their meetings and determine the period for which he is to hold office and all meetings of the directors shall be presided over by the chairman if one has been elected and if present but if there be a vacancy in the office of chair-

man or if at any meeting of directors the chairman be not present at the time appointed for holding the same then and in that case the directors present shall choose one of their number to be chairman of such meeting.

136. Any question which shall arise at any meeting of the directors shall be decided by a majority of votes and in case of an equality of votes the chairman thereat shall have a casting vote in addition to his vote as a director.

137. The board may delegate any of their powers to committees consisting of such member or members of their body as the board think fit and they may from time to time revoke and discharge any such committee either wholly or in part and either as to persons or purposes but every committee so formed shall in exercise of the powers delegated to it conform to all such regulations as may be prescribed by the board. All acts done by any such committee in conformity with such regulations and in the fulfilment of the purposes of their appointment but not otherwise shall have the like force and effect as if done by the board.

138. The acts of the board or of any committee appointed by the board shall notwithstanding any vacancy in the board or committee or defect in the appointment of any director or of any member of the committee be as valid as if no such vacancy or defect had existed and as if every person had been duly appointed provided the same be done before the discovery of the defect.

139. The meetings and proceedings of such committees shall be governed by the provisions herein contained for regulating the meetings and proceedings of directors so far as the same are applicable thereto and are not superseded by the express terms of the appointment of such committee respectively or any regulation imposed by the board.

140. A resolution in writing signed in approval thereof by all the directors for the time being resident in Ceylon (provided such directors shall not be less than two in number) shall be as valid and effectual as if it had been passed at a meeting of the directors duly called and constituted provided that not fewer than two directors shall sign it.

141. The directors shall cause minutes to be made in books to be provided for the purpose of the following matters *videlicet* :—

- (a) Of all appointments of officers and committees made by the directors.
- (b) Of the names of the directors present at each meeting of the directors and of the members of any committee appointed by the board present at each meeting of the committee.
- (c) Of the resolutions and proceedings of all general meetings.
- (d) Of the resolutions and proceedings of all meetings of the directors and of the committees appointed by the board.

(e) Of all orders made by the directors.

(f) Of the use of the Company's seal.

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10 142. All such minutes shall be signed by the person or one of the persons who shall have presided as chairman at the general meeting, the board meeting or committee meeting at which the business minuted shall have been transacted or by the person or one of the persons who shall preside as chairman at the next ensuing general meeting, board meeting or committee meeting respectively ; and all minutes purporting to have been signed by any chairman of any general meeting, board meeting or committee meeting respectively shall for all purposes whatsoever be *prima facie* evidence of the actual and regular passing of the resolutions and the actual and the regular transaction or occurrence of the proceedings and other matters purporting to be so recorded and of the regularity of the meeting at which the same shall appear to have taken place and of the chairmanship and signature of the person appearing to have signed as chairman and of the date on which such meeting was held.

COMPANY'S SEAL

20 143. The seal of the Company shall not be used or be affixed to any deed certificate of shares or other instrument except in the presence of two or more of the directors or of one director and the secretary or secretaries of the Company who shall attest the sealing thereof ; such attestation on the part of the secretaries in the event of a firm being the secretaries being signified by a partner or duly authorised manager, attorney or agent of the said firm signing the firm name or the firm name *per procuracionem* or signing for and on behalf of the said firm as such secretaries and in the event of a company whether domiciled or incorporated in the Island of Ceylon or elsewhere being the secretaries being signified by a director or the secretary or the duly authorised attorney of such company signing for and on behalf of such company as secretaries. The sealing shall not
30 be attested by one person in the dual capacity of director and representative of the secretaries. Any instrument sealed with the seal of the Company and signed by two or more directors or by one director and the secretary or secretaries of the Company shall be presumed to be duly executed.

ACCOUNTS

40 144. The directors shall cause true accounts to be kept of the paid-up capital for the time being of the Company and of all sums of money received and expended by the Company and of the matters in respect of which such receipt and expenditure take place and of the assets, credits and liabilities of the Company and generally of all its commercial financial and other affairs transactions and engagements and of all other matters necessary for showing the true financial state and condition of the Company and the accounts shall be kept in such books and in such a manner as the directors think fit.

145. The books of account shall be kept at the office, or at such other place or places as the board shall think fit, and no member, other than a director or auditor or any other officer, clerk, accountant, or other person whose duty requires and entitles him to do so, shall be entitled to inspect the books, accounts, documents or writings of the Company, except as provided by the Ordinance or authorised by the board, or by a resolution of the company in general meeting.

146. The directors shall from time to time in accordance with section 121 of the Ordinance, cause to be prepared and to be laid before the Company in general meeting such profit and loss accounts, balance sheets and reports as are referred to in that section. 10

147. A copy of the directors' report and balance sheet, shall, during at least seven days previous to the general meeting, lie at the office for inspection by the members.

148. Any member shall be entitled to be furnished within seven days after he has made a request in that behalf to the Company with a copy of the balance sheet and auditors' report at a charge not exceeding twenty-five cents for every hundred words.

DIVIDENDS, BONUS AND RESERVE FUND

149. Where any asset is bought by the Company as from a past date upon the terms that the Company shall as from that date take the profits and bear the losses thereof such profits or losses as the case may be shall at the discretion of the directors be credited or debited wholly or in part to revenue account and in that case the amount so credited or debited shall for the purpose of ascertaining the fund available for dividend be treated as a profit or loss arising from the business of the Company. 20

150. Subject to the rights of holders of shares issued upon special conditions and to any arrangements that may be made by the Company to the contrary and subject as to shares not fully paid up to any special arrangement made as regards money paid in advance of calls and subject to the provisions of these presents as to reserve fund the profits of the Company shall be divisible among the members in proportion to the capital paid or credited as paid on the shares held by them respectively. 30

151. The Company in general meeting may declare a dividend to be paid to the members according to their rights and interests in the profits and may fix the time for payment. Provided always that if shares shall have been issued during the course of a financial year the holder thereof shall, subject to any arrangement made by the directors to the contrary only be entitled to have paid to him in respect of dividends on such shares a proportionate part of the dividends for such financial year calculated on the proportionate part of the year from the date on which such shares were allotted treating such dividends as earned rateably over the whole year. No dividend shall be payable out of the capital of the Company and the declaration of the board as to the amount available for dividend shall be conclusive. No dividend shall exceed the amount recommended from time to time by the board but the Company in general meeting may declare a smaller dividend. 40

152. Any general meeting may direct payment of any dividend declared at such meeting or of any interim dividend which may subsequently be declared by the directors wholly or in part in a currency other than that of Ceylon by means of drafts or cheque or by the distribution of specific assets and in particular of paid-up shares debentures or debenture stock of the Company or of any other company or in any other form of specie or in any one or more of such ways and the directors shall give effect to such direction ; and where any difficulty arises in regard to the distribution they may settle the same as they think expedient and in particular may issue fractional certificates and may fix the value for distribution of such specific assets or any part thereof and may determine that cash payments shall be made to any member upon the footing of the value so fixed in order to adjust the rights of all parties and may vest any such specific assets in trustees upon such trusts for the persons entitled to the dividend as may seem expedient to the board.

10

153. The directors may also if they think fit from time to time and at any time without the sanction of a general meeting determine on and declare an interim dividend to be paid and (or) pay a bonus to the members on account and in anticipation of the dividend for the then current year.

154. Previously to the directors paying or recommending any dividend on preference or ordinary shares they may set aside out of the profits of the Company such sum as they think proper as a reserve fund and may invest the same in such securities as they shall think fit (subject to the provisions of article 2 hereof) or place the same on fixed deposit in any bank or banks and may from time to time deal with vary or realise such securities and dispose of all or any part thereof for the benefit of the Company. The directors may divide the reserve fund into such special funds as they think fit with full power to employ the assets constituting the reserve fund in the business of the Company and that without being bound to keep the same separate from the other assets and the directors may also carry forward any profits which they may deem it not prudent to divide.

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154a. (Paragraph 13 of S. R. of 18-8-49.)

155. The directors may from time to time apply such portions as they think fit of the reserve fund to meet contingencies or for the payment of accumulated dividends (if any) due on preference shares or for equalizing dividends or for special dividends or for working the business of the Company or for repairing or maintaining or extending the buildings and premises or for the repair or renewal or extension of the property or plant connected with the business of the Company or any part thereof or for any other purpose of the Company which they may from time to time deem expedient.

40

156. Any general meeting may resolve that any moneys investments or other assets forming part of the undivided profits of the company standing to the credit of the reserve fund or any capital redemption reserve fund or in the hands of the company and available for dividend (or representing premiums received on the issue of shares and standing to the credit

of the share premium account) be capitalised and distributed amongst such of the members as would be entitled to receive the same if distributed by way of dividend and in the same proportions on the footing that they become entitled thereto as capital and that all or any part of such capitalised fund be applied on behalf of such members in paying up in full either at par or such premium as the resolution may provide any unissued shares or debentures or debenture stock of the company which shall be distributed accordingly or in or towards payment of the uncalled liability on any issued shares or debentures or debenture stock, and that such distribution or payment shall be accepted by such shareholders in full satisfaction of their interest in the said capitalised sum. 10

157. A general meeting may resolve that any surplus moneys arising from the realisation of any capital assets of the company or any investments representing the same or any other undistributed profits of the company not subject to charge for income tax be distributed among the members on the footing that they receive the same as capital.

158. If the company shall have redeemed any redeemable preference shares all or any part of any capital redemption fund arising from the redemption of such shares may by resolution of the company be applied in paying up in full or in part any new shares or any shares then remaining unissued to be issued to such members of the company or other persons as the directors may resolve up to an amount equal to the nominal amount of the shares so issued. 20

159. For the purpose of giving effect to any resolution under the three last preceding articles the directors may settle any difficulty which may arise in regard to the distribution as they think expedient and in particular may issue fractional certificates and may fix the value for distribution of any specific assets and may determine that cash payments shall be made to any members upon the footing of the value so fixed or that fractions of less value than one rupee may be disregarded in order to adjust the rights of all parties and may vest any such cash or specific assets in trustees upon such trusts for the persons entitled to the dividend or capitalised fund as may seem expedient to the directors. Where requisite, a proper contract shall be delivered to the registrar for registration in accordance with Section 43 of the Ordinance and the directors may appoint any person to sign such contract on behalf of the persons entitled to the dividend or capitalised fund and such appointment shall be effective. 30

160. No unpaid interest or dividend shall ever bear interest against the Company.

161. No member shall be entitled to receive payment of any dividend or bonus in respect of his share or shares whilst any moneys may be due or owing from him (whether alone or jointly with any other person) to the Company in respect of such share or shares or otherwise howsoever. 40

162. The directors may deduct from the dividend payable to any member all sums of money due from him (whether alone or jointly with any other person) to the Company and notwithstanding such sums shall not be payable until after the date when such dividend is payable.

163. Unless otherwise directed any dividend may be paid by cheque or warrant sent through the post to the registered address of the member entitled thereto or in the case of joint-holders to the registered address of that one whose name stands first on the register in respect of the joint-holding ; but the Company shall not be liable or responsible for the loss of any such cheque or dividend warrant sent through the post.

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164. Notice of all dividends to become payable shall be given to each member entitled thereto ; and all dividends unclaimed by any member for one year after notice thereof is given may be invested or otherwise made use of by the board for the benefit of the Company until claimed.

165. Every dividend payable in respect of any share held by several persons jointly may be paid to and an effectual receipt given by any one of such persons.

AUDIT

166. Once at least in every year the accounts of the Company shall be examined and the correctness of the profit and loss account and balance sheet ascertained by one or more auditor or auditors.

167. The Company at each ordinary general meeting shall appoint an auditor to hold office until the next ordinary general meeting, and his appointment, remuneration, rights and duties shall be regulated by sections 130, 131 and 132 of the Ordinance.

168. The report of the auditor shall also contain his recommendation as to what he considers is the fair value of a share for purposes of article 30 hereof and a statement of his reasons as to how he arrived at the fair value but such recommendation and statement shall be in no way binding on the Company in general meeting for the purpose of the declaration as to the fair value of shares contemplated by article 30 (3) (a) of these articles of association.

NOTICES

169. Notices from the Company may be authenticated by the signature (printed or written) of the secretary/or secretaries or other persons appointed by the board to do so.

170. Every member shall furnish the Company with an address which shall be deemed to be his place of abode and shall be registered as such in the books of the Company. A member may in addition to his own address furnish the Company with the address of his attorney in Ceylon and the address of the attorney shall be registered as such in the books of the Company.

171. (a) A notice may be served by the Company upon any member either personally or by sending it through the post in a prepaid letter addressed to such member at his registered address wherever it may be and any notice so served shall be deemed to be well served for all purposes notwithstanding that the member to whom such notice is addressed be dead unless his executors or administrators shall have given to the directors or to the secretary or secretaries of the Company their own or some other address. (b) In the case of any member who has registered the address of his attorney as well as his own a copy of any notice served upon such

member in manner aforesaid shall also be served upon such attorney either personally or by sending it through the post in a prepaid letter addressed to such member at the address of such attorney and a copy of such notice so served shall be deemed to be well served for all purposes notwithstanding that such member or the said attorney be dead unless the executors or administrators of such member shall have given to the directors or to the secretary or secretaries of the Company instructions varying or cancelling the registration of the address of such attorney.

172. All notices directed to be given to members shall with respect to any share to which persons are jointly entitled be sufficient if given to any one of such persons and notice so given shall be sufficient notice to all the holders of such shares.

173. Any notice sent by post shall be deemed to have been served on the day on which the letter envelope or wrapper containing the same is posted and in proving such service it shall be sufficient to prove that the letter, envelope or wrapper containing the notice was properly addressed and put into the post-office. A certificate in writing signed by any manager, secretary or secretaries or other officer of the Company that the letter, envelope or wrapper containing the notice was so addressed and posted shall be conclusive evidence thereof. Provided that in the case of members not resident in Ceylon the posting shall be deemed to be effected on the day of departure of the steamer, boat, aeroplane or other conveyer by which the notice is carried.

174. All notices required to be given by advertisement shall be published in the *Ceylon Government Gazette*.

ARBITRATION

175. Whenever any question or other matter whatsoever arises in dispute between the Company and any other company or person the same may be referred by the directors to arbitration pursuant to and so as with regard to the mode and consequence of the reference and in all other respects to conform to the provisions in that behalf contained in the Civil Procedure Code, 1889, and/or The Arbitration Ordinance 1866, or any then subsisting statutory modification thereof.

EVIDENCE

176. On the trial or hearing of any action or suit brought or instituted by the Company against any member or his representatives to recover any debt or money claimed to be due to the Company in respect of his shares it shall be sufficient to prove that the name of the defendant is or was when the claim arose on the Register as a holder of the number of shares in respect of which such claim is made and that the amount claimed is not entered as paid in the books of the Company; and it shall not be necessary to prove the registration of the Company nor the appointment of the directors who made any call nor that a quorum of directors was present at the board at which any call was made nor that the meeting at which any call was made duly convened or constituted nor any other matter whatsoever but the proof aforesaid shall be conclusive evidence of the debt.

PROVISIONS RELATIVE TO WINDING UP OR DISSOLUTION OF
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177. Any member whether a director or not or whether alone or jointly with any other member or director and any person not a member may become the purchaser of the property of the Company or any part thereof in the event of a winding up or a dissolution or at any other time when a sale of the Company's property or effects or any part thereof shall be made by the directors under the powers hereby or under the Ordinance conferred upon them.

10 178. If the Company shall be wound up and there shall be any surplus assets after payment of all debts and satisfaction of all liabilities of the Company such surplus assets shall be applied first in repaying to the holders of the preference shares (if any) the amounts that may be due to them whether by way of capital only or by way of capital and any dividend or arrears of dividend whether earned or declared or not or otherwise in accordance with the rights privileges and conditions attached thereto and the balance in repaying to the holders of the ordinary shares the amounts paid up or reckoned as paid up on such ordinary shares. If after such payments there shall remain any surplus assets such surplus assets shall be divided among the holders of ordinary shares in proportion to the capital paid up or reckoned as paid up on the shares which are held by them respectively at the commencement of the winding up unless the conditions attached to the preference shares expressly entitle such shares to participate in such surplus assets.

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179. (1) If the Company shall be wound up, whether voluntarily or otherwise, the liquidators may, with the sanction of an extraordinary resolution, divide among the contributories, in specie or kind, any part of the assets of the Company, and may, with the like sanction, vest any part of the assets of the Company in trustees upon such trusts for the benefit of the contributories, or any of them, as the liquidators, with the like sanction, shall think fit.

30

(2) If thought expedient any such division may be otherwise than in accordance with the legal rights of the contributories (except where unalterably fixed by the memorandum of association), and in particular any class may be given preferential or special rights, or may be excluded altogether or in part ; but in case any division otherwise than in accordance with the legal rights of the contributories shall be determined on, any contributory who would be prejudiced thereby shall have a right to dissent and ancillary rights as if such determination were a special resolution passed pursuant to section 225 of the Ordinance.

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(3) In case any shares to be divided as aforesaid involve a liability to calls or otherwise, any person entitled under such division to any of the said shares may, within ten days after the passing of the extraordinary resolution, by notice in writing, direct the liquidators to sell his proportion and pay him the net proceeds, and the liquidators shall, if practicable, act accordingly.

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IN HER MAJESTY'S PRIVY COUNCIL ON AN APPEAL FROM THE SUPREME COURT OF CEYLON

BETWEEN

PHILIP SEEVALI WIJEWARDENE of Mahalwarawa Estate, Pannipitiya,

(2nd Respondent - Contestant - Appellant)
Appellant.

AND

1. GEORGE BENJAMIN SIRISENA GOMES of No. 113, 5th Lane, Colpetty, Colombo.
2. CYRIL ESMOND LUCIEN WICKREMESINGHE of No. 115, 5th Lane, Colpetty, Colombo.
(The proving Executors of the Last Will and Testament of Tudugalle Don Richard Wijewardene of Warrington, Braybrooke Place, Colombo, deceased.)
(Petitioners - Respondents)
3. RUBY ALICE GERTRUDE WIJEWARDENE of Warrington, Braybrooke Place, Colombo, (since deceased).
(1st Respondent)
4. NALINI MERCIA WICKREMESINGHE of No. 115, 5th Lane, Colpetty, Colombo.
5. INDRA RANEE GOMES of No. 113, 5th Lane, Colpetty, Colombo.
6. KUSUMA LILAMANI GOONERATNE of No. 30/1, Bagatelle Road, Colombo.
7. RANJIT SUJEVA WIJEWARDENE of Warrington, Braybrooke Place, Colombo, presently of No. 113, 5th Lane, Colpetty, Colombo.
(3rd, 4th, 5th and 6th Respondents)
8. LUCIAN MACULL DOMINIC DE SILVA of Willow Brook, Hassocks, Sussex, England, (since deceased).
9. DIYASENA SUDHIRA JAYAWICKREMA of No. 19, Police Park Avenue, Colombo, (since deceased).
(The 8th and 9th Respondents abovenamed as Trustees under Deed of Settlement dated 28th February 1950 executed by the deceased.)
(Added Respondents)
10. DAVID ERNEST MAARTENSZ of 1st Floor, National Mutual Building, Colombo (substituted in place of Diyasena Sudhira Jayawickrema).
11. JAMES AUBREY MAARTENSZ of No. 50, National Circuit Forest, Manuka, Canberra, A C T Australia (since deceased).
12. GEORGE BENJAMIN SIRISENA GOMES of No. 113, 5th Lane, Colpetty, Colombo.
13. CYRIL ESMOND LUCIEN WICKREMESINGHE of No. 115, 5th Lane, Colpetty, Colombo.
(The 11th, 12th and 13th Respondents abovenamed as Trustees of the AGGABODHI TRUST under Clause 15 (5) of the Will.)
(Respondents)

RECORD OF PROCEEDINGS
